

REPORT FROM

OFFICE OF THE CITY ADMINISTRATIVE OFFICER

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Council District: ALL

To: Karen Bass, Mayor
Paul Krekorian, Council President
Bob Blumenfield, Chair, Budget, Finance, and Innovation Committee

From: Matthew W. Szabo, City Administrative Officer 

Reference: 2022-23 Budget

Subject: **THIRD (MID-YEAR) FINANCIAL STATUS REPORT**

SUMMARY

This Office is transmitting the Third (Mid-Year) Financial Status Report (FSR) for Fiscal Year 2022-23. This report provides an update on the current-year budget including projected departmental and non-departmental expenditures, the status of the Reserve Fund, updates on the American Rescue Plan Act (ARPA), 2022-23 revenue trends, and a discussion on issues of concern that may impact the City's finances.

The Federal Reserve Board's ongoing battle to tame inflation continues to dominate the economic headlines. With the likelihood of additional interest rate hikes beyond those previously anticipated, the risk of an economic downturn remains a reality albeit with considerable uncertainty on when a downturn may be triggered. In the meantime, consumers including the City are experiencing cost escalation due to inflationary pressures while concurrently feeling the impact of higher interest rates in borrowing costs and a weakening housing market. These dual impacts are manifesting themselves at the mid-year point of the fiscal year. As further detailed in this FSR, the City's costs have escalated above what we identified in the Second FSR. Specifically, \$40.27 million higher than our \$88.85 million projection in the Second FSR. While expenditures are increasing, the majority of the City's revenue categories remain stable thanks to the ongoing resiliency of consumers. However, once the higher interest rates begin to quell consumer demand beyond the housing market as seen by lower documentary transfer tax receipts, the City's other revenue sources may begin to falter and potentially stymie the City's forecasted economic growth. In light of this, this Office recommends preserving the City's currently healthy General Fund reserves and addressing known liabilities now to maximize our ability to maintain service levels in the case of an economic downturn.

Revenues through the first half of the fiscal year are \$32.5 million above plan, which is largely driven by above plan receipts for property, utility users, business, transient occupancy and parking occupancy taxes, departmental receipts, and franchise income offset by increasing shortfalls in documentary transfer tax and parking citation receipts. Documentary transfer tax receipts and other

economically sensitive revenues continue to face increasing downside risk due to the economic headwinds we identified above. Documentary transfer tax in particular is \$48 million below plan through January and is expected to be close to \$60 million below plan once February receipts are booked.

We have identified \$129.12 million in expenditures above plan in the current year, which, despite being \$40.27 million higher than our \$88.85 million projection in the Second FSR, we continue to believe is manageable. The largest over-expenditures are due to the final payment of the Project Roomkey loan, the over-allocation of funds from the Sewer Construction and Maintenance Fund (SCM) to related costs, Fire Department unbudgeted sworn salary payouts and contract obligations, increased fleet maintenance and repair costs, one-time budget reductions, increased staff overtime, and increased retirement sick payout obligations. There are also significant over-expenditures related to increased fuel and utilities costs for the General Services Department. We continue to track increased departmental costs from inflationary pressures on fuel, materials, and other commodity prices. Most departments continue to project the ability to use savings in other accounts to address overspending attributed to inflation. We will monitor these pressures and provide updates in the Year-End FSR.

Departments will also incur costs to pay for employee contract reopeners that the City completed after the adoption of the 2022-23 Budget and the successor agreements with various bargaining units that are part of the Coalition of City Unions (Coalition). The Budget includes funding in the Unappropriated Balance, Department Payroll Reconciliation Account, for employee contract reopeners. Due to the high vacancy rates in many departments, we project the costs associated with these labor agreements will be largely absorbed within existing department budget appropriations.

This report recommends \$58.57 million in solutions to partially address the projected budget gap and identifies \$70.55 million in potential future actions to address the projected remaining budget gap.

In this report, we discuss three issues of concern that may impact the City's budget this fiscal year, with the most significant impact anticipated from the over-allocation of funds from SCM to related costs. We also discuss the costs associated with the successor agreements with the Coalition, which we do not project to have significant unidentified impacts in the current year as we project that the cost of the Coalition agreements will be almost entirely absorbed by departments. Finally, we include a discussion of the need to fund Spanish language interpretation services during Council meetings which Council previously approved without a source of funding identified.

The Reserve Fund balance is \$498.48 million or 6.69 percent of 2022-23 General Fund revenue, after accounting for transactions approved since July 1. While this balance remains above the five percent Reserve Fund policy, the overspending identified in this report, the impact of inflation on City operational costs, and the risk of economic downturn may require the use of the Reserve Fund. We continue to recommend that the City take a cautious approach to using the Reserve Fund and refrain from using the Reserve Fund to fund new programs, program expansions, and service restorations at this time.

American Rescue Plan Act – State and Local Fiscal Recovery Funds No Recommendation

On March 11, 2021, President Biden signed the American Rescue Plan Act (ARPA) into law establishing the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund (SLFRF). The intent of these funds is to provide support to state, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses.

The SLFRF provided the City with approximately \$1.28 billion in recovery funds. On May 18, 2021, the City received the first tranche of SLFRF totaling \$639,450,464. The City moved the first tranche of SLFRF funding into the General Fund revenue, which allowed the City to balance the 2020-21 General Fund budget without drawing on reserves or deficit borrowing. The City received the second tranche of SLFRF of \$639,450,464 on June 3, 2022. The 2021-22 Budget also treated those funds as General Fund revenue.

The CAO is responsible for administering the SLFRF funds and for preparing all required reports for the U.S. Treasury on behalf of the City. This Office submitted the fifth quarterly Project and Expenditures Report by the January 31, 2023, due date. The purpose of this report is to identify actual and obligated spending. In the report, the CAO identified eligible spending of approximately \$161 million from September 30, 2022, through December 31, 2022, and total spending of approximately \$1.152 billion to date.

General Fund Revenue Attachment 1 – 2022-23 Adopted General Fund Revenue

Key Findings

- *Budgeted 2022-23 revenue through January is \$3.56 billion, which is \$32.5 million above the adopted plan of \$3.52 billion excluding surplus interest earnings. Receipts-to-date represent 47.8 percent of the General Fund revenue budget of \$7.45 billion and are 8.5 percent above General Fund receipts of \$3.28 billion recorded for the same period last year.*
- *Higher-than-planned receipts from property, utility users, business, transient occupancy and parking occupancy taxes, departmental receipts, and franchise income are offsetting the increasing shortfalls in documentary transfer tax and parking citation receipts (\$48.3 million and \$15.2 million respectively) as well as other shortfalls. The net \$32.5 million surplus for total General Fund receipts includes \$20.7 million in departmental receipts that require interim appropriations. An additional \$11.1 million in interest earnings not included in the net surplus may be due to special funds.*
- *Documentary transfer tax trends will result in a shortfall in year-end receipts due to the multiplying impact of declining sales volume, which has exceeded the decline assumed in the adopted estimate, and decreasing prices, which face continuing downward pressure*

from increased mortgage rates. The California Association of Realtors' (CAR) October forecast predicts a 7.2 percent decline in sales and an 8.8 percent decrease in prices for 2023, which would increase the reported shortfall.

- *Under the Federal Reserve's continuing efforts to control inflation with higher interest rates, other economically-sensitive revenues face recessionary risks from a contracting economy. The Ukraine conflict, global supply chain issues, and energy costs also contribute to downward economic pressures.*
- *The adopted revenue budget for property tax assumes 6.0 percent growth in assessed valuations, which the County Assessor has since revised to 7.0 percent for the City. The difference would point to a positive outlook for property tax receipts. With the California Association of Realtors forecasting a real estate market decline, continuing high inflation, and the possibility of recession, however, there are increasing downside risks to all categories of property tax receipts. Specifically, financial pressures arising from an economic slowdown may increase delinquent tax payments for secured and unsecured receipts, while a decline in the real estate market would reduce supplemental property tax receipts and increase requests for reduced tax assessments.*

2022-23 General Fund Revenue and Variance through January
(Thousand dollars)

	Adopted 2022-23 Budget	Plan through January	Receipts through January	Receipts as Percent of Budget	Variance of Receipts from Plan
Property Tax	\$2,535,005	\$138,192	\$151,781	6.0%	\$13,589
Property Tax Ex-CRA Inc.	153,800	-	-	-	-
Department receipts	1,272,944	283,276	304,265	23.9%	20,989
Business Tax	786,900	72,380	75,468	9.6%	3,088
Sales Tax	704,760	241,790	242,150	34.4%	360
Utility Users' Tax	614,100	211,010	223,348	36.4%	12,338
Documentary Transfer Tax	298,540	108,010	85,080	28.5%	(22,930)
Transient Occupancy Tax	263,220	86,030	93,218	35.4%	7,188
Power Revenue Transfer	229,721	-	-	-	-
Parking Fines	130,000	43,510	36,115	27.8%	(7,395)
Grant Receipts	122,083	4,038	2,406	2.0%	(1,632)
Franchise Income	119,831	24,871	31,884	26.6%	7,013
Parking Occupancy Tax	111,270	37,750	38,314	34.4%	564
Interest Income	36,610	21,640	24,884	68.0%	3,244
Special Parking Revenue Transfer	30,426	-	-	-	-
Reserve Fund Transfer	16,648	-	-	-	-
Tobacco Settlement	11,489	-	-	-	-
Residential Development Tax	4,800	1,600	2,157	44.9%	557
State Motor Vehicle License Fees	3,900	-	-	-	-
Total General Fund	\$7,446,048	\$1,274,097	\$1,311,069	17.6%	\$36,972

Property taxes: Property tax receipts through January include surplus remittances from the prior tax period. Across all categories, including offsetting refunds, receipts are \$21.2 million above plan. This surplus is reduced to \$14.0 million with the February remittance, which is below the monthly plan by \$7.3 million due to lower secured receipts. The County Assessor's forecasted growth for the City's assessed value for the current tax period (beginning December 2022) is 7.0 percent compared to the 6.0 percent assumed in the adopted budget. Actual growth may be lower if refunds increase or supplemental assessments miss budgeted assumptions.

Department receipts: Departmental receipts through January 2023 total \$606.4 million, which is \$9.3 million above plan. Above plan receipts from fees (\$11.9 million), services to proprietary departments (\$7.2 million), ambulance billing (\$17.9 million), and related costs and reimbursements including Project Room Key reimbursements (\$1.6 million) were offset by lower-than-anticipated MTA reimbursements (\$29.3 million).

Business tax: Business tax receipts are \$11.6 million above plan, with \$29.7 million in surplus receipts from non-cannabis activity offsetting an \$18.1 million shortfall from cannabis activity (based on LATAX receipts). Monthly tax period receipts from cannabis activity have been slowly decreasing from its pandemic peak, with the twelve-month period ending January down

14.8 percent from the previous year. Cannabis-related receipts may decrease further this calendar year with State excise tax collection shifting from the point of distribution to the point of sale, effectively reducing taxable gross receipts.

Approximately 80 percent of business tax revenue will be recorded in February and March, occurring with the 2023 business tax renewal period for non-cannabis activity.

Utility users tax: Total receipts through January are \$40.4 million above plan, with surpluses in every category. Electric users tax (EUT), gas users tax and communication users tax are \$23.5 million, \$12.5 million and \$4.4 million ahead of plan, respectively. The gas users surplus is due to higher rates and consumption, in part tied to the colder weather.

Documentary transfer tax: Receipts through January are \$48.3 million below plan due to the continuing decline in property sales (based on the number of deeds recorded), which has exceeded the assumptions of the adopted budget (-22.8 percent vs -5.2 percent). Increasing annual sales price (based on the revenue per deed) has minimized the reduction to monthly receipts. The average sales price for the month of January declined from that of the prior year, however, indicating the end of price appreciation. When sales volume and price components grow (or decline) together, the multiplying impact will significantly increase the variance in receipts. With increasing mortgage interest rates driving home prices lower there is significant downside risk to year-end receipts.

The anticipated February remittance has increased the tax shortfall to \$57.5 million, with a 26.0 percent drop in annual sales volume.

Transient occupancy tax (TOT): TOT revenue through January is \$16.2 million above plan. Receipts are 30.7 percent higher when compared to the same period in 2021-22. Surplus revenue of \$21.3 million from hotel activity is offsetting a shortfall of \$5.1 million in short-term rental remittances.

Parking fines: The January shortfall has increased to \$15.2 million from the \$7.4 million shortfall reported for receipts through November. Average monthly receipts remain below those of 2021-22 and fiscal years preceding the pandemic.

Grant receipts: Receipts from grant revenue through January are \$3.5 million, which is \$4.0 million below the budgeted plan for departmental grant revenue due to delays in direct and related cost reimbursements from various departments. The total grant budget includes \$104.9 million in FEMA reimbursements for COVID-19 response efforts, the timing of which is challenging to predict.

Franchise income: Total franchise receipts through January are \$15.5 million above plan, with surpluses reflected in every category. Natural gas franchise receipts account for \$11.4 million of the surplus which, like the gas users tax, is impacted by the higher rates and consumption.

Other receipts: Sales and parking occupancy tax receipts through January are near plan; surpluses were previously reported for both in September. Monthly receipts from residential

development fees and interest income are variable, and thus respective surpluses of \$557,000 and \$3.2 million are unremarkable. Receipts from other revenue sources are not anticipated until the latter-half of the fiscal year.

Expenditures

Key Findings/Recommendations

- *This Office has identified approximately \$129.12 million in projected overspending and unfunded items across various departments and funds.*
- *The recommendations in this FSR address \$58.57 million of this overspending leaving \$70.55 million to be addressed. This Office has identified anticipated future actions that would fully address the remaining overspending.*

Based on expenditure data through the end of December 2022, this Office has identified \$128.62 million in projected overspending and unfunded items across various departments and funds. This amount is largely attributed to over-expenditures in the Fire (\$20.8 million) and General Services (\$21.33 million) departments, Human Resources Benefits Fund (\$10.98 million), final payment of the Project Roomkey loan (\$25.55 million), and the overpayment of 2021-22 related costs by the Sewer Construction Maintenance Fund (\$33.73 million). Most departments reported year-end surpluses attributed to salary savings and vacancies.

The year-end overspending is detailed in Table 2 to follow and is mostly attributed to the following categories:

- Projected overspending of \$20.8 million in the Fire Department primarily due to unbudgeted salary payouts, increased retirement sick payout liabilities, civilian overtime for fire life safety inspections and to maximize fleet availability, increased need for sworn overtime, unbudgeted contract obligations, and increased fleet maintenance and repair costs.
- Projected overspending of \$21.33 million in the General Services Department primarily due to increased fuel and energy costs, higher projected need for hiring hall staff, and increased overtime due to Fleet Services vacancies.
- Projected overspending of \$10.98 million in the Human Resources Benefits Fund primarily due to higher enrollment and premium costs than assumed in the budget and higher costs for the 2022 State Assessment fee.
- Projected overspending of \$25.55 million due to the advance payment of remaining principal and interest for the loan from the Building and Safety Building Permit Enterprise Fund to avoid increased interest costs associated with a later payment.

- Potential overspending of \$33.73 million due to the over-allocation of funds from the Sewer Construction and Maintenance Fund to related costs for fiscal year 2021-22. This Office is working with the Bureau of Sanitation to reconcile the actual amount.

(See Table 2 on next page)

Table 2. Mid-Year FSR Projected Overspending/Unfunded Expenditures (in Millions)				
Departmental and Non-Departmental Overspending				
Department	Second FSR	Change	Mid-Year FSR	Reason
City Attorney	\$ 5.27	\$ 2.43	\$ 7.70	Overspending increase is due to increased projected outside counsel costs.
Employee Relations Board	-	\$ 0.04	0.04	New overspending due to unbudgeted salary costs and prior-year contract invoices received in the current year.
Fire	21.84	\$ (1.04)	20.80	Overspending decrease is due to a projected reduction in expenditures from the Salaries General and Contractual Services accounts.
General Services	16.72	\$ 4.61	21.33	Overspending increase is primarily due to increased projected Petroleum Product and Utilities expenditures due to higher fuel costs and SoCalGas rates. This increase includes costs for SWRF and SDRF that cannot be addressed by available special funding.
Housing	1.69	\$ (0.85)	0.84	Overspending decrease is due to an increase in eligible CDBG Program Delivery staff expenditures that no will no longer count as CDBG administrative expenditures.
Board of Public Works	1.37	\$ (1.36)	0.01	Overspending decrease due to the resolution of Graffiti Abatement Strike Teams overspending.
Bureau of Street Lighting	-	\$ 0.67	0.67	New overspending is due to costs associated with off-budget projects.
Bureau of Street Services	0.03	\$ (0.03)	-	Overspending resolved due to lower than anticipated expense account expenditures.
Non-Departmental				
General City Purposes	2.16	\$ 0.05	2.21	Overspending increase due to variances between projected and actual contribution costs across payroll accounts.
Human Resources Benefits	5.89	\$ 5.09	10.98	Overspending increase due to increased civilian and sworn Fire enrollment, changes in civilian enrollment in Supplemental Civilian Union Benefits, and higher costs for the 2022 State Assessment fee.
Los Angeles City Employees' Retirement System	-	\$ 0.08	0.08	New overspending due to the increased cost for the City's required matching contributions for the Limited Term Retirement Plan.
Spanish Language Interpretation Services	-	\$ 0.50	0.50	New overspending associated with costs for expansion of live Spanish language interpretation services for City Council committee meetings.
Human Resources and Payroll Project	30.00	\$ (30.00)	-	Overspending resolved through a transfer from the Reserve Fund (C.F. 20-0313-S10)
Election Costs	3.88	\$ 0.20	4.08	Overspending increase due to updated election cost projection from the County.
Limit Healthcare Executive Compensation Petition	-	\$ 0.60	0.60	New overspending is due to costs associated with the review of signatures for the Limit Healthcare Executive Compensation Petition.
Project Roomkey Loan	-	\$ 25.55	25.55	New overspending is due to advance payment of the remaining principal and interest for the loan from the Building and Safety Building Permit Enterprise Fund to avoid increased interest costs associated with a later payment.
Sewer Construction Maintenance Related Costs Over-Allocation	-	\$ 33.73	33.73	New overspending is associated with the over-allocation of funds from the Sewer Construction and Maintenance Fund for related costs in fiscal year 2021-22.
Total Year-End Overspending	\$ 88.85	\$ 40.27	\$ 129.12	

Current Year Budget Balancing

As noted in Table 3 below, the recommendations in this report are expected to reduce the year-end overspending from \$129.12 million to \$70.55 million. This Office has identified potential future actions totaling \$70.55 million, which would full address the remaining year-end overspending. To the extent possible, departments will be required to absorb or manage remaining costs within existing funds.

(See Table 3 on next page)

Table 3. 2022-23 Budget Balancing Solutions		
Mid-Year FSR Overspending	\$ (129.12)	
Mid-Year FSR Recommendations		
UB - Reserve for Mid-Year Adjustments	\$ 6.34	Transfer to the City Attorney to address overspending in the Litigation Expense, Outside Counsel, and Office and Administrative accounts.
UB - Reserve for Mid-Year Adjustments	0.50	Transfer to the City Clerk, General Services Department, and Information Technology Agency for costs associated with live Spanish language interpretation services for City Council committee meetings.
UB - Department Payroll Reconciliation	0.60	Transfer to the City Clerk to partially address unbudgeted expenses for the review of the Limit Healthcare Executive Compensation petition.
UB - Department Payroll Reconciliation	0.04	Transfer to the Employee Relations Board to partially address projected overspending.
UB - Reserve for Mid-Year Adjustments	18.71	Transfer to the General Services Department to address overspending in the Field Equipment Expense, Petroleum Products, and Utilities Expense accounts.
UB - Equipment, Expenses, and Alterations and Improvements	0.14	Transfer to the General Services Department to address costs for Council vehicle replacements.
Reappropriation of Prior-Year Funds	0.69	Reappropriation of prior-year Contractual Services and Field Equipment Expense funds to address current year overspending.
GCP - Additional Homeless Services	0.07	Transfer to the General Services Department to address overspending related to the maintenance of homelessness facilities.
UB - Reserve for Mid-Year Adjustments	1.45	Transfer to the General City Purposes Fund to address overspending due to delays in executing the L.A.'s Best agreement.
UB - Reserve for Mid-Year Adjustments	4.40	Transfer to the Human Resources Benefits' Workers' Compensation/Rehabilitation Account to address higher costs for the 2022 State Assessment fee.
UB - Reserve for Mid-Year Adjustments	0.08	Transfer to the Limited Term Retirement Fund to address the increased cost of the City's required matching contributions for the Limited Term Retirement Plan.
Reserve Fund	25.55	Transfer to the Building and Safety Building Permit Enterprise Fund to repay the remaining principal and interest for the Project Roomkey loan.
Subtotal	\$ 58.57	
Potential Future Actions		
Fourth Construction Projects Report	0.67	Transfer of off-budget funding to the Bureau of Street Lighting (C.F. 22-0847-S3).
UB - Reserve for Mid-Year Adjustments	4.08	Transfer to address overspending related to the unanticipated Council District 6 special election.
UB - Department Payroll Reconciliation	32.07	Transfer to address Citywide overspending.
Reserve Fund	33.73	Transfer to address the over-allocation of funds from the Sewer Construction and Maintenance Fund for related costs in fiscal year 2021-22.
Subtotal	\$ 70.55	
Year-End Overspending	\$ -	

City Reserves

Key Findings/Recommendations

- *The recommendations in this report and an anticipated transfer to cover future overspending related to the unbudgeted special election will exhaust the Unappropriated Balance, Reserve for Mid-Year Adjustments account.*
- *After accounting for transactions approved since July 1 and the recommendations in this report, the Reserve Fund balance is \$498.48 million, which represents 6.69 percent of the General Fund budget.*
- *In addition to the transfers included in this report, this Office is evaluating a request to reimburse the Sewer Construction and Maintenance Fund for the over-allocation of related costs that would result in a transfer of \$33.73 million in the Year-End Financial Status Report and would reduce the Reserve Fund balance to \$464.75 million, which is 6.24 percent of the General Fund budget.*
- *The City maintains budgetary reserves designed to help manage its risks and ensure sufficient resources to meet contingencies. The City’s reserves total \$695.88 million or 9.35 percent of the total 2022-23 General Fund revenue.*

Reserves	Balance (In Millions)	%	Purpose
UB, 2022-23 Reserve for Mid-Year Adjustments account	\$ 4.08	0.05%	Available to address shortfalls that may arise throughout the year.
Reserve Fund	498.48	6.69%	Preserved for the most critical needs and matters of urgent economic necessity; not to be used for ongoing expenses.
Budget Stabilization Fund	193.33	2.60%	Restricted for the maintenance of service levels during years of slow growth and declining revenue.
Total Reserves	\$ 695.88	9.35%	

Unappropriated Balance, 2022-23 Reserve for Mid-Year Adjustments

This Office reported in the Second FSR that the remaining balance in the UB, Reserve for Mid-Year Adjustments Account was \$17.76 million. Since the last FSR, Council approved transfers of

\$0.40 million to the Animal Services Department and \$0.15 million to the City Clerk resulting in a balance of \$17.21 million.

This report includes a transfer from the Department Payroll Reconciliation Account to the UB, Reserve for Mid-Year Adjustments Account for \$18.35 million. In addition, this report includes transfers totaling \$31.48 million from this account to the City Attorney (\$6.34 million), City Clerk (\$0.16 million), General Services Department (\$18.79 million), Information Technology Agency (\$0.27 million), Human Resources Benefits (\$4.40 million), General City Purposes (\$1.45 million), and Limited Term Retirement Plan (\$0.08 million). These actions result in \$4.08 million remaining in the UB Reserve for Mid-Year Adjustments Account.

In addition to the transfers included in this report, a transfer of \$4.08 million is anticipated for future overspending related to the unbudgeted special election. This would result in a remaining balance of \$0 in the UB Reserve for Mid-Year Adjustments Account.

Reserve Fund Attachment 2 – Current Status of Reserve Fund Recommendation Nos. 8 and 9

After accounting for transactions approved since July 1 and the recommendations in this report, the Reserve Fund balance is \$498.48 million, which consists of \$204.77 million in the Emergency Reserve and \$293.71 million in the Contingency Reserve. This balance represents 6.69 percent of the General Fund budget, which is above the five percent Reserve Fund policy.

The Reserve Fund balance of \$498.48 million reflects a net reduction of approximately \$103.22 million from the July 1, 2022 balance of \$601.70 million. Among the transactions contributing to the decrease and approved since the Second FSR is \$30 million transferred to fund the increased costs for the delayed implementation of the Human Resources Payroll (HRP) Project (C.F. 20-0313-S10). The reduced Reserve Fund Balance also accounts for transfers recommended in this report to address City liabilities. Specifically, this report transfers a total of \$25.55 million to the Building and Safety Building Permit Enterprise Fund to repay the third installment of the loan for COVID-19 Project Roomkey expenditures (C.F. 21-0262) with interest.

In addition to the transfers included in this report, this Office anticipates a transfer to the Sewer Construction and Maintenance Fund (SCM) to reimburse the fund for any over-allocations of related costs from 2021-22. The Bureau of Sanitation requested a reimbursement to SCM in the amount of \$33.7 million. This Office has not completed its own analysis of the requested amount and anticipates completing this review and including a recommendation in the Year-End FSR to make the required reimbursement to SCM from the Reserve Fund. If approved, a transfer of \$33.73 million would reduce the Reserve Fund balance to \$464.87 million, which is 6.24 percent of the General Fund budget.

This report presents current year anticipated overspending and revenue risks that may require the use of the Reserve Fund if the City is not able to identify other solutions. This Office continues to

recommend maintaining a cautious approach with the Reserve Fund. Specifically, the City should refrain from using the Reserve Fund to fund new programs, program expansions, and service restorations.

Budget Stabilization Fund Recommendation No. 5

To supplement the Reserve Fund, the City established the Budget Stabilization Fund (BSF) as part of the 2008-09 Budget to prevent overspending during prosperous years and to provide resources to help maintain service levels during lean years. The current balance in the Budget Stabilization Fund is \$193.33 million.

In accordance with the City's Financial Policies, the CAO is required to calculate the average annual ongoing threshold and present it each year to the City Council and Mayor for approval prior to the release of the proposed budget for the subsequent year. If actual growth exceeds this threshold amount, the City must contribute to the Budget Stabilization Fund as part of the budget. If actual growth falls short of this amount, the City may withdraw from the Budget Stabilization Fund. The growth threshold is to be equal to the 20-year average of the actual annual growth of cumulative receipts from the seven major General Fund taxes. The CAO has completed this calculation using this methodology and has determined that the growth threshold for the 2023-24 Budget is 4.3 percent.

Including the UB, Reserve for Mid-Year Adjustments Account, the Reserve Fund, and the Budget Stabilization Fund, the City's total reserves is 9.35 percent of the 2022-23 General Fund revenue, which reflects a decrease from the previously reported 9.91 percent.

This Office recommends the following action at this time:

- Approve the Average Annual Ongoing Growth Threshold for the Budget Stabilization Fund in the 2023-24 Budget of 4.3 percent.

Issues of Concern

Key Findings/Recommendations

- *Additional internal and external factors that may have an impact on the City include costs associated with employee union negotiations, the, the over-allocation of funds from the Sewer Construction and Maintenance Fund to related costs, and Council's direction to identify funds for Spanish language interpretation services at Council meetings.*

Employee Union Negotiations – Coalition Agreements

On December 9, 2022, the Council approved successor agreements with various bargaining units that are part of the Coalition of City Unions (Coalition) to those that expired on December 31, 2022. Negotiations are ongoing with the International Union of Operating Engineers Local 501, which affirmatively rejected the Tentative Agreement that formed the basis of the successor agreements. Based Citywide vacancy rates and projected salary expenditures, this Office projects that departments will be able to fully absorb the cost of the successor agreements with the Coalition, with the exception of a small amount for the Employee Relations Board which is fully staffed and could not absorb the cost of the new agreements. We continue to project that departments will be able to absorb a portion of the cost associated with the reopeners increases for other bargaining units approved earlier in the last calendar year. The 2022-23 Adopted Budget includes funding in the Unappropriated Balance, Department Payroll Reconciliation Account to address the costs associated with reopeners which the City executed following the adoption of the 2022-23 Budget. We project that a portion of this funding will be needed this year to offset costs of the reopeners increases and the Coalition successor agreements and recommend retaining the remaining balance of the Department Payroll Reconciliation Account for year-end budget balancing.

Sewer Construction Maintenance Fund Related Costs Over-Allocation

The Bureau of Sanitation requested a reimbursement for an over-allocation of funds from the Sewer Construction and Maintenance Fund (SCM) to the General Fund for related costs in fiscal year 2021 22. The related costs allocations to the General Fund pertain to the Clean Water Program for work performed by the Bureau of Sanitation, Bureau of Engineering, and Bureau of Contract Administration. These allocations were based on projections as of the 2021-22 budget development. The Office of Accounting (OOA) has indicated that for fiscal years 2021-22, an amount of \$33.73 million may have been over-allocated from SCM to the General Fund.

This Office concurs with the need to reimburse SCM for any over-allocations that have been made to the General Fund. While this report carries the \$33.73 million as an over-expenditure that requires a solution, this Office has not completed its own analysis of the requested amount in time for a reimbursement to be made at this time. We anticipate completing this review and including a recommendation in the Year-End FSR to make the required reimbursement to SCM. Given the substantial amount that may be required for this reimbursement, a transfer from the Reserve Fund will likely be required.

Spanish Language Interpretation Services

The City Council has instructed this Office to identify funding for costs associated with the expansion of live Spanish language interpretation services for City Council committee meetings (C.F. 22-0436). Insofar as ITA, the City Clerk, and GSD lack adequate funding to absorb these costs in the current fiscal year and there is an urgent need to prepare the Committee rooms for this expanded service in advance of the impending return to in-person Council committee meetings, this Office recommends transfers from the UB - Reserve for Mid-Year Adjustments for current year costs (see Attachment 6 – Appropriations from the Unappropriated Balance)

Budgetary Adjustments

Budgetary adjustments totaling approximately \$183.38 million are recommended in Sections 1, 2, and 5 of this report which include:

- \$2.05 million in new appropriations;
- \$92.77 million for transfers between accounts within various departments and funds;
- \$20.27 million for transfers between various departments and funds;
- \$70.83 million in appropriations from the Unappropriated Balance;
- \$6.64 million in reductions to special fund appropriations
- \$7.1 million in special fund appropriation realignments to align with available funding
- \$25.55 million in transfers from the Reserve Fund
- \$25 million in General Fund appropriation reductions
- \$7.06 million in General Fund disencumbrances and reappropriations
- \$3.15 million in other appropriation adjustments

Attachments

- 1 2022-23 General Fund Revenue
- 2 Current Status of Reserve Fund
- 3 New Appropriations
- 4 Transfers between Accounts within Departments and Funds
- 5 Transfers between Departments and Funds
- 6 Appropriations from the Unappropriated Balance
- 7A Status of the Unappropriated Balance-General Account
- 7B Status of the Unappropriated Balance-Reserve for Mid-Year Adjustments
- 7C Status of the Unappropriated Balance-non-General Account
- 8 Status of Liability Claims Account
- 9 Employment Level Report

RECOMMENDATIONS

(Refer to Discussion Sections 1, 2, 5, 6, and 7)

That the Council, subject to the approval of the Mayor:

1. Appropriate \$2,052,036.33 to various department and fund accounts as specified in Attachment 3;
2. Transfer \$92,766,438.04 between accounts within various departments and funds as specified in Attachment 4;
3. Transfer \$20,274,528.27 between various departments and funds as specified in Attachment 5;
4. Transfer \$70,828,214.10 from the Unappropriated Balance to various departments and funds as specified in Attachment 6;

Budget Stabilization Fund

5. Approve the Average Annual Ongoing Growth Threshold for the Budget Stabilization Fund in the 2023-24 Budget of 4.3 percent.

Building and Safety

6. Decrease appropriations by \$25,000,000 within the General Fund No. 100, Building and Safety Enterprise Fund Account No. 62048R and use the funds for the second of three installments to reimburse the \$75 million Building Permit Enterprise Fund Loan for COVID-19 Project Roomkey expenditures (C.F. 21-0262);
7. Transfer \$628,000 from General Fund No. 100, Building and Safety Enterprise Fund Account No. 62048R to General City Purposes Fund No. 100/56, Fund Loan Interest Reimbursement Account No. 000964 to reimburse applicable interest from the \$75 million loan from Building Permit Enterprise Fund (C.F. 21-0262).
8. Transfer \$25,000,000 from the Reserve Fund No. 101/62 to the Unappropriated Balance Fund No 100/58 and therefrom to the Building and Safety Building Permit Enterprise Fund No. 48R/08 for the third of three installments to reimburse the \$75 million Building Permit Enterprise Fund Loan for COVID-19 Project Roomkey expenditures (C.F. 21-0262).
9. Transfer up to \$550,580 from the Reserve Fund No. 101/62, through the Unappropriated Balance Fund No. 100/58, and appropriate therefrom to the General City Purposes Fund No. 100/56, Account No. 000964 Fund Loan Interest Reimbursement, to reimburse applicable interest from the \$75 million loan from Building Permit Enterprise Fund (C.F. 21-0262).

Community Investment for Families

10. Instruct the Community Investment for Families Department to reimburse the General Fund in the amount of \$18,549 for related costs for salaries in the CIFD Miscellaneous Grants and Awards Fund No 65G/21.
11. Reduce appropriations in the amount of \$36,896.76 within the CIFD Miscellaneous Grants and Awards Fund No. 65G/21, Account No. 21V200, Children’s Savings Account Grant to align with the available grant funds.
12. Relative to realigning appropriations within the Community Services Block Grant Trust Fund No. 428/21 with available grant funds:
 - a. Increase appropriations totaling \$317,000 in the Community Services Block Grant Trust Fund No. 428/21, Account No. 21W121, Community Investment for Families.
 - b. Increase and reduce appropriations within the Community Investment Families Department Fund No. 100/21 as follows:

Account	Account Name	Amount
001010	Salaries, General	\$134,578
001070	Salaries, As-Needed	377
001090	Overtime General	417
002120	Printing and Binding	2,540
002130	Travel	(11,883)
003040	Contractual Services	16,404
003310	Transportation	1,463
006010	Office and Administrative	69,458
006020	Operating Supplies	(215)
006030	Leasing	103,861
	Total	\$317,000

- c. Reduce appropriations in the amount of \$19,966 within the Community Service Block Grant Trust Fund No 428/21, Account No. 21W299, Reimbursement of General Fund Costs.

Economic and Workforce Development

13. Transfer up to \$2.4 million from the remaining cash balance of the idle Industrial/Commercial Revolving Loan Fund No. 303 to the Industrial-Commercial Revolving Loan – Fund 303 Account No. TBD within the replacement fund, the Industrial-Commercial Revolving Loan Fund No. 58J, to complete the close out of the idle fund.

Fire

14. Transfer \$100,000 from Fund 298/38, MICLA, Account, 38W232, Communications Labor, to the Information Technology Agency, Fund No. 100/32, Account No. 001100, Hiring Hall Salaries, for the installation of communication equipment in Fire Department vehicles, and authorize the Controller to reimburse the General Fund upon receipt of ITA labor services invoices from MICLA.

General Services

15. Authorize the Controller to disencumber up to \$60,892.41 in 2019-20 funds within General Services Fund No. 100/40, Contractual Services Account No. 003040, process the early reversion of the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the amount to the Unappropriated Balance, and appropriate therefrom to the General Services Fund No. 100/40, Contractual Services Account No. 003040 to ensure sufficient funding for contractual services through June 2023.
16. Authorize the Controller to disencumber up to \$52,451.00 in 2018-19 funds within General Services Fund No. 100/40, Field Equipment Account No. 003090, process the early reversion of the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the amount to the Unappropriated Balance, and appropriate therefrom to the General Services Fund No. 100/40, Field Equipment Expense Account No. 003090 to ensure sufficient funding for field equipment through June 2023.
17. Authorize the Controller to disencumber up to \$306,079.00 in 2019-20 funds within General Services Fund No. 100/40, Field Equipment Account No. 003090, process the early reversion of the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the amount to the Unappropriated Balance, and appropriate therefrom to the General Services Fund No. 100/40, Field Equipment Expense Account No. 003090 to ensure sufficient funding for field equipment through June 2023.
18. Authorize the Controller to disencumber up to \$274,437.00 in 2020-21 funds within General Services Fund No. 100/40, Field Equipment Account No. 003090, process the early reversion of the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the amount to the Unappropriated Balance, and appropriate therefrom to the General Services Fund No. 100/40, Field Equipment Expense Account No. 003090 to ensure sufficient funding for field equipment through June 2023.

Housing

19. Reduce appropriations totaling \$1,396,268.87 from the Housing Department No. 100/43, Account No. 001010, Salaries General to offset an increased appropriation to the same account from the Housing Impact Trust Fund (C.F. 17-0274), and reduce corresponding appropriations in Account No. 43W143, Housing and Account No. 43W299, Reimbursement of General Fund Costs within various funds as follows:

- a. Decrease appropriations totaling \$1,396,268.87 in Account No. 43W143, Housing within various funds as follows:

<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>
240	Accessible Housing Fund	(\$10,500.00)
55J	Low and Moderate Income Housing Fund	(10,000.00)
561	HOME Investment Partnerships Program Fund	(150,000.00)
64R	SB 2 Permanent Local Housing Allocation Fund	<u>(1,225,768.87)</u>
	Total	(\$1,396,268.87)

- b. Decrease appropriations totaling \$864,262.59 in Account No. 43W299, Reimbursement of General Fund Costs within various funds as follows:

<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>
240	Accessible Housing Fund	(\$6,481.97)
55J	Low and Moderate Income Housing Fund	(6,222.69)
561	HOME Investment Partnerships Program Fund	(92,821.80)
64R	SB 2 Permanent Local Housing Allocation Fund	<u>(758,736.13)</u>
	Total	(\$864,262.59)

Personnel

20. Authorize the Controller's Office to process the revision of the Fiscal Year 2021-22 Year-End Reversion Worksheet submitted by the Personnel Department on September 29, 2022.

Police

21. Authorize the Controller to disencumber up to \$6,364,239 in the Fiscal Year 2018 (\$797,424), 2019 (\$50,000), 2020 (\$1,764,615), 2021 (\$3,739,870), and 2022 (\$12,330) encumbered balance for Contract No. C-128985, Niche Technology USA Limited (SC 70 CO128985) within the Police Department Fund No. 100/70, Contractual Services Account No. 003040, process the early reversion of the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the amount to the Unappropriated Balance, and appropriate therefrom to the accounts as shown in the table below for five priority Information Technology Bureau projects including network equipment replacement (\$1.2 million), Data Center Hardware upgrade and maintenance (\$500,000), Aruba Support (\$238,000), Centera Server replacement (\$307,135), and Consoles replacement in 911 centers (\$4.1 million).

Fund No.	Account No.	Account Name	Amount
100/70	006010	Office and Administrative	\$2,286,424
100/70	007300	Furniture, Office and Technical	\$3,853,093
100/32	009350	Communication Services	\$224,722
Total			\$6,364,239

22. Rescind the transaction included in the Attachment 5 of the First Financial Status Report (C.F. 22-0600-S96) which transferred cash and appropriations in the amount of \$15,052

from the Police Account in the U.S. Treasury Asset Forfeiture Fund to the California State Asset Forfeiture Fund, and transfer \$109,635 from the Supplemental Police Account in the U.S. Treasury Asset Forfeiture Fund to the U.S. Department of Justice Asset Forfeiture Fund (\$102,791) and the California State Asset Forfeiture Fund (\$6,844).

23. Approve an equipment list deviation for the Police Department that will use the reauthorized MICLA financing from the MICLA Fiscal Year 2022-23 Adopted Budget as follows:

2022-23 MICLA EQUIPMENT LIST					
DEPT	UNIT TYPE	FUEL TYPE	QUANTITY	UNIT COST	TOTAL COST
POLICE	Total Containment Vehicle	Diesel	1	\$1,300,000	\$1,300,000
	TOTAL		1		1,300,000
REPLACE WITH					
DEPT	UNIT TYPE	FUEL TYPE	QUANTITY	UNIT COST	TOTAL COST
POLICE	Total Containment Trailer	N/A	1	\$1,000,000	\$1,000,000
	Total Containment Trailer Tow Vehicle (Truck)	Gas	1	\$300,000	300,000
	TOTAL		2		\$1,300,000

Public Works – Contract Administration

24. Relative to transferring appropriations within the Sewer Construction and Maintenance Fund to ensure funding availability for current wastewater-related priorities:

- a. Reduce appropriations in the amount of \$800,000 within Bureau of Contract Administration Fund No. 100/76, Account No. 001010, Salaries General
- b. Transfer appropriations within the Sewer Construction and Maintenance Fund No. 761/50 in the amount of \$800,000 from Bureau of Contract Administration Account No. 50W176 to PW-Sanitation Expense and Equipment Account No. 50WX82.

Public Works – Bureau of Engineering

25. Relative to transferring appropriations within the Sewer Construction and Maintenance Fund No. 761/50 to ensure funding availability for current wastewater projects:

- a. Reduce appropriations in the amount of \$6,000,000 within Bureau of Engineering Fund No. 100/78, Account No. 001010, Salaries, General.

- b. Transfer appropriations within the Sewer Construction and Maintenance Fund No. 761/50 in the amount of \$6,000,000 from Bureau of Engineering Account No. 50W178 to PW-Sanitation Expense and Equipment Account No. 50WX82.

Transportation

26. Relative to reducing appropriations within the Proposition A Local Transit Assistance Fund No. 385/94 due to projected funding constraints:

- a. Reduce appropriations in the amount of \$1,000,000 within Proposition A Local Transit Assistance Fund No. 385/94, Account No. 94W194.
- b. Reduce appropriations in the total amount of \$1,000,000 from the Department of Transportation Fund No. 100/94 as shown below:

Account	Account Name	Amount
001010	Salaries General	\$ 912,014
001090	Overtime General	87,986
	Total	\$ 1,000,000

27. Relative to reducing appropriations within the Street Damage Restoration Fee Fund No. 41A/50 due to projected funding constraints:

- a. Reduce appropriations in the amount of \$400,000 within the Street Damage Restoration Fee Fund No. 41A/50, Account No. 50W194.
- b. Reduce appropriations in the amount of \$400,000 from the Department of Transportation Fund No. 100/94, Account No. 001010, Salaries General.

28. Relative to reducing appropriations within the Measure M Local Return Fund No. 59C/94 to ensure funding availability in 2023-24:

- a. Reduce appropriations in the amount of \$3,800,000 within the Measure M Local Return Fund No. 59C/94, Account No. 94W194.
- b. Reduce appropriations in the amount of \$3,800,000 within the Department of Transportation Fund No. 100/94, Account No. 001010, Salaries General.

Technical

29. Authorize the CAO to make technical corrections as necessary to those transactions included in this report to implement Mayor and Council intentions.

FISCAL IMPACT STATEMENT

A total of \$129.12 million in projected over-expenditures are identified in the Mid-Year (Third) Financial Status Report. Transfers, appropriations, and other budgetary adjustments totaling approximately \$185.92 million are recommended in Sections 1, 2, and 5 of this report. This includes \$31.48 million in transfers from the Unappropriated Balance Reserve for Mid-Year Adjustments Account, and \$25.55 million in transfers from the Reserve Fund.

FINANCIAL POLICIES STATEMENT

The recommendations in this report comply with the City's Financial Policies as the recommended transactions use current revenues and balances to pay for current operations.

DEBT IMPACT STATEMENT

There is no debt impact to the General Fund as a result of the recommendations in this report as there are no new debt issuance authorizations recommended.

DISCUSSION

The following is a discussion regarding the recommendations included in the report and other budget related items. The discussion is presented in the following sections:

Section 1. Status of Departmental Budgets	24
Section 2. Status of Non-Departmental Funds and Special Accounts	69
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1. STATUS OF DEPARTMENTAL BUDGETS

This section addresses the status of department expenditures and revenues, presents projected year-end overspending, and highlights issues of concerns. Recommendations include new appropriations, special fund reappropriations, and transfers for operational needs.

A. Aging

No Recommendation

This Office projects a year-end surplus of \$951,575, consisting of a \$155,150 General Fund surplus and a \$796,425 special fund surplus. The projected surplus is \$602,258 higher than previously reported in the Second FSR due to delays in hiring. The projected surplus primarily consists of a Salaries General Account surplus (\$924,023) due to vacancies in the Department.

Emergency Senior Meals Program

The Department received one-time funding of \$6 million in the UB for the continuation of the Emergency Senior Meals Program expansion. These funds were in addition to \$5.4 million that was re-appropriated from prior-year savings. The City Council authorized the Department to extend a current sole source contract with Everytable for meal and delivery services until a Request for Proposals (RFP) is released and the competitive bid process is completed (C.F. 22-0080). An RFP was released on November 28, 2022 with the understanding the program was authorized on a one-time basis through the end of the fiscal year. The RFP review has been completed and the Department is currently reviewing appeals.

On January 12, the Department notified this Office that the Expanded Senior Meals Program would be ending on January 15, 2023, as \$11.4 million in current year one-time funding had been fully expended. On January 20, 2023, the Council adopted Motion (Soto-Martinez-Harris Dawson), which authorized the Department to use \$480,000 in prior year unspent GCP funds to extend

services by one week in light of the winter storms, (C.F. 23-0045). The Council further instructed the Department to work with this Office to identify other potential account savings and submit an interim budget request to extend this program. As of this report, the Department has not submitted an interim budget request for funding to extend this program. This Office cannot make a recommendation at this time, but given that a few months remain of the fiscal year and the City's financial constraints, this Office recommends considering funding as part of the 2023-24 budget process to assess the needs of the program.

The Department anticipates meeting its General Fund revenue budget of \$258,792 by year end.

No transactions are recommended at this time.

B. Animal Services

Attachment 4 – Transfers between Accounts within Departments and Funds

This Office projects a net year-end surplus of \$131,283, consisting of a net \$20,263 General Fund surplus and a \$111,020 special fund surplus. The projected General Fund surplus consists of a surplus in the Salaries General Account (\$452,013) due to staff vacancies, partially offset by projected overspending in the Salaries As-Needed (\$102,696) and Overtime General (\$329,054) accounts. The Salaries As-Needed overspending is due to employee salary increases and limited full time staffing that requires supplementing current staffing levels with as-needed employees. The Overtime General overspending is due to overtime associated with animal services facilities operating on a 24/7 basis. The special fund surplus consists wholly of Salaries General Account funds due to the use of automated technologies that reduce staff time needed for Spay and Neuter Program activities and allow more time for staff to perform General Fund eligible work.

This Office projects a revenue shortfall of \$717,034 from the Department's General Fund revenue budget of \$3.9 million due to a reduction in filming permits, breeder's fees, and miscellaneous animal regulation fees as a result of the lingering effects of the pandemic and overall staffing shortages.

This Office recommends the following transactions at this time:

- Transfer \$102,696 from the Salaries General Account to the Salaries As-Needed Account to offset the projected salaries over-expenditure of necessary as-needed employees that support shelter operations.
- Transfer \$329,054 from the Salaries General Account to the Overtime General Account to pay down banked staff overtime to 100 hours.

C. Building and Safety
Recommendation Nos. 6, 7, 8, and 9
Attachment 4 – Transfers between Accounts within Departments and Funds

This Office projects a year-end surplus of \$21.98 million, comprised of \$1.67 million in the General Fund and \$20.31 million in special funds. The projected surplus is approximately \$1.6 million higher than previously reported in the Second FSR due to lower projected expense account costs based on year-to-date spending trends. The projected surplus primarily consists of surpluses in the Salaries General (\$19.68 million), Overtime General (\$2 million), and Transportation (\$0.4 million) accounts, partially offset by projected overspending in the Salaries As-Needed Account (\$0.47 million). The Salaries General surplus is due to the Department's vacancies and under-filled position authorities. The Overtime General and Transportation surpluses are based on historical spending patterns and projected operational needs through year end. The Salaries As-Needed overspending is due to costs associated with the use of 120-day employees to address a case backlog in the Code Enforcement Bureau.

This Office projects a year-end General Fund revenue shortfall of \$1.65 million from the Department's revenue budget of \$75.2 million. This shortfall is due to the ongoing COVID-19 pandemic and the Mayor's Tolling Order, which waived some Non-Compliance fees, Code Enforcement Inspection fees, and late fees. In accordance with Executive Directive One, the Tolling Order was rescinded on February 28, 2023.

Repair and Demolition Fund

The Department's Salaries General Account is partially funded by the Repair and Demolition Fund 346 in the amount of \$404,657. The Fund has received \$578,000 in revenue through December 2022, which is comprised of a \$400,000 deposit from the General Fund for contractual services costs for various demolition projects and \$178,000 in fee receipts. As revenue collection was limited by the COVID-19 emergency declaration, it is unclear whether the Fund will be able to offset its salary costs by year end. This Office will continue to monitor revenues to determine if the Fund can support its salary costs at year-end and provide an update on any necessary actions to address salary costs for the Fund in the Year-End FSR.

Project Roomkey Loan

In 2020-21, The City Council authorized a \$75 million loan from the Building Permit Enterprise Fund for Project Roomkey expenditures (C.F. 21-0262). This loan is a General Fund obligation, however the General Fund may be eligible for reimbursement from the Federal Emergency Management Agency FEMA (FEMA). The 2022-23 Adopted Budget, includes a General Fund appropriation of \$25.63 million for the principal (\$25 million) and estimated interest through December 2022 (\$628,000) for the second payment. Based on additional information from the Controller, we determined that additional instructions are needed to effectuate the transfer of the appropriated funds from the General Fund to the Enterprise Fund to effectuate the loan repayment. Additionally, this Office recommends a transfer of up to \$25.55 million for the principal (\$25 million) and estimated interest through March 2023 (\$550,580) from the Reserve Fund to repay the remaining principal balance of the loan and the estimated accrued interest on the loan through March 2023.

This Office recommends the following transactions at this time:

- Transfer \$468,645 from the Salaries General Account to the Salaries As-Needed Account to provide the budgeted funding for 120-day employees in the Code Enforcement Bureau. Partial funding of \$126,534 is provided by the Building and Safety Building Permit Enterprise Fund (Fund 48R, Account 08W108).
- Transfer \$290,000 within the Enterprise Fund, from the Reserve for Future Costs Account to the Building and Safety Training Account for estimated code book expenses for 2022-23.
- Request that the Controller create a new appropriation account titled "LADBS CASp Certification and Training" within the CASp Certification and Training Fund 60B, and transfer \$60,000 from Building and Safety Account No. 08R108 to the new account for CASp certification and training of Building and Safety employees.
- Decrease appropriations by \$25,000,000 within the General Fund No. 100, Building and Safety Enterprise Fund Account No. 62048R and use the funds for the second of three installments to reimburse the \$75 million Building Permit Enterprise Fund Loan for COVID-19 Project Roomkey expenditures (C.F. 21-0262);
- Transfer \$628,000 from General Fund No. 100, Building and Safety Enterprise Fund Account No. 62048R to General City Purposes Fund No. 100/56, Fund Loan Interest Reimbursement Account No. 000964 to reimburse applicable interest from the \$75 million loan from Building Permit Enterprise Fund (C.F. 21-0262).
- Transfer \$25,000,000 from the Reserve Fund No. 101/62 to the Unappropriated Balance Fund No 100/58 and therefrom to the Building and Safety Building Permit Enterprise Fund No. 48R/08 for the third of three installments to reimburse the \$75 million Building Permit Enterprise Fund Loan for COVID-19 Project Roomkey expenditures (C.F. 21-0262).
- Transfer up to \$550,580 from the Reserve Fund No. 101/62, through the Unappropriated Balance Fund No. 100/58, and APPROPRIATE therefrom to the General City Purposes Fund No. 100/56, Account No. 000964 Fund Loan Interest Reimbursement, to reimburse applicable interest from the \$75 million loan from Building Permit Enterprise Fund (C.F. 21-0262).

D. Cannabis Regulation

Attachment 5 – Transfers between Departments and Funds

This Office projects a year-end surplus of \$2.9 million, consisting of \$2.8 million in special funds, and a General Fund surplus of \$90,000, primarily in the Salaries General Account (\$2.77 million), due to vacancies within the Department. The projected surplus is approximately \$0.51 million higher than previously reported in the First FSR, due to hiring delays and lower than anticipated

expenditure rates in several departmental accounts including Salaries As-Needed, Printing and Binding, Transportation, and Operating Supplies.

This Office projects a revenue shortfall of \$1.15 million from the Department's General Fund revenue budget of \$4.15 million. The shortfall is due to a reduction in related cost reimbursements due to vacancies and reflects our current hiring projections.

This Office recommends the following transaction at this time:

- Transfer \$55,810 from the Contractual Services Account to the Office of City Administrative Officer for auditing services provided by a third party for the Department of Cannabis Regulation's Phase 3 Retail Round 2 Lottery process, conducted in December 2022.

E. City Administrative Officer Attachment 3 – New Appropriations

The Office of the City Administrative Officer projects completing the year within budget.

This Office anticipates exceeding its General Fund revenue budget of \$3.7 million by \$6 million by year end, for total projected departmental General Fund receipts of \$9.7 million. This increase is due to unbudgeted receipts for special events (\$2.6 million), incentive rent payment for the Grant Avenue Project (C-114213, \$1 million), and related cost reimbursements for grant-funded positions (\$1.7 million), with minor adjustments in various other categories.

Village at Westfield Topanga Subvention Payment

The Adopted Budget included an appropriation of \$0.8 million from the Village at Westfield Topanga Trust Fund for subvention agreement payments. The budgeted amount was a conservative estimate that assumed a gradual reopening following the COVID-19 pandemic. However, the net new tax receipts generated by this project in the current fiscal year have exceeded the budget assumptions. These net new tax receipts form the basis for subvention payments. Based on current year trends, this Office projects year-end overspending of \$146,000 for the Village at Westfield Topanga Trust Fund, Subvention Payment Account and recommends an appropriation from the cash balance of the fund to address the overspending.

This Office recommends the following transactions at this time:

- Appropriate \$497,177.49 within the Insurance and Bonds Premiums Special Fund from revenues received from insurance premium refunds (\$434,440.25) and reimbursement from the Department of Recreation and Parks for the golf cart insurance program (\$62,737.24).
- Appropriate \$146,000 from the available cash balance of the Village at Westfield Topanga Trust Fund to the Subvention Payment Account within the fund for subvention payments in the current year.

F. City Attorney

Attachment 4 – Transfers between Accounts within Departments and Funds Attachment 6 – Appropriations from the Unappropriated Balance

This Office projects a net year-end over-expenditure of \$9.04 million, comprised of a net \$7.7 million General Fund over-expenditures and a \$1.34 million in special fund over-expenditures. The projected overspending is approximately \$2.61 million higher than previously reported in the Second FSR due to increased projected Outside Counsel Account costs. The projected General Fund overspending primarily consists within the Litigation Expense (\$2 million), Outside Counsel (\$5.39 million), and Office and Administrative (\$0.34 million) accounts, partially offset by projected surpluses in the Salaries General Account (\$30,008) due to staff vacancies and the Printing and Binding Account (\$0.11 million) based on year-to-date and historical spending patterns, and projected operational needs through year end. The Litigation Expense overspending is based on year-to-date and historical spending patterns for litigation expenses, which include medical experts, expert witnesses, court reporters, transcription services, document reproduction, interpreters, and litigation-related travel costs. The Office and Administrative overspending is due to the City Attorney's Interim Budget request that was approved without funding (C.F. 23-0112). The projected special fund overspending is wholly in the Salaries General Account (\$1.35 million), which we anticipate will be resolved by approximately \$1.99 million in outstanding special fund and grant transactions for the City Attorney's off-budget positions.

Outside Counsel

The Outside Counsel Account overspending is primarily due to the Housing and Urban Development False Claims Act case and more than 40 police protest cases managed by outside counsel. On October 7, 2022, the City Council approved a transfer from the Unappropriated Balance, Outside Counsel Account (\$1.5 million) and the General Fund Salaries General Account (\$0.5 million) to the Outside Counsel Account (C.F. 22-1139) to offset a portion of this overspending. The City Council also instructed this Office to address the projected over-expenditures through the First FSR (Krekorian-Blumenfield, C.F. 22-1139). The First FSR included an additional \$1,755,384 transfer from the Unappropriated Balance, Reserve for Mid-Year Adjustments line item to address projected spending through December 2022. This Office has reviewed the City Attorney's estimated Outside Counsel expenditures for the remainder of 2022-23, including invoices received that exceed the current Outside Counsel budget, and projects \$5.39 million in Outside Counsel overspending through the end of the fiscal year. The City Council instructed this Office to address the projected over-expenditures through the subsequent Financial Status Reports (C.F. 23-0112). Based on our analysis, we recommend a transfer to address \$5 million of this overspending in this FSR. We will continue to work with the Office of the City Attorney to monitor outside counsel expenditures and provide recommendations to address any remaining overspending in the Year End FSR.

In the Second FSR we projected a revenue shortfall of \$149,320, however based on year-to-date receipts for attorney fees, forfeitures and penalties, and reimbursement of expenditures we now project that the City Attorney will meet its General Fund revenue budget of \$40,646,956 by year end.

This Office will continue to work with the Office of the City Attorney to monitor revenue and expenditures, and provide updates and recommend any necessary transactions in future FSRs.

This Office recommends the following transactions at this time:

- Transfer \$59,600 from the City Attorney's Printing and Binding Account to the Overtime General Account for overtime payouts to employees that have reached their 240- hour banked overtime limit.
- Transfer \$6,338,200 from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the following accounts:
 - \$5 million to the City Attorney's Outside Counsel Account for various cases including police protest cases;
 - \$1 million to the City Attorney's Litigation Account litigation expenses; and
 - \$338,200 to the City Attorney's Office and Administrative Account for updated earthquake kits (\$20,000); facility upgrades (\$40,050); and Adobe® (\$70,196) and Microsoft (\$207,954) software upgrades to enhance executive teleconferencing capabilities and ensure compliance with U.S. Department of Justice security protocols.

G. City Clerk

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

Attachment 6 – Appropriations from the Unappropriated Balance

This Office projects a year-end General Fund surplus of \$808,604, which is \$646,300 more than previously reported in the Second FSR due to delays in hiring and updated projections for as-needed staff and staff overtime for the Council District 6 Special Election. The projected surplus consists of surpluses in the Salaries General (\$583,121), Salaries, As-Needed (\$99,202), Overtime General (\$156,730), Printing and Binding (\$7,994), and Office and Administrative (\$20,057) accounts, partially offset by projected overspending in the Contractual Services Account (\$58,500) due to prior year costs associated with the Council Redistricting Commission invoices that were received in the current fiscal year. The Salaries General surplus is due to staff vacancies. The Salaries As-Needed, Overtime General, Printing and Binding, and Office and Administrative surpluses are based on current and prior-year expenditure trends, and projected operational need through year end. We will continue to work with the Department to monitor the Department's accounts and provide updates in the Year-End FSR.

Unbudgeted Election Costs

This Office previously projected year-end overspending of approximately \$3.88 million due to County election costs exceeding previous estimates (\$150,000) and unbudgeted special election costs (\$3.75 million). The Council subsequently approved a supplemental appropriation of

\$150,000 (C.F. 22-1233) and set aside \$3.75 million in the Unappropriated Balance, Reserve for Mid-Year Adjustments Account in anticipation of the receipt of the County invoice in June for the April 2023 special election. This Office has identified approximately \$1.43 million in new unfunded election costs for the current year, of which this Office recommends \$502,814 be absorbed by the Department's projected surplus and \$597,186 be addressed through an appropriation from the Unappropriated Balance. The remaining overspending of \$325,000 is associated with an updated cost estimate for the April 2023 Council District 6 Special Election. The County administers elections on behalf of the City. The anticipated impacts are discussed below:

- November 2022 Election: The City budgeted \$10M in the Unappropriated Balance based on LA County estimates for this election. The expected invoice will be received in February/March 2023. Until the City receives the final invoice, the true costs associated with this election will not be known. The Second FSR included a recommendation to address the June 2022 election shortfall through a transfer of \$127,733.62 from the November 2022 Account, leaving a remaining balance of \$9,872,266.38. As of the writing of this report the City has not yet received the final invoice from the County for the City's share of November 2022 election costs. This Office does not recommend transferring the funds to pay that invoice until it is received.
- April 2023 CD 6 Special Election: On October 25, 2022 City Council voted to adopt the Special Election Ordinance that calls for a Special Election on April 4, 2023 with a Special Runoff Election on June 27, 2023, if necessary. The costs for this election were unbudgeted and were initially estimated at approximately \$3.9 million in 2022-23 and an additional \$3.75 million in 2023-24 in the event of a runoff. The Council subsequently approved a \$150,000 supplemental appropriation from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to various City Clerk operating accounts to cover the April Special Elections costs (C.F. 22-1233). The Council further approved a recommendation to set aside \$3.75 million within the Unappropriated Balance, Reserve for Mid-Year Adjustments in anticipation of the receipt of the County invoice in June 2023 to address County costs in connection to this election. On February 14, the County revised its invoice estimate for the April 2023 Special Election, which incorporates current costs for three 11-day vote centers, four 1-day vote centers, 14 Vote-by-Mail drop boxes, 16 pages for sample ballot booklets, and 118,393 Registered Voters receiving Vote-by-Mail ballots. The new County invoice estimate for the April 4 Special Election is \$4.075 million, which is \$325,000 higher than the original projected. In light of the prior Council direction to set aside funds to address the costs of this election, the recommendations of this report will result in a \$4.075 million balance in the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to address the updated estimated election costs.
- June 2023 CD6 Runoff Election: In the event of a CD 6 Runoff Election, the City Clerk estimates the cost of the election (County invoice) to be approximately \$4.075 million. According to the City Clerk, the County invoice is not expected to be received until August or September 2023. Therefore, due to the timing of the County invoice and the anticipated

payout in the following fiscal year, the funding will be addressed as part of the 2023-24 Budget.

- Limit Healthcare Executive Compensation Petition: On February 14, 2023, the Limit Healthcare Executive Compensation petition was filed with the Department. The Department is currently conducting its initial review to determine whether or not a full review of signatures is needed. This Office estimates a total cost of approximately \$1.1 million to conduct a full review of the petition signatures in the Salaries As-Needed (\$750,000) and Overtime General (\$350,000) accounts. In the event a full review is warranted, this Office recommends that the Department absorb \$502,814 of the estimated verification cost using existing appropriations, consisting of \$182,994 in transfers between accounts and a total of \$319,820 in the Salaries As-Needed (\$163,090) and the Overtime General (\$156,730) accounts. We recommend an appropriation from the Unappropriated Balance to address the remaining \$597,186 in verification costs.

The Department anticipates meeting its General Fund revenue budget of \$1,089,282 by year end.

This Office recommends the following transactions at this time:

- Transfer \$150,000 from the Business Improvement District Fund to the Board of Public Works, Operating Supplies Account, for the purchase of trash liners to be utilized by Business Improvement Districts throughout the City.
- Transfer a total of \$182,994 from the Salaries General (\$175,000) and Printing and Binding (\$7,994) accounts to the Salaries As-Needed Account to partially address costs associated with conducting random sampling and final review of the Limit Healthcare Executive Compensation petition.
- Transfer \$597,186 from Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the City Clerk's Salaries, As-Needed (\$403,916) and Overtime General (\$193,270) accounts, to cover the costs associated with conducting random sampling and final review of the Limit Healthcare Executive Compensation petition.
- Transfer \$58,500 from the Salaries General Account to the Contractual Services Account for prior-year Council Redistricting Commission invoices received in the current fiscal year.

H. City Planning

Attachment 4 – Transfers between Accounts within Departments and Funds

This Office projects a net year-end surplus of \$3.81, consisting of a net \$0.9 million General Fund surplus and a net \$2.91 million special fund surplus. The projected surplus is approximately \$0.2 million higher than previously reported in the First FSR due to hiring delays. The projected surplus consists of a Salaries General Account surplus (\$0.98 million General Fund and \$2.96 million in special funds) due to vacancies in the Department, partially offset by overspending in the Salaries

As-Needed Account (\$0.08 million General Fund and \$0.05 million in special funds) due to the increased need for as-needed staff to maintain service levels.

This Office projects a revenue shortfall of \$8.22 million from the Department's General Fund revenue budget of \$19.42 million. The projected shortfall is approximately \$1.19 million higher than previously reported in the First FSR due to a projected reduction in grant project and related costs reimbursements. This shortfall is due to delays of two grant programs and lower than anticipated revenue in the Planning Case Processing Fund. This Office projects a special fund revenue shortfall of \$4.83 million from the \$54.66 million budgeted amount due to a reduction in development activity. The projected special fund revenue shortfall is approximately \$2.38 million lower than previously reported in the First FSR due to surplus revenues in the Planning Long-Range Planning Fund. This Office will continue to work with the Department to monitor the Department's revenue accounts and provide an update in the Year-End FSR.

This Office recommends the following transactions at this time:

- Transfer \$80,000 from the Salaries General Account to the Salaries, As-Needed Account to address overspending due to the increased use of as-needed staffing to maintain existing service levels within the Department's Citywide Policy Unit and Office of Historical Resources.
- Transfer \$50,000 from the Salaries General Account to the Salaries, As-Needed Account within the City Planning Systems Development Fund to address overspending due to the increased use of as-needed systems and GIS staff to maintain existing service levels.

I. City Tourism Department No Recommendation

This Office projects a year end special fund surplus of \$239,484, primarily in the Salaries General Account due to vacancies in the Department. The projected surplus is \$84,619 higher than previously reported in the First FSR due to delays in hiring.

The Department anticipates meeting its General Fund revenue budget of \$481,928 by year end.

J. Civil, Human Rights, and Equity Attachment 4 – Transfers between Accounts within Departments and Funds

This Office projects a year-end surplus of \$731,402, primarily consisting of surpluses in the Salaries General (\$366,335) and Contractual Services (\$333,817) accounts due to delays in hiring and the execution of contracts. The projected surplus is \$133,534 lower than previously reported in the Second FSR due to hiring activity.

The Department has no General Fund revenue.

L.A. REPAIR Program

The L.A. REPAIR participatory budget program will begin executing contracts for Peace and Healing Centers in March 2023, but has delayed the scheduled disbursement of project funds to REPAIR zones from January 2023 to July 2023, due to delays in the execution of contracts and hiring of new staff to provide accounting support. The City Clerk has communicated that it is unable to absorb additional workload from the L.A. REPAIR program without filling an Accountant position. The position was only funded for six months. The City Clerk anticipates filling this position in March 2023. The L.A. REPAIR Innovation Fund (64T) currently has a balance of approximately \$12 million, which we project to have a year-end balance of approximately \$9.5 million.

Reparation Studies

The 2021-22 Adopted Budget included a \$500,000 appropriation for the Reparations Advisory Commission in the General City Purposes Fund. Since the funds were not encumbered by the end of 2021-22 as contracts were not ready to be executed, the funds reverted to the Reserve Fund. Two contracts to conduct a reparations study in the City relative to victims of slavery and/or their descendants are undergoing contract review and funding in the amount of \$350,776 is needed in to support these contracts. Further, according to the Department, the amount of \$149,224 is needed for outreach and program support to be incurred in 2023-24. Sufficient funds are currently available within the Department's operating budget to offset the \$350,776 in current year costs. The anticipated future costs of \$149,224 can be addressed in the 2023-24 budget. This Office will continue to monitor the Department's expenditures and provide updates in the Year-End FSR.

This Office recommends the following transaction at this time:

- Transfer \$350,776 from the Salaries General Account to the Contractual Services Account to offset expenses related to Reparations Studies contracts.

K. Community Investment for Families

Recommendation No. 10, 11 and 12

Attachment 3 – New Appropriations

Attachment 4 – Transfers between Accounts within Departments and Funds

This Office projects a net year-end over-expenditure of \$75,312, comprised of \$425,312 in special fund over-expenditures, partially offset by a \$350,000 General Fund surplus. The projected over-expenditure is \$184,966 lower than previously reported in the First FSR due to delays in hiring. The General Fund surplus consists of a projected surplus in the Office and Administrative Account (\$950,000) due to lower than anticipated expenditures, partially offset by projected overspending in the Contractual Services Account (\$600,000). The Contractual Services overspending is due to funding for the Citywide Language Access Program (\$800,000), which was inadvertently budgeted in the Office and Administrative Account. A report requesting to realign the budget with expenditures for the Citywide Language Access Program is pending consideration by the Budget and Finance Committee (CF 22-1262).

The projected special fund over-expenditure primarily consists of overspending in the Salaries General (\$124,392), Salaries Overtime (\$9,675), Printing and Binding (\$6,934), Contractual

Services (\$87,617), Office and Administrative (\$109,851), and Leasing (\$94,322) accounts, partially offset by surpluses in the Travel (\$9,104) and Operating Supplies (\$215) accounts. The special fund over-expenditures are primarily attributed to salary and expense costs for the Community Services Block Grant (CSBG) and Office of Traffic Safety grant programs that were not included in the budget. This Office recommends transferring funds to realign the budget with available grant funds and current expenditures. The Department has also requested to realign the budget to reflect expenditures for the Citywide Language Access Program and Office of Traffic Safety programs through transmittals pending Council action (C.F. 22-1416).

This Office projects a shortfall of \$213,554 from the Department's General Fund revenue budget of \$4.99 million by year end. This shortfall is due to reduced related costs reimbursements associated with vacancies.

This Office recommends the following transactions at this time:

- Appropriate \$1,000 from the available cash balance within the Domestic Violence Trust Fund to the Department's Office and Administrative account to pay for administrative costs associated with the Domestic Violence Task Force.
- Reappropriate \$42,929.48 from the CIFD Miscellaneous Grants and Awards Fund to the Department's current year Salaries General (\$28,664.57) and Reimbursement of General Fund Costs (\$14,264.91) accounts to pay for salary costs for the Children's Saving Account Program.
- Reduce appropriations in the amount of \$36,896.76 within the CIFD Miscellaneous Grants and Awards Fund to align with available grant funds.
- Increase appropriations totaling \$297,034 within the Community Services Block Grant Trust Fund to align 2022-23 budgetary appropriations with available grant funds.
- Instruct the Community Investment for Families Department to reimburse the General Fund in the amount of \$18,549 for related costs for salaries in the CIFD Miscellaneous Grants and Awards Fund No 65G/21.

L. Controller

Attachment 4 – Transfers between Accounts within Departments and Funds

This Office projects a year-end General Fund surplus of \$813,066, consisting of a projected \$1,013,066 surplus in the Salaries General Account due to vacancies and hiring delays, offset by \$200,000 in projected overspending in the Contractual Services Account due to an unbudgeted extension of a task order solicitation for consulting services to provide project assistance to the Controller's Office for the Human Resources and Payroll Project. The projected surplus is \$764,677 higher than previously reported in the First FSR as the Department was not able to meet its

aggressive hiring goals. This surplus is likely to continue increase by the end of the year as it continues to assume aggressive hiring in the coming months.

This Office anticipates a revenue shortfall of \$130,295 from the Department's General Fund revenue budget of \$6.25 million. This shortfall is due to reductions in related cost reimbursements from various special funds because of hiring delays and lower than anticipated staffing of special funded activities.

This Office recommends the following transaction at this time:

- Transfer \$200,000 from the Salaries General Account to the Contractual Services Account within the Office of the Controller for consulting services to provide project assistance to the Controller's Office for the Human Resources and Payroll Project.

M. Council

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

The Council requests the following transactions at this time:

- Transfer \$1,950,000 from the Council's Salaries General Account to the Salaries As-Needed (\$1,000,000), Printing and Binding (\$150,000), and Office and Administrative (\$800,000) accounts to align the Council's operating budget with current expenditure patterns.
- Transfer \$255,865 in AB 1290 funding (Council District 14 Redevelopment Projects – Services) to the Council's Salaries, As-Needed Account to support Council District 14 expenses.
- Transfer \$845,000 in AB 1290 funding (Council District 14 Redevelopment Projects – Services) to the Solid Waste Resources Fund 508, Department 50, Revenue Source Code 5301 Reimbursement from Other Funds for the purchase of roll off bins for Council District 14.
- Transfer \$97,493 in AB 1290 funding (Council District 14 Redevelopment Projects – Services) to the Bureau of Street Services' Contractual Services Account to support Council District 14 Tree Lighting expenditures;
- Transfer \$250,000 in AB 1290 funding (Council District 14 Redevelopment Projects – Services) to the Council District 14 Community Improvements Account TBD within the Non-Departmental – Capital Improvement Expense Program to support various improvement projects in Council District 14.
- Transfer \$131,565 in AB 1290 funding (Council District 14 Redevelopment Projects – Services) to various accounts within the Police Department as follows: \$125,000 to

Overtime, Sworn and \$6,565 to Furniture, Office and Technical Equipment Accounts for officer deployment and etching machine expenditures respectively, relative to combatting catalytic converter theft ring crimes.

- Transfer \$100,000 from the CD9 Council Fee Subsidy Account to the Community Services District 9 Account within the General City Purposes Fund, to support Council District 9 community services related activities.
- Transfer \$138,631 from the Unappropriated Balance, Equipment, Expense, Alteration and Improvement Account to various accounts within the General Services Department as follows: \$26,235 to Salaries, Construction Projects; \$14,678 to Hiring Hall Construction; \$7,379 to Benefits, Hiring Hall Construction; \$54,995 to Contractual Services; and \$35,344 to Construction Materials to cover costs associated with the Mayor and the Council transition.

N. Cultural Affairs

No Recommendation

This Office projects a net year-end special fund surplus of \$632,704, consisting entirely of a Salaries General Account surplus due to staff vacancies. In the First FSR this Office reported a net special fund over-expenditure of \$5.47 million; however, we now project a special fund surplus as the previously reported overspending was addressed by the recommendations of the First FSR and due to delays in the filling of vacancies and reduced projected expense account spending based on year-to-date financial data.

The Department anticipates meeting its General Fund revenue budget of \$2.7 million by year-end.

O. Disability

No Recommendation

This Office projects a net year-end surplus of \$401,594, consisting of a \$343,099 General Fund surplus and a \$58,495 special fund surplus. The projected surplus is \$375,205 higher than previously reported in the First FSR primarily due to salary savings from delayed hiring and lower than anticipated expense account spending. The General Fund surplus primarily consists of projected surpluses in the Salaries General (\$222,759), Salaries As-Needed (\$45,283), Travel (\$7,539), Contractual Services (\$45,297), Office and Administrative (\$11,661), and AIDS Prevention Policy (\$7,521) accounts. The special fund surplus consists entirely of a Salaries General Account surplus (\$58,495). The Salaries General surplus is due to vacancies in the Department. The Salaries As-Needed, Travel, Contractual Services, Office and Administrative and AIDS Prevention Policy surpluses are based on current and prior year expenditure trends, and projected operational needs through year end.

This Office projects the Department will meet its General Fund revenue budget of \$26,223 by year end.

P. Economic and Workforce Development Recommendation No. 13

This Office projects a year-end surplus of \$6.48 million, consisting of \$2.15 million in General Fund and \$4.33 million in special funds. The projected surplus is approximately \$4.55 million higher than previously reported in the First FSR primarily due to lower than anticipated hiring and the reduced projected Contractual Services Account expenses. The General Fund surplus consists of surpluses in the Salaries General (\$0.15 million) and Contractual Services (\$2 million) accounts. The special fund surplus primarily consists of surpluses in the Salaries General (\$2.47 million), Contractual Services (\$1.6 million), and Office and Administrative (\$0.2 million) accounts. The Salaries General surplus is due to a high vacancy rate (24 percent) due to ongoing hiring challenges. The Contractual Services surplus is due to delayed program implementation resulting in the delay of budgeted expenditures to next fiscal year. The Office and Administrative surplus is based on current and prior year expenditure trends, and projected operational needs through year end.

This Office projects the Department will meet its adopted General Fund revenue budget of \$4 million assuming the Department is able to meet its hiring goals through year end. The Department has reduced its vacancy rate from 31 percent in the first reporting period to 24 percent for this reporting period.

This Office recommends the following transaction at this time:

- Transfer up to \$2.4 million from the remaining cash balance of the idle Industrial/Commercial Revolving Loan Fund No. 303 to its replacement fund, Industrial-Commercial Revolving Loan Fund No. 58J to complete the close out of the idle fund.

Q. El Pueblo No Recommendation

This Office projects a net year-end special fund surplus of \$346,756, primarily consisting of surpluses in Salaries General (\$197,783), Salaries As-Needed (\$63,243), Office and Administrative Account (\$18,885), and the Special Event (El Pueblo) (\$49,366) accounts, offset by projected overspending in the Water and Electricity Account (\$597) based on current and prior year expenditure trends. The projected surplus is \$224,507 higher than previously reported in the Second FSR primarily due to delayed hiring and lower than anticipated operating expenditures. The Salaries General surplus is due to vacancies in the Department. The Salaries As-Needed, Office and Administrative, and Special Event (El Pueblo) surpluses are based on current and prior year expenditure trends and projected operational needs through year end.

This Office projects year-end special fund shortfall of \$81,076 from the Department's special fund revenue budget of \$5.12 million. The shortfall is driven by lower-than-expected facilities use fee revenue and a projected shortfall in parking fee revenue. This shortfall is \$30,983 higher than previously reported in the Second FSR due to updated assumptions for facilities use fees, parking fees, and full rent payments. This Office will continue to monitor the Department's special fund

shortfall. If it is realized we will address it at year end, but we do not expect a General Fund impact at this time.

R. Emergency Management Department No Recommendation

This Office projects a year-end General Fund surplus of \$323,842, primarily due to projected surpluses in the Salaries General (\$237,690), Salaries, As-Needed (\$26,000), and Overtime General (\$42,000) accounts. The projected surplus is \$169,292 higher than previously reported in the First FSR due to the delays in filling the Department's vacancies. The projected Salaries General surplus is due to vacancies within the Department. The Salaries, As-Needed surplus is based on the Department's planned usage of as-needed staff to augment regular staff work. The Overtime General surplus is based on the expenditure patterns from the last six years, excluding the outlier year, 2019-20.

This Office projects the Department will meet its General Fund revenue budget of \$232,978 by year end.

S. Employee Relations Board Attachment 6 – Appropriations from the Unappropriated Balance

This Office projects a net year-end General Fund over-expenditure of \$52,984. In the First FSR, we reported that the Department would end the year within budget, however due to unbudgeted salary costs and prior year contract invoices received in the current year we now projected overspending of \$52,984. The projected over-expenditure consists of overspending in the Salaries General (\$45,719) and Contractual Services (\$17,893) accounts, partially offset by projected surpluses in the Printing and Binding (\$1,200), Office and Administrative (\$8,428), and Operating Supplies (\$1,000) accounts. The Salaries General overspending is due to unbudgeted salary costs and the transfer of funds from this account earlier in the year to ensure the timely payment of prior-year invoices received in the current year. The Contractual Services overspending is due to current year funding used for prior-year costs. The Printing and Binding, Office and Administrative, and Operating Supplies surpluses are based on current and prior-year expenditure trends. This Office recommends a transfer of \$43,091 from the Unappropriated Balance to partially address the projected overspending and we anticipate the remaining overspending will be addressed by transfers of surplus expense funds and the use of prior-year encumbrances.

The Department has no General Fund revenue budget.

This Office recommends the following transaction at this time:

- Transfer \$43,091 from the Unappropriated Balance, Payroll Reconciliation Account to the Department's Salaries General Account to partially address projected overspending.

T. Ethics

Attachment 4 – Transfers between Accounts within Departments and Funds

This Office projects a net year-end special fund over-expenditure of \$18,064, consisting of overspending in the Salaries General Account (\$318,064), offset by surpluses in the Salaries As-Needed (\$50,000) and Contractual Services (\$250,000) accounts. In the First FSR we reported a net special fund surplus, however the actual cost of new hires was higher than assumed in the First FSR, which led to increased Salaries General overspending resulting in a net special fund over-expenditure for the Commission. The projected Salaries General over-expenditure is due to unbudgeted sick leave and employee union payouts, as well as the Commission being fully staffed and therefore not meeting the salary savings rate assumed in the budget. The Salaries As-Needed and Contractual Services surpluses are based on current and prior year expenditure patterns, and projected operational needs through year end. This Office recommends transfers from the projected Salaries As-Needed and Contractual Services account surpluses to partially offset the Salaries General Account overspending. This Office will work with the Commission to monitor salary expenditures and provide recommendations necessary to address the remaining overspending in the Year-End FSR.

This Office projects a shortfall of \$301,408 from the Ethics Commission's General Fund revenue budget by year end. The projected shortfall is due to decreased election reimbursements.

This Office recommends the following transaction at this time:

- Transfer \$200,000 from the Contractual Services Account and \$50,000 from the Salaries As-Needed Account to the Salaries General Account to partially offset the projected overspending.

U. Finance

Attachment 3 – New Appropriations

Attachment 4 – Transfers between Accounts within Departments and Funds

This Office projects a net year-end surplus of \$1.68 million, comprised of a net \$1.53 million General Fund surplus and a \$0.15 million special funds surplus. The projected surplus is approximately \$0.76 million higher than previously reported in the First FSR due to the Department's inability to fill vacancies at the rate that was previously projected. The projected General Fund surplus consists of a surplus in the Salaries General Account (\$2.38 million) due to vacancies in the Department and a surplus in the Transportation Account (\$0.11 million) due to lower enforcement and audit-related mileage reimbursements, partially offset by projected overspending in the Overtime General (\$0.17 million), Contractual Services (\$0.63 million), and Office and Administrative (\$0.16 million) accounts. The Overtime General overspending is due to the continued need for staff overtime to provide operational coverage due to vacancies. The Contractual Services and Office and Administrative overspending is due to increased LATAX system support services, increased mailing and postage fees, and inflationary cost increases to ongoing licenses, fees, and supplies.

This Office projects that the Department will exceed its General Fund revenue budget of \$11.1 million by approximately \$1.04 million by year end due to an increase in credit card reimbursements and increased General Investment Pool management fee revenue.

This Office recommends the following transactions at this time:

- Appropriate \$25,173.70 from the Department's General Fund revenue, Revenue Source Code No. 5188 - Miscellaneous Revenue, to the Department's Overtime General Account for overtime staff cost reimbursements from the County for Voter Center support.
- Transfer \$146,000 from the Salaries General Account to the Overtime General Account for additional operational support in divisions with high vacancy rates.
- Transfer \$633,000 from the Salaries General Account to the Contractual Services Account due to increased LATA system support services costs and increased mailing and postage fees.
- Transfer \$155,000 from the Salaries General Account to the Office and Administrative Account due to inflationary cost increases to ongoing licenses, fees, and supplies.
- Transfer \$99,641 from the Salaries General Account to the General Services Department to address facility repairs at the Department's Van Nuys Municipal Building offices.

V. Fire

Recommendation No. 14

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

This Office projects a net year-end General Fund over-expenditure of \$20.8 million, which is \$1.03 million lower than previously reported in the Second FSR primarily due to a projected decrease in expenditures in the Salaries General and Contractual Services accounts due to vacancies and updated contract obligations. The projected over-expenditure consists of overspending in the Salaries Sworn (\$16.06 million), Unused Sick Time (\$2.63 million), Overtime General (\$0.50 million), Overtime Sworn (\$1.25 million), Contractual Services (\$1.92 million), Field Equipment Expense (\$0.07 million), Office and Administrative (\$0.99 million), and Operating Supplies (\$0.31 million) accounts, partially offset by surpluses in the Salaries General (\$1.66 million), Sworn Bonuses (\$0.01 million), and Overtime Variable Staffing (\$1.26 million) accounts. This Office will continue to work with the Department to monitor its overspending issues and make recommendations in the Year-End FSR to address projected overspending.

The projected over-expenditures are summarized by account below:

- Salaries Sworn: Projected overspending is due to one-time budget reductions and unbudgeted salary payouts associated with agreements with sworn employee unions.

- Unused Sick Time: Projected overspending is due to decreased use of sick time by sworn personnel leading to a larger payment liability at retirement.
- Overtime General: Projected overspending is due to the increased need for staff overtime for fire life safety inspections and to maximize fleet vehicle availability due to vacancies in the Department.
- Overtime Sworn: Projected overspending is due to increased expenditure rates since the Second FSR and prior-year expenditure trends.
- Contractual Services: Projected overspending is due to unbudgeted contract obligations.
- Office and Administrative: Projected overspending is due to recurring operational bills and one-time obligations.
- Operating Supplies: Projected overspending is due to recurring bills and intermittent operational needs including commercial uniform services and vehicle computer monitors for mobile data communications (MDC) upgrades on emergency vehicles.

The projected surpluses are summarized by account below:

- Salaries General: Projected surplus is due to vacancies in the Department.
- Overtime Variable Staffing: Projected surplus is due to an anticipated decrease in expenditures due to the reduction in COVID-19 response needs.

The Department anticipates exceeding its General Fund revenue budget of \$230.4 million by \$40 million for a revised total of \$270.4 million due to renewed activity for the Ground Emergency Medical Transport (GEMT), which has been on hold at the State level in recent years.

This Office recommends the following transactions at this time:

- Transfer \$987,540 from the Salaries General Account to the Office and Administrative Account to pay recurring operational bills and one-time obligations, including telecommunications, UFLAC Wellness Program reimbursements, and the Department's cost share of mutual aid support incurred by the Orange and Ventura County fire authorities relating to the Palisades fire of May 2021.
- Transfer \$310,000 from the Salaries General Account to the Operating Supplies Account to fund recurring bills and intermittent operational needs including commercial uniform services and vehicle computer monitors for mobile data communications upgrades on emergency vehicles.

- Transfer \$810,000 from the Variable Staffing Overtime Account to the Contractual Services Account to meet unfunded obligations as a result of City requirements, legal mandates, and critical operating costs, including Fire Inspection Management Inspection maintenance for three modules at a combined cost of \$15,000 monthly and data migration from Stryker/Sansio in the process of transitioning Field Data Capture Services to a new platform under ImageTrend.
- Transfer \$200,000 from the Contractual Services Account to the General Services Department to continue the installation of fire extractors at various Fire Stations, which are used to clean and eliminate health hazards for gear.

MICLA

- Transfer \$100,000 in MICLA funding to the Information Technology Agency's (ITA) Hiring Hall Salaries Account to reimburse ITA for the installation of communication equipment in the Fire Department fleet.

W. General Services

Recommendation Nos. 15, 16, 17, and 18

Attachment 3 – New Appropriations

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

This Office projects a net year-end over-expenditure of \$16.85 million, consisting of \$21.33 million in net General Fund overspending and a \$4.48 million net special fund surplus. The projected over-expenditure is approximately \$4.13 million higher than previously reported in the Second FSR primarily due to increased projected Petroleum Products and Utilities expenditures. The projected General Fund over-expenditure is primarily driven by overspending in the Utilities (\$6.5 million), Petroleum Products (\$7.5 million), Field Equipment Expenses (\$6.15 million), Contractual Services (\$1.77 million), Overtime General (\$1.43 million), Hiring Hall Benefits (\$0.36 million), Hiring Hall Salaries (\$0.26 million), Transportation Equipment (\$0.14 million), Medical Supplies (\$85,000), Hiring Hall Overtime (\$83,000) and Uniforms (\$53,500) accounts. These General Fund over-expenditures are partially offset by surpluses in the Salaries General Account (\$2.88 million) due to staff vacancies and the Salaries As-Needed Account based on current and prior-year expenditure trends.

The eight accounts driving General Fund overspending are discussed below:

- Utilities: The projected overspending is due to significant increases in SoCalGas rates.
- Petroleum Products: Projected overspending is based on current year actual expenditure trends. The projected overspending may increase as current expenditure patterns do not reflect the higher cost of summer blend fuel and increased usage in the event of wildfires during the warmer months. The projected overspending includes \$1 million in Street

Damage Restoration Fee Fund (SDRF) costs which could not be addressed by available SDRF funds.

- **Field Equipment Expense:** The projected overspending is due to higher maintenance costs associated with the City's aging fleet, and increased prices and usage of parts. The projected overspending includes \$0.55 million in SDRF and \$4.7 million in Solid Waste Resources Fund (SWRF) costs that could not be addressed by available special funding.
- **Contractual Services:** The projected overspending is due to natural gas system maintenance, Fleet Services software support costs, Underground Fuel Storage Tank removals, repairs, and replacements, parking revenue control systems, and building access control maintenance costs.
- **Overtime General:** The projected overspending is due to higher projected overtime usage, due to Fleet Services vacancies, to address a backlog of invoices and to manage the City's heliport warehouse operations after hours and on holidays.
- **Hiring Hall Salaries and Benefits Hiring Hall:** The projected overspending for these accounts is based on expenditure patterns through December.
- **Transportation Equipment:** The projected overspending is due to requests for eligible replacements for the purchase of vehicles for two elected officials.
- **Medical Supplies:** The projected overspending is due to a request from the Mayor's Office to purchase COVID-19 testing kits.

This Office recommends transfers from the Salaries General and Salaries As-Needed accounts and approximately \$18.53 million in appropriations from the Unappropriated Balance to partially address projected overspending and ensure funding availability through the Year-End FSR. We will continue to work with the Department to monitor expenditures from these accounts and will recommend transfers or other actions necessary to address any remaining overspending in the Year-End FSR.

The projected special fund surplus consists of surpluses in the Salaries General Account (\$2.67 million) due to staff vacancies and the Petroleum Account (\$1.8 million) due to expenditures for alternative fuels, which power Bureau of Sanitation vehicles and are not subject to the volatility of diesel and gas fuel prices. These special fund surpluses are partially offset by overspending in the Field Equipment Expense Account (\$0.44 million) due to higher maintenance costs associated with the City's aging fleet and increased prices and usage of parts, and the Uniforms Account (\$58,500) due to delayed invoicing.

The Department anticipates meeting its General Fund revenue budget of \$51.78 million by year end.

Logistics Victory LA Program (LoVLA)

In response to the COVID-19 pandemic, the City of Los Angeles created LoVLA to help any organization access critical medical supplies like isolation gowns, gloves, and masks. The City purchased the supplies with the intent to sell them at cost. LoVLA sold over \$6 million worth of PPE products to 170 local hospitals, medical facilities, and businesses, but still has \$13.5 million worth of inventory remaining. A Reserve Fund Loan was used to purchase inventory that was not donated to the Program. LoVLA's ability to repay the Reserve Fund Loan is contingent on the sale of the existing inventory. Given the slow and inconsistent sales, decreased demand for PPE as health mandates have lapsed, and market saturation, it is unlikely that LoVLA will be able to repay the Reserve Fund loan. A write-off of this loan will be recommended in a separate Reserve Fund loan report to Council to enable LoVLA to distribute the inventory without cost. Otherwise, the inventory is likely to expire and the City will incur an additional cost to properly dispose of these supplies.

This Office recommends the following transactions at this time:

- Transfer \$2,640,000 from the Salaries General Account to the Overtime General (\$1,434,000), Contractual Services (\$749,000), Logistics Account for Purchase of Medical Equipment and Supplies (\$85,000), Uniforms (\$72,000), and Hiring Hall Salaries (\$300,000) accounts to address projected overspending.
- Transfer \$803,284 from the Salaries General Account funded by the SWRF to the Field Equipment Account to offset projected overspending associated with maintenance of aging fleet vehicles.
- Transfer \$300,000 from the Salaries As-Needed Account to the Hiring Hall Benefits Account to offset projected overspending.
- Transfer \$4,713,749 from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the Field Equipment Expense Account to offset projected overspending associated with maintenance of aging fleet vehicles.
- Transfer \$14 million from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the Petroleum Products Account (\$7.5 million) to address overspending due to increased fuel costs and the Utilities Account to address increased usage and rates.
- Transfer \$140,000 from the Unappropriated Balance, Equipment, Expenses, and Alterations and Improvements Account to the Transportation Equipment Account to offset projected overspending.
- Transfer \$69,258 from General City Purposes to the Hiring Hall Salaries (\$58,698) and Hiring Hall Benefits (\$10,560) accounts to offset projected overspending related to the maintenance of homelessness facilities.

- Disencumber and reappropriate \$60,892.41 from fiscal year 2019-20, Fund 100/40, Account 003040, Contractual Services to the current fiscal year.
- Disencumber and reappropriate \$632,967 from prior year Field Equipment Expense Account appropriations from fiscal years 2018-19 (\$52,451), 2019-20 \$306,079), and 2020-21 (\$274,437), to offset current year projected SWRF overspending in this account.

X. Housing

Recommendation No. 19

Attachment 3 – New Appropriations

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

This Office projects a net year-end surplus of \$7.58 million, consisting of \$0.84 million in General Fund over-expenditures and an \$8.42 million special fund surplus. The projected surplus is \$1.88 million higher than previously reported in the Second FSR. The projected General Fund overspending consists of over-expenditures in the Salaries General (\$0.2 million), Overtime General (\$.04 million), and Leasing (\$0.6 million) accounts due to higher than anticipated labor and expense costs for the Proposition HHH (Prop HHH) Program, Disaster Service Worker (DSW) Program, and administrative costs for Community Development Block Grant (CDBG) programs. These CDBG expenditures will be ineligible for grant reimbursement and become General Fund expenditures if they exceed the Department's CDBG administrative allocation. The projected General Fund over-expenditure is \$0.85 million lower than the \$1.69 million over-expenditure reported in the Second FSR. This reduction is comprised of a decrease in the projected over-expenditure within the Salaries General Account (\$1 million) due to a decrease in projected CDBG administrative expenditures since staff costs were identified as eligible for CDBG Program Delivery or other one-time grant funding, and offset by increased projected expenditures in the Overtime General account (\$894) due to vacancies in the Proposition HHH Program and Leasing account (\$0.2 million) due to lease costs for the Prop HHH Program, DSW Program, and the Affordable Housing and Sustainable Communities grant. This Office recommends a transfer to offset the projected Overtime General overspending in this FSR, and will work with the Department to identify solutions within the Department's budget for the remaining General Fund over-expenditures and recommend necessary transactions in the Year-End FSR.

The projected special fund surplus consists of surpluses in the Salaries General (\$7.81 million), Salaries As-Needed (\$0.26 million), Overtime General (\$0.17 million), and Printing and Binding (\$0.44 million) accounts, due to vacancies in the Department and lower than anticipated as-needed staff, overtime, and printing expenditures in various special funded programs. The projected special fund surpluses are partially offset by projected overspending in the Office and Administrative (\$11,573), and Leasing (\$0.3 million) accounts. The projected over-expenditures are associated with unbudgeted administrative and leasing costs. The projected special fund surplus is approximately \$1.03 million higher than previously reported in the Second FSR, due to hiring delays, staff attrition, and revised expense account projections based on year-to-date and prior year expenditure trends.

This Office projects a shortfall of \$3.28 million from the Department's General Fund revenue budget of \$49.73 million, due to a reduction in related costs reimbursements associated with vacancies in the Department.

This Office recommends the following transactions at this time:

- Reduce appropriations totaling \$1.4 million from the Salaries General Account (\$1.4 million) and corresponding Housing Department (\$1.4 million) accounts, and Reimbursement of General Fund Costs accounts (\$0.86 million) within various special funds to realign staffing costs with Housing Impact Trust Fund funding.
- Appropriate \$1,238,956 from the Proposition HHH Bond Proceeds Fund to the Department's Reimbursement from Other Funds (\$860,087) and Related Cost Reimbursements - Other (\$378,869) revenue accounts to reimburse the General Fund for eligible salary expenses and related costs related to the Proposition HHH Program. Per the requirements of the bond, the department has provided the required backup documentation for expenditures. This Office reviewed and confirmed that expenditures are eligible for reimbursement.
- Appropriate \$404,255 from relocation costs receipts within the Affordable Housing Trust Fund to the Tenant Relocation Inspection Program Account. The Council authorized tenant relocation repayments to be deposited back into the relocation account for future use.
- Appropriate \$12,298 from the available cash balance of the Low and Moderate Income Housing Fund to the Financial Audit Account to pay for state-required independent auditing services of the Fund.
- Transfer \$38,100 from the Salaries General Account to the Overtime General Account to pay for overtime charges related to the Proposition HHH Program.
- Transfer \$82,800 from the Administrative Reserve Account within the Lead 12 Grant Fund to the Salaries General (\$16,000), Salaries As-Needed (\$1,200), Overtime General (\$800), Transportation (\$1,800), Office and Administrative (\$3,000) and Leasing (\$60,000) accounts for costs associated with the Lead 12 Program.
- Transfer \$40,000 from the Salaries General (\$26,035) and the Reimbursement of General Fund Costs (\$13,965) accounts within the Systematic Code Enforcement Fee Fund to the Code Enforcement Systematic Code Enforcement Program (SCEP) Fee Study Account to pay for a SCEP fee study contract.
- Transfer \$64,000 from the Salaries General (\$41,656) and the Reimbursement of General Fund Costs (\$22,344) accounts within the Systematic Code Enforcement Fee Fund to the Printing and Binding Account to pay for SCEP mailings.

- Transfer \$957,000 from the Salaries General (\$618,907), Reimbursement of General Fund Costs (\$283,093), and the Unallocated (\$55,000) accounts within various special funds to the Leasing Account to fund departmental lease costs.
- Transfer \$36,726 from the Salaries General (\$18,306), Office and Administrative (\$11,027), and Reimbursement of General Fund Costs (\$7,393) accounts within various special funds to the Engineering Special Service Fund account to pay for the Department's portion of the Enterprise License Agreement with ESRI.
- Transfer \$547,904 from the Unallocated Account within the Municipal Housing Finance Fund to the Salaries General (\$360,000), Salaries As-Needed (\$42,500), and Reimbursement of General Fund Costs (\$145,404) accounts to pay for additional staff needed to address the increased workload resulting from Senate Bill 8.
- Transfer \$37,500 from the Salaries General (\$24,408) and Reimbursement of General Fund Costs (\$13,092) accounts within the Rent Stabilization Trust Fund to the Salaries As-Needed Account to pay for the Rent Division's as-needed staffing needs.
- Transfer \$1,356,897 from the Administrative Reserve ERAP - State Account within the US Treasury Emergency Rental Assistance Fund to the Salaries General (\$839,600), Salaries As-Needed (\$3,600), Overtime General (\$500), Transportation (\$200), Office and Administrative (\$19,600) and Reimbursement of General Fund Costs (\$493,397) accounts for costs associated with COVID-19 Emergency Renters Assistance Subsidy Program.
- Transfer \$307,931 from the Salaries General (\$87,323), Housing Department (\$59,023), Reimbursement of General Fund Costs (\$130,793), and Unallocated (\$30,793) accounts within various special funds to the Reimbursement of Prior Year Salaries (\$158,768) and Reimbursement of Related Costs – Prior Year (\$149,163) revenue accounts to reimburse the General Fund for eligible salary and related costs expenses that the Department of City Planning incurred performing work for the Department's Environmental Unit in 2021-22.
- Transfer \$344,232 from the Salaries General (\$97,617), Housing Department (\$120,481), Reimbursement of General Fund Costs (\$91,711), and Unallocated (\$34,423) accounts within various special funds to the Department of City Planning's Salaries General (\$177,485) Account, and the HOME Investment Partnerships Related Costs (\$33,349) and Related Cost Reimbursements – Other (\$133,398) revenue accounts to reimburse the Department of City Planning and General Fund for eligible salary and related costs being incurred by the Department of City Planning performing work for the Department's Environmental Unit in 2022-23.

Y. Information Technology Agency

Attachment 3 – New Appropriations

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 6 – Appropriations from the Unappropriated Balance

This Office projects a net year-end General Fund surplus of \$5.34 million, consisting of a projected surplus in the Salaries General Account (\$6.08 million) due to vacancies in the Department, partially offset by projected overspending in the Overtime General (\$0.59 million) and Communication Services (\$0.15 million) accounts. The projected General Fund surplus differs from the projected net General Fund overspending of \$2.32 million reported in the Second FSR due to transactions approved in the Third Construction projects Report (C.F. 22-0847-S2) addressing that overspending. The Salaries General surplus has increased from the prior report, as the Department has been unable to fill vacant positions as anticipated, leading to increased salary savings. The projected Overtime General overspending has also increased from the prior projection, and is due to the Department's higher than anticipated use of overtime to cover staff shortages due to delays in the hiring process. The Communication Services overspending is due to the need to appropriate funds transferred from other departments for communication services requests as well as for costs incurred by the Department in support of the Mayor and Council Office transitions.

This Office projects a shortfall of approximately \$0.78 million from the Department's General Fund revenue budget of \$10.86 million, for a revised total General Fund revenue projection of \$10.08 million. This shortfall is primarily due to a reduction in related costs revenue for special funded vacant positions.

This Office recommends the following transactions at this time:

- Transfer \$590,000 from the Salaries General Account to the Overtime General Account to address projected overspending.
- Appropriate \$72,604.60 in the Communication Services Account from revenue received from various City departments for communication services requests.
- Transfer \$73,043.10 from the Unappropriated Balance Equipment, Expenses, and Alterations and Improvements Account to the Department's Communication Services Account for work completed in support of the Mayor and Council transitions.

Z. Library

Attachment 5 – Transfers between Departments and Funds

This Office projects a net year-end special fund surplus of \$16.97 million, which is \$10.55 million higher than previously reported in the Second FSR, which is primarily due to an increased projected year-end surplus in the Contractual Services Account due to delayed procurement. The projected surplus consists of surpluses in the Salaries General (\$2.74 million), Salaries As-Needed (\$1.13 million), Printing and Binding (\$0.2 million), Contractual Services (\$11.49 million), Transportation

(\$0.07 million), Office and Administrative (\$0.57 million), and Various Special (\$0.85 million) accounts, partially offset by overspending in the Overtime General Account (\$0.08 million).

The Salaries General surplus is due to vacancies in the Department. The projected Salaries As-Needed, Printing and Binding, Contractual Services, Transportation, Office and Administrative, and Various Special account surpluses are based on historical expenditure patterns, year-to-date spending, and projected operational needs through year end. The Overtime General Account overspending is due to increased overtime to address staffing shortages caused by vacancies and employees on sick leave, vacation, and jury duty. The Department plans to request a transfer of \$50,000 of its surplus funds from the Board of Library Commissioners to partially address the over-expenditures in the Overtime General Account. This Office will continue to monitor the Department's expense accounts and provide updated projections in the Year-End FSR.

The Department has no budgeted General Fund revenues.

This Office recommends the following transactions at this time:

- Transfer \$909,817.57 from the Contractual Services Account to the General Service Department's Salaries Construction Projects (\$317,254.21) and Construction Materials (\$592,563.36) accounts to fund alterations, improvements, and repairs at various Library locations.
- Transfer \$29,127 from the Library Trust Fund to the General Service Department's Salaries Construction Projects (\$28,227) and Construction Materials (\$900) accounts to fund additional alteration and improvement projects at various branch library locations.

AA. Mayor

Attachment 5 – Transfers between Departments and Funds

The Mayor's Office requests the following transactions at this time:

- Transfer \$1,038 from the current year related costs account to the current year salaries account within the Fiscal Year 2020 Legislative Pre-Disaster Mitigation (FY20 LPDM) Grant Fund and transfer therefrom to the Mayor's Salaries Grant Reimbursed Account for current year salary costs.
- Establish a new appropriation account within the Fiscal Year 2021 Regional Catastrophic Preparedness Grant Program (FY21 RCPGP) Fund and transfer \$13,668 from prior year related costs to the Mayor's Related Costs Reimbursement from Grants Account to reimburse the General Fund for current year related costs.

BB. Neighborhood Empowerment
Attachment 4 – Transfers between Accounts within Departments and Funds

This Office projects a year-end special fund surplus of \$68,387. The projected surplus is \$39,731 higher than previously reported in the First FSR due to delays in hiring. The projected surplus primarily consists of surpluses in the Salaries General (\$172,324), Salaries As-Needed (\$38,914), Transportation (\$3,000), Office and Administrative (\$21,270), Operating Supplies (\$5,900), and Communications Services (\$4,657) accounts, partially offset by over-expenditures in the Contractual Services (\$141,978) and Printing and Binding (\$36,250) accounts.

The Salaries General surplus is due to vacancies in the Department. The projected surpluses in the Salaries As-Needed, Transportation, Office and Administrative, Operating Supplies and Communications Services accounts are based on year-to-date and prior year expenditure patterns and projected operational need to support the upcoming Neighborhood Council elections. The projected overspending in the Contractual Services and Printing and Binding accounts is due to increased outreach, marketing, and related work for Neighborhood Council elections from January 2023 through May 2023. This Office recommends the transfer of \$181,500 between accounts to address the projected overspending.

The Department has no budgeted General Fund revenues.

This Office recommends the following transactions at this time:

- Transfer \$38,500 from the Salaries As-Needed (\$37,000) and Communications Services (\$1,500) accounts to the Printing and Binding Account to offset projected 2023 Neighborhood Council election materials expenses.
- Transfer \$143,000 from the Salaries General (\$120,000), Transportation (\$3,000), and Office and Administrative (\$20,000) accounts to the Contractual Services Account to offset projected expenses which exceed the budgeted amount for 2023 Neighborhood Council Election outreach expenses.

CC. Personnel
Recommendation No. 20
Attachment 4 – Transfers between Accounts within Departments and Funds

This Office projects a net year-end surplus of \$1.56 million, consisting of a \$0.42 million General Fund surplus and a \$1.14 million special fund surplus. The projected surplus is approximately \$0.67 million higher than previously reported in the First FSR, primarily due to delays in hiring. The projected surplus consists of a projected surplus in the Salaries General Account (\$3.067 million), partially offset by projected overspending in the Contractual Services Account (\$1.5 million). The Salaries General surplus is due to vacancies in the Department. The Contractual Services overspending has increased since the First FSR due to a recently executed Third Amended and Restated Professional Services Agreement with PPS Health, LLC dba Bluestone (Contract No. C-139018), which continued Citywide COVID-19 testing and reporting services by extending the term

through June 30, 2023 and increasing the total compensation to \$6.5 million. In 2021-22, the Department received \$5.0 million in the Contractual Services Account for this purpose, which has been fully expended. Additional invoices totaling \$1.5 million for this purpose were already received and paid by the Department, which is anticipated to impact the Department's ability to contract for necessary services and to make payments to existing contractors. This Office recommends a transfer in this FSR to offset the projected overspending in the Contractual Services Account.

This Office projects a shortfall of approximately \$1 million from the Department's General Fund revenue budget of \$26.6 million, for a revised total General Fund revenue projection of \$25.6 million. This shortfall is primarily due to reduced reimbursements from COVID-19 contact tracing activities and a reduction in related costs reimbursements associated with special funded vacant positions.

This Office recommends the following transaction at this time:

- Authorize the Controller's Office to process the revision of the Fiscal Year 2021-22 Year-End Reversion Worksheet submitted by the Personnel Department on September 29, 2022.
- Transfer \$1,500,000 from the Salaries General Account to the Contractual Services Account to address unbudgeted expenses for Citywide COVID-19 testing and reporting.

DD. Police

Recommendation Nos. 21, 22, and 23

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

This Office projects a net year-end General Fund surplus of \$5.68 million. The projected surplus is approximately \$44.22 million lower than previously reported in the First FSR primarily due to the unbudgeted employee union payouts associated with the approved agreement with the Los Angeles Police Protective League (C.F. 12-0653-S1). The projected surplus primarily consists of surpluses in the Salaries General (\$2.6 million), Salaries As-Needed (\$1.6 million), Overtime Sworn (\$17.5 million), Firearms, Ammunition Other (\$1.6 million), Contractual Services (\$6.8 million), Uniforms (\$2.4 million), and Office and Administrative (\$2 million) accounts, partially offset by projected overspending in the Salaries Sworn (\$30 million), Overtime General (\$422,095), and Accumulated Overtime (\$1 million) accounts. The projected surplus in the Salaries General Account is due to vacancies and ongoing attrition trends. The projected surpluses in the Salaries As-Needed, Overtime Sworn, Firearms, Ammunition Other, Contractual Services, Uniforms, and Office and Administrative accounts are based on year-to-date and prior year expenditure trends, and projected operational needs through year end, including costs associated with the After-Action Report Implementation Program. The projected Salaries Sworn overspending is due to unbudgeted employee union payouts associated with the approved agreement with the Los Angeles Police Protective League.

This Office anticipates that the projected surpluses will be used to address future unbudgeted events such as the U.S. Open golf tournament, and to offset over-expenditures in expense

accounts. This Office will continue to work with the Department to monitor its expense accounts and provide updates in the Year-End FSR, with any recommendations to address any remaining overspending.

This Office projects a revenue shortfall of approximately \$19.94 million from the Department's General Fund revenue budget of \$172.62 million by year end. This shortfall is primarily due to outstanding reimbursements from the Los Angeles County Metropolitan Transportation Authority expected to be received in 2023-24 upon contract execution.

Sworn Hiring

As of December 3, 2022, there were 9,232 sworn officers deployed Citywide, compared to a deployment of 9,350 officers assumed in the 2022-23 Adopted Budget. The Department hired six recruit classes in July (37), August (27), September (35), October (30), November (44), and December (30) for a total of 203 recruits, compared to the 50 recruits per class assumed in the 2022-23 Adopted Budget. The Department's current hiring plan assumes 594 new officers by year end which is 31 less than we previously reported in the First FSR due to hiring challenges. The 2022-23 Adopted Budget authorizes hiring of 780 recruits, with additional funding identified in future FSRs if it becomes necessary. Actual attrition-to-date is 268 officers, compared to projected attrition of 202 officers. As of August 13, 2022, there were 9,232 officers deployed Citywide, including 18 Municipal Police Officers.

This Office recommends the following transactions at this time:

- Transfer a total of \$1.11 million from Salaries General (\$700,000) and Overtime Sworn (\$410,000) accounts to Overtime General Accounts to address overtime payouts due to vacancies and ongoing attrition trends, MTA Flexible Dispatch Program and MTA administrative needs.
- Transfer \$1.2 million from Salaries General Account to Accumulated Overtime Account to cover increased payouts due to higher-than-anticipated attrition levels.
- Transfer a total of \$150,000 from Office and Administrative (\$75,000) and Printing and Binding (\$75,000) accounts to Travel Account to fund extradition and investigative travels including Technology, Recruitment, and Audit Division-specific training.
- Transfer \$149,581.56 from Overtime Sworn Account to the Field Equipment Account to purchase equipment pursuant to MTA request and in anticipation of MTA reimbursement.
- Transfer a total of \$100,000 from Printing and Binding (\$50,000) and Contractual Services (\$50,000) accounts to the Furniture, Office, and Technical Equipment Account for a replacement forklift for the Supply Section and two map plotters.
- Transfer \$269,000 from the Contractual Services Account to General Services Department for the Land Mobile Radio site upgrade.

- Transfer \$300,000 from the Contractual Services Account to Information Technology Agency for the Land Mobile Radio site upgrade and Communication Services Request.
- Transfer \$60,000 from the Uniforms Account to the General Services Department to convert existing, underused space into an office for the Assistant Commanding Officer of Fiscal Group.
- Transfer \$200,000 from the Office and Administrative Account to the Contractual Services Account to redirect funds that were inadvertently programmed in the 2022-23 Budget for mentoring, training, and support of a diverse workforce.
- Reprogram \$35,936.20 from Overtime Sworn and Overtime General accounts to the Related Costs Account within the grant funding sources as shown in the table below to reflect grant-eligible related cost reimbursements for the use of sworn and civilian overtime.

Grant Program	Amount
2021 Intellectual Property Enforcement	\$17,010.00
2021 Crisis Response Training	6,368.00
2021 Coverdell Forensic Science Improvement	100.00
2021 Targeted Violence and Terrorism Prevention	12,458.20
Total	\$35,936.20

- Authorize the Controller to disencumber up to \$6,364,239 in the Fiscal Year 2018 (\$797,424), 2019 (\$50,000), 2020 (\$1,764,615), 2021 (\$3,739,870), and 2022 (\$12,330) encumbered balance for Contract No. C-128985, Niche Technology USA Limited (SC 70 CO128985) within the Police Department Fund No. 100/70, Contractual Services Account No. 003040, process the early reversion of the disencumbered amount to the Reserve Fund No. 101/62, subsequently transfer the amount to the Unappropriated Balance, and appropriate therefrom to the accounts as shown in the table below for five priority Information Technology Bureau projects including network equipment replacement (\$1.2 million), Data Center Hardware upgrade and maintenance (\$500,000), Aruba Support (\$238,000), Centera Server replacement (\$307,135), and Consoles replacement in 911 centers (\$4.1 million).

Fund No.	Account No.	Account Name	Amount
100/70	006010	Office and Administrative	\$2,286,424
100/70	007300	Furniture, Office and Technical	\$3,853,093
100/70	009350	Communication Services	\$224,722
Total			\$6,364,239

- Rescind the transaction included in the Attachment 5 of the First Financial Status Report (C.F. 22-0600-S96) which transferred cash and appropriations in the amount of \$15,052 from the Police Account in the U.S. Treasury Asset Forfeiture Fund to the California State Asset Forfeiture Fund, and transfer \$109,635 from the Supplemental Police Account in the U.S. Treasury Asset Forfeiture Fund to the U.S. Department of Justice Asset Forfeiture Fund (\$102,791) and the California State Asset Forfeiture Fund (\$6,844).
- Make technical corrections to Schedule 3, Forfeited Assets Trust Fund of the Police Department, as follows: Transfer appropriations only in the amount of \$15,052 from the Police Account in the U.S. Treasury Asset Forfeiture Fund to the California State Asset Forfeiture Fund, and transfer appropriations only in the amount of \$109,635 from the Supplemental Police Account in the U.S. Treasury Asset Forfeiture Fund to the U.S. Department of Justice Asset Forfeiture Fund (\$102,791) and the California State Asset Forfeiture Fund (\$6,844).

MICLA

- Approve an equipment list deviation for the Police Department that will utilize the reauthorized MICLA financing from the MICLA Fiscal Year 2022-23 Adopted Budget as follows:

2022-23 MICLA EQUIPMENT LIST					
DEPT	UNIT TYPE	FUEL TYPE	QUANTITY	UNIT COST	TOTAL COST
POLICE	Total Containment Vehicle	Diesel	1	\$1,300,000	\$1,300,000
	TOTAL		1		1,300,000
REPLACE WITH					
DEPT	UNIT TYPE	FUEL TYPE	QUANTITY	UNIT COST	TOTAL COST
POLICE	Total Containment Trailer	N/A	1	\$1,000,000	\$1,000,000
	Total Containment Trailer Tow Vehicle (Truck)	Gas	1	\$300,000	300,000
	TOTAL		2		\$1,300,000

**EE. Public Accountability
No Recommendation**

This Office projects a year-end General Fund surplus of \$552,250 in the Salaries General Account due to vacancies. The projected surplus is \$93,186 lower than previously reported in the First FSR, due to delays in hiring.

This Office anticipates a revenue shortfall of \$0.99 million from the Department's General Fund revenue budget of \$6.33 million, due to reduced related costs reimbursements associated with vacancies.

**FF.Public Works/Board
No Recommendation**

This Office projects a net year-end surplus of \$1.01 million, consisting of \$13,229 in General Fund over-expenditures and a net \$1.02 million special fund surplus. While in the Second FSR we reported net year-end overspending, we now project a net surplus as the overspending associated with Graffiti Abatement Strike Teams was addressed by recommendations in a separate report (C.F. 22-0600-S71). The projected net surplus assumes the Board will receive a total of \$1.12 million in appropriations and reimbursements from off-budget funding sources by year end. The General Fund overspending is wholly in the Salaries General Account (\$13,229) due to unbudgeted staffing costs. The special fund surplus is wholly in the Salaries General Account (\$1.02 million) due to vacancies at the Board. This Office will continue to work with the Board to monitor its expenditures and make recommendations in the Year-End FSR to address any remaining overspending.

The Bureau anticipates meeting its General Fund revenue budget of \$5.5 million by year end.

**GG. Public Works/Bureau of Contract Administration
Recommendation No. 24**

Attachment 4 – Transfers between Accounts within Departments and Funds

This Office projects a year-end surplus of \$7.76 million, consisting of \$5.1 million in General Fund and \$2.66 million in special funds. The projected surplus is approximately \$2.67 million higher than previously reported in the First FSR primarily due to delays in hiring. The projected surplus primarily consists of surpluses in the Salaries General (\$5.58 million), Overtime General (\$0.47 million), Contractual Services (\$0.49 million), Transportation (\$0.45 million), Hiring Hall Salaries (\$0.27 million), and Benefits Hiring Hall (\$0.21 million) accounts. The Salaries General surplus is due to staff vacancies. The projected surpluses in the Overtime General, Contractual Services, Transportation, Hiring Hall Salaries, and Benefits Hiring Hall accounts are based on current and prior-year expenditure trends.

This Office projects a revenue shortfall of \$11.59 million from the Bureau's \$32.53 million General Fund revenue budget due to reduced reimbursements from proprietary departments associated with decreased workload and reduced related costs reimbursement associated with special funded vacancies.

This Office recommends the following transactions at this time:

- Transfer \$200,000 from the Salaries General Account funded by the Sewer Construction Maintenance Fund to the Overtime General Account for inspection work performed on wastewater projects.

- Transfer \$800,000 from the Salaries General Account funded by the Sewer Construction and Maintenance Fund (SCM) to the PW-Sanitation Expense and Equipment Account within SCM as the Fund is in need of a rate increase and this transfer will ensure funding will be available for current wastewater-related priorities.
- Transfer a total of \$350,000 from the Salaries General (\$310,000), Overtime General (\$30,000), and Transportation (\$10,000) accounts funded by the Sidewalk and Curb Repair Fund to the Sidewalk Repair Contractual Services Account for the Sidewalk Repair Program.

HH. Public Works/Bureau of Engineering

Recommendations No. 25

Attachment 4 – Transfers between Accounts within Departments and Funds

This Office projects a net year-end surplus of \$9.63 million, consisting of a \$0.17 million General Fund surplus and a \$9.46 million special fund surplus. This surplus assumes the Bureau will receive approximately \$5.85 million in interim appropriations from off-budget and various project funds before year end. The projected surplus is approximately \$0.90 million lower than previously reported surplus in the First FSR, primarily due to reduced interim appropriations from the Proposition O Program, estimated at \$1 million instead of \$1.5 million based on prior year staffing costs and the recognition of \$0.2 million in project-related reimbursements as revenue instead of interim appropriations. The projected surplus primarily consists of surpluses in the Salaries General (\$7.7 million), Overtime General (\$0.45 million), Contractual Services (\$0.90 million), Office and Administrative (\$0.36 million), and Operating Supplies (\$0.82 million) accounts, partially offset by overspending in the Salaries As-Needed Account (\$0.2 million). The Salaries General surplus is due to vacancies in the Bureau. The projected surpluses and overspending in the other accounts are based on year-to-date and prior expenditure patterns, and projected operational needs through year end.

This Office is recommending a reduction of \$6.12 million in appropriations from the Sewer Construction and Maintenance Fund (\$6.0 million) and a transfer of Sidewalk and Curb Repair Fund appropriations (\$0.12 million) since these surplus funds cannot be spent during the current fiscal year. These funds will be used for other eligible priorities. This will reduce the Bureau's net year-end surplus to \$3.51 million, consisting of a \$0.17 million General Fund surplus and a \$3.34 million special fund surplus, contingent on the Bureau receiving approximately \$5.85 million in interim appropriations. This Office will work with the Bureau to ensure that the reimbursements are received and report back if any transactions are required in the Year-End FSR.

This Office projects a revenue shortfall of \$3.7 million from the Bureau's General Fund revenue budget of \$61.6 million by year end, due to a reduction in receipts from development fees and reduced related costs reimbursements associated with vacancies. The projected shortfall is approximately \$0.9 million higher than previously reported in the First FSR. This Office will continue to monitor the Bureau's receipts and provide updated revenue projections in the Year End FSR.

This Office recommends the following transactions at this time:

- Transfer \$200,000 from the Bureau's Salaries General Account funded by the Sewer Construction and Maintenance Fund to the Salaries, As Needed Account to fund as-needed staffing for the remainder of the year.
- Transfer \$118,000 from the Overtime General Account to the Contractual Services Account to fund the Bureau's share of cost for geographic information system software licenses and maintenance services under the Citywide Esri contract.
- Transfer \$137,750 from the Operating Supplies Account to the Bureau's Other Operating Equipment Account for the pump replacement at the Hydraulic Research Lab. Funding for this purpose was included in the 2022-23 Budget.
- Transfer \$120,000 within the Sidewalk and Curb Repair Fund from the Bureau of Engineering Salaries General Account to a new account entitled Sidewalk Repair Contractual Services to ensure funds can be spent in compliance with the Willits Settlement Agreement.
- Transfer \$6,000,000 from the Salaries General Account funded by the Sewer Construction and Maintenance Fund to the PW-Sanitation Expense and Equipment Account within SCM as the Fund is in need rate increase and this transfer will ensure funding will be available for current wastewater-related priorities.

II. Public Works/Bureau of Sanitation

Attachment 3 – New Appropriations

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

This Office projects a net year-end surplus of \$29.57 million, consisting of a net \$10.56 million General Fund surplus and a net \$19.01 million special fund surplus. The projected surplus is approximately \$4.81 million higher than previously reported in the Second FSR due to lower than anticipated spending in the Contractual Services and Field Equipment accounts. The projected surplus primarily consists of surpluses in the Salaries General (\$24.69 million), Contractual Services (\$3.85 million), Field Equipment (\$1.42 million), and Operating Supplies (\$1.36 million) accounts, partially offset by overspending in the Overtime General Account (\$4.27 million). The Salaries General surplus is due to staff vacancies. The projected Contractual Services, Field Equipment and Operating Supplies surpluses are based on current and prior-year year expenditure trends. The Overtime General overspending is due to the increased need for staff overtime due to vacancies, recovery activities at the Hyperion Water Reclamation Plant, and lagging impacts of the COVID-19 pandemic.

The Bureau anticipates meeting its General Fund revenue budget of \$97.53 million by year end.

Hyperion Spill

Overtime expenditures related to the wastewater spill in 2021 continue as the Bureau has moved from emergency repairs to recovery efforts. The Bureau has received payments totaling \$30.2 million from the property insurance policy for damage to the Hyperion Water Reclamation Plant. Consultants are working with the Bureau to determine how those funds will be used to reimburse the Sewer Construction and Maintenance Fund (SCM) for eligible expenditures. The full impact of the spill is yet to be determined and this Office will provide updates and potential impacts on SCM in future FSRs.

RecycLA Program

As the result of a court ruling in a similar case, there is potential re-litigation that may impact this program in the future. This Office will continue to monitor this issue and provide updates on the potential impacts in future FSRs.

Rate Increases

Both the Solid Waste Resources Revenue Fund (SWRRF) and SCM are in need of a rate increase. SWRRF has not had a rate increase since 2008 and is currently subsidized by the General Fund in the amount of \$61 million. SCM's last rate increase occurred in 2020. The Bureau is reviewing the SCM rate model in preparation for a rate increase in the near future.

Vacancies and Related Costs

Despite recent increases in hiring, the Bureau continues to have a high vacancy rate. As a result, if the Bureau continues to pay the related cost amounts included in its budget, which is its practice, by the end of the year it will have paid related costs in excess of the required amount. We will address this excess payment, if necessary, either in future FSRs or through the annual budget process.

Proposition O

The Bureau projects \$196,000 in expenditures for Proposition O activities. These activities are front funded by the Stormwater Pollution Abatement Fund and reimbursed on a yearly basis. If an appropriation is not received by year end, this will likely result in a Reserve Fund loan.

This Office recommends the following transactions at this time:

- Transfer \$168,111 in available appropriations from the Environmental Affairs Trust Fund (EATF) to the Bureau's Salaries As-Needed (\$150,727), Travel (\$9,384), Office and Administrative (\$3,500), and Operating Supplies (\$4,500) accounts to support the Shade LA tree planting and Clean Cities projects.
- Transfer \$2,711,700 from the Salaries General Account to the Overtime General (\$1,000,000), Construction Expense (\$700), Contractual Services (\$800,000), Transportation (\$1,000), Office and Administrative (\$10,000), and Operating Supplies (\$900,000) accounts within the General Fund to address projected over-expenditures, high vacancy rates for the CARE teams, and increased comprehensive cleanings.

- Transfer a total of \$1,750,000 from the Salaries General Account within various funds to address overspending in Overtime General and Salaries As-Needed accounts as follows:
 - Transfer \$100,000 from the Salaries General Account to the Salaries As-Needed Account within the Measure W Safe Clean Water Fund (MWLRF);
 - Transfer \$100,000 from the Salaries General Account to the Overtime General Account within the Multi-Family Bulky Item Revenue Fund (MBIF);
 - Transfer \$150,000 from the Salaries General Account to the Overtime General Account within the Stormwater Pollution Abatement (SPA) Fund;
 - Transfer \$400,000 from the Salaries General Account to the Overtime General account within the Solid Waste Resources Revenue Fund (SWRRF).
 - Transfer \$1,000,000 from the Salaries General Account to the Overtime General Account within the Sewer Construction and Maintenance Operations Fund (SCMO).
- Appropriate \$8,000,000 from the available cash balance of the SCMO to the Sanitation Expense and Equipment Account, a special purpose fund appropriation within the SCMO, to address projected over-expenditures emergency sewer cleaning and debris removal in and leading up to the HWRP related to the wastewater spill in 2021.
- Transfer \$189,349 from the Sanitation Expense and Equipment Account, a special purpose fund appropriation within the Multi-Family Bulky Item Fund, to the General Services Department to fund construction at the West LA Yard.
- Transfer \$72,396 from the MWLRF Operations and Maintenance – TMDL Compliance Projects Account to the General Services Department for the Westwood Green Way project.
- Transfer \$302,328 from the SCM Sanitation Expense and Equipment Account, a special purpose fund appropriation within the SCM, to the General Services Department for fencing at the Donald C. Tillman Water Reclamation Plant
- Transfer \$845,000 from the State AB1290 City Fund, CD 14 Redevelopment Fund Account to the SWRRF to reimburse the Bureau for 2022-23 solid waste collection at four Fashion District and one Business Improvement District locations in Council District 14.
- Transfer \$150,000 from the Salaries General Account within the SPA Fund to the Sanitation Contracts Account, a special purpose fund appropriation within the SPA Fund, for technical consulting services related to Stormwater permit compliance.
- Transfer \$654,741 in available appropriations from the Reimbursement of Prior year Expenses Account, a special purpose fund appropriation within the MWLRF, to the Public

Works, Bureau of Street Services Contractual Services Account for Measure W Round 4 (\$404,741) and Round 5 (\$250,000) feasibility studies. Funding for Round 4 was originally provided in 2021-22 (C.F. 21-1028-S3) but some unused funds reverted at year-end.

- Transfer \$5,500,000 from the Salaries General Account within the SCM Fund to the Sanitation Expense and Equipment Account, a special purpose fund appropriation within the SCM Fund, to account for cost increases for chemicals used at the City's wastewater reclamation plants.
- Transfer \$2,400,000 from the Sanitation Expense and Equipment Account, a special purpose fund appropriation within the SWRRF, to the Salaries As-Needed (\$400,000) and Overtime General (\$2,000,000) accounts within the SWRRF to address projected over-expenditures due to high vacancy rates. The Bureau has identified savings from its tip fee budget due to a delay in fully implementing the organics collection program.
- Transfer \$500,000 from the Salaries General Account within the General Fund to the City Attorney Outside Counsel Account to address projected increased litigation costs related to recycLA franchise fees. The Bureau has identified savings within its General Fund budget due to vacancies.
- Transfer \$35,000 from the Salaries General Account within the General Fund to the Board of Public Works' Overtime General Account for invoice processing.

JJ. Public Works/Bureau of Street Lighting
Attachment 3 – New Appropriations
Attachment 5 – Transfers between Departments and Funds

This Office projects a net year-end surplus of \$3 million, consisting of \$0.67 million in General Fund overspending and \$3.67 million special fund surplus. The projected surplus is approximately \$2.41 million higher than previously reported primarily due to increased salary savings due to delays in hiring of special funded positions, partially offset by new projected General Fund overspending. The projected General Fund over-expenditure consists of overspending in the Salaries General (\$0.4 million), Operating Supplies (\$0.16 million), and Street Lighting Improvement and Supplies (\$0.11 million) accounts. These over-expenditures are due to costs associated with off-budget projects and will be fully addressed by the recommendations in the Fourth Construction Projects Report, which is pending Council consideration (C.F. 22-0847-S3).

The projected special fund surplus primarily consists of surpluses in the Salaries General (\$3.09 million), Contractual Services (\$0.17 million), Operating Supplies (\$0.20 million), and Hiring Hall Salaries (\$0.80 million), accounts, partially offset by overspending in the Office and Administrative (\$0.16 million) and Street Light Improvement and Supplies (\$1.10 million). The Salaries General surplus is due to vacancies in the Bureau. The Operating Supplies, Contractual Services, and Hiring Hall Salaries surpluses are based on current and prior-year expenditure trends, and projected operational need through year end. The Street Lighting Improvement Supplies and the

Office and Administrative overspending are due to inflationary costs. The Fourth Construction Projects Report recommends a total of \$845,998 from various special funds to the Street Lighting Improvement Supplies Account (C.F. 22-0847-S3), which will offset the projected overspending. We anticipated that the remaining overspending will be addressed in a future Construction Projects Reports. This Office will continue to work with the Bureau to monitor its expense accounts and will include recommendations to address any remaining overspending in the Year-End FSR.

This Office projects a shortfall of \$4.19 million from the Bureau's General Fund revenue budget of \$18.68 million. The projected shortfall is due to reduced related costs reimbursements associated with special funded vacancies in the Bureau.

This Office recommends the following transactions at this time:

- Appropriate \$40,380 from the Street Lighting Maintenance Assessment Fund for administrative fees associated with the NASA Grant – Predicting What We Breathe project (C.F. 20-1346).
- Transfer \$92,302 from the Street Lighting Maintenance Assessment Fund to the Information Technology Agency for the Bureau's portion of Human Resources and Payroll (HRP) Project costs.

KK. Public Works/Bureau of Street Services
Attachment 4 – Transfers between Accounts within Departments and Funds
Attachment 5 – Transfers between Departments and Funds

This Office projects a net year-end surplus of \$8.55 million, consisting of a net \$3.45 million General Fund surplus and a net \$5.1 million special fund surplus. The projected surplus is approximately \$6.93 million higher than previously projected due to lower than anticipated expense account expenditures since the First FSR. The projected General Fund surplus primarily consists of surpluses in the Salaries General (\$2.35 million), Overtime General (\$1.18 million), Contractual Services (\$1.99 million), and Operating Supplies (\$0.19 million) accounts, partially offset by overspending in the Hiring Hall Salaries (\$1.43 million), Benefits Hiring Hall (\$0.7 million), Overtime Hiring Hall (\$0.11 million), and Transportation (\$0.1 million) accounts. The Salaries General surplus is due to staff vacancies. The Overtime General, Contractual Services, Operating Supplies, Overtime Hiring Hall surpluses are based on current and prior-year expenditure trends, and projected operational needs through year end. The Hiring Hall Salaries, Benefits Hiring Hall, and Overtime Hiring Hall overspending is due to the increased need for hiring hall staff due to full time staff vacancies. The Transportation overspending is based on current and prior-year expenditure trends.

The projected special fund surplus primarily consists of surpluses in the Salaries General (\$2 million), Overtime General (\$2.6 million), Hiring Hall Salaries (\$0.2 million), Benefits Hiring Hall (\$0.2 million), Contractual Services (\$2.78 million), Field Equipment Expense (\$0.39 million), Transportation (\$0.25 million), Operating Supplies (\$1.25 million), and Utilities (\$0.7 million), partially offset by overspending in the Construction Expense Account (\$5.43 million). The Salaries

General surplus is due to staff vacancies. The special fund expense account surpluses are based on current and prior-year expenditure trends, and projected operational needs through year end. The Construction Expense overspending is due to increase material costs.

The Bureau must spend all the budgeted General Fund in order for the City to comply with the State SB1 Maintenance of Effort requirement. This Office will continue to work with the Bureau to ensure the expenditure of budgeted General Funds to comply with the SB1 MOE requirement by year end, and we will provide updates and any necessary recommendations in the Year-End FSR to achieve this.

This Office projects a \$1.1 million shortfall from the Bureau's General Fund revenue budget of \$75.2 million due to lower-than-budgeted reimbursements for Metro Rail Projects.

This Office recommends the following transactions at this time:

- Transfer \$2,179,709 from the Salaries General Account to the Construction Expense Account to offset overspending due to increased construction material costs.
- Transfer \$110,547 from the Salaries General Account to the Overtime Hiring Hall Account to offset overspending due to the Bureau's increased reliance on hiring hall staff due to vacancies.
- Transfer \$499,893 from the Salaries General Account to the Benefits Hiring Hall Account to offset overspending due to the Bureau's increased reliance on hiring hall staff due to vacancies.
- Transfer \$1,232,259 from the Salaries General Account to the Hiring Hall Salaries Account to offset overspending due to the Bureau's increased reliance on hiring hall staff due to vacancies.
- Transfer \$3,246,178 from the Department of General Services (GSD), Various Appropriation Accounts (Street Damage Restoration Fee Special Fund) to the Bureau of Street Services Construction Expense account to cover Cape Seal costs that will be paid directly from Bureau accounts.

LL. Recreation and Parks
No Recommendation

This Office projects a net year-end special fund surplus of \$5.81 million, consisting of a surplus in the Salaries General Account (\$6.94 million), partially offset by projected overspending in the Overtime General (\$0.5 million), Hiring Hall Salaries (\$0.25 million), Benefits Hiring Hall (\$0.13 million), and Contractual Services (\$0.25 million) accounts. The projected surplus is approximately \$3.37 million higher than previously reported the First FSR primarily due to the elimination of the previously reported \$3.93 million Salaries As-Needed overspending. As Department facilities

reopen, the Department plans to increase hiring staff to meet anticipated demand for services, including in areas such as Recreation and Aquatics, Childcare Services, Maintenance and Construction, Public Safety, Capital Planning, Special Facilities, and Administrative Support. The Salaries General surplus is due to staff vacancies. The projected overspending is due to the use of hiring hall staff, staff overtime, and contractor support in response to emergency operations, such as the recent storms, in light of full-time staff. This Office will continue to work with the Department to monitor its expense accounts and will report in the Year-End FSR with updates and any recommendations necessary to address the projected overspending.

Child Care Centers

The Department reports that four child care centers are currently open: Jim Gilliam Child Care Center, Ralph M. Parsons Preschool, Victory Valley Child Care Center, and Branford Child Care Center. The Jim Gilliam Child Care Center and the Ralph M. Parsons Preschool are two centers that RAP has operated since before the Great Recession.

In December 2022, Victory Valley and Branford Child Care Centers received licenses by the state to operate as preschools, and will transition from half-day to full-day programming in April 2023. The Department anticipates opening the Hubert Humphrey Child Care Center in March 2023 for half-day programming, and confirmed that construction for the following four Child Care Centers is in progress and may be completed by the end of March: Evergreen, Downey, Van Ness, and Echo Park. Construction is also in progress for the South Park Child Care Center, with completion anticipated in April 2023. Additional construction work began on the Ira Massey Child Care Center in March 2023, and construction work will begin in early 2024 for the Banning Child Care Center, which is a historical site and will require hazardous waste mitigation and permits for construction. In early January 2023, the Department received capital funding for the Mason, Glassell Park, and Algin Sutton Child Care Centers. For these last five centers, the Department will provide an estimated opening date once construction nears completion.

The Department is currently developing an admissions policy and fee schedule for its child care centers that will prioritize the inclusion of low-income families and the equitable provision of quality, affordable childcare in underserved communities in the City. The Department anticipates completing this work prior to Victory Valley and Branford centers transitioning to full-day programming.

The Department anticipates meeting its special fund revenue budget of \$49.77 million at this time.

MM. Transportation

Recommendation Nos. 26, 27, and 28

Attachment 3 – New Appropriations

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 5 – Transfers between Departments and Funds

This Office projects a net year-end surplus of \$20.58 million, consisting of a net General Fund surplus of \$5.14 million and a net special fund surplus of \$15.44 million. The projected surplus is approximately \$4.62 million higher than previously reported in the First FSR primarily due to delays in hiring. The General Fund surplus consists of projected surpluses in the Salaries General (\$2.39 million), Salaries As-Needed (\$2.93 million), and Overtime General (\$1.32 million) accounts, partially offset by projected overspending in the Contractual Services (\$0.48 million), Office and Administrative (\$0.92 million), and Furniture, Office, and Equipment (\$0.1 million) accounts. The Salaries General surplus is due to vacancies in the Department. The Salaries As-Needed and Overtime General surpluses are based on year-to-date and prior year expenditure trends, and projected operational needs through year end. The Contractual Services, Office and Administrative, and Furniture, Office, and Equipment overspending is due to unbudgeted operational needs.

The special fund surplus consists of projected surpluses in the Salaries General Account (\$17.19 million), partially offset by projected overspending in the Salaries As-Needed (\$0.28 million) and Overtime General (\$1.47 million) accounts. The Salaries General surplus is due to vacancies in the Department. The Salaries As-Needed overspending is due to the increased need for as-needed staff to maintain service levels in light of the Department's vacancies. The Overtime General overspending is due to the increased need for staff overtime to provide traffic control services for an increased number of special events. This Office recommends transfers to address the projected General Fund overspending and anticipates that the special fund overspending will be resolved using existing appropriations. This Office will continue to work with the Department to monitor the projected special fund overspending and report in the Year End FSR with any necessary transactions to address this overspending.

This Office projects a year-end shortfall of approximately \$36 million from the Department's General Fund Revenue budget of \$92.8 million. This shortfall is due to the impact of reduced projected related cost reimbursements associated with special funded staff vacancies.

This Office recommends the following transactions at this time:

- Reduce 2022-23 appropriations to the Department of Transportation, Fund No. 100/94, from the Proposition A Local Transit Assistance Fund No. 385/94 by a total of \$1 million as listed below as expenditures in the Proposition A Local Transit Assistance Fund are exceeding revenue.

Account	Account Name	Amount
001010	Salaries General	\$ 912,014
001090	Overtime General	87,986
	Total	\$ 1,000,000

- Reduce 2022-23 appropriations to the Department of Transportation, Fund No. 100/94, Account No. 001010, Salaries General, by \$400,000 from the Street Damage Restoration Fee Fund No. 41A/50 as the starting cash balance in the Street Damage Restoration Fee Fund was lower than anticipated and revenue has not increased to address the shortfall.
- Reduce 2022-23 appropriations to the Department of Transportation, Fund No. 100/94, Account No. 001010, Salaries General, by \$3,800,000 from the Measure M Local Return Fund No. 59C/94 as these funds are not needed this fiscal year and can support appropriations in 2023-24.
- Appropriate \$20,000 from the Department of Transportation Trust Fund to the Department's Overtime General Account for overtime staff costs for community events and other engagement activities associated with planning for the Venice Boulevard Project to implement active transportation safety and mobility measures.
- Transfer \$1,419,355 in Proposition C Anti-Gridlock Transit Fund from the Department's Salaries General Account to the Department's Overtime General Account for increased overtime costs for Metro Rail, Street, and Transportation Grant infrastructure projects due to staff vacancies.
- Transfer \$482,415 from the Department's Salaries General Account to the Department's Contractual Services Account for contract services for DOT's General Fund share of the Citywide ESRI GIS subscription (\$82,415) and increased security costs at three Department facilities (\$400,000) to address break-ins and thefts.
- Transfer \$715,000 from the Department's Salaries General Account to the Department's Office and Administrative Account for unanticipated electronic signature and digital certification software needs and MOU 2 (Article 4.5) mandated Class B Driver License training and licensing reimbursements.
- Transfer \$300,000 from the Department's Salaries As-Needed Account to the Department's Office and Administrative (\$200,000) and Furniture, Office, and Technical Equipment (\$100,000) Accounts for the replacement of obsolete and failing computers and servers.
- Transfer \$51,084,669 from the Proposition A Local Transit Assistance Fund's 2021-22 Transit Operations account to new accounts within the Proposition A Fund for Transit Operations – ARPA (\$31,490,569) and Transit Operations – CRRSAA (\$19,594,100) to reflect operational expenditures eligible for federal grant reimbursement.

- Transfer \$1 million in Measure M Local Return Funds from the Department's Salaries General Account to the 2022-23 Measure M Traffic Signal Supplies account for the purchase of 300 traffic signal control boxes for replacement and new signal installations.
- Transfer \$800,000 in Measure M Local Return Funds from the Department's Salaries General Account to a new account within the Measure M Fund for contractual services to address a backlog of 1,483 traffic loop sensors requiring replacement due to damage from street resurfacing projects. Traffic loops are sensors located under the surface of the roadway at intersections to trigger the traffic signal light to change when a vehicle is present at a traffic light on a road that is not as frequently traveled. Contractual services funding is needed to address the backlog due to staff vacancies.
- Transfer \$88,000 in Sidewalk and Curb Repair Funds from the Department's Salaries General Account to the Sidewalk and Curb Repair Fund's Sidewalk Repair Contractual Services Account to support sidewalk repair work under the Willits Agreement.

NN. Youth Development No Recommendation

This Office projects a net year-end surplus of \$1,100,755, comprised of a \$386,867 General Fund surplus and a \$713,888 special fund surplus. The projected surplus is \$403,222 higher than previously reported in the First FSR due to delayed procurement. The General Fund surplus primarily consists of surpluses in the Salaries General (\$84,107), Salaries As-Needed (\$42,105), and Contractual Services (\$271,630) accounts, offset by projected overspending in the Furniture, Office and Technical Equipment Account (\$11,875). The General Fund Salaries General and Salaries As-Needed surpluses are the result of delayed hiring, and the Contractual Services surplus is the result of delayed procurement. The Furniture, Office and Technical Equipment Account overspending is due to the need for office equipment and furniture for new staff. The Department plans to address this projected shortfall using salary savings.

The special fund surplus consists of surpluses in the Salaries General (\$319,111), Contractual Services (\$359,640), Printing and Binding (\$10,000), Office and Administrative (\$18,137) and Furniture, Office and Technical Equipment (\$7,000) accounts. These surpluses are associated with the implementation of the multi-year CaliforniansForAll Youth Jobs Corps Program grant, which ends in the last quarter of 2023-24 (C.F. 22-0014).

The Department has no budgeted General Fund revenues.

This Office recommends the following transaction at this time:

- Transfer \$42,721 from the Department's Salaries General Account to the Mayor's Office's Salaries General Account for staff on loan from the Mayor's Office.

OO. Zoo

Attachment 4 – Transfers between Accounts within Departments and Funds

This Office projects a net year-end special fund surplus of \$1,657,366, consisting of surpluses in the Salaries General (\$916,366), Salaries As-Needed (\$600,000), Printing and Binding (\$43,000), Contractual Services (\$100,000), Field Equipment Expense (\$10,000), Veterinary Supplies and Expense (\$100,000), and Office and Administrative (\$88,000) accounts, partially offset by overspending in the Animal Food/Feed and Grain Account (\$200,000), due to increased feed costs. The projected surplus is \$1,365,877 higher than previously reported in the First FSR due to delays in hiring and reduced programming associated with inclement weather and enhanced protocols due to COVID-19 and Highly Pathogenic Avian Influenza (HPAI).

The Department's 2022-23 Adopted Budget special fund revenue budget is \$26.9 million which includes a \$3.4 million General Fund appropriation to the Zoo Enterprise Trust Fund (ZETF) and \$1.0 million in the Unappropriated Balance (UB), Zoo Uncertain Revenue Account. Excluding the General Fund appropriation and the UB funding, the Department's 2022-23 revenue budget is \$22.5 million. Based on December receipts, we project approximately \$20 million in revenue by year end, which represents a \$2.6 million revenue shortfall. We anticipate that the projected \$1.6 million expenditure surplus will partially offset the projected \$2.6 million revenue shortfall, leaving a remaining budget gap of \$974,207. This Office does not recommend an appropriation from the Zoo Uncertain Revenue Account to the ZETF as this time, as we anticipated the projected budget gap will be offset by the ZETF's cash balance. This Office will continue to monitor the condition of the ZETF and provide updates in the Year-End FSR, including any recommendations necessary to address ZETF revenue shortfalls.

AZA Zoo Accreditation

Every five years, the Zoo undergoes an accreditation review and inspection by the Association of Zoos and Aquariums (AZA). The Zoo accreditation inspection was conducted in early January 2023. The Visiting Committee identified areas for operational and capital improvements in its preliminary report. The Zoo provided a written report to the AZA Commission in February 2023 that addressed how the Zoo is responding to these concerns. The Zoo's AZA Commission meeting is on March 25, 2023 and the decision on whether the Zoo is granted accreditation for the next five years will be announced at this time. As a result, projections included in this FSR assume expenditures that address minor capital improvements noted in the report. Major capital improvements and operational needs will be reviewed and addressed in the 2023-24 budget process.

This Office recommends the following transaction at this time:

- Transfer \$200,000 from the Salaries As-Needed Account to the Animal Food/Feed and Grain Account to address overspending due to increased costs.

2. STATUS OF NON-DEPARTMENTAL FUNDS AND SPECIAL ACCOUNTS

This section addresses the status of non-departmental expenditures and revenues and highlights issues of concern.

A. General City Purposes

Attachment 6 – Appropriations from the Unappropriated Balance

Account	Account Name	Net Surplus / (Deficit)
000510	Medicare Contributions	\$ (915,140)
000570	Social Security Contributions	306,474
000577	Pensions Savings Plan	(153,473)
Payroll Accounts Subtotal		\$ (762,139)
00050Z	LA's Best	\$ (1,449,777)
Other Accounts Subtotal		\$ (1,449,777)
Total Projected Over-Expenditure		\$ (2,211,916)

This Office continues to project a net year-end over-expenditure of approximately \$2.21 million, which is \$56,698 higher than previously reported in the Second FSR due to minor differences in projected and actual contribution costs across the payroll accounts. For this FSR, the total projected over-expenditure is composed of \$762,139 in net over-expenditures in the payroll accounts and \$1.45 million in other General City Purposes accounts.

Within the payroll accounts, we project overspending in the Medicare Contributions (\$915,140) and Pensions Savings Plan (\$153,473) accounts, partially offset by a surplus in the Social Security Contributions Account (\$306,474). The over-expenditures are due to higher average annual salaries, exacerbated by unbudgeted salary increases and one-time payouts for sworn and civilian employees. While we do not recommend addressing the Medicare Contributions overspending until the Year-End FSR, we recommend a transfer of surplus funds in the Social Security Contributions Accounts to the Pensions Savings Plan Account in anticipation of insufficient funding before approval of the Year-End FSR.

The remaining \$1.4 million over-expenditure is due to delays in executing the LA's Best agreement, which is currently in progress. The 2021-22 Year-End FSR reappropriated \$1.0 million for LA's Best to the current year to help offset prior and current year costs, but outstanding obligations for LA's Best in the amount of \$1,449,777 remain and will be addressed in this FSR.

This Office recommends the following transfers at this time:

- Transfer \$153,473 from the Social Security Contributions Account to the Pensions Savings Plan Account to address the projected overspending.
- Transfer \$1,449,777 from the Unappropriated Balance, Reserve for Mid-Year Adjustments, to the LA's Best Account for the current year agreement.

B. Unappropriated Balance

Attachment 6 – Appropriations from the Unappropriated Balance

Attachment 7A – Status of the UB – General Account

Attachment 7B – Status of the UB – Reserve for Mid-Year Adjustments

Attachment 7C – Status of the UB – Non-General Accounts

The 2022-23 Adopted Budget includes \$298.0 million for the Unappropriated Balance (UB). Through March 1, 2023, the Mayor and City Council have approved a net of \$25.1 million in transactions, leaving a balance of \$323.1 million in the UB.

This report includes recommendations to transfer \$52.5 million from various UB accounts, which leaves a remaining balance of \$270.6 million.

The transactions recommended in this report address several departments' overspending and unfunded expenditures that not only depletes the Reserve for Mid-Year Adjustments Account, but also uses funding in the Department Payroll Reconciliation Account. As described in Table 3, this Office projects a remaining \$70.55 million in overspending that may require additional transfers in the Year-End FSR. For this reason, this Office recommends preserving the remaining balance in the Department Payroll Reconciliation Account (\$73.5) million for budget balancing at year-end.

In addition to the transfers included in this report, approximately \$44.7 million in transactions are pending Mayor and City Council approval or anticipated for future transfer, which includes transferring the remaining \$4.08 million in the Reserve for Mid-Year Adjustments Account to the City Clerk for future overspending related to the unbudgeted special election. These actions would result in a remaining balance of approximately \$225.9 million in the UB.

This Office recommends the following transactions at this time:

- Transfer \$17,851,707 from the UB, Department Payroll Reconciliation Account, to the UB, Reserve for Mid-Year Adjustments Account, to provide additional capacity to address overspending and unfunded expenditures.
- Transfer \$160,000 from the UB, Reserve for Mid-Year Adjustments Account to the City Clerk's Contractual Services (\$30,000) and Office and Administration (\$130,000) accounts to address costs associated with expansion of live Spanish language interpretation services for City Council committee meetings.

- Transfer \$74,850 from the UB, Reserve for Mid-Year Adjustments Account to various accounts within the General Services Department to address costs associated with expansion of live Spanish language interpretation services for City Council committee meetings.
- Transfer \$266,565 from the UB, Reserve for Mid-Year Adjustments Account to Information Technology Agency's Communications Services Account to address costs associated with expansion of live Spanish language interpretation services for City Council committee meetings.
- Transfer \$6,338,200 from the UB, Reserve for Mid-Year Adjustments Account to Attorney's Litigation Account (\$5 million) to address projected overspending for litigation expenses, Outside Counsel Account (\$1 million) for expenses related to the various cases, including police protest cases, and Office and Administrative Account (\$338,200) for facility and software upgrades.
- Transfer \$138,631 from the UB, Equipment, Expenses, Alteration and Improvement Account to various accounts within the General Services Department to cover costs associated with the Mayor and Council transitions.
- Transfer \$597,186 from the UB, Department Payroll Reconciliation Account to the City Clerk's Salaries, As-Needed (\$403,916) and Overtime, General (\$193,270) accounts to partially address unbudgeted expenses for the review of the Limit Healthcare Executive Compensation petition.
- Transfer \$43,091 from the UB, Department Payroll Reconciliation Account to the Employee Relations Board's Salaries General Account to partially address projected overspending.
- Transfer \$4,713,749 from the UB, Reserve for Mid-Year Adjustments Account to the General Services Department's Field Equipment Expense Account to address overspending associated with maintenance of aging fleet vehicles.
- Transfer \$14 million from the UB, Reserve for Mid-Year Adjustments Account to the General Services Department's Petroleum Account (\$7.5 million) to address increased fuel costs and Utilities Expense Account (\$6.5 million) to address increased usage and rates.
- Transfer \$140,000 from the UB, Equipment, Expenses, and Alterations and Improvements Account to the General Services Department for Council vehicle replacement expenditures.
- Transfer \$73,043.10 from the UB, Equipment, Expenses, and Alterations and Improvements Account to Information Technology Agency's Communications Services Account to cover work completed in support of Mayor and Council transitions.

- Transfer \$1,449,777 from the UB, Reserve for Mid-Year Adjustments Account to General City Purposes' L.A.'s Best Account to address over-expenditures due to delays in executing the L.A.'s Best agreement.
- Transfer \$4.4 million from the UB, Reserve for Mid-Year Adjustments Account to Human Resources Benefits' Workers' Compensation/Rehabilitation Account to address higher costs for the 2022 State Assessment fee.
- Transfer \$20 million from the UB, Reserve for Extraordinary Liability to the Liability Claims Account, Miscellaneous Liability Payouts Account for anticipated settlements.
- Transfer \$80,000 from the UB, Reserve for Mid-Year Adjustments Account to the Limited Term Retirement Plan Fund to address the increased cost of the City's required matching contributions for the Limited Term Retirement Plan.

C. Human Resources Benefits

Attachment 4 – Transfers between Accounts within Departments and Funds

Attachment 6 – Appropriations from the Unappropriated Balance

This Office projects a net year-end over-expenditure of \$10.98 million for the Human Resources Benefits Fund (Fund), which is \$5.09 million higher than previously reported in the Second FSR. Major updates to the projections reported in this FSR driving the increased overspending are: 1) increased civilian enrollment, 2) increased sworn Fire enrollment, and 3) changes in civilian enrollment in Supplemental Civilian Union Benefits. A decrease in sworn Police enrollment compared to budget drives an increased account surplus for the Police Health and Welfare Program, which partially offsets the projected increases in other accounts.

The projected overspending is primarily due to higher premium costs than assumed in the budget for the Civilian Flex Program (\$5.8 million), higher costs for the 2022 State Assessment fee for Workers' Compensation/Rehabilitation (\$4.4 million), and higher enrollment and premium costs than assumed in the budget for the Fire Health and Welfare Program (\$1.96 million). Our projection also includes overspending in the Supplemental Civilian Union Benefit (\$0.23 million) due to higher benefits costs and enrollment than assumed in the budget. These over-expenditures are partially offset by a projected surplus in the Police Health and Welfare Program (\$1.41 million) due to lower enrollment than assumed in the budget. Our projections will continue to be impacted by uncertain Citywide hiring, attrition, retirements, as well as workers' compensation claims and lien settlements which may result in significant expenditure fluctuations by year end. This Office recommends that the Department monitor its expenditures and anticipates including recommendations to address the remaining over- and under-expenditures across all accounts in the Year-End FSR.

This Office projects the Fund will exceed its General Fund revenue budget by \$0.40 million with a total of \$3.37 million by year end, due to increased reimbursements from proprietary departments for supplementary union benefits.

This Office recommends the following transactions at this time:

- Transfer \$1,000,000 from the Police Health and Welfare Program to the Fire Health and Welfare Program to fund a portion of the projected over-expenditure in this account.
- Transfer \$4,400,000 from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the Workers' Compensation/Rehabilitation Account to fund the projected over-expenditure in this account.

D. Liability Claims Account

Attachment 6 – Appropriations from the Unappropriated Balance

Attachment 8 – Status of Liability Accounts

The 2022-23 Adopted Budget provides \$87.37 million for Liability Payouts, allocated between the Miscellaneous Liability Payouts (\$80 million) and Public Works, Sanitation Liability Payouts (\$7.37 million) accounts. Supplemental funding of \$20 million is provided in the Unappropriated Balance (UB) Reserve for Extraordinary Liability to pay for both tort liability and tax-related cases beyond the amount provided in the Liability Claims Account.

As of March 1, 2023, \$46.5 million has been paid, and approximately \$2.4 million has been approved but is pending payment. This results in a cumulative available balance of \$38.5 million (\$32.8 million in General Fund and \$5.7 million for the Bureau of Sanitation) for the remainder of the fiscal year. The Department reports there is \$29.7 million worth of cases pending Council approval (\$29.3 million in General Fund and \$0.4 million for the Bureau of Sanitation), and \$27.9 million (\$21.2 million in General Fund and \$6.7 million for the Bureau of Sanitation) pending final report. Including these items pending various levels of approval, the projected year-end over-expenditure is approximately \$19.2 million (\$17.7 million in General Fund and \$1.5 million for the Bureau of Sanitation).

Based on the current rate of payouts, payouts pending approval, and approved payouts pending payment, this Office recommends transferring the supplemental funding of \$20 million in the UB to the Miscellaneous Liability Payouts account to pay anticipated settlements.

This Office recommends the following transaction at this time:

- Transfer \$20 million from the Unappropriated Balance, Reserve for Extraordinary Liability Account to the Liability Claims Fund, Miscellaneous Liability Payouts Account for anticipated settlements.

3. STATUS OF EMPLOYMENT

Attachment 9 – Employment Level Report

Citywide employment authority from all funding sources totaled 38,515 at the end of December for both civilian and sworn classes. There are 31,764 filled positions at the end of December.

Departments reported a total of 6,751 vacant positions: 3,878 General Fund and 2,873 special funded.

4. STATE BUDGET **No Recommendation**

On January 10, 2023, Governor Newsom presented his 2023-24 Proposed Budget, which projects a \$22.5 billion budget gap, and proposes funding delays (\$7.4 billion), budget reductions (\$5.7 billion), funding shifts from the General Fund (\$4.3 billion), trigger reductions (\$3.9 billion), and revenue generation and borrowing (\$1.2 billion) to address the projected budget gap. The Budget also includes a net \$6 billion increase in K-12 education spending and \$9.1 billion in transfer to the Budget Stabilization Account. We identify the budget proposals with potential impacts to the City below:

Crime

The Budget maintains funding of \$564.4 million over three years to enhance local law enforcement efforts to address retail theft and other crimes, including support for the implementation of anti-theft task forces and improvement of emergency response times.

Homelessness

The Budget maintains funding of \$3.4 billion to address homelessness, including \$400 million for the third round of encampment resolution grants and \$1 billion for the fifth round of Homeless Housing, Assistance and Prevention (HHAP) grants.

Libraries

The Budget delays the investment of \$100 million to support local library infrastructure projects to fiscal years 2024-25 (\$33 million), 2025-26 (\$33 million), and 2026-27 (\$33 million).

Housing

The Budget proposes the removal of \$100 million in one-time funding included in the 2022 Budget Act for the CalHome Program to provide grants to local agencies and nonprofits to assist low- and very-low income first-time homebuyers with housing assistance, counseling, and technical assistance.

Cannabis Local Assistance Grants

The Budget proposes \$83.9 million for grants to local governments to assist with law enforcement, fire protection, or other local programs addressing public health and safety associated with cannabis regulation.

Transit Intercity Rail Capital Program

The Budget proposes a reduction of funding for local transit capital infrastructure projects from \$2 billion per year to \$1 billion per year in 2023 and 2024.

The Governor will release his revised budget in May 2022. This Office will continue to monitor the State budget and will provide a status update in the Year-End FSR.

5. City Employees’ Retirement System
Attachment 5 – Transfers between Departments and Funds
Attachment 6 – Appropriations from the Unappropriated Balance

The City must pay matching contributions for the Limited Term Retirement Plan (Plan) for each participant in the Plan. The City incorporates this contribution into the annual General Fund contribution to the Los Angeles City Employees’ Retirement System (LACERS). LACERS requests additional payment of \$80,000 to meet the City’s obligation for actual matching contributions that exceed the amount budgeted for 2022-23.

This Office recommends the following transactions at this time:

- Transfer \$80,000 from the Unappropriated Balance, Reserve for Mid-Year Adjustments Account to the Limited Term Retirement Plan Fund to address the increased cost of the City’s required matching contributions for the Limited Term Retirement Plan.
- Transfer \$64,094.08 from the Department’s Contractual Services Account to the Mayor’s Salaries, As-needed Account for the salary costs of staff on loan to the Department from July 2022 through November 2022.

6. STATUS OF MICLA COMMERCIAL PAPER PROGRAMS
No Recommendation

The City's Financial Policies instruct this Office to periodically report on the status of Municipal Improvement Corporation of Los Angeles (MICLA) Commercial Paper (CP) programs. The City has two MICLA CP programs, the general MICLA CP Program authorized for up to \$425 million and the MICLA Los Angeles Convention Center (LACC) CP Program authorized for up to \$100 million. Since the establishment of the MICLA CP programs, the Mayor and City Council have allocated MICLA CP capacity to finance and refinance the acquisition, construction, and capital improvement of the LACC and various City facilities, and for the acquisition of capital equipment and vehicles for City departments. The MICLA CP programs allow the City to access the financial markets quickly to obtain flexible, short-term maturities, and to borrow at favorable rates. Commercial paper notes are short-term obligations with maturities ranging from 1 to 270 days.

The MICLA CP programs are secured by direct-pay letters of credit (LOCs) from three commercial banks. Below are the range of interest rates and the total amount of outstanding notes by CP program as of December 31, 2022.

Program	Reporting Period	Interest Range	Amount Outstanding
MICLA CP (Tax-Exempt)	1/1/22 through 12/31/22	0.08% - 3.75%	\$ 252,900,000
MICLA CP (Taxable)		0.14% - 3.95%	10,000,000
MICLA LACC CP (Taxable)		0.12% - 4.50%	16,700,000
		Total	\$ 279,600,000

7. Disaster Assistance Trust Fund No Recommendation

In accordance with Charter Section 8.72.1, grant monies received by the City from the Federal Emergency Management Agency (FEMA) and the California Office of Emergency Services (CalOES) for emergency and disaster response, and recovery efforts are deposited in the Disaster Assistance Trust Fund (DATF). Typically received as reimbursements, these grant monies are subject to the provisions of federal and state disaster assistance acts, as well as other legal requirements. Disaster assistance monies are subject to audit by federal and state agencies, and the City Controller pursuant to the Single Audit Act. During an audit, records and supporting documentation must be produced to demonstrate compliance with the FEMA and CalOES grant programs. When an audit results in negative findings, such as ineligible use of funds or insufficient or erroneous documentation, the repayment of grant money to the grantor agency may be required. In order to minimize the General Fund impact from negative audit findings and required repayments, disaster grant monies usually remain within the DATF until the audit window has closed—three years after the project’s close out. However, in light of the City’s multi-year COVID 19 response effort, and the special fund expenditures, special fund loans and reserve fund loans made in its support, FEMA grant reimbursements related to COVID-19 activities have been transferred the General Fund in advance of project close-out. While these monies are still subject to audit, any negative finding concerning funds transferred out of the DATF will need to be repaid using General Fund money.

The DATF has received a total \$131.3 million in total receipts from the Federal Emergency Management Agency for COVID-19 emergency response efforts: \$30.8 million in 2020-21, \$29.4 million in 2021-22, and \$71.2 million in 2022-23 to-date. These receipts are reimbursements for COVID-19 response projects including the Convention Center Hospital Surge, Testing Sites, Food Purchase and Distribution (Formerly Great Plates), Emergency Operations Center/Department Operations Centers, Project Roomkey Non-congregate Sheltering, and Disaster Service Worker Food Distribution. Transfers to the General Fund are \$59.8 million to-date: \$30.4 million in 2020-21 and \$29.4 million in 2021-22. The adopted revenue budget assumed \$104.9 million in FEMA reimbursements, but a portion of these receipts may be delayed until the following fiscal years. Additional reimbursements are anticipated in 2023-24 and subsequent fiscal years.

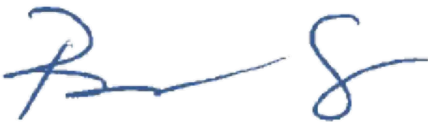
Actual and anticipated reimbursements are being used to address the various General Fund liabilities incurred as a result of the City’s COVID-19 response efforts since the pandemic’s onset in 2020. Based on current estimates the General Fund has a total of \$187.7 million in identified liabilities to special funds that remain to be repaid. This liability includes: \$125.4 million in prior and current year Reserve Fund loans for Project Roomkey and other activities, \$51.2 million in principal and interest payments to repay the \$75.0 million Building and Safety Building Permit Enterprise Fund loan which front-funded COVID-19 response efforts, and approximately \$11.1 million in special-funded and proprietary department expenditures, through 2021-22, in support of General Fund response activities. This report includes recommendations to fully repay \$51.2 million in principal and interest associated with the \$75 million loan from the Building and Safety Building Permit Enterprise Fund, this will reduce the prior and current year Reserve Fund loan liability to \$74.2 million.

It should be noted that the liabilities reported above are not equivalent to the City's total spending for COVID-19 efforts. Other response costs may have been absorbed the General Fund, funded by federal and state relief funds including the Coronavirus Aid, Relief, and Economic Security (CARES) Act and American Rescue Plan (ARPA) Act, or front-funded by loans that have been repaid such as the \$75.0 million Public Works Trust Fund loan.



Nicholas S. Campbell, Senior Administrative Analyst II

APPROVED:



Ben Ceja, Assistant City Administrative Officer

MWS:BC:JWW:NSC:01230051C

Attachments

Attachment 1

**2022-23 Adopted General Fund Revenue
Through January
(Thousand Dollars)**

	Adopted Budget	Plan Through January	Receipts Through January	Receipts as Percent of Budget	Variance from Plan	Comments on Variance from Adopted Plan through January
Property Tax	\$2,535,005	\$1,356,742	\$1,377,772	54.3%	\$21,030	Surplus includes prior tax period secured receipts, as well as higher unsecured, supplemental and redemption payments. The surplus is \$7.3m lower after accounting for the February remittance (not reflected here) due to current tax period secured receipts falling below plan.
Property Tax Ex-CRA Inc.	153,800	52,270	49,305	32.1%	(2,965)	The January remittance is the second of two biannual remittances. The first remittance (June 2022) was \$6.2m below the County Auditor-Controller's April estimate. The June 2023 represents a new biannual payment for which the County will share it's estimate in April.
Department receipts (LPFF and reimbursements)	1,272,944	597,103	606,376	47.6%	9,273	Net surplus is attributed to fees, services to proprietary departments, ambulance billings, related costs and reimbursements that were above plan, offset by lower than anticipated MTA reimbursements.
Business Tax	786,900	150,610	162,168	20.6%	11,558	Surplus is attributed to non-cannabis activity which is \$29.7m above plan. Receipts from cannabis-related business activity is -\$18.1m below plan. On average 80 percent of receipts are recorded in February and March.
Sales Tax	704,760	430,760	421,318	59.8%	(9,442)	The sales tax remittance for February (not reflected here) has reduced this shortfall to -\$5.7m.
Utility Users' Tax	614,100	359,490	399,894	65.1%	40,404	The surplus consists of \$23.5m from electricity users, \$12.5m from gas users, and \$4.4m from communication users. The gas users tax surplus includes receipts recorded in LATax for the tax period, but not yet recorded in the City's Financial Management System.
Documentary Transfer Tax	298,540	184,340	136,066	45.6%	(48,274)	The documentary transfer tax remittance for February (not reflected here) has increased this shortfall to \$55.6m
Transient Occupancy Tax	263,220	148,060	164,220	62.4%	16,160	Surplus is attributed to hotel receipts which are \$21.3m above plan. Receipts from short-term rental activity are -\$5.1m below plan.
Power Revenue Transfer	229,721	-	-	0.0%	-	The approved Power Revenue Fund transfer is \$232.0m.
Parking Fines	130,000	76,340	61,128	47.0%	(15,212)	Average of monthly receipts remain below those of prior years.
Grant Receipts	122,083	7,457	3,452	2.8%	(4,005)	Variance reflects delayed departmental grant receipts.
Franchise Income	119,831	53,686	69,188	57.7%	15,502	All categories of franchise receipts are above plan, with natural gas franchise accounting for \$11.4m.
Parking Occupancy Tax	111,270	65,210	67,135	60.3%	1,925	Receipts in this category are variable.
Special Parking Revenue Transfer	30,426	-	-	0.0%	-	Remittance is typically recorded at the end of the fiscal year.
Tobacco Settlement	11,489	0	0	0.0%	-	Remittance is typically recorded in April.
Residential Development Tax	4,800	2,800	3,222	67.1%	422	Monthly receipts in this category are variable.
State Motor Vehicle License Fees	3,900	3,900	-	0.0%	(3,900)	The timing of this annual receipt is inconsistent.
Subtotal General Fund	\$7,392,790	\$3,488,768	\$3,521,245	47.6%	\$32,477	
Interest Income	36,610	30,289	41,373	113.0%	11,084	Monthly receipts in this category are variable. Surpluses may be owed to special funds.
Transfer from Reserve Fund	16,648	16,648	16,648	100.0%	-	
Total General Fund	\$7,446,048	\$3,535,705	\$3,579,266	48.1%	\$43,561	

**ATTACHMENT 2
STATUS OF RESERVE FUND AS OF 3/1/23**

Council File No.	Item Description	Amount
Balance Available, 7/1/2022		\$ 601,695,165.74
Less: Emergency Reserve Account		<u>\$ 204,766,000.00</u>
Contingency Reserve Account 7/1/2022		\$ 396,929,165.74
General Fund Appropriation to the Reserve Fund		-
 Loan Repayment and Other Receipts		45,753,331.64
Contingency Reserve Account		<u>\$ 442,682,497.38</u>
Loans and Transfers Approved to Date		
22-0847	GSD - Electric Vehicle Plan - 2022-23 First Construction Project Report	(500,000.00)
22-0756	Project Roomkey Extension - Highland Gardens	(1,494,777.49)
22-0800	Aging - Senior Meals Emergency Response Program	(612,457.75)
21-0112	Homekey 2.0 Program	(48,532,773.75)
22-0756	Project Roomkey Extension - Highland Gardens, Airtel Plaza Hotel, and L.A. Grant Hotel	(25,446,903.00)
22-0856	Aging - Fraudulent payment correction	(59,940.00)
22-1112	TUMO Center for Creative Technologies	(12,000,000.00)
First FSR	City Tourism Department - Reappropriation	(1,949.67)
First FSR	CD-7 - Pacoima Beautiful - Reappropriation	(75,000.00)
First FSR	Youth Development - Youth Council Stipend Reappropriation	(71,000.00)
CAO Memo	City Tourism Department - Los Angeles Tourism and Convention Board	(2,206,751.30)
20-0313-S10	Human Resources and Payroll Project Phase 2 Implementation	(30,000,000.00)
22-1056	Fiscal Year 2022 Emerging Family Assistance Center Grant	(100,000.00)
22-1151	2019 Project Safe Neighborhoods Grant	(200,000.00)
22-1149	2020 Project Safe Neighborhoods Grant	(200,000.00)
23-0055	Controller - CDTFA Tax Settlement	(1,919,147.91)
Loans and Transfers Approved to Date Subtotal		\$ (123,420,700.87)
Proposed Loans and Transfers		
Mid-Year FSR	Building and Safety Enterprise Fund - Loan repayment	(25,000,000.00)
Mid-Year FSR	Building and Safety Enterprise Fund - Loan additional interest repayment	(550,580.00)
Proposed Loans and Transfers Subtotal		\$ (25,550,580.00)
Contingency Reserve Available Balance as of 3/1/2023		<u><u>\$ 293,711,216.51</u></u>
Total Emergency and Contingency Reserve Fund		<u><u>\$ 498,477,216.51</u></u>

ATTACHMENT 3
FY 2022-23 BUDGET ADJUSTMENTS
NEW APPROPRIATIONS

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
City Administrative Officer <i>Insurance and Bonds</i>	<u>Fund 46S/10, Insurance and Bonds Premiums Special Fund</u>		<u>Fund 46S/10, Insurance and Bonds Premiums Special Fund</u>	
	RSC 5188, Miscellaneous Revenues	\$ 434,440.25	100230, Insurance and Bonds Premiums	\$ 497,177.49
	RSC 5301, Reimbursement from Other Funds	62,737.24		
	Subtotal	<u>\$ 497,177.49</u>		
 <i>Village at Westfield Subvention Payment</i>	<u>Fund 56R/10, Village at Westfield Topanga Trust Fund</u>		<u>Fund 56R/10, Village at Westfield Topanga Trust Fund</u>	
	Cash Balance	\$ 146,000.00	10W981, Subvention Payment	\$ 146,000.00
Community Investment for Families <i>Domestic Violence Administrative Cost</i>	<u>Fund 880/21 Domestic Violence Trust Fund</u>		<u>Fund 100/21, Community Investment for Families (880/21, 21W121)</u>	
	Cash Balance	\$ 1,000.00	006010, Office and Administrative	\$ 1,000.00
Finance <i>County Voter Center Reimbursement</i>	<u>Fund 100/39, Finance</u>		<u>Fund 100/39, Finance</u>	
	RSC 5188, Miscellaneous Revenue	\$ 25,173.70	001090, Overtime General	\$ 25,173.70
General Services <i>Hiring Hall Salaries for Homelessness</i> <i>Facility Maintenance</i>	<u>Fund 100/56, General City Purposes</u>		<u>Fund 100/40, General Services</u>	
	000931, Additional Homeless Services	\$ 69,258.00	001100, Hiring Hall Salaries	\$ 58,698.00
			001120, Benefits Hiring Hall	10,560.00
	Subtotal		<u>\$ 69,258.00</u>	
Housing <i>HHH Permanent Supportive Housing Program</i>	<u>Fund 17A, GOB Series 2017-A Taxable HHH Construction Fund</u>		<u>Fund 100/43, Housing Department</u>	
	RCS 4904, Interest on Pooled Invest-Bond Fds	\$ 17,041.10	RCS 5301, Reimbursement from Other Funds	\$ 860,087.42
	<u>Fund 17C, GOB Series 2018-A Taxable HHH Construction Fund</u>		<u>Fund 100/43, Housing Department</u>	
	RCS 4904, Interest on Pooled Invest-Bond Fds	\$ 69,439.49	RCS 5361, Related Costs Reimb-Others	\$ 378,868.51
		Subtotal	<u>\$ 1,238,955.93</u>	
	<u>Fund 17E, GOB Series 2021-A Taxable HHH Construction Fund</u>			
	RCS 4904, Interest on Pooled Invest-Bond Fds	\$ 718,730.11		
	<u>Fund 17G, GOB Series 2022-A Taxable HHH Construction Fund</u>			
	RCS 4904, Interest on Pooled Invest-Bond Fds	\$ 433,745.23		
	Subtotal	<u>\$ 1,238,955.93</u>		
 <i>Tenant Relocation Inspection Program</i>	<u>Fund 44G, Affordable Housing Trust Fund</u>		<u>Fund 44G/43, Affordable Housing Trust Fund</u>	
	RSRC 4672, Relocation Fee	\$ 404,254.95	43N396, Tenant Relocation Inspection Program	\$ 404,254.95
 <i>Financial Audits</i>	<u>Fund 55J/43, Low and Moderate Income Housing Fund</u>		<u>Fund 55J/43, Low and Moderate Income Housing Fund</u>	
	Cash Balance	\$ 12,298.15	43W456, Financial Audit	\$ 12,298.15
Public Works - Street Lighting <i>NASA Grant Admin Fees and Materials</i>	<u>Fund 347/50, SLMAF</u>		<u>Fund 100/84, Street Lighting</u>	
	50TLWB, NASA Grant - Predicting What We Breathe	\$ 40,380.00	001010, Salaries General	\$ 40,380.00
Information Technology Agency <i>Communication Services Requests</i>	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
	RSC 5301, Reimbursement from Other Funds	\$ 72,604.60	009350, Communication Services	\$ 72,604.60

ATTACHMENT 3
FY 2022-23 BUDGET ADJUSTMENTS
NEW APPROPRIATIONS

		TRANSFER FROM		TRANSFER TO	
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT	
Public Works - Sanitation <i>Environmental Affairs Trust Fund</i>	<u>Fund 537/50, Environmental Affairs Trust Fund</u>		<u>Fund 100/82, Bureau of Sanitation (537/50, 50W182)</u>		
	50V182, Bureau of Sanitation	\$ 104,311.00	001070, Salaries As-Needed (EATF)	\$ 150,727.00	
			002130, Travel (EATF)	9,384.00	
			006010, Office and Administrative (EATF)	3,500.00	
	<u>Fund 537/50, Environmental Affairs Trust Fund</u>		006020, Operating Supplies (EATF)	4,500.00	
	50M311, Clean Cities Programmatic Support	\$ 37,500.00			Subtotal
				<u>\$ 168,111.00</u>	
	<u>Fund 537/50, Environmental Affairs Trust Fund</u>				
	50RMSL, Shade Los Angeles	\$ 26,300.00			
		Subtotal		<u>\$ 168,111.00</u>	
Transportation <i>Venice Boulevard Project Planning</i>	<u>Fund 840/94, Department of Transportation Trust Fund</u>		<u>Fund 100/94, Transportation (840/94, 94W194)</u>		
	94VE31, Venice Boulevard Project Planning	\$ 20,000.00	001090, Overtime General	\$ 20,000.00	
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 2,052,036.33		\$ 2,052,036.33	

ATTACHMENT 4

**FY 2022-23 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Animal Services	<u>Fund 100/06, Animal Services</u>		<u>Fund 100/06, Animal Services</u>	
<i>As-Needed Staff for Shelter Operations</i>	001010, Salaries, General	\$ 102,696.00	001070, Salaries, As-Needed	\$ 102,696.00
<i>Banked Overtime</i>	<u>Fund 100/06, Animal Services</u>		<u>Fund 100/06, Animal Services</u>	
	001010, Salaries, General	\$ 329,054.00	001090, Overtime General	\$ 329,054.00
Building and Safety	<u>Fund 48R/08, Building and Safety Building Permit Enterprise Fund</u>		<u>Fund 48R/08, Building and Safety Building Permit Enterprise Fund</u>	
<i>Code Book Funding</i>	08W204, Reserve for Future Costs	\$ 290,000.00	08W602, Building and Safety Training	\$ 290,000.00
<i>120-day Code Enforcement Support</i>	<u>Fund 100/08, Building and Safety</u>		<u>Fund 100/08, Building and Safety</u>	
	001010, Salaries, General	\$ 342,111.00	001070, Salaries As-Needed	\$ 342,111.00
	<u>Fund 100/08, Building and Safety (48R/08, 08W108)</u>		<u>Fund 100/08, Building and Safety (48R/08, 08W108)</u>	
	001010, Salaries, General	\$ 126,534.00	001070, Salaries As-Needed	\$ 126,534.00
	Subtotal	\$ 468,645.00	Subtotal	\$ 468,645.00
<i>CASp Training and Certification</i>	<u>Fund 60B/08, CASp Certification and Training Fund</u>		<u>Fund 60B/08, CASp Certification and Training Fund</u>	
	08R108, Building and Safety	\$ 60,000.00	TBD, LADBS CASp Training and Certification	\$ 60,000.00
City Attorney	<u>Fund 100/12, City Attorney</u>		<u>Fund 100/12, City Attorney</u>	
<i>Banked Overtime</i>	002120 Printing and Binding	\$ 59,600.00	001090, Overtime General	\$ 59,600.00
City Clerk	<u>Fund 100/14, City Clerk</u>		<u>Fund 100/14, City Clerk</u>	
<i>Petition Verification Expenses</i>	001010, Salaries General	\$ 175,000.00	001070, Salaries, As-Needed	\$ 182,994.00
	002120 Printing and Binding	7,994.00		
	Subtotal	\$ 182,994.00		
<i>Redistricting Costs</i>	<u>Fund 100/14, City Clerk</u>		<u>Fund 100/14, City Clerk</u>	
	001010, Salaries General	\$ 58,500.00	003040, Contractual Services	\$ 58,500.00
City Planning	<u>Fund 100/68, City Planning</u>		<u>Fund 100/68, City Planning</u>	
<i>Citywide Policies and Historic Resources</i>	001010, Salaries General	\$ 80,000.00	001070, Salaries, As-Needed	\$ 80,000.00
<i>Systems/GIS Support</i>	<u>Fund 100/68, City Planning (Fund 588/68, 68W168)</u>		<u>Fund 100/68, City Planning (Fund 588/68, 68W168)</u>	
	001010, Salaries General	\$ 50,000.00	001070, Salaries, As-Needed	\$ 50,000.00
Civil, Human Rights and Equity	<u>Fund 100/15, Civil, Human Rights and Equity</u>		<u>Fund 100/15, Civil, Human Rights and Equity</u>	
<i>Reparations Studies</i>	001010, Salaries, General	\$ 350,776.00	003040, Contractual Services	\$ 350,776.00
Community Investment for Families	<u>Fund 65G/21, CIFD Miscellaneous Grants and Awards Fund</u>		<u>Fund 100/21, Community Investment for Families (65G/21, 21W121)</u>	
<i>Children's Savings Account</i>	21V121, Community Investment for Families	\$ 28,664.57	001010, Salaries General	\$ 28,664.57
	21V299, Reimbursement of General Fund Costs	14,264.91		
	Subtotal	\$ 42,929.48	<u>Fund 65G/21, CIFD Miscellaneous Grants and Awards Fund</u>	
			21W299, Reimbursement of General Fund Costs	14,264.91
			Subtotal	\$ 42,929.48
Controller	<u>Fund 100/26, Controller</u>		<u>Fund 100/26, Controller</u>	
<i>HRP Project Implementation Support</i>	001010, Salaries, General	\$ 200,000.00	003040, Contractual Services	\$ 200,000.00

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**FY 2022-23 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Council	<u>Fund 100/28, Council</u>		<u>Fund 100/28, Council</u>	
<i>Staffing and Expenses</i>	001010, Salaries, General	\$ 1,950,000.00	001070, Salaries, As-Needed	\$ 1,000,000.00
			002120, Printing and Binding	150,000.00
			006010, Office and Administrative	800,000.00
			Subtotal	\$ 1,950,000.00
<i>Council District 9</i>	<u>Fund 100/56, General City Purposes</u>		<u>Fund 100/56, General City Purposes</u>	
	000866, CD9 Council Fee Subsidy Account	\$ 100,000.00	000709, Community Services District 9	\$ 100,000.00
Ethics Commission	<u>Fund 100/17, Ethics Commission (534/17)</u>		<u>Fund 100/17, Ethics Commission (534/17)</u>	
<i>Salaries General Overspending</i>	003040, Contractual Services	\$ 200,000.00	001010, Salaries General	\$ 250,000.00
	001070, Salaries, As-Needed	50,000.00		
	Subtotal	\$ 250,000.00		
Finance	<u>Fund 100/39, Finance</u>		<u>Fund 100/39, Finance</u>	
<i>Overtime for Operational Support</i>	001010, Salaries General	\$ 146,000.00	001090, Overtime General	\$ 146,000.00
<i>LATA System, Mailing, and Postage Costs</i>	<u>Fund 100/39, Finance</u>		<u>Fund 100/39, Finance</u>	
	001010, Salaries General	\$ 633,000.00	003040, Contractual Services	\$ 633,000.00
<i>Licenses, Fees, and Supply Costs</i>	<u>Fund 100/39, Finance</u>		<u>Fund 100/39, Finance</u>	
	001010, Salaries General	\$ 155,000.00	006010, Office and Administrative	\$ 155,000.00
<i>Facility Repairs at Van Nuys Municipal Building</i>	<u>Fund 100/39, Finance</u>		<u>Fund 100/40, General Services Department</u>	
	001010, Salaries General	\$ 99,641.00	001014, Salaries, Construction Projects	\$ 16,334.00
			001101, Hiring Hall Construction	35,023.00
			001121, Benefits Hiring Hall Construction	17,028.00
			003180, Construction Materials	31,256.00
			Subtotal	\$ 99,641.00
Fire	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
<i>Ongoing vendor payments & mutual aid</i>	001010, Salaries, General	\$ 987,540.00	006010, Office and Administrative	\$ 987,540.00
<i>Recurring and intermittent operational needs</i>	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	001010, Salaries, General	\$ 310,000.00	006020, Operating Supplies	\$ 310,000.00
<i>Various Unbudgeted Contract Obligations</i>	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	001098, Overtime Variable Staffing	\$ 810,000.00	003040, Contractual Services	\$ 810,000.00
General Services	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
<i>Expense Account Overspending</i>	001010, Salaries, General	\$ 2,640,000.00	001090, Overtime General	\$ 1,434,000.00
			003040, Contractual Services	749,000.00
			009955, Logistics Accounts for Purchase of Medical Equip and Supp	85,000.00
			004430, Uniforms	72,000.00
			001100, Hiring Hall Salaries	300,000.00
			Subtotal	\$ 2,640,000.00
<i>Fleet Maintenance</i>	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	001010, Salaries, General (SWRF)	\$ 803,284.00	003090, Field Equipment Expense (SWRF)	\$ 803,284.00
<i>Hiring Hall Benefits Overspending</i>	<u>Fund 100/40, General Services</u>		<u>Fund 100/40, General Services</u>	
	001070, Salaries, As-Needed	\$ 300,000.00	001120, Benefits Hiring Hall	\$ 300,000.00

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**FY 2022-23 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
General City Purposes	<u>Fund 100/56, General City Purposes</u>		<u>Fund 100/56, General City Purposes</u>	
<i>Payroll Contributions</i>	000570, Social Security Contributions	\$ 153,473.00	000577, Pensions Savings Plan	\$ 153,473.00
Housing	<u>Fund 100/43, Housing</u>		<u>Fund 100/43, Housing</u>	
<i>HHH Overtime Costs</i>	001010, Salaries General	\$ 38,100.00	001090, Overtime General	\$ 38,100.00
<i>Lead 12 Grant Appropriations</i>	<u>Fund 63C/43, Lead 12 Grant Fund</u>		<u>Fund 100/43, Housing (63C/43, 43W143)</u>	
	43S904, Administrative Reserve	\$ 82,800.00	001010, Salaries General	\$ 16,000.00
			001070, Salaries, As-Needed	\$ 1,200.00
			001090, Overtime General	\$ 800.00
			003310, Transportation	\$ 1,800.00
			006010, Office and Administrative	\$ 3,000.00
			006030, Leasing	\$ 60,000.00
			Subtotal	\$ 82,800.00
<i>SCEP Fee Study</i>	<u>Fund 100/43, Housing (41M/43, 43W143)</u>		<u>Fund 41M/43, Systematic Code Enforcement Fee Fund</u>	
	001010, Salaries General	\$ 26,035.00	43S798, Code Enforcement SCEP Fee Study	\$ 40,000.00
	<u>Fund 41M/43, Systematic Code Enforcement Fee Fund</u>			
	43W299, Reimbursement of General Fund Costs	\$ 13,965.00		
	Subtotal	\$ 40,000.00		
<i>Printing and Binding</i>	<u>Fund 100/43, Housing (41M/43, 43W143)</u>		<u>Fund 100/43, Housing (41M/43, 43W143)</u>	
	001010, Salaries General	\$ 41,655.82	002120, Printing and Binding	\$ 64,000.00
	<u>Fund 41M/43, Systematic Code Enforcement Fee Fund</u>			
	43W299, Reimbursement of General Fund Costs	\$ 22,344.18		
	Subtotal	\$ 64,000.00		
<i>Leasing Needs</i>	<u>Fund 100/43, Housing Department (43W143)</u>		<u>Fund 100/43, Housing Department (43W143)</u>	
	001010, Salaries General (10D/43)	\$ 106,845.22	006030, Leasing (10D/43)	\$ 106,845.22
	001010, Salaries General (240/43)	\$ 19,944.44	006030, Leasing (240/43)	\$ 19,944.44
	001010, Salaries General (41M/43)	\$ 134,079.67	006030, Leasing (41M/43)	\$ 134,079.67
	001010, Salaries General (440/43)	\$ 65,087.22	006030, Leasing (440/43)	\$ 65,087.22
	001010, Salaries General (44G/43)	\$ 64,107.13	006030, Leasing (44G/43)	\$ 64,107.13
	001010, Salaries General (55J/43)	\$ 81,914.67	006030, Leasing (55J/43)	\$ 81,914.67
	001010, Salaries General (561/43)	\$ 96,160.70	006030, Leasing (561/43)	\$ 96,160.70
	001010, Salaries General (56V/43)	\$ 50,768.03	006030, Leasing (56V/43)	\$ 50,768.03
	<u>Fund 10D/43, Accessible Housing Fund</u>		<u>Fund 100/43, Housing Department (43W143)</u>	
	43W299, Reimbursement of General Fund Costs	\$ 43,154.78	006030, Leasing (10D/43)	\$ 43,154.78
	<u>Fund 240/43, Housing Production Revolving Fund</u>		<u>Fund 100/43, Housing Department (43W143)</u>	
	43W299, Reimbursement of General Fund Costs	\$ 8,055.56	006030, Leasing (240/43)	\$ 8,055.56
	<u>Fund 41M/43, Systematic Code Enforcement Fee Fund</u>		<u>Fund 100/43, Housing Department (43W143)</u>	
	43W299, Reimbursement of General Fund Costs	\$ 71,920.33	006030, Leasing (41M/43)	\$ 71,920.33
	<u>Fund 440/43, Rent Stabilization Trust</u>		<u>Fund 100/43, Housing Department (43W143)</u>	
	43W299, Reimbursement of General Fund Costs	\$ 34,912.78	006030, Leasing (440/43)	\$ 34,912.78
	<u>Fund 44G/43, Affordable Housing Trust Fund</u>		<u>Fund 100/43, Housing Department (43W143)</u>	
	43W299, Reimbursement of General Fund Costs	\$ 25,892.87	006030, Leasing (44G/43)	\$ 25,892.87

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**FY 2022-23 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
<i>Housing (cont'd)</i> <i>Leasing Needs (cont'd)</i>	<u>Fund 55J/43, Low and Moderate Income Housing Fund</u>		<u>Fund 100/43, Housing Department (43W143)</u>	
	43W299, Reimbursement of General Fund Costs	\$ 33,085.33	006030, Leasing (55J/43)	\$ 33,085.33
	<u>Fund 561/43, Home Investment Partnership Program</u>		<u>Fund 100/43, Housing Department (43W143)</u>	
	43W299, Reimbursement of General Fund Costs	\$ 38,839.30	006030, Leasing (561/43)	\$ 38,839.30
	<u>Fund 56V/43, Foreclosure Registry Trust Fund</u>		<u>Fund 100/43, Housing Department (43W143)</u>	
	43W299, Reimbursement of General Fund Costs	\$ 27,231.97	006030, Leasing (56V/43)	\$ 27,231.97
	<u>Fund 815/43, Municipal Housing Finance Fund</u>		<u>Fund 100/43, Housing Department (43W143)</u>	
	43W411, Unallocated	\$ 55,000.00	006030, Leasing (815/43)	\$ 55,000.00
	Subtotal	\$ 957,000.00	Subtotal	\$ 957,000.00
<i>Citywide ESRI Geographic Information System contract</i>	<u>Fund 100/43, Housing Department (43W143)</u>		<u>Fund 10D/43, Accessible Housing Fund</u>	
	001010, Salaries General (10D/43)	\$ 3,328.30	43W682, Engineering Special Service Fund	\$ 4,672.60
	001010, Salaries General (561/43)	\$ 13,313.20		
	001010, Salaries General (55J/43)	\$ 1,664.15	<u>Fund 561/43, Home Investment Partnership Program</u>	
	006010, Office and Administrative (41M/43)	\$ 2,008.90	43W682, Engineering Special Service Fund	\$ 18,690.40
	006010, Office and Administrative (440/43)	\$ 2,008.90		
	006010, Office and Administrative (424/21)	\$ 4,672.60	<u>Fund 55J/43, Low and Moderate Income Housing Fund</u>	
	006010, Office and Administrative (815/43)	\$ 2,336.30	43W682, Engineering Special Service Fund	\$ 2,336.30
	<u>Fund 10D/43, Accessible Housing Fund</u>		<u>Fund 41M/43, Systematic Code Enforcement Fee Fund</u>	
	43V299, Reimbursement of General Fund Costs	\$ 1,344.30	43W682, Engineering Special Service Fund	\$ 2,008.90
	<u>Fund 55J/43, Low and Moderate Income Housing Fund</u>		<u>Fund 440/43, Rent Stabilization Trust Fund</u>	
	43V299, Reimbursement of General Fund Costs	\$ 672.15	43W682, Engineering Special Service Fund	\$ 2,008.90
	<u>Fund 561/43, Home Investment Partnership Program</u>		<u>Fund 424/21, Community Development Trust Fund</u>	
	43V299, Reimbursement of General Fund Costs	\$ 5,377.20	43W682, Engineering Special Service Fund	\$ 4,672.60
Subtotal	\$ 36,726.00	<u>Fund 815/43, Municipal Housing Finance Fund</u>		
		43W682, Engineering Special Service Fund	\$ 2,336.30	
		Subtotal	\$ 36,726.00	
<i>Senate Bill 8 Salary Needs</i>	<u>Fund 815/43, Municipal Housing Finance Fund</u>		<u>Fund 100/43, Housing Department (815/43, 43W143)</u>	
	43W411, Unallocated	\$ 547,904.00	001010, Salaries General	\$ 360,000.00
			001070, Salaries, As-Needed	\$ 42,500.00
		<u>Fund 815/43, Municipal Housing Finance Fund</u>		
		43W299, Reimbursement of General Fund Costs	\$ 145,404.00	
	Subtotal		\$ 547,904.00	
<i>Rent As-Needed Staff</i>	<u>Fund 100/43, Housing Department (43W143)</u>		<u>Fund 100/43, Housing Department (440/43W143)</u>	
	001010, Salaries General (440/43)	\$24,407.71	001070, Salaries, As-Needed	\$37,500.00
	<u>Fund 440/43, Rent Stabilization Trust</u>			
	43W299, Reimbursement of General Fund Costs	\$13,092.29		
	Subtotal	\$37,500.00		

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FY 2022-23 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Housing (cont'd)	<u>Fund 64D/43, US Treasury Emergency Rental Assistance Fund</u>		<u>Fund 100/43, Housing Department (64D/43, 43W143)</u>	
<i>Emergency Renters Assistance Program</i>	43WA61, Admin Reserve ERAP - State	\$ 1,356,897.00	001010, Salaries General	\$ 839,600.00
			001070, Salaries, As-Needed	\$ 3,600.00
			001090, Overtime General	\$ 500.00
			003310, Transportation	\$ 200.00
			006010, Office and Administrative	\$ 19,600.00
			<u>Fund 64D/43, US Treasury Emergency Rental Assistance Fund</u>	
			43W299, Reimbursement of General Fund Costs	\$ 493,397.00
			Subtotal	\$ 1,356,897.00
Human Resources Benefits	<u>Fund 100/61, Human Resources Benefits</u>		<u>Fund 100/61, Human Resources Benefits</u>	
<i>Fire Health and Welfare</i>	009220, Police Health and Welfare	\$ 1,000,000.00	009210, Fire Health and Welfare	\$ 1,000,000.00
Information Technology Agency	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
<i>Overtime Obligations</i>	001010, Salaries General	\$ 590,000.00	001090, Overtime General	\$ 590,000.00
Neighborhood Empowerment	<u>Fund 100/47, Neighborhood Empowerment (Fund 44B/47)</u>		<u>Fund 100/47, Neighborhood Empowerment (Fund 44B/47)</u>	
<i>Neighborhood Council Election Materials</i>	001070, Salaries, As-Needed	\$ 37,000.00	002120, Printing and Binding	\$ 38,500.00
	009350, Communications Services	1,500.00		
	Subtotal	\$ 38,500.00		
	<u>Fund 100/47, Neighborhood Empowerment (Fund 44B/47)</u>		<u>Fund 100/47, Neighborhood Empowerment (Fund 44B/47)</u>	
<i>Neighborhood Council Election Outreach</i>	001010, Salaries, General	\$ 120,000.00	003040, Contractual Services	\$ 143,000.00
	003310, Transportation	3,000.00		
	006010, Office and Administrative	20,000.00		
	Subtotal	\$ 143,000.00		
Personnel Department	<u>Fund 100/66, Personnel Department</u>		<u>Fund 100/66, Personnel Department</u>	
<i>COVID-19 Testing, Tracking, and Reporting</i>	001010, Salaries, General	\$ 1,500,000.00	003040, Contractual Services	\$ 1,500,000.00
Police	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
<i>LACMTA - Flexible Dispatch & Admin Need</i>	001092, Overtime Sworn	\$ 410,000.00	001090, Overtime General	\$ 1,110,000.00
	001010, Salaries General	700,000.00		
	Subtotal	\$ 1,110,000.00		
	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
<i>LACMTA - Tactical Response Equipment</i>	001092, Overtime Sworn	\$ 149,581.56	003090, Field Equipment Expense	\$ 149,581.56
Accumulated Overtime	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
	001010, Salaries General	\$ 1,200,000.00	001095, Accumulated Overtime	\$ 1,200,000.00
Tech, Recruit, and Audit Division	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
	006010, Office and Administrative	\$ 75,000.00	002130, Travel	\$ 150,000.00
	002120, Printing and Binding	75,000.00		
	Subtotal	\$ 150,000.00		
Replacement Equipment for Supply Section Map Plotters	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
	002120, Printing and Binding	\$ 50,000.00	007300, Furniture, Office and Technical Equipment	\$ 100,000.00
	003040, Contractual Services	50,000.00		
	Subtotal	\$ 100,000.00		

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**FY 2022-23 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Police (cont'd)	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
<i>Diversity Mentorship Program</i>	006010, Office and Administrative	\$ 200,000.00	003040, Contractual Services	\$ 200,000.00
Public Works - Contract Administration	<u>Fund 100/76, Contract Administration</u>		<u>Fund 100/76, Contract Administration</u>	
<i>Wastewater Inspections</i>	001010, Salaries General (SCMC, 761/50/50W176)	\$ 200,000.00	001090, Overtime General (SCMC, 761/50/50W176)	\$ 200,000.00
<i>Sidewalk Repair Program</i>	<u>Fund 100/76, Bureau of Contract Administration (57F/50, 50W176)</u>		<u>Fund 57F/50, Sidewalk and Curb Repair Fund</u>	
	001010, Salaries General	\$ 310,000.00	50WVAV, Sidwalk Repair Contractual Services	\$ 350,000.00
	001090, Overtime General	30,000.00		
	003310, Transportation	10,000.00		
	Subtotal	<u>\$ 350,000.00</u>		
Public Works - Engineering	<u>Fund 100/78, Bureau of Engineering (761/50)</u>		<u>Fund 100/78, Bureau of Engineering (761/50)</u>	
<i>As-Needed Staffing</i>	001010, Salaries General	\$ 200,000.00	001070, Salaries As-Needed	\$ 200,000.00
<i>Annual Citywide ESRI Agreement</i>	<u>Fund 100/78, Bureau of Engineering</u>		<u>Fund 100/78, Bureau of Engineering</u>	
	001090, Overtime General	\$ 118,000.00	003040, Contractual Services	\$ 118,000.00
<i>Hydraulic Research Lab Pump</i>	<u>Fund 100/78, Bureau of Engineering (761/50)</u>		<u>Fund 100/78, Bureau of Engineering (761/50)</u>	
	006010, Office and Administrative	\$ 137,750.00	007350, Other Operating Equipment	\$ 137,750.00
<i>Sidewalk Repair Contractual Services</i>	<u>Fund 100/78, Bureau of Engineering (57F/50)</u>		<u>Fund 57F/50, Sidewalk Repair Fund</u>	
	001010, Salaries General	\$ 120,000.00	50WVAV, Sidwalk Repair Contractual Services	\$ 120,000.00
Public Works - Sanitation	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
<i>LSD Shortfalls</i>	001010, Salaries General (GF)	\$ 2,711,700.00	001090, Salaries Overtime (GF)	\$ 1,000,000.00
			003030, Construction Materials (GF)	700.00
			003040, Contractual Services (GF)	800,000.00
			003310, Transportation Expense (GF)	1,000.00
			006010, Office & Admin Expense (GF)	10,000.00
			006020, Operating Supplies & Equipment (GF)	900,000.00
			Subtotal	<u>\$ 2,711,700.00</u>
<i>Measure W As-Needed Shortfall</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
	001010, Salaries General (MWLRF)	\$ 100,000.00	001070, Salaries As-Needed (MWLRF)	\$ 100,000.00
<i>MFBI Overtime Shortfall</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
	001010, General Salaries (MFBI)	\$ 100,000.00	001090, Overtime General (MFBI)	\$ 100,000.00
<i>SPA Overtime Shortfall</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
	001010, General Salaries (SPA)	\$ 150,000.00	001090, Overtime General (SPA)	\$ 150,000.00
<i>SWRRF Overtime Shortfall</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
	001010, General Salaries (SWRRF)	\$ 400,000.00	001090, Overtime General (SWRRF)	\$ 400,000.00
<i>Clean Water Overtime Shortfall</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
	001010, General Salaries (SCMO)	\$ 1,000,000.00	001090, Overtime General (SCMO)	\$ 1,000,000.00
<i>Clean Water Operating Supplies and Services Shortfall</i>	<u>Fund 760/50, Sewer Construction and Maintenance Fund</u>		<u>Fund 760/50, Sewer Construction and Maintenance Fund</u>	
	Cash Balance	\$ 8,000,000.00	50WX82, PW-Sanitation Expense and Equipment	\$ 8,000,000.00
Public Works - Street Services	<u>Fund 100/86, Bureau of Street Services (GF)</u>		<u>Fund 100/86, Bureau of Street Services (GF)</u>	
<i>Increased Construction Materials</i>	001010, Salaries General	\$ 2,179,709.00	003030, Construction Expense	\$ 2,179,709.00

ATTACHMENT 4

**FY 2022-23 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works - Street Services (cont'd)	<u>Fund 100/86, Bureau of Street Services (GF)</u>		<u>Fund 100/86, Bureau of Street Services (GF)</u>	
<i>Hiring Hall Salaries Overspending</i>	001010, Salaries General	\$ 1,232,259.00	001100, Hiring Hall Salaries	\$ 1,232,259.00
<i>Benefits Hiring Hall Overspending</i>	<u>Fund 100/86, Bureau of Street Services (GF)</u>		<u>Fund 100/86, Bureau of Street Services (GF)</u>	
	001010, Salaries General	\$ 499,893.00	001120, Benefits Hiring Hall	\$ 499,893.00
<i>Overtime Hiring Hall Overspending</i>	<u>Fund 100/86, Bureau of Street Services (GF)</u>		<u>Fund 100/86, Bureau of Street Services (GF)</u>	
	001010, Salaries General	\$ 110,547.00	001190, Overtime Hiring Hall	\$ 110,547.00
Transportation	<u>Fund 100/94, Transportation (Proposition C Anti-Gridlock Transit Fund)</u>		<u>Fund 100/94, Transportation (Proposition C Anti-Gridlock Transit Fund)</u>	
<i>Metro Rail, Street, and Transportation Grant projects.</i>	001010, Salaries General	\$ 1,419,355.00	001090, Overtime General	\$ 1,419,355.00
<i>GIS Software and Security Services Contracts</i>	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>	
	001010, Salaries General	\$ 482,415.00	003040, Contractual Services	\$ 482,415.00
<i>Software Licensing and Staff Training and Licensing Reimbursements</i>	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>	
	001010, Salaries General	\$ 715,000.00	006010, Office and Administrative	\$ 715,000.00
<i>Obsolete Computer and Server Replacement</i>	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>	
	001070, Salaries As-Needed	\$ 300,000.00	006010, Office and Administrative	\$ 200,000.00
			007300, Furniture, Office, and Technical Equipment	100,000.00
			Subtotal	\$ 300,000.00
<i>Grant-Eligible Transit Operations</i>	<u>Fund 385/94, Proposition A Local Transit Assistance Fund</u>		<u>Fund 385/94, Proposition A Local Transit Assistance Fund</u>	
	94V431, Transit Operations	\$ 51,084,669.00	Account No. TBD, Transit Operations - ARPA	\$ 31,490,569.00
			Account No. TBD, Transit Operations - CRRSAA	19,594,100.00
			Subtotal	\$ 51,084,669.00
Zoo	<u>Fund 100/87, Zoo (40E/87)</u>		<u>Fund 100/87, Zoo (40E/87)</u>	
<i>Animal Feed Cost Inflation</i>	001070, Salaries, As-Needed	\$ 200,000	004580, Animal Food/Feed and Grain	\$ 200,000
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 92,766,438.04		\$ 92,766,438.04

ATTACHMENT 5

**FY 2022-23 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
City Clerk <i>BID Trash Liners</i>	<u>Fund 659/14, BID Trust Fund</u> 140301, BID General	\$ 150,000.00	<u>Fund 100/74, Public Works-Board</u> 006020, Operating Supplies	\$ 150,000.00
Cannabis Regulation <i>Phase 3 Retail Round 2 Lottery</i>	<u>Fund 100/13, Cannabis Regulation (60E/13, 13W113)</u> 003040, Contractual Services	\$ 55,810.00	<u>Fund 100/10, City Administrative Officer (60E/13, 13W110)</u> 003040, Contractual Services	\$ 55,810.00
City Employees' Retirement Fund <i>Reimbursement for Staff on Loan</i>	<u>Fund 800/16, City Employees' Retirement Fund</u> 163040, Contractual Services	\$ 64,094.08	<u>Fund 100/46, Mayor</u> 001070, Salaries, As-Needed	\$ 64,094.08
Council <i>Council District 14</i>	<u>Fund 53P/28, State AB 1290 Fund</u> 281214, CD14 Redevelopment Projects - Services	\$ 255,865.00	<u>Fund 100/28, Council</u> 001070, Salaries, As-Needed	\$ 255,865.00
<i>Council District 14</i>	<u>Fund 53P/28, State AB 1290 Fund</u> 281214, CD14 Redevelopment Projects - Services	\$ 845,000.00	<u>Fund 508/50, Solid Waste Resources Fund</u> RSC 5301, Reimbursement from Other Funds	\$ 845,000.00
<i>Council District 14</i>	<u>Fund 53P/28, State AB 1290 Fund</u> 281214, CD 14 Redevelopment Projects - Services	\$ 97,493.00	<u>Fund 100/86, Bureau of Street Services</u> 003040, Contractual Services	\$ 97,493.00
<i>Council District 14</i>	<u>Fund 53P/28, State AB 1290 Fund</u> 281214, CD14 Redevelopment Projects - Services	\$ 250,000.00	<u>Fund 100/54, Non-Departmental Capital Improvement Expense Program</u> TBD, Council District 14 Community Improvements	\$ 250,000.00
<i>Council District 14</i>	<u>Fund 53P/28, State AB 1290 Fund</u> 281214, CD14 Redevelopment Projects - Services	\$ 131,565.00	<u>Fund 100/70, Police</u> 001092, Overtime Sworn 007300, Furniture, Office and Technical Equipment	\$ 125,000.00 6,565.00
			Subtotal	\$ 131,565.00
Fire <i>Extractor Installation at Fire Stations</i>	<u>Fund 100/38</u> 003040, Contractual Services	\$ 200,000.00	<u>Fund 100/40, General Services</u> 001101, Hiring Hall Construction Salaries 001121, Hiring Hall Benefits 003180, Construction Materials	\$ 105,000.00 70,000.00 25,000.00
		\$ 200,000.00	Subtotal	\$ 200,000.00
Housing <i>Reimbursement to Planning for Planning Assistants (FY 2022)</i>	<u>Fund 561/43, Home Investment Partnership Program</u> 43W299, Reimbursement of General Fund Costs	\$ 61,586.30	<u>Fund 100/68, City Planning</u> RSC 5168, Reimbursements of Prior Year Salaries RSC 5331, Reimbursements of Related Costs - Prior Year	\$ 158,768.48 \$ 149,162.99
	<u>Fund 59T/43, Housing Impact Trust Fund</u> 43V143, Los Angeles Housing Department 43V299, Reimbursement of General Fund Costs	\$ 59,022.78 \$ 48,753.23	Subtotal	\$ 307,931.47
	<u>Fund 64R/43, SB2 Permanent Local Housing Allocation Fund</u> 43W299, Reimbursement of General Fund Costs	\$ 107,776.01		
	<u>Fund 815/43, Municipal Housing Finance Fund</u> 43W411, Unallocated	\$ 30,793.15		
	Subtotal	\$ 307,931.47		
<i>Reimbursement to Planning for Planning Assistants (FY 2023)</i>	<u>Fund 100/43, Housing Department (43W143)</u> 001010, Salaries General (561/43) 001010, Salaries General (64R/43)	\$ 35,497.00 \$ 62,119.75	<u>Fund 100/68, City Planning (43W168)</u> 001010, Salaries General (561/43) 001010, Salaries General (59T/43) 001010, Salaries General (64R/43) 001010, Salaries General (815/43)	\$ 35,497.00 \$ 62,119.75 \$ 62,119.75 \$ 17,748.50
	<u>Fund 59T/43, Housing Impact Trust Fund</u> 43V143, Los Angeles Housing Department	\$ 62,119.75	Subtotal	\$ 177,485.00
	<u>Fund 815/43, Municipal Housing Finance Fund</u> 43W411, Unallocated	\$ 17,748.50		
	Subtotal	\$ 177,485.00		

ATTACHMENT 5

**FY 2022-23 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

TRANSFER FROM		TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Housing (cont'd)	<u>Fund 100/43, Housing Department (43W143)</u>		<u>Fund 100/68, City Planning</u>	
<i>Reimbursement to Planning for Planning Assistants</i>	001010, Salaries General (561/43)	\$ 31,753.70	RSC 5341, HOME INVEST PRTNRSHIP REL COST (561/43, 43W299)	\$ 33,349.43
<i>(FY 2022) (cont'd)</i>	001010, Salaries General (64R/43)	\$ 55,568.97	RSC 5361, RELATED COST REIMB-OTHERS (59T/43, 43W299)	\$ 58,361.51
	<u>Fund 561/43, Home Investment Partnership Program</u>		RSC 5361, RELATED COST REIMB-OTHERS (64R/43, 43W299)	\$ 58,361.51
	43W299, Reimbursement of General Fund Costs	\$ 1,595.73	RSC 5361, RELATED COST REIMB-OTHERS (815/43, 43W299)	\$ 16,674.71
			Subtotal	\$ 166,747.16
	<u>Fund 59T/43, Housing Impact Trust Fund</u>			
	43V143, Los Angeles Housing Department	\$ 58,361.51		
	<u>Fund 64R/43, SB2 Permanent Local Housing Allocation Fund</u>			
	43W299, Reimbursement of General Fund Costs	\$ 2,792.54		
	<u>Fund 815/43, Municipal Housing Finance Fund</u>			
	43W411, Unallocated	\$ 16,674.71		
	Subtotal	\$ 166,747.16		
Library	<u>Fund 300/44, Library Fund</u>		<u>Fund 100/40, General Services Department</u>	
<i>Alterations and Improvements</i>	003040, Contractual Services	\$ 909,817.57	001014, Salaries, Construction Projects	\$ 317,254.21
			003180, Construction Materials	592,563.36
			Subtotal	\$ 909,817.57
	<u>Fund 831/44, Library Trust Fund</u>		<u>Fund 100/40, General Services Department</u>	
	44040D, Contractual Services	\$ 29,127.00	001014, Salaries, Construction Projects	\$ 28,227.00
			003180, Construction Materials	900.00
			Subtotal	\$ 29,127.00
Mayor	<u>Fund 63R/46, FY2020 Legislative Pre-Disaster Mitigation Grant</u>		<u>Fund 100/46, Mayor (63R/46, 46W146)</u>	
<i>Homeland Security Grant</i>	46W299, Reimbursement of General Fund	\$ 1,037.67	001020, Grant Reimbursed	\$ 1,037.67
<i>Public Safety Grant</i>	<u>Fund 64W/46, FY2021 Regional Catastrophic Preparedness Grant Program (FY21 RCPGP)</u>		Fund 100/46, Mayor (64W/46, 46W299)	
	46V299, Reimbursement of General Fund	\$ 13,668.00	RSC 5346, Related Cost Reimbursement from Grants	\$ 13,668.00
Police	<u>Fund 100/70, Police (Fund 667/46)</u>		<u>Fund 100/40, General Services</u>	
<i>Land Mobile Radio Systems (SLES funding)</i>	003040 Contractual Services	\$ 269,000.00	001014, Salaries Construction Projects	\$ 35,070.00
			001101, Hiring Hall Construction	117,774.00
			001121, Benefits Hiring Hall Construction	81,796.00
			003180, Construction Materials	34,360.00
			Subtotal	\$ 269,000.00
<i>Land Mobile Radio Systems</i>	<u>Fund 100/70, Police (Fund 667/46)</u>		<u>Fund 100/32, Information Technology</u>	
<i>(SLES funding)</i>	003040 Contractual Services	\$ 131,000.00	009350, Communication Services	\$ 131,000.00
<i>Land Mobile Radio Systems</i>	<u>Fund 100/70, Police</u>		<u>Fund 100/32, Information Technology</u>	
	003040, Contractual Services	\$ 169,000.00	009350, Communication Services	\$ 169,000.00
	Subtotal	\$ 300,000.00	Subtotal	\$ 300,000.00
<i>Office Buildout</i>	<u>Fund 100/70, Police</u>		<u>Fund 100/40, General Services</u>	
	004430, Uniforms	\$ 60,000.00	001014, Salaries Construction Projects	\$ 4,200.00
			001101, Hiring Hall Construction	23,100.00
			001121, Benefits Hiring Hall Construction	14,700.00
			003180, Construction Materials	18,000.00
			Subtotal	\$ 60,000.00
<i>2021 Intellectual Property Enforcement</i>	<u>Fund 100/70, Police (Fund 339/70W170)</u>		<u>Fund 339/70, Police Department Grant Fund</u>	
<i>70V301 (C.F. 21-1407)</i>	001092, Overtime Sworn	\$ 16,455.00	70W299, Reimbursement of General Fund Cost	\$ 17,010.00
	001090, Overtime General	555.00		
	Subtotal	\$ 17,010.00		

ATTACHMENT 5

**FY 2022-23 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

TRANSFER FROM		TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Police (cont'd)	<u>Fund 339/70, Police Department Grant Fund</u>		<u>Fund 100/70, Police</u>	
2021 Intellectual Property Enforcement (cont'd)	70W299, Reimbursement of General Fund Cost	\$ 17,010.00	RSRC 5349, Police Grants Related Costs	\$ 17,010.00
2021 Crisis Response Training 70V571 (C.F. 22-0057)	<u>Fund 100/70, Police (Fund 339/70W170)</u> 001092, Overtime Sworn	\$ 6,368.00	<u>Fund 339/70, Police Department Grant Fund</u> 70W299, Reimbursement of General Fund Cost	\$ 6,368.00
	<u>Fund 339/70, Police Department Grant Fund</u> 70W299, Reimbursement of General Fund Cost	\$ 6,368.00	<u>Fund 100/70, Police</u> RSRC 5349, Police Grants Related Costs	\$ 6,368.00
2021 Coversdell Forensic Science Improvement 70V40A (C.F. 22-0111)	<u>Fund 100/70, Police (Fund 339/70W170)</u> 001090, Overtime General	\$ 100.00	<u>Fund 339/70, Police Department Grant Fund</u> 70W299, Reimbursement of General Fund Cost	\$ 100.00
	<u>Fund 339/70, Police Department Grant Fund</u> 70W299, Reimbursement of General Fund Cost	\$ 100.00	<u>Fund 100/70, Police</u> RSRC 5349, Police Grants Related Costs	\$ 100.00
2021 Targeted Violence and Terrorism Prevention 70V572 (C.F. 21-1476)	<u>Fund 100/70, Police (Fund 339/70W170)</u> 001092, Overtime Sworn	\$ 12,458.20	<u>Fund 339/70, Police Department Grant Fund</u> 70W299, Reimbursement of General Fund Cost	\$ 12,458.20
	<u>Fund 339/70, Police Department Grant Fund</u> 70W299, Reimbursement of General Fund Cost	\$ 12,458.20	<u>Fund 100/70, Police</u> RSRC 5349, Police Grants Related Costs	\$ 12,458.20
Public Works - Sanitation	<u>Fund 50D/50 Multi-Family Residential Bulky Item Fee Revenue Fund</u>		<u>Fund 100/40, General Services Department</u>	
GSD Construction West LA Yard	50WX82, PW-Sanitation Expense and Equipment	\$ 189,349.00	001014, Salaries Construction Project (MFBIF)	\$ 19,341.00
			001101, Hiring Hall Construction (MFBIF)	36,947.00
			001121, Benefits Hiring Hall Construction (MFBIF)	23,512.00
			003180, Construction Materials (MFBIF)	109,549.00
			Subtotal	\$ 189,349.00
GSD Westwood Green Way	<u>Fund 60W/50 Measure W - Safe Clean Water Municipal Program</u> 50W566, Operations and Maintenance - TMDL Compliance Projects	\$ 72,396.00	<u>Fund 100/40, General Services Department</u> 001101, Hiring Hall Construction (MWLRF)	\$ 7,711.00
			001121, Benefits Hiring Hall Construction (MWLRF)	3,532.00
			003180, Construction Materials (MWLRF)	61,153.00
			Subtotal	\$ 72,396.00
DCT Facilities Fencing	<u>Fund 760/50 Sewer Construction And Maintenance Fund</u> 50RX82, PW-Sanitation Expense and Equipment	\$ 302,328.00	<u>Fund 100/40, General Services Department</u> 001014, Salaries Construction Project (SCMO)	\$ 13,334.00
			001101, Hiring Hall Construction (SCMO)	31,724.00
			001121, Benefits Hiring Hall Construct (SCMO)	11,523.00
			003180, Construction Materials (SCMO)	245,747.00
			Subtotal	\$ 302,328.00
Council District 14 Additional Waste Collection	<u>Fund 53P/28, State AB1290 City Fund</u> 281214, CD 14 Redevelopment Fund	\$ 845,000.00	<u>Fund 508/50, Solid Waste Resources Revenue Fund</u> 530100, Reimb from Other Funds	\$ 845,000.00
Compliance Strategy Development	<u>Fund 100/82, Bureau of Sanitation</u> 001010, Salaries General (SPA)	\$ 150,000.00	<u>Fund 511/50 Stormwater Pollution Abatement Fund</u> 50W565, Sanitation Contracts	\$ 150,000.00
BSS Measure W Feasibility Studies Round 4	<u>Fund 60W/50 Measure W - Safe Clean Water Municipal Program</u> 50TZZ1, Reimbursement of Prior Year Expenses	\$ 404,741.00	<u>Fund 100/86, Street Services</u> 003040, Contractual Services (MWLRF)	\$ 404,741.00
BSS Measure W Feasibility Studies Round 5	<u>Fund 60W/50 Measure W - Safe Clean Water Municipal Program</u> 50TZZ1, Reimbursement of Prior Year Expenses	\$ 250,000.00	<u>Fund 100/86, Street Services</u> 003040, Contractual Services (MWLRF)	\$ 250,000.00
Emergency Sewer Repair	<u>Fund 100/82, Bureau of Sanitation</u> 001010, Salaries General (SCMO)	\$ 5,500,000.00	<u>760/50, Sewer Construction and Maintenance Fund</u> 50WX82, PW-Sanitation Expense and Equipment	\$ 5,500,000.00

ATTACHMENT 5

**FY 2022-23 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

TRANSFER FROM		TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works - Sanitation (cont'd)	<u>Fund 508/50, Solid Waste Resource Revenue Fund</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
<i>Solid Waste Overtime Collection</i>	50WX82, Sanitation Expense and Equipment	\$ 2,400,000.00	001070, Salaries, As-Needed (SWRRF)	\$ 400,000.00
			001090, Overtime General (SWRRF)	2,000,000.00
			Subtotal	<u>\$ 2,400,000.00</u>
<i>recyclA Franchise Litigation</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/12, City Attorney</u>	
	001010, Salaries General (GF)	\$ 500,000.00	009301, City Attorney Outside Counsel (GF)	\$ 500,000.00
<i>Clean Harbors Processing Overtime</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/74, Board of Public Works</u>	
	001010, Salaries General (GF)	\$ 35,000.00	001090, Overtime General (GF)	\$ 35,000.00
Public Works - Street Lighting	<u>Fund 347/50, SLMAF</u>		<u>Fund 100/32, ITA</u>	
<i>HRP Project BSL Shared Cost</i>	50V184, Bureau of Street Lighting	\$ 92,302.00	RSC 5188, Miscellaneous Revenue - Others	\$ 92,302.00
Public Works - Street Services	<u>Fund 100/40, General Services (41A/50)</u>		<u>Fund 100/86, Bureau of Street Services (Fund 41A/50)</u>	
<i>Cape Seal Costs (CF 22-0740)</i>	001101, Hiring Hall Construction	\$ 447,379.75	003030, Construction Expense	\$ 3,246,177.75
	001121, Benefits Hiring Hall Construction	298,798.00		
	003180, Construction Materials	2,500,000.00		
	Subtotal	<u>\$ 3,246,177.75</u>		
Transportation	<u>Fund 100/94, Transportation (Measure M Local Return Fund)</u>		<u>Fund 59C/94, Measure M Local Return Fund</u>	
<i>Traffic Signal Controller Devices</i>	001010, Salaries General	\$ 1,000,000.00	94W800, Traffic Signal Supplies	\$ 1,000,000.00
<i>Pavement Preservation Traffic Loop Replacement</i>	<u>Fund 100/94, Transportation (Measure M Local Return Fund)</u>		<u>Fund 59C/94, Measure M Local Return Fund</u>	
	001010, Salaries General	\$ 800,000.00	Account No. TBD, Pavement Preservation Traffic Loop Replacement	\$ 800,000.00
<i>Sidewalk Repair Support</i>	<u>Fund 100/94, Transportation (Sidewalk and Curb Repair Fund)</u>		<u>Fund 57F/50, Sidewalk and Curb Repair Fund</u>	
	001010, Salaries General	\$ 88,000.00	50WVAV, Sidewalk Repair Contractual Services	\$ 88,000.00
Youth Development	<u>Fund 100/19, Youth Development</u>		<u>Fund 100/46, Mayor</u>	
<i>Reimbursement for Work Performed</i>	001010, Salaries General	\$ 42,721.17	001010, Salaries General	\$ 42,721.17
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 20,474,528.27		\$ 20,274,528.27

ATTACHMENT 6

**FY 2022-23 BUDGET ADJUSTMENTS
APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE**

APPROPRIATE FROM:	APPROPRIATE TO:	AMOUNT
<u>Fund, 100/58, Unappropriated Balance</u>		
580383, Department Payroll Reconciliation	<u>Fund 100/58, Unappropriated Balance</u> 580196, Reserve for Mid-Year Adjustments	\$ 18,353,122.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/14, City Clerk</u> 003040, Contractual Services 006010, Office and Administrative	\$ 30,000.00 130,000.00
	Subtotal	<u>\$ 160,000.00</u>
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/40, General Services</u> 001101, Hiring Hall Construction 001121, Benefits Hiring Hall Construction 003180, Construction Materials	\$ 31,800.00 21,200.00 21,850.00
	Subtotal	<u>\$ 74,850.00</u>
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/32, Information Technology Agency</u> 009350, Communication Services	\$ 266,565.00
580196, Reserve for Mid-Year Adjustments	<u>Fund No. 100/12, City Attorney</u> 004200, Litigation 006010, Office and Administrative 009301, City Attorney Outside Counsel	\$ 1,000,000.00 338,200.00 5,000,000.00
	Subtotal	<u>\$ 6,338,200.00</u>
580383, Department Payroll Reconciliation	<u>Fund 100/14, City Clerk</u> 001070, Salaries As-Needed 001090, Overtime General	\$ 403,916.00 193,270.00
	Subtotal	<u>\$ 597,186.00</u>

ATTACHMENT 6

**FY 2022-23 BUDGET ADJUSTMENTS
APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE**

APPROPRIATE FROM:	APPROPRIATE TO:	AMOUNT
580132, Equipment, Expenses, Alteration & Improvement	<u>Fund 100/40, General Services</u>	
	001014, Salaries, Construction Projects	\$ 26,235.00
	001101, Hiring Hall Construction	14,678.00
	001121, Benefits Hiring Hall Construction	7,379.00
	003040, Contractual Services	54,995.00
	003180, Construction Materials	35,344.00
	Subtotal	<u>\$ 138,631.00</u>
580383, Department Payroll Reconciliation	<u>Fund 100/36, Employee Relations Board</u>	
	001010, Salaries General	\$ 43,091.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/40, General Services</u>	
	003090, Field Equipment Expense	\$ 4,713,749.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/40, General Services</u>	
	003230, Petroleum Products	\$ 7,500,000.00
	003330, Utilities Expense	6,500,000.00
	Subtotal	<u>\$ 14,000,000.00</u>
580132, Equipment, Expenses, Alteration & Improvement	<u>Fund 100/40, General Services</u>	
	007340, Transportation Equipment	\$ 140,000.00
580132, Equipment, Expenses, Alteration & Improvement	<u>Fund 100/32, Information Technology Agency</u>	
	009350, Communication Services	\$ 73,043.10
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/56, General City Purposes</u>	
	00050Z, L.A.'s Best	\$ 1,449,777.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/61, Human Resources Benefits</u>	
	009910, Workers' Compensation/Rehabilitation	\$ 4,400,000.00

ATTACHMENT 6

**FY 2022-23 BUDGET ADJUSTMENTS
APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE**

APPROPRIATE FROM:	APPROPRIATE TO:	AMOUNT
580232, Reserve for Extraordinary Liability	<u>Fund 100/59, Liability Claims</u> 009798, Miscellaneous Liability Payouts	\$ 20,000,000.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 900/16, Limited Term Retirement Plan</u> RSC 5502, Retirement Contributions-Employer	\$ 80,000.00
TOTAL APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE		\$ 70,828,214.10

**ATTACHMENT 7A
STATUS OF UNAPPROPRIATED BALANCE
GENERAL ACCOUNT**

C.F.	Appropriations	Date	Amount
23-0600	General		\$ 50,000
	Approved Transfer		
22-1145	Council District 4 - Illumination of City Hall		(400.00)
		Balance Available	<u>49,600.00</u>
	Anticipated Appropriations		
		Projected Balance Available	<u>\$ 49,600.00</u>

ATTACHMENT 7B
Status of the Unappropriated Balance, Reserve for Mid Year Adjustments

2022-23 Budget	\$ 24,296,000.00
 First FSR Recommendations	
Transfer Out:	
Transfer to General City Purposes - Sister Cities of LA	(80,000.00)
Transfer to General City Purposes - Annual City Audit	(205,597.00)
Transfer to City Attorney - Outside Counsel	(1,755,384.00)
Subtotal	\$ (2,040,981.00)
Subtotal First FSR Recommendations	(2,040,981.00)
 Year-end Available	 <u><u>\$ 22,255,019.00</u></u>
 Second FSR Recommendations	
Transfer Out:	
Transfer to General Services - Petroleum Products	(4,500,000.00)
Subtotal Second FSR Recommendations	(4,500,000.00)
 Year-end Available	 <u><u>\$ 17,755,019.00</u></u>
 Interim Transfers	
Transfer to Animal Services Department - Animal Food/Feed and Grain	(400,000.00)
Transfer to City Clerk - Various Accounts for CD 6 Special Election	(150,000.00)
Subtotal	(550,000.00)
 Mid-year FSR Recommendations	
Transfer In:	
Transfer from Unappropriated Balance - Department Payroll Reconciliation	18,353,122.00
Subtotal	18,353,122.00
 Transfer Out:	
Transfer to City Clerk - Expansion of Interpretation Services	(160,000.00)
Transfer to General Services - Expansion of Interpretation Services	(74,850.00)
Transfer to Information Technology Agency - Expansion of Interpretation Services	(266,565.00)
Transfer to City Attorney - Outside Counsel, Litigation, and Software Upgrades	(6,338,200.00)
Transfer to General Services - Field Equipment Expense	(4,713,749.00)
Transfer to General Services - Petroleum and Utilities Expenses	(14,000,000.00)
Transfer to General City Purposes - LA's Best	(1,449,777.00)
Transfer to Human Resources Benefits - Workers' Compensation	(4,400,000.00)
Transfer to Limited Term Retirement Plan - Retirement Employer Contributions	(80,000.00)
Subtotal	(31,483,141.00)
Subtotal Mid-Year FSR Recommendations	(13,130,019.00)
 Year-end Available	 <u><u>\$ 4,075,000.00</u></u>

**ATTACHMENT 7C
STATUS OF UNAPPROPRIATED BALANCE NON-GENERAL ACCOUNT**

Account No.	UB Non-General Accounts	Primary Department	Adopted Budget	Transfer In/ Reapprop.	Appropriated during year	First FSR	Appropriated during year	Second FSR	Appropriated during year	Mid-Year FSR	Appropriated during year	Year-End FSR	Available Balance
	General Fund												
580341	Abandoned Vehicle Task Force	DOT	\$ 166,167										\$ 166,167.00
580336	Amortization Study of Oil Sites	PWB		3,500,000				(3,500,000)					\$ -
580265	Animal Services Sterilization Trust Fund	Animal Services	\$ 500,000										\$ 500,000.00
580403	Black Workers Center Strong Workforce Equity Program	CHRED	\$ 500,000										\$ 500,000.00
580386	California False Claims Act Settlement	City Atty	\$ 4,520,250		(4,520,250)								\$ -
580379	Cardiac Monitors	Fire	\$ 850,000						(850,000)				\$ -
580342	Commercial Cannabis Business Enforcement	Cannabis		1,126,000									\$ 1,126,000.00
580335	Community Initiatives	Police/EWDD		7,936,581		(500,000)							\$ 7,436,581.00
580378	County Election Expenses - November 2022	City Clerk	\$ 10,000,000					(127,734)					\$ 9,872,266.38
580404	Decarbonization and Development of Solar on City Facilities	GSD	\$ 5,000,000						(3,121,088)				\$ 1,878,912.00
580383	Department Payroll Reconciliation	All	\$ 93,000,000					(958,576)		(18,993,399)			\$ 73,048,025.00
580397	Development Services Affordable Housing Unit	Planning	\$ 1,100,000										\$ 1,100,000.00
580329	Human Resources and Payroll System Contingency	ITA		30,000,000									\$ 30,000,000.00
580132	Equipment, Expense, and Alterations & Improv.	Mayor/Council	\$ 7,169,725			(1,881,432)		(3,645,642)		(351,674)			\$ 1,290,976.90
580385	Fair Work Week	Con Ad	\$ 2,000,000			(200,304)			(200,000)				\$ 1,599,696.00
580345	False Alarm Program	Fire		277,488									\$ 277,488.00
580395	Fire Psychologist	Fire	\$ 250,000										\$ 250,000.00
580390	FMS Training	Controller	\$ 1,000,000										\$ 1,000,000.00
580363	Gang Reduction and Youth Development	Mayor	\$ 6,522,000										\$ 6,522,000.00
580001	General (see Attachment 7A)	All	\$ 50,000		(400)								\$ 49,600.00
580389	Graffiti Abatement Strike Teams	Public Works	\$ 1,670,000		(129,000)								\$ 1,541,000.00
580304	Ground Emergency Medical Transport QAF Program	Fire	\$ 6,700,000		(6,700,000)								\$ -
580392	Healthy Neighborhood Market Program	EWDD	\$ 500,000										\$ 500,000.00
580382	Horse Evacuation Trailers	EMD	\$ 200,000						(200,000)				\$ -
580322	June 2022 County Election Expenses	City Clerk		8,000,000				(8,000,000)					\$ -
580381	LAHSA Homeless Engagement Teams	GCP	\$ 2,707,488										\$ 2,707,488.00
580376	Low Rise Development Planning and Design	Planning	\$ 500,000										\$ 500,000.00
580391	Minimum Wage Outreach	Con Ad	\$ 200,000										\$ 200,000.00
580274	Mutual Aid Overtime	Fire	\$ 3,000,000		(3,000,000)								\$ -
580380	MyLA311 Replacement	ITA	\$ 1,000,000										\$ 1,000,000.00
580168	Office of Public Accountability Studies	OPA	\$ 742,414										\$ 742,414.00
580388	Opioid Settlement	City Atty	\$ 3,290,000						(1,886,213.16)				\$ 1,403,786.84
580197	Outside Counsel including Workers' Comp	City Atty	\$ 1,500,000		(1,500,000)								\$ -
580399	Police Department Sworn Overtime - ABH	Police	\$ 4,000,000										\$ 4,000,000.00
580398	Shelters	Police	\$ 1,000,000										\$ 1,000,000.00
580402	Project SAFE	Youth	\$ 250,000										\$ 250,000.00
580400	RecyclA Franchises Audits	Sanitation	\$ 300,000										\$ 300,000.00
580384	Reserve for Allocation of FEMA Reimbursement	All	\$ 79,252,000										\$ 79,252,000.00
580232	Reserve for Extraordinary Liability	All	\$ 20,000,000							(20,000,000)			\$ -
580196	Reserve for Mid-Year Adjustments	All	\$ 24,296,000			(2,040,981)		(4,500,000)	(550,000)	(13,130,019)			\$ 4,075,000.00
580393	Technology	Finance	\$ 700,000										\$ 700,000.00
580323	Self-Contained Breathing Apparatus	Fire		21,000,000									\$ 21,000,000.00
580394	Senior Nutrition Services	Aging	\$ 6,000,000		(6,000,000)								\$ -
580377	Social Equity Program	Cannabis	\$ 3,000,000										\$ 3,000,000.00
580401	Street Furniture Implementation Costs	Street Services	\$ 1,000,000		(1,000,000)								\$ -
580340	Targeted Local Hire	All		7,571,000									\$ 7,571,000.00
580387	Tree Planting and Tree Watering	Street Services	\$ 2,000,000										\$ 2,000,000.00
580368	Utility Assistance Debt Relief	BOS		1,000,000				(250,000)					\$ 750,000.00
580396	Wildland Fuel Management Paid Crew	Fire	\$ 519,039										\$ 519,039.00
580405	Zoo Uncertain Revenue	Zoo	\$ 1,000,000										\$ 1,000,000.00
			\$ 297,955,083	\$ 80,411,069	\$ (22,849,650)	\$ (4,622,717)	\$ -	\$ (20,981,952)	\$ (6,807,301)	\$ (52,475,092)	\$ -	\$ -	\$ 270,629,440.12
	Grand Total		\$ 297,955,083	\$ 80,411,069	\$ (22,849,650)	\$ (4,622,717)	\$ -	\$ (20,981,952)	\$ (6,807,301)	\$ (52,475,092)	\$ -	\$ -	\$ 270,629,440.12

Attachment 8

STATUS OF LIABILITY CLAIMS ACCOUNTS

Department/Bureau	Account	Budget		Paid	Available Balance After Paid Amounts	Pending Payments	Available Balance Based After Paid and Pending Payments	Percent of Available Balance to Adjusted Budget ¹
		(A1)	(A2)	(B)	(C=A2+B)	(D)	(E=C+D)	
		2022-23 Adopted Budget	2022-23 Adjusted Budget	Amount	Amount	Amount	Amount	
Fire	009790	\$ -	\$ -	\$ -	\$ -	\$ (2,140,000)	\$ (2,140,000)	0%
General Services	009791	\$ -	\$ -	\$ -	\$ -	\$ (510,000)	\$ (510,000)	0%
Police	009792	\$ -	\$ -	\$ (15,375,092)	\$ (15,375,092)	\$ (6,461,465)	\$ (21,836,557)	0%
PW/Engineering	009793	\$ -	\$ -	\$ -	\$ -	\$ (7,101,327)	\$ (7,101,327)	0%
PW/Sanitation	009794	\$ 7,370,072	\$ 7,370,072	\$ (1,589,208)	\$ 5,780,864	\$ (7,280,865)	\$ (1,500,000)	-20%
PW/Street Services	009795	\$ -	\$ -	\$ (7,532,130)	\$ (7,532,130)	\$ (10,984,995)	\$ (18,517,125)	0%
Recreation & Parks	009796	\$ -	\$ -	\$ (1,750,000)	\$ (1,750,000)	\$ (10,500,000)	\$ (12,250,000)	0%
Transportation	009797	\$ -	\$ -	\$ (2,555,000)	\$ (2,555,000)	\$ (3,167,500)	\$ (5,722,500)	0%
Miscellaneous	009798	\$ 80,000,000	\$ 80,000,000	\$ (17,667,453)	\$ 62,332,547	\$ (11,918,106)	\$ 50,414,442	63%
TOTALS		\$ 87,370,072	\$ 87,370,072	\$ (46,468,882)	\$ 40,901,190	\$ (60,064,257)	\$ (19,163,067)	-22%

Note:

¹ Applies to PW/Sanitation and Miscellaneous Liability Accounts relative to the Adjusted Budget.

**ATTACHMENT 9
EMPLOYMENT LEVEL REPORT
FY 2022-23**

Department	Position Authorities			Filled Positions			Vacancies	Activated Sub. Auth.	
	2022-23 Budget	Start of December	Changes	End of December	Start of December	Changes			End of December
Aging	49	50	-	50	37	2	39	11	-
Animal Services	343	371	-	371	317	7	324	47	7
Building and Safety	933	1,121	-	1,121	893	9	902	219	3
Cannabis Regulation	26	59	-	59	37	(1)	36	23	-
City Administrative Officer	134	173	5	178	144	4	148	30	6
City Attorney	896	1,057	3	1,060	955	2	957	103	19
City Clerk	116	125	-	125	106	-	106	19	-
City Planning	390	554	2	556	402	(4)	398	158	3
City Tourism	12	12	-	12	7	1	8	4	-
Civil, Human Rights and Equity	1	42	-	42	23	1	24	18	-
Community Investment for Families	35	100	-	100	77	-	77	23	1
Controller	158	190	8	198	148	(2)	146	52	26
Cultural Affairs	72	92	-	92	64	1	65	27	-
Disability	28	33	-	33	27	-	27	6	-
Economic & Workforce Development	88	168	-	168	122	1	123	45	-
El Pueblo	10	11	-	11	8	-	8	3	-
Emergency Management	27	29	-	29	24	-	24	5	-
Employee Relations Board	3	3	-	3	3	-	3	-	-
Ethics Commission	33	40	-	40	37	-	37	3	3
Finance	339	373	-	373	277	7	284	89	10
Fire - Civilian	392	427	2	429	340	-	340	89	6
Fire - Sworn	3,510	3,535	-	3,535	3,441	(1)	3,440	95	4
General Services	1,370	1,452	4	1,456	1,204	(4)	1,200	256	27
Housing	514	744	10	754	589	(1)	588	166	3
Information Technology Agency	416	458	-	458	338	(1)	337	121	1
Neighborhood Empowerment	33	40	-	40	28	2	30	10	-
Personnel	545	660	-	660	546	10	556	104	45
Police - Civilian	3,292	3,351	-	3,351	2,674	(8)	2,666	685	1
Police - Sworn	10,557	10,723	-	10,723	9,226	6	9,232	1,491	3
Public Accountability	9	10	-	10	4	-	4	6	1
PW/Board of Public Works	90	134	-	134	104	-	104	30	3
PW/Bureau of Contract Admin	286	405	-	405	289	1	290	115	-
PW/Bureau of Engineering	741	930	2	932	755	10	765	167	3
PW/Bureau of Sanitation	3,156	3,773	1	3,774	2,882	19	2,901	873	7
PW/Bureau of Street Lighting	214	369	-	369	241	18	259	110	8
PW/Bureau of Street Services	975	1,524	29	1,553	1,119	17	1,136	417	32
Transportation	1,432	1,832	-	1,832	1,499	(3)	1,496	336	5
Youth Development	1	17	-	17	9	3	12	5	-
Zoo	264	282	-	282	238	9	247	35	4
Subtotal	31,490	35,269	66	35,335	29,234	105	29,339	5,996	231
Library	1,139	1,139	-	1,139	972	(2)	970	169	-
Recreation and Parks	1,590	2,041	-	2,041	1,446	9	1,455	586	360
Subtotal	2,729	3,180	-	3,180	2,418	7	2,425	755	360
Total	34,219	38,449	66	38,515	31,652	112	31,764	6,751	591

"Position Authorities-Start of December" includes resolution authority and substitute positions.

Monthly Summary	Position Authorities			Filled Positions			Vacancies	Activated Sub. Auth.	
	2022-23 Budget	Start of Month	Changes	End of Month	Start of Month	Changes			End of Month
July	34,219	38,234	124	38,358	31,245	115	31,360	6,998	471
August	34,219	38,358	37	38,395	31,360	80	31,440	6,955	508
September	34,219	38,395	13	38,408	31,440	74	31,514	6,894	518
October	34,219	38,408	7	38,415	31,514	52	31,566	6,849	525
November	34,219	38,415	34	38,449	31,566	86	31,652	6,797	547
December	34,219	38,449	66	38,515	31,652	112	31,764	6,751	591