

REPORT FROM

OFFICE OF THE CITY ADMINISTRATIVE OFFICER

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Council District: ALL

To: Eric Garcetti, Mayor
Nury Martinez, Council President
Paul Krekorian, Chair, Budget and Finance Committee

From: Richard H. Llewellyn, Jr., City Administrative Officer 

Reference: 2020-21 Budget

Subject: **FIRST FINANCIAL STATUS REPORT**

SUMMARY

This Office is transmitting the First Financial Status Report (FSR) for Fiscal Year 2020-21. This report builds on the revenue update provided by this Office in September and significantly elevates our level of concern about revenue shortfalls based on our revised year-end General Fund revenue estimates. Through September, General Fund revenue is \$146.1 million below plan and the potential for a worsening revenue outlook has increased. Based on the September receipts and other confirmed shortfalls that will be realized in the months ahead, our prior year-end revenue gap estimate of \$200 million to \$400 million has shifted upward by \$200 million. Our revised year end revenue gap estimate range is now \$400 million to \$600 million.

The magnitude of this revised year-end revenue gap cannot be understated. A \$400 million revenue gap is equal to six percent of the 2020-21 Budget and would exhaust all but \$14 million of the City's total reserves inclusive of the Reserve Fund, Unappropriated Balance (UB) Reserve for Mid-Year Adjustments, and Budget Stabilization Fund. A \$600 million revenue shortfall equates to nine percent of the 2020-21 Budget, well above any available reserves and any currently identifiable solutions. Absent increased or new sources of funds, therefore, the City will only be able to address this revenue challenge by aggressively reducing costs and services in the coming months using all available fiscal restraint tools. All departments must actively participate in this process by not only managing within their existing funds, but also actively complying with the Mayor and Council's fiscal constraint directions and identifying solutions to curtail current year expenditures. Working with departments, this Office will present an initial set of recommendations for budget reductions in the Second FSR.

This report also provides an update on the projected department over-expenditures and major deviations from the 2020-21 Budget including the deferral of furloughs and a Separation Incentive Program. We have identified \$119.06 million in projected overspending in the current year and \$18.05 million in additional General Fund appropriations that are required to supplement special

fund revenue shortfalls. The current year overspending is mainly attributed to the deferral of furloughs and the special fund revenue shortfall is mainly attributed to the closure of the Zoo and El Pueblo to the public during the pandemic. This report includes recommendations to address \$10.45 million of over-expenditures and identifies \$110.92 million in potential solutions. The Mayor and Council have directed City departments to identify spending reductions. We anticipate additional savings from a Citywide hiring freeze and a three percent budget reduction exercise that this Office is coordinating consistent with these directions.

This report also includes a discussion on transportation and public works related special funds that have been negatively impacted by the pandemic. The most highly impacted funds are those supported by revenue tied to sales tax or citation or parking fees. This report includes recommendations to address these revenue shortfalls by realigning funding between projects, sweeping contingency or surplus funds, deferring projects, and increasing related cost reimbursements to the General Fund.

In addition to current year overspending, this report highlights additional pressures on the City budget that will need to be managed in the years ahead. In the Four-Year Budget Outlook Section of this report, we project significant deficits over the next four years while assuming an economic recovery would begin in the current year, the City's workforce would remain flat, and no significant changes to City services. The impact of the pandemic and post-pandemic recession could further reduce projected revenues in future years and further worsen the projected deficits in the Outlook. Thus, it is very likely that the City will need to continue any actions to reduce costs and services that it takes this year and in future years in order to establish structural balance.

General Fund Revenue

Key Findings/Recommendations

- *Based on current trends and even with an expectation that economic activity returns to some normalcy early in 2021, we estimate that the 2020-21 Budget could fall short of adopted revenue between \$400 million and \$600 million. The increase is attributed not only the continuing closures, but newly confirmed shortfalls in departmental receipts, electricity users tax, and the special parking revenue fund transfer.*
- *Budgeted 2020-21 revenue through September is \$693.2 million, \$146.1 million below the adopted plan of \$839.3 million, with large shortfalls in economically sensitive tax receipts and department reimbursements. This Office does not expect that these receipts will be recovered.*
- *Due to pandemic-related economic losses, total September receipts-to-date are 77.2 percent of General Fund receipts of \$898.1 million this time last year. This is a decline from August, when receipts were 85.1 percent of the previous year. For every month that social distancing efforts continue to impact local businesses and City services, receipts will continue to fall short of planned receipts.*

- *The forecasting of revenues remains extremely challenging since accuracy depends on knowing when the various closures and social distancing restrictions impacting business activities will end, as well as determining the economic impact and recovery rate of the business sectors that support City tax and departmental receipts.*

2020-21 Revenue

The 2020-21 Budget is \$6.69 billion in General Fund revenue, which assumes estimated revenue growth of 3.4 percent above the 2019-20 Revised Budget of \$6.46 billion. Actual 2019-20 year-end receipts were even lower, at approximately \$6.37 billion, equal to a \$195.5 million loss attributed to the pandemic. Thus, to achieve the \$6.69 billion in General Fund revenue assumed in the 2020-21 Budget, the growth required from the actual 2019-20 year-end receipts would need to be 5 percent. Based on receipts through September 2020, revenues are falling well below of target.

Revenue assumptions for the 2020-21 Budget reflect those included in the Mayor's Proposed Budget, which in early April projected that the original Safer at Home Order would end in May and the economy would recover quickly under the stable financial system and increased government reserves that developed after the Great Recession. The Budget did not assume extended and new business closures. The monthly plan for economy sensitive revenues assumed steady recovery from the pandemic-driven recession, and tax and department receipts also assumed the City would quickly and safely return to full service delivery. Furthermore, revenue estimates also assumed one-time receipts for the recovery of delayed 2019-20 tax and departmental revenues.

Since the pandemic and efforts to contain it are still ongoing, City receipts are coming in well below the adopted plan—a plan that had already been reduced to reflect the impact of the post-pandemic recession. Excluding the receipt of CARES Act pass-through monies, total General Fund revenue through September is \$693.2 million, \$146.1 million below the adopted plan of \$839.3 million. This total shortfall is due to lower receipts in economically sensitive revenues (property, utility, business, sales, documentary, transient occupancy, and parking occupancy taxes), as well as departmental receipts and parking fines, the sum of which can be attributed to the pandemic. The City will not recover this revenue and the shortfall will continue to grow with lower anticipated October and November receipts attributed to current businesses closures, travel restrictions, and reduced City services that are in place now.

The \$146.1 million revenue loss through September is significant and yet the potential for a worsening revenue outlook remains. Based on the September receipts and other confirmed shortfalls that will be realized in the months ahead, our revised year-end revenue gap estimate range is \$400 million to \$600 million.

The key driver of the revised and bleaker revenue gap range is the pandemic's continuing impact to businesses and City operations. Each passing month of limited economic activity results in anemic revenue generation and leaves one less month in the fiscal year left for potential recovery. In addition to the uncertainty created by the pandemic on our revenue outlook, there are also newly confirmed revenue shortfalls that have yet to be counted in the September receipts. These confirmed revenues losses include additional shortfalls in departmental receipts, credits against

electricity users tax overpayments, and the loss of the surplus revenue transfer from the Special Parking Revenue Fund due to insufficient funds. These newly confirmed losses are on top of previously reported shortfalls that include a lower Power Revenue Fund transfer as approved in the DWP budget; reduced interest earnings due to lower rates; reduced department reimbursements as a result of audit findings and disputed billings; lower sales tax as estimated by the City’s tax consultant; and reduced property tax revenue attributed to delinquencies.

This Office reports any deviations from planned revenue receipts in the FSRs. The City typically addresses projected year-end revenue surpluses or deficits during the development of the following fiscal year’s budget by revising revenue estimates. This year, this Office anticipates recommending changes to the current year budget at mid-year to recognize significant shortfalls that require immediate budget action.

See below and summary on Attachment 1 for detail on known and anticipated variances from the 2020-21 Budget.

2020-21 General Fund Revenue and Variance through September
(Thousand dollars)

	2020-21 Budget	Plan Through September	Receipts Through September	Receipts as Percent of Budget	Variance of Receipts from Plan
Property Tax	\$2,297,080	\$94,158	\$84,627	3.7%	(\$9,531)
Property Tax Ex-CRA Inc.	95,900	-	-	0.0%	-
Utility Users' Tax	614,620	167,340	162,148	26.4%	(5,192)
Department receipts	1,335,289	177,464	121,829	9.1%	(55,636)
Business Tax	686,540	83,729	60,771	8.9%	(22,958)
Sales Tax	557,055	135,385	131,178	23.5%	(4,207)
Documentary Transfer Tax	215,835	53,520	45,593	21.1%	(7,927)
Power Revenue Transfer	224,100	-	-	0.0%	-
Transient Occupancy Tax	244,860	34,392	21,574	8.8%	(12,818)
Parking Fines	140,477	39,477	14,217	10.1%	(25,260)
Parking Occupancy Tax	102,000	16,270	11,809	11.6%	(4,461)
Franchise Income	81,226	18,935	18,302	22.5%	(632)
State Motor Vehicle License Fees	3,198	-	-	0.0%	-
Grant Receipts	12,521	2,028	2,170	17.3%	142
Tobacco Settlement	10,615	0	0	0.0%	-
Residential Development Tax	3,693	723	988	26.8%	265
Special Parking Revenue Transfer	27,721	-	-	0.0%	-
Interest Income	34,613	15,865	17,954	51.9%	2,089
Total General Fund	\$6,687,342	\$839,286	\$693,159	10.4%	(\$146,126)

Property taxes, including remittances from the former CRA/LA: Property tax receipts through September fell short by \$9.5 million compared to plan. This revenue loss includes secured and unsecured receipts and will not be recovered. A significant risk to year-end property tax receipts are payment delinquencies by property owners. For the prior tax period (December 2019 through August 2020) payment delinquencies resulted in a \$28.2 million shortfall for secured receipts. Ongoing delinquencies may similarly reduce tax receipts for the upcoming property tax period beginning in December 2020.

Utility users tax: The net \$5.2 million shortfall through September is attributed to lower electric users tax (EUT) revenue. This shortfall is estimated to grow in the coming months. DWP has reported actual EUT receipts have been lower than remittances made to date to the City, citing delinquent payments and will subsequently take a credit against future EUT remittances by \$9.3 million. Additionally, DWP had reduced its projected EUT estimate to \$422.6 million, a \$12.2 million reduction to the adopted budget amount of \$434.8 million, resulting in a year end deficit. No shortfalls are being seen or projected for the communication or gas users tax receipts at this time.

Department receipts: Receipts from licenses, permits, fees and fines (LPFF), direct and related costs reimbursements through September are \$121.8 million, which is \$55.4 million below plan. Included in this shortfall through September are lower related costs reimbursements (\$20 million), ambulance billings (\$8 million) and police services to MTA due to reduced service levels and dispute in billing (\$21 million). In addition, the pandemic continues to impact various fees and other revenues (\$11 million). Several additional shortfalls have been identified but are not reflected in the receipts through September as they will be realized in the coming months. These shortfalls include reduced reimbursements due to audit findings and billing disputes; the continuing impact of the pandemic on service levels and the resulting reduction to related fees, fines and reimbursements; and the inability to recover prior year receipts anticipated for the current year budget.

Business tax: September receipts are \$22.9 million below plan. There is significant downside risk to the 2021 tax renewal period and the year-end receipts based on the Office of Finance's estimates for the pandemic's impacts to business activity and gross receipts.

Sales tax: Sales tax revenue through September is \$4.2 million below plan. The State adjusted its methodology to accelerate allocations to local jurisdictions, without which, the shortfall would be higher. There is an approximate three-month lag between economic activity and City tax receipts. Based on the most recent projections from the City's sales tax consultant, there is significant downside risk to the City's General Fund and special fund year-end tax receipts.

Documentary transfer tax: Receipts through September are \$7.9 million below plan due to a larger-than-anticipated drop in deed transfers (analogous to sales activity) from the pandemic's continuing impact on home buying. Receipts exhibited some improvement in August and September with receipts-to-date now at 72 percent of last year's level. The budget assumed flat sales and minimal price appreciation. Zillow's current forecast predicts growth in home value, while the California Association Realtors forecasts a drop in sales activity. The downside risk to year-end receipts if both sales and volume fall below these estimates.

Power Revenue Transfer: After the adoption of the budget, the DWP board approved a lower transfer estimate of \$217.8 million equating to a \$6.3 million year-end shortfall. There is additional downside risk as the final amount approved for transfer in recent years has been below the amount assumed in the budget.

Transient occupancy tax (TOT): Receipts through September are \$12.8 million below budget for both hotel and short-term rental activity. This current shortfall will not be recovered and will increase with next month's tax collection. Receipts-to-date are at 24 percent of last year's level. There are significant downside risks to year-end hotel receipts based on industry projections for a long recovery for the sector. While short-term rental receipts are closer to plan, receipts may be at risk with increasing enforcement of short-term rental restrictions.

Parking fines: Parking fine revenue through September is \$25.3 million below plan. This current loss will not be recovered and will increase through October and November as a result of relaxed parking enforcement, resulting in a year-end shortfall. Monthly receipts should increase once parking enforcement resumes. Receipts-to-date are at 43 percent of last year's level.

Parking occupancy tax: Receipts for parking occupancy tax through September are \$4.4 million below plan due to the pandemic-related business closures and resulting recession. There is downside risk to year-end receipts as curtailed business, sporting and entertainment activities reduce parking demand.

Franchise income: The current \$600,000 shortfall is attributed to lower receipts in cable television, solid waste collection and official police garage (OPG) franchises. While the monthly loss in OPG franchise may improve with the end of relaxed parking enforcement, the current shortfall will not be recovered, resulting in a year-end shortfall

Special Parking Revenue Fund Transfer: The decline in special parking fund revenues have mirrored declines in parking occupancy tax. At this time, no surplus funds are anticipated to be available for transfer, resulting in a year-end shortfall

Interest Earnings: The Office of Finance reports significant downside risk to interest earnings due to aggressive emergency cuts by the Federal Reserve Bank that subsequently resulted in a decrease in forward interest rates, resulting in reduced interest earnings at year end.

Expenditures

Key Findings/Recommendations

- *The departmental spending estimates presented in this FSR reflect the deferral of eight furlough days. The City Council has since approved a letter of agreement with civilian labor unions deferring an additional seven furlough days in exchange for two unpaid holidays and the deferral of excess sick time payouts for one year. We reflect the \$40.6 million cost of this agreement and the \$17.8 million in savings as a Citywide number in Tables 2 and 3.*
- *The \$2.6 million in potential net savings from attrition by and payouts for participants of the City's Separation Incentive Program (SIP) were not included in the departmental spending projections as the final list of SIP participant's anticipated retirement dates has yet to be released. Once this information is available, we will calculate the fiscal impacts by department. Departments with savings from SIP are expected to transfer such savings to the Unappropriated Balance to address department budgets that are projecting over-expenditures as a result of SIP and the deferral of furloughs.*
- *The 2020-21 Budget assumes a level of salary savings will be generated throughout the year as a result of the City's Hiring Freeze policy. As of the first FSR reporting period, many departments have yet to achieve those savings and are reporting over-expenditures as a result of savings which have yet to materialize.*
- *Departments with special or grant funded employees assigned to the Disaster Service Worker (DSW) Program are reporting over-expenditures as the DSW work is not an eligible expenditure from special or grant funds and an alternative funding source, possibly the General Fund, will need to be identified.*
- *Projected expenditures reflect the Mayor's Cost Containment Policies and only new contracts, amendments to existing contracts, Task Orders, or Authority for Expenditures that have been approved by the Mayor's Office were included in the projections.*
- *Projected over-expenditures include expenses which are potentially eligible for reimbursement from COVID-19 relief funds, Federal Emergency Management Agency funds, or other State grants or emergency funds. As reimbursements are dependent upon departments submitting timely and accurate actual spending data, we will work with departments to support our efforts to recover the maximum amount that is eligible for reimbursement from outside agencies or grants.*

Furloughs and Letters of Agreement

The 2020-21 Budget includes various salary account reductions including savings generated through civilian furloughs. Specifically, the budget assumed 26 furlough days for most civilian employees. In September 2020, the City Council and Mayor instructed departments to implement 18 furlough days and identified \$40 million in the UB – Reserve for Furlough Reduction to offset the costs of reducing the number of furlough days. The departmental expenditure projections for the First FSR include the assumption of 18 furlough days.

On October 13, 2020, the City Council approved Letter of Agreements (LOAs) with various civilian bargaining units that provide cost savings alternatives and further reduced the number of furlough days from 18 days to 11 days. Departmental projections do not include the impact of the elimination of seven furlough days which is a cost of \$40.6 million Citywide. This cost will be partially offset by the cost savings measures included in the LOAs of two unpaid holidays for most civilian employees and the deferral of the January 2021 excess sick leave payment to January 2022. This Office has previously reported the Citywide value of the LOAs' cost saving elements at \$21.4 million. Of this amount, savings in departments subject to furloughs is \$17.8 million. Thus, the net cost of these LOA's is reduced from \$40.6 million to \$22.8 million. We will incorporate these costs into our departmental spending estimates in future FSRs.

Separation Incentive Program

The City Council approved a Separation Incentive Program (SIP) in June 2020 and 1,277 eligible participants enrolled during the July enrollment period. Our office estimated the SIP could result in savings up to \$14 million in 2020-21 based on a retirement schedule beginning in September 2020. The City Council approved a revised SIP in September 2020 with a second enrollment and rescission period. Following the September enrollment period, the SIP now has 1,379 eligible participants. LACERS will begin to retire participants in November 2020 with 87 retirements and then estimates it will be able to process about 230 SIP retirements per month beginning in December 2020 until concluding the Program in May 2021. Based on the updated participant data and LACERS projected retirement schedule, the estimated savings in 2020-21 is \$2.6 million. We will incorporate these savings into our departmental spending estimates in future FSRs.

(See Table 2 on next page)

Table 2. First FSR Projected Overspending/Unfunded Expenditures (in Millions)

Department/ Initiative	First FSR	Reason
Fire	\$28.67	Over-expenditures are primarily attributed to sworn salaries (\$8.4 million), increased overtime to respond to mutual aid fire incidents (\$6.8 million), constant staffing overtime (\$7.7 million), and mutual aid invoices for inter-agency response (\$5.0 million).
Public Works-Sanitation	13.50	Overspending is attributed to COVID-19 response activities and CARE/CARE+ teams contractual services.
Police	10.84	Overspending is attributed to deferral of eight civilian furlough days and cash payouts for sworn overtime.
Animal Services	4.46	Overspending is attributed to the deferral of eight furlough days and security costs for two temporary closed shelters.
City Attorney	3.60	Overspending is attributed to the deferral of eight furlough days.
Personnel	2.68	Overspending is attributed to the deferral of eight furlough days.
General Services	1.97	Overspending is attributed to the deferral of eight furlough days.
Housing	1.34	Overspending is attributed to 2019-20 contractual services funds pending reappropriations (\$1.2 million) and labor charges related to Prop HHH work (\$0.1 million).
Information Technology	1.10	Overspending is attributed to increases in overtime to provide 24/7 operations in public safety and applications support and increased use of hiring hall staff.
Controller	1.00	Overspending is attributed to the deferral of eight furlough days and hiring freeze savings that have yet to materialize.
Clerk	0.68	Overspending is attributed to the deferral of eight furlough days.
Civil and Human Rights	0.45	Overspending is attributed to the early commencement of Department operations.
CAO	0.15	Overspending is attributed to the deferral of eight furlough days.
Public Works-Board	0.09	Overspending is attributed to the deferral of eight furlough days.
Emergency Management	0.08	Overspending is attributed to the deferral of eight furlough days.
Planning	0.07	Overspending is attributed to review services for the Los Angeles Convention Center Expansion Project.
Employee Relations	0.00	Overspending is attributed to the deferral of eight furlough days.
Non-Departmental		
LOA Furloughs Deferral	40.6	Deferral of an additional seven furlough days.
Human Resources Benefits	6.78	Overspending is primarily attributed to unanticipated increases in unemployment insurance.
Insurance and Bond Premiums Fund	1.00	Overspending attributed to increase on insurance renewal premiums (See CAO Narrative).
Total Year-End Overspending	\$119.06	

Current Year Budget Balancing

As noted in Table 3 below, excluding the General Fund revenue shortfalls, we project \$119.06 million in current year overspending and additional General Fund appropriations of \$15.27 million to supplement special fund revenue shortfalls. The recommendations in the First FSR will reduce these over-expenditures by \$10.45 million and potential future actions will further reduce overspending by \$110.92 million, resulting in a year-end budget gap of \$15.74 million. In light of the risk of severe revenue shortfalls, departments will be required to absorb or manage remaining costs within existing funds.

Table 3.		
2020-21 Budget Balancing Solutions (Millions)		
First FSR Over-Expenditures	\$ (119.06)	
First FSR Special Fund Revenue Shortfalls		
Zoo and El Pueblo	(15.27)	Projected revenue shortfall for the remainder of the year attributed to the closure of the Zoo (\$11.12 million) and El Pueblo (\$4.15 million).
Traffic Safety Fund	(2.78)	Projected revenue shortfall attributed to reduction in citation issuance.
Total Budget Gap	\$ (137.11)	
First FSR Recommendations		
UB, Zoo and El Pueblo Revenue Shortfalls	5.38	Transfer to Zoo and El Pueblo to address revenue shortfalls.
UB, Sworn Overtime – Cash Payout	5.00	Transfer to Police Department to address over-expenditures for cash payouts of sworn overtime.
MICLA Transfer	0.07	Transfer to Planning for review of Los Angeles Convention Center Expansion Project.
Subtotal	\$ 10.45	
Potential Future Actions		
UB, Reserve for Mid-Year Adjustments	42.77	Transfer to partially address Citywide overspending.
UB, Reduction of Furloughs	40.00	Transfer to address deferral of eight furlough days.
UB, Zoo and El Pueblo Revenue Shortfalls	4.75	Transfer remaining balance to address revenue shortfalls.
UB, Mutual Aid Overtime	3.00	Transfer to Fire for Overtime Sworn (C.F. 20-1290) over-expenditures.
Separation Incentive Program	2.60	Net savings from attrition of SIP participants, less incentive payouts.
LOA Cost Saving Proposals	17.8	Savings from two unpaid holidays and deferral of excess sick time payments.
Subtotal	\$ 110.92	
Year-End Overspending	\$ (15.74)	

City Reserves

Key Findings/Recommendations

- The City maintains budgetary reserves designed to help manage its risks and ensure sufficient resources to meet contingencies. The City's reserves total approximately \$414.05 million or 6.19 percent of the total 2020-21 General Fund revenue. This report does not recommend any transfers or adjustments to these reserves.

Table 4. Total City Reserves			
Reserves	Balance (In Millions)	%	Purpose
UB, 2020-21 Reserve for Mid-Year Adjustments account	\$ 42.76	0.64%	Available to address shortfalls that may arise throughout the year.
Reserve Fund	254.39	3.80%	Preserved for the most critical needs and matters of urgent economic necessity and are not to be used for ongoing expenses.
Budget Stabilization Fund	116.90	1.75%	Restricted for the maintenance of service levels during years of slow growth and declining revenue.
Total Reserves	\$ 414.05	6.19%	

Unappropriated Balance, 2020-21 Reserve for Mid-Year Adjustments

After the July 1, 2020 Council modifications to the 2020-21 Budget, the UB Reserve for Mid-Year Adjustments Account began the year at \$33.91 million. Including the recommendations in this report, the balance in the UB Reserve for Mid-Year Adjustments Account is \$42.76 million.

Reserve Fund Recommendation No. 23

According to the Office of the Controller, the preliminary June 30, 2020, Reserve Fund cash balance was approximately \$378.33 million. After the return of short-term loans made by the Controller at year end, adjustments initiated in the prior year and the 2020-21 Budget, the General Fund appropriation to the Reserve of \$12.34 million, and the July 1, 2020 Council actions, the July 1, 2020 Available Balance was approximately \$262.54 million (see Table 5 below). This represented 3.93 percent of the General Fund Budget and was approximately \$19.24 million above the 2020-21 Budget of \$243.31 million.

	Budget	Actual	Difference
Cash Balance, June 30*	\$345.88	\$378.33	\$32.45
Other Adjustments	(114.91)	(155.13)	(40.22)
General Fund Appropriation to Reserve Fund	12.34	12.34	-
Council Action 7/1/2020	-	27.00	27.00
July 1 Available Balance	\$243.31	\$262.54	\$19.23
Emergency Account	\$183.90	\$183.90	-
Contingency Account	59.41	78.64	\$19.23
Reserve Fund as Percent of General Fund	3.64%	3.93%	0.29%

*reflects \$224.9 million in year-end reversions as detailed in Attachment 2A

After accounting for transactions approved since July 1 and those recommended in this report, the Reserve Fund balance is approximately \$254.39 million, which consists of \$183.90 million in Emergency Reserve and \$70.49 million in Contingency Reserve. This balance represents 3.80 percent of 2020-21 General Fund revenue, which is approximately \$79.97 million below the five percent Reserve Fund policy. This report presents current year anticipated overspending and shortfalls in revenue that may require the use of the Reserve Fund if other sources or solutions are not identified. In light of the current condition of the Reserve Fund, the negative impacts to the General Fund and General Fund revenues, this Office recommends refraining from using the Reserve Fund to fund new programs, program expansions, and service restorations at this time.

On July 1, 2020, the City Council adopted the Budget and Finance Committee Report, as amended, relative to modifying the 2020-21 Budget (C.F. 20-0600). As part of that report, the City reimbursed a Building and Safety Enterprise Fund (Enterprise Fund) loan and accrued interest for COVID-19 Emergency Response (C.F. 20-0501/C.F. 20-0530). The actual total interest due was \$420,791.22, which is \$20,791.22 more than what the City reimbursed to the Enterprise Fund on July 1. Therefore, this Office recommends transferring the outstanding balance of \$20,791.22 from the Reserve Fund to the Enterprise Fund.

This Office recommends the following transaction at this time:

- Transfer \$20,791 from the Reserve Fund to the Building and Safety Enterprise Fund to cover the balance of interest expenses incurred from the \$125 million loan related to COVID-19 Emergency Response.

Budget Stabilization Fund

To supplement the Reserve Fund, the Budget Stabilization Fund (BSF) was established 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 \$116.90 million. Adding the UB, Reserve for Mid-Year Adjustments account and the Budget Stabilization Fund increases the City's total reserves from 3.80 percent to 6.19 percent of 2020-21 General Fund revenue.

Four-Year Budget Outlook

Attachment 3 – Four-Year General Fund Budget Outlook

The 2020-21 Budget Outlook projects deficits for the next four years. Subsequent to the enactment of the Budget, the COVID-19 pandemic has continued and efforts to contain it are still ongoing. The following could further exacerbate the projected deficits:

- *Reduced revenues resulting from the Impact of the continued COVID-19 pandemic and post-pandemic recession.*
- *Increase of \$127 million in the 2021-22 City contributions to its civilian and sworn pension systems due to economic and demographic assumptions changes.*
- *Costs associated with major construction projects.*
- *Increases in employee costs resulting from future labor agreements.*

The 2020-21 Budget Four-Year Outlook (Outlook) reflects the Budget that was legally enacted on June 1, 2020 and projections of revenues and expenditures over the next four years. At the time of the Budget, we projected deficits in every year of the Outlook. Specifically, Attachment 3 illustrates that the City projected to have deficits of \$228.1 million in 2021-22, \$228.4 million in 2022-23, \$163.4 million in 2023-24, and \$145.5 million in 2024-25.

The Outlook made several assumptions that, if not met, will change future year projections. The Outlook assumed the size of the workforce will remain flat after 2020-21 and there will be no major changes in City services. Consistent with the 2020-21 Budget, the Outlook assumed that the original Safer at Home Order would end in May and the economy would recover in 2020-21. Therefore, the Outlook projected that revenues in the out years would grow consistent with historical averages. Since the COVID-19 pandemic and efforts to contain it are still ongoing, City revenues are coming in well below the 2020-21 budgeted plan reducing the base from which revenues can grow, even if the recovery matches historical growth. The impact of the pandemic and post-pandemic recession could further reduce projected revenues in the future years and further worsen the projected deficits in the Outlook.

The Outlook also does not take into account recent actions by the boards of both the Los Angeles City Employees' Retirement System (LACERS) and the Los Angeles Fire and Police Pension System (LAFPP) to adjust their cost assumptions based on recent actuarial studies. The boards conducted comprehensive experience studies of both economic and demographic assumptions. Both LACERS and LAFPP reviewed and made changes to the economic and demographic assumptions, including reducing the assumed rate of return from 7.25 percent to 7.00 percent. While it is premature to determine the actual impact of these changes on the City's required 2020-21 contributions, this Office estimates that it will increase by approximately \$127 million, all else being equal, which is not reflected in the Outlook.

The projected deficits do not take into account costs associated with major construction projects including the Civic Center Master Plan, the expansion of the Convention Center, or the Los Angeles River Revitalization Master Plan. In addition, the Outlook only reflects salary increases from current labor agreements. These agreements expire June 30, 2021 or June 30, 2022 and potential future increases are not included in the Outlook.

Even though the Outlook projects budget gaps in each of the next four years, each budget must be balanced when enacted. The City generally accomplishes such balancing through a combination of revenue increases, expenditure reductions, and transfers from reserves. The Outlook assumes that the City will solve each year's shortfall using one-time rather than on-going solutions. To the extent that the City balances using on-going solutions, future year deficits would be reduced.

This Office will continue to monitor these issues and adjust the Outlook as part of the Mayor's Proposed Budget for 2021-22.

Budgetary Adjustments

Budgetary adjustments totaling approximately \$244.35 million are recommended in Sections 1, 2, and 3 of this report which include:

- \$2.87 million in 2020-21 special fund reappropriations;
- \$7.94 million in new appropriations;
- \$39.53 million for transfers between accounts within various departments and funds;
- \$51.24 million for transfers between various departments and funds;
- \$10.58 million in appropriations from the Unappropriated Balance;
- \$8.78 million in appropriations to the Unappropriated Balance;
- \$78.17 million in Public Works and Transportation special fund reductions;
- \$3.8 million in Capital Improvement Expenditure Program adjustments; and
- \$41.44 million in contingent appropriations.

Attachments

- 1 2020-21 General Fund Revenue
- 2 Current Status of Reserve Fund
- 2A Schedule of Reversions to the Reserve and Other Funds
- 3 Four-Year General Fund Budget Outlook
- 4 2020-21 Special Fund Reappropriations
- 5 New Appropriations
- 6 Transfers between Accounts within Departments and Funds
- 7 Transfers between Departments and Funds
- 8 Appropriations from the Unappropriated Balance
- 9 Appropriations to the Unappropriated Balance
- 10A Status of the Unappropriated Balance-General Account
- 10B Status of the Unappropriated Balance-Reserve for Mid-Year Adjustments
- 10C Status of the Unappropriated Balance-non-General Account
- 11 Status of Liability Claims Account
- 12 Reduction of Appropriation Accounts within Departments and Funds
- 13 Capital Improvement Expenditure Program (CIEP) Adjustments
- 14 Contingent Appropriations Within Special Funds
- 15 Employment Level Report

RECOMMENDATIONS

(Refer to Discussion Sections 1, 2, and 3)

That the Council, subject to approve of the Mayor:

1. Reappropriate \$2,866,459.07 from the various funds as specified in Attachment 4;
2. Appropriate \$7,936,924.47 to various department and fund accounts as specified in Attachment 5;
3. Transfer \$39,534,024.79 between accounts within various departments and funds as specified in Attachment 6;
4. Transfer \$51,237,759.20 between various department and funds as specified in Attachment 7;
5. Transfer \$10,577,142.00 from the Unappropriated Balance to various departments and funds as specified in Attachment 8;

6. Transfer \$8,780,280.40 from various departments and funds to the Unappropriated Balance, Reserve for Mid-Year Adjustments Account as specified in Attachment 9;

City Attorney

7. Authorize the Controller to disencumber up to \$125,000 in Fiscal Year 2018-19 encumbered balances for Contract No. C-132859, University of Chicago (SC CO19132859M) within City Attorney Fund No. 100/12, Account No. 003040, Contractual Services, and revert \$125,000 to the Reserve Fund and appropriate therefrom to City Attorney Fund No. 100/12, Account No. 003040, Contractual Services, for strategic policy and data analytics services for the City's Sex and Labor Trafficking Unit.

City Planning

8. Authorize the Controller to reimburse \$11,927.50 from the MICLA Fund No. 29B, Account No. 50S168 to the Case Processing Fund No. 52D, Department Revenue Source Code 530100, for the consulting services front-funded for the Los Angeles Convention Center Expansion Project.
9. Authorize the Controller to reappropriate \$68,036.96 from the MICLA Fund No. 29B, Account No. 50S168 to Account No. 50T168 within the same Fund, and transfer amounts on an as-needed basis to Planning Fund No. 100/68, Account No. 001010, Salaries General, for labor costs related to the review of the Los Angeles Convention Center Expansion Project, upon proper labor services documentation, comprised of an hourly breakdown, with task codes, detailing the completed MICLA work, subject to the approval of the Office of the City Administrative Officer.
10. Authorize the Controller to reappropriate \$38,381 from the MICLA Fund No. 29B, Account No. 50S299 to Account No. 50T299 within the same Fund, and transfer amounts on an as-needed basis to Planning Fund No. 100/68, Revenue Source Code 5361, for related costs related to the review of the Los Angeles Convention Center Expansion Project, upon proper labor services documentation, comprised of an hourly breakdown, with task codes, detailing the completed MICLA work, subject to the approval of the Office of the City Administrative Officer.

Cultural Affairs

11. Authorize a technical correction within the Special Appropriations II – Matching Partnerships and Individual Artists Projects 2 and 3 as follows: revise the entry “Mendez, Rebeca or Sandhaus, Louise” to “Kirkpatrick, Garland,” with no change to the appropriated amount.

Fire

12. Authorize the Controller to electronically transfer an amount of or approximate up to \$1,676,596 from Fund No. 100/38, Account No. 003040, Contractual Services, to the California Department of Health Care Services, upon invoicing and by the due date to be determined from the State, for the Los Angeles Fire Department's 2020 First Quarter payment toward the Ground Emergency Medical Transport Quality Assurance Fee Program.

Housing and Community Investment

13. Authorize the Controller to disencumber up to \$360,547.50 from Fiscal Year 2019-20 encumbered balances for three Land Development contracts listed in the table below within the Housing and Community Investment Department Fund No. 100/43, Account No. 003040, Contractual Services, and revert \$360,547.50 to the Low and Moderate Income Housing Fund No. 55J/43 and reappropriate therefrom to the FY 2020-21 Housing and Community Investment Department Fund No. 100/43, Account No. 003040 for Contract Nos. C-135365, C-135719, and C-134911.

Contractor	Contract No.	Amount
IBI Group	C-135365	\$ 150,000.00
Partners in Diversity	C-135719	75,000.00
Keyser Marston Associates	C-134911	135,547.50
	Total	\$ 360,547.50

14. Authorize the Controller to revert disencumbered funds totaling up to \$25,000 from Fiscal Year 2019-20 for Contract No. C-131164, BCA Watson Rice LLP. (SC 43 CO20131164M) within the Housing and Community Investment Fund No. 100/43, Account No. 003040, Contractual Services, to the following funding sources to be reappropriated therefrom to the FY 2020-21 Housing and Community Investment Department Fund No. 100/43, Account No. 003040, Contractual Services to pay for a fiscal review services contract relative to the Los Angeles Homeless Services Authority's (LAHSA) General Fund contract.

<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>
10A	HCID General Fund Program	\$ 14,281.60
44G	Affordable Housing Trust Fund	10,718.40
	Total	\$ 25,000.00

15. Authorize the Controller to disencumber up to \$1,200,000 from Fiscal Year 2019-20 encumbered balances for the Homelessness Prevention Program contracts listed in the table below within the Housing and Community Investment Department Fund No. 100/43, Account No. 003040, Contractual Services, and revert \$1,200,000 to the Reserve Fund No. 101 and appropriate therefrom to the FY 2020-21 Housing and Community Investment Department Fund No. 100/43, Account No. 003040 for the Homelessness Prevention Program contracts.

Contractor	Contract No.	Contract Term	Contract Amount
All Peoples Community Center	C-135725	4/1/20-3/31/21	\$ 125,000
Barrio Action Youth Family Center	C-135755	4/1/20-3/31/21	125,000
Central City Neighborhood Partners	C-135716	4/1/20-3/31/21	125,000
El Centro de Ayuda	C-135711	4/1/20-3/31/21	125,000

El Nido Family Centers	C-135712	4/1/20-3/31/21	125,000
New Economics for Women	C-135713	4/1/20-3/31/21	125,000
P.F. Bresee Foundation	C-135707	4/1/20-3/31/21	125,000
Volunteers of America Los Angeles	C-135717	4/1/20-3/31/21	125,000
Volunteers of America Los Angeles	C-135213	12/1/19-12/31/20	200,000
		Total	\$1,200,000

Mayor

16. In accordance with the following chart, authorize the Controller to disencumber up to \$1,538,506 in Fiscal Year 2018-19 encumbered balances for Gang Reduction and Youth Development (GRYD) Service Provider Contracts within the Mayor's Contractual Services Account, and request the Controller to revert the unencumbered funds to the Reserve Fund No. 101/62, and subsequently transfer up to \$1,538,506 to the Unappropriated Balance, and appropriate therefrom to the Mayor Fund No. 100/46, Account 003040, Contractual Services, to support Fiscal Year 2020-21 GRYD service provider contracts.

GRYD FY 2018-19		
PREVENTION	Contract No.	Available to Disencumber
Alma Family Services	131934	\$ 58,762.82
Asian American Drug Abuse Program	131703	\$ 1 05,473.99
Barrio Action Youth and Family Center	131781	\$ 16,289.05
Los Angeles Brotherhood Crusade	131935	\$ 51,662.86
Community Build Inc. (CBI)	131706	\$ 10,574.77
El Centrol Del Pueblo	131783	\$ 1 21,009.54
El Nido Family Center	131937	\$ 58,401.66
HELPER Foundation	131707	\$ 35,790.25
Legacy LA Youth Development Corp.	131938	\$ 13,157.08
New Directions for Youth (NDY)	131701	\$ 74,722.04
P.F. Bresee Foundation	131702	\$ 11,701.81
Soledad Enrichment Action, Inc. (SEA)	131704	\$ 22,679.23
St Francis Medical Center	132204	\$ 126,877.94
Toberman Neighborhood Center	131705	\$ 47,831.10
Prevention Total		\$ 754,934.14
INTERVENTION		Available to Disencumber
Community Partners/Urban Peace Institute	131710	\$ 49,042.66
Alliance for Community Empowerment (ACE)	131714	\$ 291.97
Community Coalition for Substance Abuse Prevention/APUU	132106	\$ 12,952.02

Community Partners dba Breaking Through Barriers	131939	\$	122,806.14
Community Build Inc.	131713	\$	3,330.29
Chapter II Inc.	131716	\$	12,783.26
Communities in Schools of San Fernando	131834	\$	98,230.74
Ex-Offender Fellowship Network/Developing Options	131936	\$	7,164.39
HELPER	131712	\$	29,697.12
Public Health Foundation/Heluna Health	131711	\$	196,028.59
Toberman Neighborhood Center	131715	\$	69,755.91
Intervention Total		\$	602,083.09
RE-ENTRY			Available to Disencumber
Homeboy Industries	131708	\$	4,118.36
New Directions for Youth (NDY)	131701	\$	1,586.77
Soledad Enrichment Action, Inc. (SEA)	131709	\$	10,869.23
Re-Entry Total		\$	16,574.36
OTHER PROGRAMS			Available to Disencumber
Community Partners	132203	\$	99,706.49
Merkintilism	132719	\$	4,884.00
CalState LA University -General Fund	132202	\$	51,285.71
Harder + Co	132397	\$	54.00
Michelle Talley	133290	\$	7,925.00
Onisko & Scholz	131782	\$	1,058.90
Other Programs Total		\$	164,914.10
TOTAL			\$1,538,505.69

Neighborhood Empowerment

17. Authorize the early reversion of \$9,775 (Quandary Consulting Group, SC 47 CO20135700M) from the unencumbered balance within the 2019-20 Department of Neighborhood Empowerment Fund No. 100/47, Account No. 003040, Contractual Services, to the Neighborhood Empowerment Fund No. 44B/47 and appropriate the same amount from the available cash within Fund No. 44B/47, to the 2020-21 Department of Neighborhood Empowerment Fund No. 100/47, Account No. 003040, Contractual Services.

18. Authorize the following actions to implement technical corrections relative to the Neighborhood Empowerment Fund No. 44B/47:

A. Reduce appropriations within the Neighborhood Empowerment Fund No. 44B/47 in the following accounts:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
47T220	Congress/Budget Advocacy	\$ (39,000)
47T225	Neighborhood Council Budget Advocacy	(32,000)

47T226	EmpowerLA Award – CD10	(10,000)
		Total \$ (81,000)

- B. Reduce the General Fund appropriation to Fund No. 44B/47 by \$81,000, and transfer a like amount to the Unappropriated Balance Fund No. 100/58, Account No. 580196, Reserve for Mid-Year Adjustments.

Police

19. Authorize the following actions to reconcile budgetary appropriations with available cash within Schedule 3 – Forfeited Assets Trust Fund:

- A. Decrease appropriations totaling \$1,461,492 within the United States Department of Justice Asset Forfeiture Fund No. 44D/70 as follows:

<u>Account No.</u>	<u>Account Name</u>	<u>Amount</u>
70T548	Cybersecurity Services	\$ (500,000)
70T547	Deployment Planning System	(581,083)
70T515	Technology	(380,409)
	Total	\$ (1,461,492)

- B. Increase appropriations of \$1,310 within the United States Treasury Asset Forfeiture Fund No. 44E/70, Account No. 70T515, Technology;
- C. Decrease appropriations of \$129,198 within the California State Asset Forfeiture Fund No. 44F/70, Account No. 70T515, Technology; and
- D. Increase appropriations of \$285,945 within the California State Asset Forfeiture Fund No. 44F/70, Account No. 70T517, Gang Intervention Program – State.

Public Works/Engineering

20. Authorize the Controller to reappropriate \$79,430.72 from the MICLA Fund No. 29B, Account No. 50S178 to Account No. 50T178 within the same Fund, and transfer amounts on an as-needed basis to Bureau of Engineering Fund No. 100/78, Account No. 001010, Salaries General, for labor costs related to the Los Angeles Convention Center Expansion Project, upon proper labor services documentation, comprised of an hourly breakdown, with task codes, detailing the completed MICLA work, subject to the approval of the Office of the City Administrative Officer.

21. Authorize the Controller to reappropriate \$186,952 from the MICLA Fund No. 29B, Account No. 50S299 to Account No. 50T299 within the same Fund, and transfer amounts on an as-needed basis to Bureau of Engineering Fund No. 100/78, Revenue Source Code 5361, for related costs related to the Los Angeles Convention Center Expansion Project, upon proper labor services documentation, comprised of an hourly breakdown, with task codes, detailing the completed MICLA work, subject to the approval of the Office of the City Administrative Officer.

Los Angeles Fire and Police Pensions

22. Reappropriate \$181,392.47 from the unencumbered balance within the Excess Benefits Fund No. 918/64, Account No. 649700, Fire and Police Excess Benefits into the same amount and into the same account that exists on June 30, 2020 for excess benefits payments for 2020-21.

Reserve Fund

23. Appropriate \$20,791.22 from the Reserve Fund to the Unappropriated Balance Fund No. 100/58 and appropriate therefrom to the Building and Safety Enterprise Fund No. 48R/08 to cover the balance of interest costs incurred from the \$125 million loan related to COVID-19 Emergency Response (C.F. 20-0501/C.F. 20-0530).

Special Funds – Public Works/Transportation

24. Reduce appropriations totaling \$78,170,468.04 from various accounts within the following special funds as detailed in Attachment 12 to reconcile budgetary appropriations with available cash:

<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>
363/94	Special Parking Revenue Fund	\$ (49,905,544.70)
59V/50	Road Maintenance & Rehabilitation Special Fund	(2,400,000.00)
59C/94	Measure M Local Return Special Fund	(8,619,147.00)
51Q/94	Measure R Local Return Special Fund	(8,914,073.79)
540/94	Proposition C Anti-Gridlock Improvement Fund	(6,724,377.89)
207/94	Local Transportation Fund	(1,023,586.00)
528/94	Mobile Source Air Pollution Reduction Fund	(418,141.00)
57F/50	Sidewalk Repair Fund	(165,597.66)
	Total	\$ (78,170,468.04)

25. Eliminate the Special Parking Revenue Fund surplus transfer to the General Fund for Fiscal Year 2020-21.

26. Instruct the Department of Transportation to report with a plan to adjust the budget of crossing guards.

27. Instruct the City Engineer and the City Administrative Officer to review all accounts within the Engineering Special Services Fund and report in the Second Financial Status Report on opportunities to return excess funds to the General Fund or other special funds.

28. Instruct the Bureau of Street Services, the Bureau of Engineering, the Department of Transportation, and the City Administrative Office to review all accounts within the Subventions and Grant Fund and report on opportunities to return excess funds to the General Fund or other special funds.

29. Instruct the Bureau of Street Services to perform requested sidewalk repair work from the Los Angeles Department of Water and Power in lieu of other sidewalk repair work and instruct the City Administrative Office and Bureau of Street Services to deposit payments for this work into the General Fund as reimbursement for funds currently provided to the Bureau of Street Services.
30. Instruct the Bureau of Street Services and the City Administrative Officer to ensure that \$4.0 million of reimbursements from the Los Angeles Department of Water and Power are received during 2020-21 for sidewalk repair work.
31. Approve the Capital Improvement Expenditure Program (CIEP) adjustments detailed in Attachment 13.
32. Approve the contingent appropriation detailed in Attachment 14.

Technical

33. 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 \$119.06 million in projected over-expenditures and \$18.05 million in additional General Fund appropriations required to supplement special fund revenue shortfalls are identified in the First Financial Status Report. Transfers, appropriations, and other budgetary adjustments totaling approximately \$244.35 million are recommended in Sections 1, 2, and 3 of this report.

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.

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 Budgets23

Section 2. Status of Non-Departmental Funds and Special Accounts.....52

Section 3. Public Works and Transportation Special Funds.....56

Section 4. Status of Employment.....63

Section 5. Status of State Budget63

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 \$383,166, comprised of a \$204,313 General Fund surplus and a \$178,853 special fund surplus. The surplus is attributed to vacancies within the Department, which are partially funded with both General Fund and special funds. This is consistent with historical trends and there are no program impacts. It is anticipated that a portion of the General Fund surplus may be needed to reimburse other City departments for providing accounting support to the senior emergency meals program.

The Department anticipates meeting its General Fund revenue budget of \$329,739 by year end.

**B. Animal Services
No Recommendation**

This Office projects year-end General Fund over-expenditures of \$4,455,201, which is attributed to the deferral of eight furlough days, unbudgeted security costs at two temporarily closed shelters, and savings attributed to the City’s Hiring Freeze policy which have yet to materialize. No actions are recommended at this time and this Office will work with the Department to identify savings to address these over-expenditures.

The Department anticipates a revenue shortfall of \$1.94 million from its General Fund revenue budget of \$4.65 million. This shortfall is primarily attributed to a reduction in filming permits and dog licenses as a result of the pandemic.

C. Building and Safety
No Recommendation

This Office projects a year-end special fund surplus of \$13.02 million, which is entirely attributed to salary savings and vacancies. The Department is not subject to furloughs and did not participate in the City's Separation Incentive Program.

The Department projects a revenue shortfall of \$8.94 million from its General Fund revenue budget of \$68.03 million. This revenue shortfall is pandemic-related and comprised of reductions in permit applications, non-compliance fees, and related cost reimbursements. This Office will monitor these revenue trends and provide updated projections in subsequent FSRs.

The Department also projects a year-end revenue shortfall of \$60.16 million from the Building and Safety Building Permit Enterprise Fund. This shortfall is attributed to lower than anticipated building permit, inspection, and plan check fee revenues due to the pandemic's impact on development activity.

D. Cannabis Regulation
No Recommendation

This Office projects a year-end special fund surplus of \$784,126, which is attributed to salary savings and reduced hiring from the City's hiring freeze policy. This surplus offset the deferral of furloughs.

This Office projects a revenue shortfall of \$47,000 from the Department's General Fund revenue budget of \$10.41 million. This shortfall is attributed to a reduction in related cost reimbursements and reflects the Department's projected salary savings and vacancies.

E. City Administrative Officer
Attachment 5 – New Appropriations

The Office of the City Administrative Officer projects year-end General Fund over-expenditures of \$150,000, which is attributed to the deferral of eight furlough days.

Because the state of the economy has caused an extreme financial strain on insurance markets, it is anticipated the MICLA Property Insurance Program and the Aircraft Hull & Liability Program will experience a minimum 25 percent increase on renewal premium. In addition, we are required to add a new asphalt plant to the MICLA Program valued at \$40 million that will also add to the increase. The overall premium increase translates to a potential over-expenditure to the Insurance and Bond Premiums Fund (46S) by as much as \$1.0 million. We will continue to monitor this account and report in a future FSR with recommendations to address it.

This Office anticipates meeting its General Fund revenue budget of \$3.92 million by year end.

This Office requests the following transactions at this time:

- Appropriate \$460,200 within the Insurance and Bond Premiums Fund in accordance with anticipated revenue from the Harbor Department (\$120,000) and Department of Water and Power (\$340,200) to fund the Contractor Development and Bonding Program.
- Appropriate \$257,153 within the Attorney Conflicts Panel Fund in accordance with anticipated reimbursements from the Department of Water and Power for conflict counsel litigation expenditures.

F. City Attorney

Attachment 5 – New Appropriations

Attachment 6 – Transfers between Accounts within Departments and Funds

Recommendation No. 7

This Office projects year-end General Fund over-expenditures of \$3.61 million, which is primarily attributed to the deferral of eight furlough days. No actions to address these over-expenditures are recommended at this time and this Office will continue to monitor expenditures and report on any changes.

The Department anticipates meeting its General Fund revenue budget of \$34.71 million by year end. This Office anticipates a potential reduction in revenue from proprietary department reimbursements as a recent audit found that the City overbilled the proprietary departments for City services. The full impact to revenue has yet to be determined and we will provide revenue updates in subsequent FSRs.

This Office recommends the following transactions at this time:

- Appropriate \$67,000 from the Innovation Fund to the Department's Contractual Services Account to implement an online referral tool for the Homeless Engagement and Response Team (HEART) Connection project (C.F. 20-0316). The HEART program works with homeless and at-risk individuals to clear low-level criminal citations and refers participants to social services. This electronic system will allow the Office of the City Attorney to streamline the referral process and reduce administrative tasks. Due to delays in executing a contract, these funds reverted at the end of 2019-20 and this Office recommends the reappropriation of funds for such purpose.

- Transfer \$58,600 from the Department's Contractual Services Account to the Department's Overtime General Account for overtime payouts to employees that have reached their 240-hour banked overtime limit and employees that have resigned.
- Transfer \$115,150 from the Department's Contractual Services Account to the Department's Bar Dues Account to process attorney bar due payments owed to the State of California.
- Authorize the Controller to disencumber up to \$125,000 in prior year encumbered balances within the Department's Contractual Services Account and appropriate a same amount to the Department's current year Contractual Services Account for strategic policy and data analytics services for the City's Sex and Labor Trafficking Unit pursuant with the settlement agreement.

G. City Clerk

Attachment 6 – Transfers between Accounts within Departments and Funds

Attachment 9 – Appropriations to the Unappropriated Balance

Excluding the March and November 2020 Election costs, this Office projects year-end General Fund over-expenditures of \$684,001, which is primarily attributed to the deferral of eight furlough days.

The Department's General Fund revenue budget is \$720,000 and the Department anticipates a revenue increase of \$565,805, for total revenues of \$1,285,805. This additional revenue is attributed to the March 2020 Election and is the result of an increase in reimbursements of overhead expenses from the Los Angeles Unified School District.

March 2020 Election

The 2019-20 Year-End FSR (C.F. 19-0600-S180) authorized the reappropriation of \$9,965,337 in elections expense funds to cover the County of Los Angeles invoice for the March 2020 Election. The Department received the final bill in August for \$3,907,598, resulting in savings of \$6,057,739. Due to the City's current fiscal outlook, this Office recommends that these savings be transferred to the Unappropriated Balance (UB), Reserve for Mid-Year Adjustments Account to offset Citywide overspending.

November 2020 Election

The UB, General Municipal Elections 2020 Account provides \$4 million for the cost of the November 2020 Election. Pursuant to C.F. 20-0865, \$295,000 was transferred out of this account for various outreach and vote center recruitment and set up activities. Further, the County of Los Angeles recently informed the Department that the cost to conduct the November 2020 General Election will be approximately \$2.5 million, resulting in savings of \$1,205,000. The City Clerk requests that \$511,975 of this surplus be appropriated for expenses related to the 2021 Neighborhood Council Elections, which will begin in March 2021, including 1) \$55,000 to the Department's Election

Expense Account to accommodate accepting paper applications as early as 90 days before each regional Election Day; and, 2) \$456,975 to the Department of Neighborhood Empowerment to conduct outreach for the 2021 Neighborhood Council Elections. These requests are pending consideration by the Health, Education, Neighborhoods, Parks, Arts, and River Committee. This Office recommends that the remaining surplus of \$693,025 be transferred to the UB, Reserve for Mid-Year Adjustments Account to offset projected Citywide overspending.

This Office recommends the following transactions as this time:

- Transfer \$6,057,739 in March 2020 Election savings from the Department's Elections Account to the UB, Reserve for Mid-Year Adjustments Account to offset projected Citywide overspending.
- Transfer \$693,025 in November 2020 Election savings from the UB, General Municipal Elections 2020 Account to the UB, Reserve for Mid-Year Adjustments Account to offset projected Citywide overspending.
- Transfer \$565,000 from the Department's Elections Account to the Department's Salaries, As-Needed (\$540,000) and Overtime General (\$25,000) accounts to hire the necessary staff to conduct the 2021 Neighborhood Council Elections.

H. City Planning

Recommendation Nos. 8, 9, 10

This Office projects a net year-end surplus of \$1.18 million, comprised of \$67,000 in General Fund over-expenditures and a \$1.25 million special fund surplus. The special fund surplus is attributed to salary savings and the General Fund overspending is addressed through the recommended reappropriation of MICLA funds for direct labor costs related to the Los Angeles Convention Center Expansion Project.

The Office anticipates a revenue shortfall of \$7.09 million from the Department's General Fund revenue budget of \$22.06 million. This shortfall is attributed to a reduction in related cost reimbursements from special funds due to decreased fee revenues related to the impact of the COVID-19 pandemic on development activity in the City. This Office projects that special fund revenues for the Department will be 34.4 percent lower than budgeted due to this reduction in development activity.

This Office recommends the following transactions at this time:

- Transfer \$11,928 from MICLA to the Case Processing Fund to reimburse the Fund for consulting services related to the Los Angeles Convention Center Expansion Project.
- Reappropriate \$68,037 from MICLA to the Department's Salaries General Account for direct labor costs related to the review of the Los Angeles Convention Center Expansion Project.

- Reappropriate \$38,381 from MICLA to the Department's General Fund revenue for related costs related to the review of the Los Angeles Convention Center Expansion Project.

I. Civil and Human Rights Department
No Recommendation

This Office projects year-end General Fund over-expenditures of approximately \$453,000, which is attributed to the early commencement of Department operations (\$247,000) and increased costs for furniture and office space for the new department (\$206,000). This Office will work with the Department to develop recommendations to address the projected overspending.

The Department has no General Fund revenue budget.

J. Controller
No Recommendation

This Office projects year-end General Fund over-expenditures of approximately \$1.0 million, which is primarily attributed to the deferral of eight furlough days. The remaining over-expenditures are attributed to unbudgeted expenditures such as excess sick leave payouts, which the Department historically funds through salary savings.

The Department anticipates meeting its General Fund revenue budget of \$6.58 million by year end.

K. Convention and Tourism Development
No Recommendation

This Office projects a year-end special fund surplus of approximately \$323,000, which is attributed to salary savings and vacancies.

The Department's main source of funds is the Convention Center Revenue Trust Fund No. 725, which tracks revenue generated from Convention Center operations. The revenue is collected and managed by the Private Operator of the Los Angeles Convention Center (LACC). Due to pandemic related closures, the LACC has been unable to host regular events. The Private Operator has imposed cost saving measures and pursued alternative uses for the LACC facility to mitigate financial impacts in light of these operational challenges. Pursuant to the LACC Management Agreement (C-123199), the Private Operator will rely on the LACC Reserve Account, which has been funded with prior-years' operating surpluses, to offset revenue shortfalls this fiscal year.

The Department anticipates meeting its General Fund revenue budget of \$770,179 by year end.

L. Council

Attachment 6 – Transfers between Accounts within Departments and Funds Attachment 7 – Transfers between Departments and Funds

The Council requests the following transactions at this time:

- Transfer a total of \$590,000 from the General City Purposes (GCP), Council Community Projects Account for the following Council District 1 projects: Mobile Shower Program (\$40,000), Pool Shower Pilot (\$50,000) and The Wall Las Memorias (\$500,000) to the GCP Council District Community Services Account (Council District 1) to support community services and projects in Council District 1.
- Transfer \$67,600 from the GCP Government Service Program Account – Mobile Laundry Truck to the GCP Council District Community Services Account (Council District 1) to support community services and projects in Council District 1.
- Transfer \$1.53 million from the Council’s Salaries General Account to the Council’s Salaries, As-Needed (\$1.0 million), Printing and Binding (\$100,000), Travel (\$30,000), and Office and Administrative (\$400,000) accounts to align the Council’s operating budget with current expenditures.
- Transfer \$250,000 in AB 1290 funding (Council District 10) to the Council’s Salaries, As-Needed Account to support Council District 10 current year staffing costs.
- Transfer \$150,000 in Council District 8 Public Benefits Trust Funds to the Council’s Salaries, As-Needed Account to support Council District 8 current year staffing costs.
- Transfer \$80,000 from the Department of City Planning’s Salaries General Account to the Council’s Salaries General Account to support increased technical and/or legal workload demands associated with the Planning and Land Use Committee (C.F. 20-0600-S25).
- Transfer \$200,000 from the Vermont Square Library – HVAC System portion of the Council Community Projects Account in the General City Purposes Fund to the Engineering Special Services Fund’s Various Pedestrian Tunnel Closures Account for additional tunnel closure activities in Council District 9.
- Transfer \$40,000 from the Council District 5 Council Fee Subsidy (\$25,000) and Council Community Services (Council District 5) (\$15,000) accounts within the General City Purposes Fund to the Council’s Salaries, As-Needed Account to support Council District 5 current year staffing costs.

M. Cultural Affairs
Attachment 5 – New Appropriations
Attachment 6 – Transfers between Accounts within Departments and Funds
Recommendation No. 11

This Office projects a year-end special fund surplus of \$521,707, which is attributed to salary savings from the City's hiring freeze policy.

This Office projects a revenue shortfall of \$766,639 from the Department's General Fund revenue budget of \$8,399,233. The Department's General Fund revenue budget inadvertently double counted related cost reimbursement revenues of \$649,039 for the Personnel Department and El Pueblo positions that were included in their respective department's revenue budgets. The remaining shortfall of \$117,600 is attributed to the continued closure of Department facilities as a result of the COVID-19 Safer at Home Order, the inability to collect instruction fees for classes offered online, and a reduction in architectural design review fees. The potential revenue shortfall does not impact the Department's current year appropriations, but will defer the reimbursement of \$117,600 in related costs to 2022-23.

This Office recommends the following transactions at this time:

- Appropriate \$50,000 from the Warner Center Cultural Affairs Trust Fund cash balance to the Cultural Affairs Account within the Fund, for the purpose of conducting a new Nexus Study by the Planning Department and the Department of Cultural Affairs relative to the Warner Center 2035 Plan.
- Transfer \$100,000 from the Citywide Community Programs Account to the Citywide Mural Art Program Account to comply with Recommendation No. 17 from the Budget and Finance Committee report relative to proposed modifications to the 2020-21 Budget.
- Authorize a technical correction within the Special Appropriations II – Matching Partnerships and Individual Artists Projects 2 and 3 as follows: revise the entry "Mendez, Rebeca or Sandhaus, Louise" to "Kirkpatrick, Garland," with no change to the appropriated amount. This revision will allow the Department to contract with the artist who can perform the work requested.

N. Disability
No Recommendation

This Office projects a net year-end General Fund surplus of \$34,566, comprised of surpluses in various expense accounts. These surpluses offset the deferral of eight furlough days.

The Department anticipates meeting its General Fund revenue budget of \$27,123 by year end.

O. Economic and Workforce Development
Attachment 4 – 2020-21 Special Fund Reappropriations
Attachment 6 – Transfers between Accounts within Departments and Funds
Attachment 7 – Transfers between Departments and Funds

This Office projects a year-end surplus of \$2,991,353, comprised of a \$472,966 General Fund surplus and \$2,518,387 special fund surplus. This surplus assumes \$353,745 in special fund reappropriations and new appropriations recommended in this report. This surplus is attributed to salary savings and reduced hiring from the City's hiring freeze policy.

The Department requests a reappropriation of prior-year LACMTA Transit Oriented Development (TOD) grant funds. Council District 14 applied for the TOD grant and the Department accepted the funds to implement the project. The funds are for a feasibility study for a potential Enhanced Infrastructure Financing District around the Los Angeles River area near Downtown. The Department procured a consultant to perform the work and this Office recommends a reappropriation of these funds for this purpose.

This Office projects a \$2.3 million shortfall in the Department's General Fund revenue budget of \$5.7 million. This shortfall is attributed to current special fund vacancies and the corresponding reduction in related cost reimbursements and reduction in available grant funding as a result of grant administrative caps. We will continue to monitor receipts and provide updated revenue projections in subsequent FSRs.

This Office recommends the following transactions at this time:

- Transfer \$27,034 in General Funds from the Department's Salaries General Account to the Department's Salaries, As-Needed (\$12,924), Overtime General (\$468), Printing and Binding (\$301), Office and Administrative (\$13,279), and Operating Supplies (\$62) accounts for support of asset management and economic development activities.
- Transfer \$97,521 in unexpended prior-year Council District 13 AB1290 funds in the Economic Development Trust Fund for various current year administrative and program expenses related to the Emergency Business Microloan Program in Council District 13 as detailed in Attachment 7.

2020-21 Special Fund Reappropriations

- Reappropriate up to \$311,443 in prior-year unexpended MTA TOD Planning Grant funding to various accounts within the Department's operating budget (\$269,807) and for related cost reimbursements (\$41,636).

P. El Pueblo
Attachment 5 – New Appropriations
Attachment 8 – Appropriations from the Unappropriated Balance

This Office projects year-end special fund over-expenditures of \$27,000, which is attributed to the reassignment of museum staff to the Disaster Service Worker (DSW) Program. The Department's as-needed museum guides are funded by the Arts and Cultural Facilities and Services Trust Fund and the DSW work is not an eligible expenditure from such funds. To meet current payroll obligations, the Department will process an intradepartmental transfer of \$45,000 to address these over-expenditures.

The Department's special fund revenue budget is \$3.9 million and assumes a three-month closure period from July through September. This Office projects that special fund revenues could be as low as \$586,000 if El Pueblo remains under limited operations through the end of the year as a result of the pandemic. This would result in a potential revenue shortfall of \$3.3 million, representing a new General Fund liability. This shortfall is primarily attributed to the Department's inability to generate sufficient revenue in lease and rental fees and parking fees. This Office will work with El Pueblo and provide revenue updates in subsequent FSRs.

The July 1, 2020 City Budget provides \$1.4 million in the Unappropriated Balance to support El Pueblo operations as a result of uncertain revenues. To date, \$546,000 of this amount has been transferred to El Pueblo to address cash flow needs from July through September (C.F. 20-0600). This Office recommends transferring an additional \$877,142 to El Pueblo for cash flow purposes from October through December 2020.

This Office recommends the following transactions at this time:

- Appropriate and transfer \$285,000 from the El Pueblo de Los Angeles Historical Monument Revenue Fund (Arts and Cultural Facilities and Services Trust Fund) to the Department's Salaries, As-Needed Account to assist with arts and cultural activities at El Pueblo.
- Transfer \$877,142 from the Unappropriated Balance, Zoo and El Pueblo Revenue Shortfalls Account to the El Pueblo de Los Angeles Historical Monument Revenue Fund cash balance to support El Pueblo's limited operations from October to December 2020.

Q. Emergency Management Department
No Recommendation

This Office projects year-end General Fund over-expenditures of \$80,665, which is attributed to the deferral of eight furlough days. The Department will look to identify savings to address current year overspending.

The Department anticipates meeting its General Fund revenue budget of \$392,971 by year end.

**R. Employee Relations Board
No Recommendation**

This Office projects year-end General Fund over-expenditures of \$3,647, which is attributed to the deferral of eight furlough days. This Office will monitor these over-expenditures and provide recommendations to address any overspending in subsequent FSRs.

The Department has no General Fund revenue budget.

**S. Ethics
No Recommendation**

This Office projects a net year-end special fund surplus of \$4,035, comprised of over-expenditures of \$245,965 attributed to the deferral of eight furlough days and a surplus of \$250,000 in the Contractual Services Account as the Department does not anticipate the need of special investigator services this fiscal year.

The Department anticipates meeting its General Fund revenue budget of \$1.08 million by year end.

**T. Finance
Attachment 7 – Transfers between Departments and Funds**

This Office projects a year-end General Fund surplus of \$522,000, which is mostly attributed to vacancies and savings in various expense accounts. The Department is carrying a 21 percent vacancy rate, which has offset the over-expenditures attributed to the deferral of eight furlough days.

The Department anticipates a shortfall of \$769,000 from its General Fund revenue budget of \$10.14 million. The projected shortfall is attributed to prior-year credits against proprietary department special services billings and reduced credit card fee reimbursements from special funds.

This Office recommends the following transaction at this time:

- Transfer \$20,281 from the Department's Contractual Services Account to the Police Department's Overtime Sworn Account to reimburse for August 2020 overtime costs associated with the security services for cannabis tax and permit renewals.

U. Fire

Attachment 6 – Transfers between Accounts within Departments and Funds

Attachment 7 – Transfers between Departments and Funds

Attachment 8 – Appropriations from the Unappropriated Balance

Recommendation No. 12

This Office projects year-end General Fund over-expenditures of \$28.7 million, primarily in the Salaries Sworn (\$8.4 million), Overtime Sworn (\$6.8 million), Constant Staffing Overtime (\$7.7 million), and Operating Supplies (\$5.0 million) accounts. This Office recommends a transfer of surpluses from various Department expense accounts (\$1.1 million) and a transfer from the Medi-Cal Intergovernmental Transfer Fund (\$1.07 million) to reduce the projected over-expenditures to \$26.5 million. In addition, the City Budget includes \$3.0 million in the Unappropriated Balance for mutual aid overtime, which could further reduce total over-expenditures to \$23.5 million.

The most significant expenditure variances are discussed below:

- **Salaries Sworn (\$8.4 million):** Overspending is attributed to a one-time reduction of \$4.6 million and based on current expenditure patterns. This Office recommends a transfer of \$1.07 million in available Medi-Cal Intergovernmental Transfer funds, which was received in June 2020 as part of the 2018-19 Rate Range program, to partially offset these over-expenditures.
- **Overtime Sworn (\$6.8 million):** Overspending is attributed to the deployment of sworn resources to numerous mutual aid fire incidents outside of the City of Los Angeles. Over the past few months, resources have been deployed to multiple Northern California fires, the Apple Fire in Riverside County, and the Bobcat Fire in the San Gabriel Valley. A significant portion of these costs are recovered through reimbursements from receiving agencies or through State or Federal emergency response funds. The Department is submitting a separate request to the Budget and Finance Committee to expedite the transfer of funds from the Department's Sworn Salaries Account (\$3.0 million) and Unappropriated Balance's Mutual Aid Overtime Account (\$3.0 million) to the Department's Overtime Sworn Account to meet payroll obligations.
- **Constant Staffing Overtime (\$7.7 million):** Based on current expenditure patterns and no transfer is recommended at this time. The Department will monitor this account and provide updates in subsequent FSRs.
- **Operating Supplies (\$5.0 million):** Overspending is attributed to various mutual aid invoices for inter-agency response that were recently issued by outside agencies. These invoices include the La Tuna (\$178,222), Woolsey (\$1,467,888), Saddle Ridge (\$1,101,412), and Getty (\$1,988,851) fires. This Office recommends a transfer of \$4.74 million from the Sworn Salaries Account to the Operating Supplies Account to settle these invoices.

The Department anticipates a revenue shortfall of \$46.0 million from its General Fund revenue budget of \$249.7 million. This shortfall is attributed to a reduction in ambulance billings, Emergency Medical Services transports, construction plan check fees, and other miscellaneous revenues impacted by the pandemic.

This Office recommends the following transactions at this time:

- Transfer \$365,000 from the Department's Salaries General Account to the Department's Contractual Services Account for unbudgeted expenses related to licensing fees, consulting services, and security costs.
- Transfer \$250,000 from the Department's Unused Sick Time Account to the Department's Overtime General Account for overtime expenses attributed to maintaining the fleet and emergency apparatus and to supporting fire life safety inspections.
- Transfer \$1.0 million from the Department's Unused Sick Time (\$250,000), Overtime Variable Staffing (\$250,000), and Salaries Sworn (\$500,000) accounts to the Department's Field Equipment Expense Account for increased fleet repair and maintenance costs.
- Transfer \$4,736,373 from the Department's Salaries Sworn Account to the Department's Operating Supplies Account for the settlement of various mutual aid invoices for inter-agency response.
- Transfer \$76,772 in Measure B funds received from the County of Los Angeles within the Fire Department Grant Fund to the Department's General Fund Revenue Source Code for Reimbursement of Prior-Year Salaries to reimburse the General Fund for Aero Medical Clinical Care Coordinator and training costs.
- Transfer \$1.07 million from the Medi-Cal Intergovernmental Transfer Program Trust Fund to the Department's Salaries Sworn Account for eligible expenses related to Emergency Medical Services.
- Transfer \$200,000 from the Unappropriated Balance's Fire Standards of Cover Account to the Department's Contractual Services Account to complete the Standards of Cover Study. This study is a third-party assessment to measure the performance of the Department's current deployment of resources and the current needs of the communities served.
- Authorize the Controller to electronically transfer up to \$1.68 million from the Department's Contractual Services Account to the California Department of Health Care Services for the 2020 First Quarter Ground Emergency Medical Transport Quality Assurance Fee Program.

V. General Services No Recommendation

This Office projects net year-end over-expenditures of \$468,623, which is comprised of \$1,971,776 in General Fund over-expenditures and a \$1,503,153 special fund surplus. The General Fund overspending is attributed to the deferral of eight furlough days and the Department placing as-needed and hiring hall employees who have tested positive for COVID-19 or had direct exposure with someone who tested positive for COVID-19 on paid administrative leave in accordance with the Updated Families First Coronavirus Response Act Leave Policy. This paid leave is not an eligible expenditure from project funds and an alternative source of funds needs to be identified. The special fund surplus is attributed to special funded vacancies.

This Office projects a revenue shortfall of \$9.94 million from the Department's General Fund revenue budget of \$58.07 million. Based on receipts to date, this Office projects revenue shortfalls for the lease and rental of City properties, Figueroa Plaza revenue, salvage receipts, and cost reimbursements from the Library. These revenues may increase depending on how soon the City can safely reopen after the pandemic. This Office will work with the Department to monitor these revenues and provide updates in subsequent FSRs.

W. Housing and Community Investment

Attachment 5 – New Appropriations

Attachment 6 – Transfers between Accounts within Departments and Funds

Attachment 7 – Transfers between Departments and Funds

Recommendation Nos. 13, 14, 15

This Office projects a net year-end surplus of \$3.8 million, which is comprised of \$1.3 million in General Fund over-expenditures and a \$5.1 million special fund surplus. These General Fund over-expenditures are attributed to 2019-20 contractual services funds pending reappropriation and labor charges for the Proposition HHH Program and the special fund surplus is attributed to salary savings. This Office will work with the Department to identify General Fund savings within the Department's other programs and identify Proposition HHH costs that are eligible for bond reimbursements to address the projected General Fund overspending.

This Office anticipates a revenue shortfall of \$4.1 million from the Department's General Fund revenue budget of \$45.4 million. This shortfall is attributed to a reduction in related cost reimbursements as a result of high special funded vacancies within the Department. This Office will continue to monitor these revenues and work with the Department to meet its revenue target and make timely reimbursements to the General Fund.

This Office recommends the following transactions as this time:

- Appropriate \$80,000 from the cash balance within the Housing Production Revolving Fund to the Department's Office and Administrative Account for software renewal costs.

- Transfer \$430,685 from the Community Service Block Grant Fund (CSBG) CARES Administrative Reserve Account to the Department's Salaries General (\$229,996), Office and Administrative (\$20,743), and Leasing (\$34,499) accounts and the CSBG's Reimbursement of General Fund Costs (\$145,447) for costs associated with the CSBG CARES Grant (C.F. 20-0918).
- Transfer \$186,913 from the Department's Salaries General Account (\$135,977) and the Community Development Block Grant (CDBG) Trust Fund's Reimbursement of General Fund Costs (\$50,936) to the CDBG's HCID Program Delivery Account to realign staffing costs with the new Community Service Block Grant CARES grant funding.
- Transfer \$61,722 from the Department's Salaries General Account (\$42,209) and the Traffic Safety Education Program Fund's Reimbursement of General Fund Costs (\$19,513) to the Department's Salaries, As-Needed (\$33,709), Overtime General (\$2,045), Printing and Binding (\$3,000), Travel (\$5,040), Contractual Services (\$2,025), and Office and Administrative (\$15,903) accounts to support costs of the Office of Traffic Safety's Child Safety Grant.
- Transfer \$200,000 from the unallocated amount to the Technical Contracts Account within the Municipal Housing Finance Fund to pay for the local housing finance agency contract.
- Transfer \$299,000 from the Rent Stabilization Trust Fund, Municipal Housing Finance Fund, and the Systematic Code Enforcement Fee Fund to the Office of Finance's Bank Services Account for the reimbursement of credit card merchant fees.
- Disencumber, revert, and reappropriate up to \$360,548 from 2019-20 appropriations within the Low and Moderate Income Housing Fund to the Department's Contractual Services Account to reimburse three Land Development Section contracts: C-135365, C-135719, and C-1134911.
- Revert and reappropriate up to \$25,000 from 2019-20 appropriations within various funding sources to the Department's Contractual Services Account to reimburse for a fiscal review services contract relative to the Los Angeles Homeless Services Authority's (LAHSA) General Fund contract.
- Disencumber, revert, and reappropriate up to \$1.2 million from 2019-20 appropriations from the General Fund to the Department's Contractual Services Account for the Homelessness Prevention Program contracts.

X. Information Technology Agency
Attachment 5 – New Appropriations
Attachment 6 – Transfers between Accounts within Departments and Funds

This Office projects year-end General Fund over-expenditures of approximately \$1.1 million. These over-expenditures are attributed to increases in overtime to provide 24/7 operations in public safety and applications support areas and increased use of hiring hall staff to perform unbudgeted installation, repair, and maintenance work. The Department has sufficient salary savings as a result of the City's hiring freeze policy to offset the deferral of eight furlough days.

The Department anticipates a revenue shortfall of \$305,390 from its General Fund revenue budget of \$9.43 million. This shortfall is attributed to unrecognized receipts for MICLA reimbursements of two positions assigned to the Los Angeles Street Civic Building project. These two positions were not continued in the 2020-21 Budget and the MICLA reimbursements were inadvertently included in the Department's revenue budget.

This Office recommends the following transactions at this time:

- Appropriate \$25,259 from the Department's Revenue Source Code 5301, Reimbursements from Other Funds to the Department's Communication Services Account to fund several Communication Services Requests from special funded departments.
- Appropriate \$30,000 from the Department's Revenue Source Code 4597, Service to Harbor to the Department's Contractual Services Account to provide support for the BAVN project.
- Transfer \$901,897 from the Department's Contractual Services (\$200,000), Operating Supplies (\$100,000), and Communication Services (\$601,897) accounts to the Department's Hiring Hall Salaries Account to employ hiring hall staff to perform installation, repair, upgrades, and maintenance tasks on the City's data network, cable and alarm systems, and communication networks.
- Transfer \$100,000 from the Department's Communication Services Account to the Department's Overtime Hiring Hall Account to cover communication cabling work that needs to be performed after working hours for code and safety compliance.
- Transfer \$48,233 from the Department's Furniture, Office, and Technical Equipment Account to the Department's Salaries, As-Needed Account for as-needed staff to maintain current support levels.

Y. Library
No Recommendation

This Office projects a year-end special fund surplus of \$2,607,906, which is attributed to salary savings from the City's hiring freeze policy.

This Office projects a year-end revenue shortfall of \$200,000 from the Department's special fund revenue budget of \$400,000. This revenue shortfall is attributed to the continued closure of Library facilities as a result of the COVID-19 Safer at Home Order. The projected estimate assumes that facilities will reopen in January 2021. The Department will offset this potential revenue shortfall with salary savings or an additional appropriation from the Library Fund cash balance.

All revenue collected by the Department is deposited into the Library Fund.

Z. Mayor
Attachment 5 – New Appropriations
Attachment 6 – Transfers between Accounts within Departments and Funds
Attachment 7 – Transfers between Departments and Funds
Recommendation No. 16

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

- Establish new appropriation accounts, appropriate, and transfer \$73,482 in interest income (\$54,795) and prior year salary (\$12,131) and related costs (\$6,556) within the Fiscal Year 2016 Justice Assistance Grant (FY16 JAG) Fund to the Mayor Related Costs Reimbursements from Grants (\$6,556) and the City Attorney Salary (\$66,926) accounts to reimburse the General Fund for current year salaries and related costs.
- Establish a new appropriation account, appropriate, and transfer \$86,058 in interest income (\$33,012) and from various accounts (\$53,046) within the Fiscal Year 2017 Justice Assistance Grant (FY17 JAG) to reimburse the General Fund for City Attorney salaries (\$34,012) and related costs for the Mayor's Office (\$52,046).
- Transfer a total of \$57,722 from the Current Year Salaries (\$38,641) and Prior Year Related Costs (\$19,081) accounts to the Contractual Services Account within the 2019-20 Juvenile Justice Crime Prevention Act (2019-20 JJCPA) Grant.
- Establish a new appropriation account, appropriate, and transfer \$54,711 from the Prior Year Related Costs (\$26,175) and Contractual Services (\$28,536) accounts within the Fiscal Year 2018 Proposition 47, California Board of State and Community Corrections (BSCC) Grant to reimburse the General Fund for current year salaries (\$31,321) and related costs (\$23,390).

- Establish new appropriation accounts, appropriate, and transfer \$130,539 from various accounts within the Fiscal Year 2016 Program to Prepare Communities for Complex Coordinated Terrorist Attacks (FY16 CCTA) Grant to reimburse the General Fund for Fire (\$46,225) and Police (\$74,314) overtime and related costs for the Mayor's Office (\$10,000).
- Establish a new appropriation account, appropriate, and transfer \$28,675 from various accounts within the Fiscal Year 2017 Improving Criminal Justice Responses (FY17 ICJR) Grant to the Mayor's Grant Management and Administration (\$1,065) and Contractual Services (\$23,573) accounts and to reimburse the General Fund for current year related costs (\$4,036).
- Establish a new appropriation account, appropriate, and transfer \$73,484 from the Police Account within the Fiscal Year 2018 State Homeland Security Program (SHSP 18) Grant to reimburse the General Fund for Police overtime costs.
- Establish a new appropriation account, appropriate, and transfer \$12,663 in prior year related costs within the Domestic Violence Assistance (DH) Grant to reimburse the General Fund for current year related costs.
- Establish a new appropriation account, appropriate, and transfer \$73,450 in prior year related costs within the Fiscal Year 2018 Justice Assistance Grant (FY18 JAG) to reimburse the General Fund for current year related costs.
- Establish a new appropriation account within the Fiscal Year 2018-19 California Violence Intervention and Prevention (2018-19 CALVIP) Grant Fund and transfer \$66,697 in prior year related costs to reimburse the General Fund for current year related costs.
- Established a new appropriation account, appropriate, and transfer \$150,043 from the Grant Management and Administration (\$133,140) and Prior Year Related Costs (\$16,903) accounts within the Fiscal Years 2018, 2019 and 2020 Title II Grant Fund to reimburse the General Fund for current year salaries (\$94,755) and related costs (\$55,288).
- Authorize the Controller to disencumber up to \$1,538,506 in Fiscal Year 2018-19 encumbered balances for Gang Reduction and Youth Development (GRYD) Service Provider Contracts within the Mayor's Contractual Services Account, revert the unencumbered funds to the Reserve Fund, and subsequently transfer up to \$1,538,506 to the Unappropriated Balance, and appropriate therefrom to the Mayor's Contractual Services Account to support Fiscal Year 2020-21 GRYPD service provider contracts.

**AA. Neighborhood Empowerment
Recommendation Nos. 17, 18**

This Office projects a year-end special fund surplus of \$152,286, which is primarily attributed to salary savings and special funded vacancies.

Schedule 18 (Neighborhood Empowerment Fund) includes \$81,000 in special purpose fund appropriations for the Congress of Neighborhoods, Budget Advocacy, and EmpowerLA Award. A technical correction is required as these costs are funded by the Neighborhood Councils and funds should not have been budgeted in Schedule 18. Therefore, this Office recommends the following: 1) that these special purpose fund appropriations be reduced by \$81,000; 2) that the General Fund appropriation to the Neighborhood Empowerment Fund No. 44B be reduced by a corresponding amount; and, 3) the \$81,000 be transferred to the Unappropriated Balance's Reserve for Mid-Year Adjustments Account to address Citywide overspending.

The Department has no budgeted General Fund revenues.

This Office recommends the following transactions at this time:

- Authorize the early reversion of \$9,775 from the unencumbered balance within the Department's 2019-20 Contractual Services Account to the Neighborhood Empowerment Fund and appropriate the same amount from the available cash balance within the Fund to the Department's 2020-21 Contractual Services Account. The Department inadvertently disencumbered funding for a contract that has a pending invoice.
- Reduce appropriations totaling \$81,000 to the following accounts within the Neighborhood Empowerment Fund: Congress/Budget Advocacy (\$39,000), Neighborhood Council Budget Advocacy (\$32,000), and EmpowerLA Award – CD10 (\$10,000). Further, reduce the General Fund appropriation to the Neighborhood Empowerment Fund by a corresponding amount and transfer these funds to the Unappropriated Balance's Reserve for Mid-Year Adjustments Account to address Citywide overspending.

**BB. Personnel
No Recommendation**

This Office projects year-end General Fund over-expenditures of \$2.68 million, which is attributed to the deferral of eight furlough days (\$1.6 million), unbudgeted training expenses required under various labor agreement provisions (\$198,000), and savings attributed to the City's Hiring Freeze policy which has yet to materialize (\$0.88 million). This Office recommends that the Department reassign General Fund employees into special funded vacancies to fully expend all special funds. The Department requested the reappropriation of funds for various contractual services expenses that are not recommended at this time due to the City's fiscal outlook.

The Department anticipates a revenue shortfall of \$2.0 million from its General Fund revenue budget of \$28.2 million. This shortfall is attributed to a reduction in related cost reimbursements as a result of special funded vacancies. As mentioned above, this Office will work with the Department to fill its special funded vacancies and we will provide updated revenue projections in subsequent FSRs.

CC. Police

Attachment 4 – 2020-21 Special Fund Reappropriations

Attachment 6 – Transfers between Accounts within Departments and Funds

Attachment 7 – Transfers between Departments and Funds

Attachment 8 – Appropriations from the Unappropriated Balance

Recommendation No. 19

This Office projects year-end overspending of \$10.8 million, which is primarily attributed to the deferral of civilian furloughs and anticipated sworn overtime cash payouts. This Office recommends partially offsetting this overspending by transferring \$5.0 million from the Unappropriated Balance line item for sworn overtime cash payouts.

The Department anticipates a revenue shortfall of \$35.06 million from its General Fund revenue budget of \$189.66 million. This shortfall is attributed to the economic and operational impacts associated with the COVID-19 pandemic.

The most significant expenditure variances are discussed below:

Salaries General (\$5.35 million): The July 1, 2020 City Budget included a reduction of \$18.26 million to this account. This reduction included a plan to hire 145 civilians, 130 less than the projected attrition in addition to furloughs. The Department has been continuously monitoring civilian salaries and adjusting hiring plans accordingly to stay within budget. The Department has incurred additional salary expenditures of approximately \$5.35 million from the deferral of eight furlough days.

Salaries Sworn (\$404,019): Over-expenditures reflects the Department's average salary, bonus payments (retro and new), and payouts in addition to the council approved reduction of \$26,858,506 to the Salaries Sworn Account (C.F. 20-0600). The Department will continue to closely monitor this account, suspend promotions, and continue to reduce hiring as needed.

Sworn Hiring

From June 21, 2020 through August 29, 2020, the Department has not conducted any recruit training classes. A class of 41 recruits began on September 28, 2020. The Department plans to hire a total of 243 police officers this fiscal year. Year-to-date attrition has been 109, as projected. As of August 29, 2020, there are 9,882 sworn officers deployed Citywide, including 26 Municipal Police Officers.

Civilian Hiring

From June 21, 2020 through August 29, 2020, the Department filled three civilian vacancies versus none planned with attrition of 21 versus 30 planned. A total of 3,026 civilian positions were on active duty, including 285 Detention Officers.

This Office recommends the following transactions at this time:

- Transfer \$299,990 from the Department's Overtime Sworn Account to the Department's Accumulated Overtime Account for a technical correction to the 2020-21 Budget to fund cost of living increases for banked overtime payouts.
- Transfer \$108,121 from the Department's Office and Administrative Account to the Department's Furniture, Office, and Technical Equipment Account for the purchase of capital equipment consisting of Electrochemical Sensor and Infrared Sensor (EC/IR) replacements for use by the Department's Toxicology Unit.
- Transfer \$2,042,609 from the Department's Overtime Sworn Account to the Department's Accumulated Overtime Account to cover costs in anticipation of expected staff attrition in January 2021.
- Transfer \$1,583,376 from the Department's Firearms, Ammunition, and Other Devices Account to the Department's Contractual Services Account to cover reductions detailed in the Chief Legislative Analyst's Proposed Modifications to the 2020-21 Budget report dated June 29, 2020 (C.F. 20-0600).
- Transfer \$2.0 million from the Contractual Services Account to the Department's Office and Administrative Account to cover reductions detailed in the Chief Legislative Analyst's Proposed Modifications to the 2020-21 Budget report dated June 29, 2020 (C.F. 20-0600).
- Transfer \$19,911 from the Police Department Trust Fund to the Department's Overtime Sworn Account for the Harvard Park Community Safety Partnership Program.
- Transfer \$85,023 from the Standards and Training for Corrections Fund to the Department's Overtime General (\$81,747) and Overtime Sworn (\$3,275) accounts for overtime expenses through December 31, 2020, for state-mandated standards and training of local correctional and probation officers.
- Transfer \$5.0 million from the Unappropriated Balance, Police Department Sworn Overtime – Cash Payout Account to the Department's Overtime Sworn Account for the anticipated buy down of up to 200 banked overtime hours per officer in November 2020 pursuant to MOU 24 provisions.

- Authorize various adjustments within Schedule 3 – Forfeited Assets Trust Fund to reconcile budgetary appropriations with available cash.

2020-21 Special Fund Reappropriations

- Reappropriate \$92,801 from the remaining uncommitted balances in various accounts within the Police Department Trust Fund as identified in Attachment 4.
- Reappropriate \$2.11 million from the remaining uncommitted balances in various accounts within the Police Department Grant Fund as identified in Attachment 4.
- Reappropriate \$49,770 from the remaining uncommitted balance within the Narcotics Analysis Laboratory Trust Fund for civilian overtime to support the narcotics casework performed by Forensic Science Division personnel.

DD. Public Accountability No Recommendation

This Office projects a year-end General Fund surplus of \$565,019, which is attributed to salary savings. This surplus does not include furlough savings as the Council exempted the Office of Public Accountability from furloughs.

The Department anticipates a shortfall of \$1.8 million from its General Fund revenue budget of \$5.58 million. This shortfall is attributed to the Department's salary savings and a corresponding reduction in reimbursements from the Department of Water and Power.

EE. Public Works/Board Attachment 5 – New Appropriations

This Office projects net year-end over-expenditures of \$178,262, which is comprised of \$88,477 in General Fund over-expenditures and \$89,785 in special fund over-expenditures. These over-expenditures are attributed to the deferral of eight furlough days.

Pursuant to the Council's instructions to report relative to the \$75 million Public Works Trust Fund (PWTF) loan to provide emergency cash flow for COVID-19 emergency expenses (C.F. 20-0147-S53), this Office does not recommend a transfer to pay back the loan at this time. This Office continues to monitor and report on expenses related to the COVID-19 emergency in C.F. 20-0147-S46 and appropriate instructions related to the PWTF loan will be included in future FSRs.

The Board anticipates a revenue shortfall of \$114,000 from its General Fund revenue budget of \$5.59 million. This shortfall is attributed to a reduction in filming permit revenues.

This Office recommends the following transaction at this time:

- Appropriate and transfer \$224,073 in revenues from the Public Works Trust Fund to the Bureau of Street Services' Salaries General (\$89,000), Hiring Hall Salaries (\$62,000), Benefits Hiring Hall (\$28,000), Construction Expense (\$27,000), and Operating Supplies (\$18,073) accounts for various street improvement projects in Council District 4.

FF. Public Works/Bureau of Contract Administration No Recommendations

This Office projects a net year-end surplus of \$911,878, comprised of a \$100,985 General Fund surplus and a \$800,893 special fund surplus. This surplus is attributed to salary savings and the City's Hiring Freeze policy, which has offset the deferral of eight furlough days. In Section 3 of this report, we recommend sweeping some of this surplus to address revenue shortfalls within the various Public Works and Transportation special funds. The Bureau projects over-expenditures of approximately \$770,000 in Sewer Capital Funds due to an increased demand for wastewater inspection services and a supplemental special fund appropriation may be required at a later date.

The Bureau anticipates a revenue shortfall of approximately \$1.3 million from its General Fund revenue budget of \$35.3 million. This shortfall is attributed to a reduction in related cost reimbursements as the Bureau has been unable to fill its special funded vacancies.

GG. Public Works/Bureau of Engineering Recommendation Nos. 20, 21

This Office projects a year-end special fund surplus of \$2.3 million, which is primarily attributed to special funded vacancies in the Sewer Capital Program. This surplus assumes the Bureau will receive anticipated appropriations of \$6.9 million from off-budget programs before the year end and that the recommendations in this report are approved.

As of the end of August 2020, the Bureau has expended \$1.0 million in salaries to support the Disaster Service Worker (DSW) Program. The Bureau has front-funded these costs with special funds and these special funds will need to be reimbursed as DSW work is not an eligible special fund expenditure. No actions are recommended at this time and funding to reimburse these special funds will be included in a future FSR.

The Bureau anticipates a revenue shortfall of \$1.7 million from its General Fund revenue budget of \$64.5 million. The Bureau's General Fund revenue budget includes \$2.1 million in MICLA reimbursements for the Los Angeles Convention Center (LACC) Expansion and the Los Angeles Street Civic Building (LASCBC) projects. As the LACC project is on hold indefinitely and the procurement process for the LASCBC project has been cancelled, the Bureau does not anticipate receiving these revenues this year. This Office will work with the Bureau to monitor these issues and provide revenue updates in subsequent FSRs.

This Office recommends the following transactions at this time:

- Reappropriate \$79,431 from MICLA to the Bureau's Salaries General Account for direct labor costs related to the Los Angeles Convention Center Expansion Project.
- Reappropriate \$186,952 from MICLA to the Bureau's General Fund revenue for related costs related to the Los Angeles Convention Center Expansion Project.

HH. Public Works/Bureau of Sanitation

Attachment 4 – 2020-21 Special Fund Reappropriations

Attachment 6 – Transfers between Accounts within Departments and Funds

Attachment 7 – Transfers between Departments and Funds

This Office projects year-end over-expenditures of \$858,613, which is comprised of \$13,500,280 in General Fund over-expenditures and a \$12,641,667 special fund surplus. The special fund surplus is attributed to vacancies and the General Fund over-expenditures are attributed to COVID-19 response activities (\$9,371,681) and CARE/CARE+ teams contractual services (\$3,949,440), and participation in the Disaster Service Worker Program. This Office will work with the Bureau to submit eligible COVID-19 expenditures for reimbursement and monitor COVID-19 related funding requests. The Bureau is currently reporting a 21.2 percent vacancy rate. The Bureau is not subject to furloughs and did not participate in the City's Separation Incentive Program.

As a result of the ongoing impact of the COVID-19 pandemic, the Bureau projects revenues will decrease by seven to eight percent for the Sewer Construction and Maintenance (SCM) Fund and Solid Waste Resources Revenue Fund (SWRRF). The reduction in revenues is attributed to delayed and missed payments as well as decreased activity in the commercial and industrial sectors. The Bureau is currently looking at ways to close the gap created by the revenue loss, including delaying capital projects. This Office recommends that the Bureau report in the next FSR with a plan to close the gap. This Office will report on any additional transfers required to meet the Bureau's operational needs, including transfers within the Bureau's special funds to meet increased salary obligation. The SWRRF can no longer front-fund contractual services expenditures for the CARE/CARE+ teams because of the reduction in revenues to the fund. Should the City continue to require the current level of services for the CARE/CARE+ teams, an additional \$3.9 million may be required for these activities. This Office will continue to monitor and report on the funding for the CARE/CARE+ teams.

The Bureau did not receive an appropriation from Proposition O for related work in 2018-19 and 2019-20, which resulted in a salary shortfall subsequently covered by the Stormwater Pollution Abatement Fund and the SCM. The Proposition O staffing report is currently pending before Council (C.F. 13-1526). For 2020-21, the Bureau is anticipating an appropriation of \$363,001.

The Bureau anticipates meeting its General Fund revenue budget of \$133.44 million by year end.

This Office recommends the following transactions at this time:

- Transfer \$6.45 million from the Bureau's Salaries General Account to the Bureau's Salaries, As-Needed (\$450,000) and Overtime General (\$6.0 million) accounts within the Solid Waste Resources Revenue Fund to address projected over-expenditures in these accounts.
- Transfer \$5.4 million from the Bureau's Salaries General Account to the Bureau's Salaries, As-Needed (\$400,000) and Overtime General (\$5.0 million) accounts within the Sewer Construction and Maintenance Fund for the increased use of as-needed staff and overtime to maintain current service levels within the Clean Water Program.
- Transfer \$735,000 from the Bureau's Salaries General Account to the Bureau's Hiring Hall Salaries (\$493,965) and Benefits Hiring Hall (\$241,035) accounts within the Sewer Construction and Maintenance Fund for water reclamation plant hiring hall staffing.
- Reduce appropriations in the amount of \$13,172,556 from the Bureau's Salaries General account in the Sewer Capital Fund and add new appropriations for the Bureau of Sanitation (\$878,973), Bureau of Contract Administration (\$2,321,337) and Bureau of Engineering (9,972,246) accounts in the Wastewater System Commercial Paper B Construction Fund.
- Transfer \$49,220 in MICLA funds to the Information Technology Agency's Communication Services Account for communications services at office trailers for the Livability Services Division.

2020-21 Special Fund Reappropriations

- Reappropriate \$250,000 from the Transfer of Floor Area Rights (TFAR) Public Benefit Trust to the Bureau's Operating Supplies Account for the purchase and maintenance of Big Belly trash receptacles in Council District 9 (C.F. 14-1411-S3)
- Reappropriate \$55,933 in 2019-20 HEAP funds to the Bureau's Salaries General (\$8,235), Contractual Services (\$40,000), Field Equipment Expense (\$2,698), and Operating Supplies (\$5,000) accounts for six SHARP boxes to be located at four Pit Stop locations.

II. Public Works/Bureau of Street Lighting

Attachment 5 – New Appropriations

Attachment 7 – Transfers between Accounts within Departments and Funds

This Office projects the Bureau to finish the year on budget. This projection assumes the Bureau will receive additional appropriations from off-budget and grant funds before the year end.

The Bureau anticipates meeting its General Fund revenue budget of \$21.8 million by year end. In addition, the Bureau anticipates meeting its special fund revenue budget by year end. The Bureau's special fund is currently projecting \$1.1 million in over-expenditures, which is attributed to an increased workload in the Copper Wire Theft Replacement Program. This Office will work with the Bureau to develop a funding strategy to address this overspending.

This Office recommends the following transactions at this time:

- Appropriate \$1.8 million from the Street Lighting Maintenance Assessment Fund's (SLMAF) Construction/Engineering Services – Telecom ATT Revenue Source Code to the Bureau's Salaries General (\$700,000), Overtime General (\$900,000), Hiring Hall Salaries (\$135,000), and Benefits Hiring Hall (\$65,000) accounts for the installation of communication devices on streetlights by telecommunication companies.
- Transfer \$87,000 from the SB1 Road Maintenance and Rehabilitation Program Special Fund to the Bureau's Salaries General (\$17,000), Overtime General (\$35,000), Hiring Hall Salaries (\$14,000), Benefits Hiring Hall (\$14,000), and Operating Supplies (\$7,000) accounts to complete work on Lower Grand Avenue Tunnel Lighting Project.
- Transfer \$75,000 from SLMAF to the Bureau's Contractual Services Account to fund an existing FUSE Fellow to complete the Smart City Strategic Plan.

JJ. Public Works/Bureau of Street Services

Attachment 5 – New Appropriations

Attachment 6 – Transfers between Accounts within Departments and Funds

This Office projects that the Bureau will finish the year on budget. This projection assumes that the Bureau will receive supplemental funding of \$15.66 million before the year end from special purpose fund appropriations within the SB1 Road Maintenance and Rehabilitation Program Special Fund and Measure M Local Return Fund for the Pavement Preservation Program (\$12.24 million), Complete Streets projects (\$2.5 million), and Metro Crenshaw projects (\$0.92 million).

The Bureau anticipates a revenue shortfall of \$2.77 million from the General Fund revenue budget of \$79.22 million. This shortfall is attributed to a reduction in related cost reimbursements from special funded vacancies and a reduction in special event permit fees as a result of the City's Safer at Home Order.

This Office recommends the following transactions at this time:

- Reimburse a total of \$845,478 in special event costs from the Subvention and Grants Fund to the Bureau of Street Services (\$133,109), Department of Transportation (\$180,688), Fire Department (\$43,908), Police Department (\$478,296), Building & Safety Permit Enterprise Fund (\$7,484), and Solid Waste Resources Revenue Fund (\$1,994).
- Reimburse a total of \$249,673 in expenses associated with Rams games from the Subvention and Grants Fund to the Bureau of Street Services (\$2,691), Information Technology Agency (\$9,610), Fire Department (\$25,454), Police Department (\$205,694), and Solid Waste Resources Revenue Fund (\$6,225).

- Reimburse a total of \$948,380 in expenses associated with University of Southern California special events from the Subvention and Grants Fund to the Bureau of Street Services (\$1,248), Fire Department (\$109,379), Police Department (\$807,309), and Solid Waste Resources Revenue Fund (\$30,444).
- Transfer \$300,000 from the Bureau's Construction Expense Account to the Bureau's Hiring Hall Salaries (\$200,000) and Benefits Hiring Hall (\$100,000) accounts within the Measure R Local Return Fund for hiring hall work on Measure R projects.
- Transfer \$300,000 from the Bureau's Salaries General Account to the Bureau's Hiring Hall Salaries (\$200,000) and Benefits Hiring Hall (\$100,000) accounts within the Sidewalk Repair Fund for hiring hall work on sidewalk repair projects.

KK. Recreation and Parks
No Recommendation

This Office projects year-end special fund over-expenditures of \$2.0 million, which is primarily attributed to a reduction in salary reimbursements from the Department's fee and special services positions from filming, concessions, recreational programs, and other programs affected by the COVID-19 pandemic.

This Office projects a year-end revenue shortfall of \$2.8 million from the Department's special fund revenue budget of \$37.1 million. This is primarily due to the COVID-19 pandemic as most of the Department's revenue producing activities (all recreation classes, sports programs, Griffith Observatory, Greek Theatre, and others) were shut down due to the pandemic. As a result of the unpredictability of COVID-19, it is unknown when these activities will be fully operational. Receipts for a few revenue sources, however, are expected to be higher, such as golf operations (which were reopened three months earlier than expected) and Proposition K maintenance funding.

The projected overspending and revenue shortfall combined results in a \$4.8 million budget gap. To mitigate this funding gap, the Department has requested supplemental funding to continue the Alternative Learning and After School programs for the January 2021 to May 2021 period. The Department anticipates that a portion of the \$90 million in the Unappropriated Balance for disadvantaged communities could be a possible funding source. The Department requested a supplemental \$3.2 million appropriation to its Salaries General Account for this program.

This Office, with the assistance of the Department, will continue to monitor the overspending and the revenue shortfall as actual monthly data becomes available and recommend a plan of action in the Mid-Year FSR.

LL. Transportation

Attachment 5 – New Appropriations

Attachment 6 – Transfers between Accounts within Departments and Funds

Attachment 7 – Transfers between Departments and Funds

This Office projects a year-end surplus of \$8.9 million, which is comprised of a General Fund surplus of \$2.6 million and a special fund surplus of \$6.3 million. This surplus is attributed to the number of vacancies in the Department and the significant decrease in overtime due to the lack of special events during the pandemic. It is anticipated that this surplus may be reduced over the coming months if traffic control services on overtime for special events increase as COVID-related public health orders are modified, if safety-related projects and emergencies increase during the year, and if the Department is permitted to fill various safety-related vacancies. At the end of August 2020, the Department has 286 vacancies out of 1,781 authorized positions for a 16 percent vacancy rate.

The Department anticipates a revenue shortfall of \$16.8 million from the General Fund revenue budget of \$97.7 million by year end. This is due primarily to projected revenue shortfalls in significant fee and permit categories such as B-Permits, filming permits, vehicle applications, and driver permits due to the impact of COVID-related public health orders on the local economy. In addition, if special funded vacancies persist throughout the year, there would be a corresponding shortfall in related cost reimbursements to the General Fund. The Department will continue to monitor and report on revenue as additional data becomes available.

Parking citation revenue totaled \$10.1 million as of September 1, 2020. This reflects the relaxed enforcement and deferral of citation payments during the public health pandemic, as well as a shift in Traffic Officers' duties away from enforcement to other ancillary duties, such as traffic control for testing sites and food Grab-and-Go sites. As of October 15, the Department resumed parking enforcement for street sweeping, peak/rush hour parking restrictions, overnight/oversize and preferential parking districts, and other categories that were previously relaxed. We will continue to monitor parking citation revenues and provide updated projections for the 2020-21 revenue budget.

This Office recommends the following transactions at this time:

- Appropriate \$175,000 from the available cash balance within the Transportation Review Fee Fund to the Department's Overtime General Account to pay for overtime attributed to expedited reviews of developer plans.
- Transfer \$4.0 million from the Department's Overtime General Account to the Department's Salaries General Account to pay for Traffic Officer and Senior Traffic Supervisor salary bonuses for directing traffic and working special events, as approved in MOUs 12 and 18. Of this amount, \$2.8 million is for 2019-20 payments and \$1.2 million is for 2020-21 payments.

- Transfer \$500,000 from the Department's Salaries General Account to the Department's Hiring Hall Salaries (\$250,000) and Benefits Hiring Hall (\$250,000) accounts for hiring hall costs attributed to traffic signals field operations support.
- Transfer \$140,281 from the Department of Transportation Trust Fund's Transportation Account to the Department's Overtime General Account to pay for departmental labor costs to support the Los Angeles Department of Water and Power's Century Trunk Line Unit 1 Project.
- Transfer \$53,333 from the Department's Contractual Services Account to the General Services Department's Contractual Services Account to pay for security services at the Raymer Street Yard.
- Transfer \$780,000 from the Proposition A Local Transit Assistance Fund's Transit Bus Security Services Account to the Police Department's Overtime Sworn (\$700,000), Field Equipment Expense (\$26,000), and Office and Administrative (\$54,000) accounts to provide safety and security services on the Department's transit buses, stations, and bus stops, which include the DASH, Commuter Express, and Cityride services, from December 1, 2020 through June 30, 2021. These funds are provided by the Los Angeles Metropolitan Transportation Authority, in partnership with the Federal Transit Administration, for the purpose of maintaining safety and security plans.

MM. Zoo

Attachment 8 – Transfers from the Unappropriated Balance

The Zoo is projecting year-end special fund over-expenditures of \$611,701 primarily attributed to the deferral of eight furlough days. No actions are recommended at this time and this Office will continue to monitor these over-expenditures and provide updates in subsequent FSRs.

The Zoo's special fund revenue budget is \$8.0 million and assumes a three-month closure from July through September and forty percent revenue capacity. Year-end special fund revenue is now projected at \$6.1 million, resulting in a new potential General Fund liability of \$1.9 million. On August 26, 2020, the Zoo reopened with limited attendance based on the Los Angeles County Public Health Order and guidelines. The County's public health guidelines discourage large gatherings and close contact and limit the Zoo's ability to generate revenues from fee-based experiences. As such, the estimated \$1.9 million revenue shortfall is comprised of Night-time Ticketed Event revenue (\$856,000), educational programming and visitor experiences (\$753,000), and non-profit reimbursements (\$322,000). Due to limited revenue data available at the time of this report, it is difficult to project year-end revenues at this time. This Office and the Department will continue to monitor revenue on a monthly basis and provide revenue updates in subsequent FSRs. The Zoo has no budgeted General Fund revenue.

The 2020-21 Budget, as adjusted on July 1, 2020, provides a \$14.9 million appropriation from the General Fund to the Zoo Enterprise Trust Fund to support uncertain revenues. To date, an appropriation of \$5,676,650 has been transferred to the Zoo to support cash flow needs from July through September. This Office recommends transferring an additional \$4.5 million based on the current monthly spending trend, for cash flow needs from October through December 2020.

This Office recommends the following transaction at this time:

- Transfer \$4,500,000 from the Unappropriated Balance, Zoo and El Pueblo Revenue Shortfalls Account to the Zoo Enterprise Trust Fund Cash Balance to support the Zoo's limited operations in 2020-21.

2. STATUS OF NON-DEPARTMENTAL FUNDS AND SPECIAL ACCOUNTS

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

A. General City Purposes

Attachment 6 – Transfers between Accounts within Departments and Funds

Attachment 7 – Transfers between Departments and Funds

Account	Account Name	Net Surplus/(Deficit)
0510	Medicare	335,985
0577	Pensions	482,916
0570	Social Security	138,837
	Total	957,738

This Office projects a net year-end surplus of \$957,738 in the payroll accounts within the General City Purposes (GCP) budget comprised of projected surpluses in the Medicare Contributions (\$335,985), Social Security (\$138,837), and Pensions Savings Plan (\$482,916) accounts. Projected surpluses are attributed to departments' adherence to the hiring freeze in response to the Mayor's belt-tightening memo released on March 19, 2020 and the Mayor's 2020-21 fiscal restraint memo released on September 11, 2020. These surpluses may increase further as the City processes retirements through the Separation Incentive Program (SIP) and implements furloughs. We will continue to monitor these accounts and report in a future Financial Status Report with recommendations to use surplus funds for budget balancing.

This Office recommends the following transactions at this time:

- Transfer a total of \$590,000 from the Council Community Projects Account for the following Council District 1 projects: Mobile Shower Program (\$40,000), Pool Shower Pilot (\$50,000) and The Wall Las Memorias (\$500,000) to the Council District Community Services Account (Council District 1) to support community services and projects in Council District 1.
- Transfer \$67,600 from the Government Service Program Account – Mobile Laundry Truck to the Council District Community Services Account (Council District 1) to support community services and projects in Council District 1.
- Transfer \$200,000 from the Vermont Square Library – HVAC System portion of the Council Community Projects Account to the Engineering Special Services Fund’s Various Pedestrian Tunnel Closures Account for additional tunnel closure activities in Council District 9.
- Transfer \$40,000 from the Council District 5 Council Fee Subsidy (\$25,000) and Council Community Services (Council District 5) (\$15,000) accounts to the Council’s Salaries, As-Needed Account to support Council District 5 current year staffing costs.

B. Unappropriated Balance

Attachment 8 – Appropriations from the Unappropriated Balance

Attachment 9 – Appropriations to the Unappropriated Balance

Attachment 10A – Status of the UB – General Account

Attachment 10B – Status of the UB – Reserve for Mid-Year Adjustments

Attachment 10C – Status of the UB – Non-General Accounts

The 2020-21 Budget includes \$85.11 million for the Unappropriated Balance (UB). Subsequent recommendations that the Mayor and Council approved on July 1, 2020 increased the UB by \$132.02 million for a total funding amount of \$217.13 million. Additional actions that the Mayor and Council approved prior to the release of this report have resulted in a net decrease of \$1.81 million to \$215.32 million.

This report includes recommendations to transfer \$6.06 million from the City Clerk’s Elections Expense Account, \$0.08 million from the Neighborhood Empowerment Fund, \$0.69 million from the UB, General Municipal Elections 2020 Account, and \$2.03 million from various Capital Improvement Expenditure Program accounts to the UB, Reserve for Mid-Year Adjustments Account, which will increase the UB, Reserve for Mid-Year Adjustments Account by \$8.86 million to \$42.76 million. We also recommend transfers from various UB accounts totaling \$10.58 million, as follows: \$0.20 from the UB, Fire Standards of Cover Analysis to Fire’s Contractual Services Account; \$5.0 million from the UB, Police Department Sworn Overtime - Cash Payout Account to Police’s Overtime Sworn Account; and, \$5.38 million from the UB, Zoo and El Pueblo Revenue Shortfalls Account to El Pueblo de Los Angeles Historical Monument Fund (\$0.88 million) and the Zoo Enterprise Trust Fund (\$4.50 million).

The recommendations in this report result in a net reduction of \$2.41 million from the UB, resulting in a balance of approximately \$212.92 million.

This Office recommends the following transactions at this time:

- Transfer \$200,000 from the UB, Fire Standards of Cover Analysis Account to Fire's Contractual Services Account to complete the Standards of Cover Study. This study is a third-party assessment to measure the performance of the department's deployment of resources and the current needs of the communities served.
- Transfer \$5,000,000 from the UB, Police Department Sworn Overtime - Cash Payout Account to Police's Overtime Sworn Account to pay for the anticipated buy down of up to 200 banked overtime hours per officer in November 2020 pursuant to MOU 24 provisions.
- Transfer \$693,025 from the UB, General Municipal Elections 2020 Account to the UB, Reserve for Mid-Year Adjustments Account.
- Transfer \$877,142 from the UB, Zoo and El Pueblo Revenue Shortfalls Account to the El Pueblo de Los Angeles Account to cover revenue shortfalls.
- Transfer \$4,500,000 from the UB, Zoo and El Pueblo Revenue Shortfalls Account to the Zoo Account to cover revenue shortfalls.

C. Human Resources Benefits No Recommendation

This Office projects net over-expenditures of \$6.79 million for the Human Resources Benefits (HRB) Fund. Over-expenditures are attributed to unanticipated increases in unemployment insurance (\$6.10 million), Fire Health and Welfare Program (\$0.54 million), and supplemental civilian union benefits (\$0.15 million). These early projections can still be impacted considerably by changes in benefit rates, open enrollment, staff attrition and hiring, and workers' compensation claims throughout the year. As such, no action is recommended at this time and this Office will monitor and report on the status of the Fund in subsequent FSRs.

This Office anticipates HRB to meet its General Fund revenue budget of \$2.7 million by year end.

D. Liability Claims Account Attachment 11 – Status of Liability Accounts

The 2020-21 Budget provides \$87.92 million for Liability Payouts, allocated between two separate accounts: Miscellaneous Liability Payouts (\$80.55 million) and Public Works, Sanitation Liability Payouts (\$7.37 million). In addition to the 2020-21 Budget amount, an amount of \$474,152 in prior year funding is available for *Independent Living Center (ILC)* monitoring fees. Prior year balances are expended as the City is billed for ILC monitoring fees. Including the prior year funding, the total available budget is approximately \$88.40 million.

Of the \$88.40 million, this Office reports that \$13.75 million has been expended out of the Liability Claims Account. Including an additional \$26.08 million pending payment, the total committed amount is \$39.83 million. An estimated amount of \$48.57 million (or 55 percent), of which \$5.83 million is budgeted for Bureau of Sanitation matters, remains for the balance of the fiscal year.

Unlike prior years, supplemental funding is not provided in the 2020-21 Unappropriated Balance for liability payouts. While settlement payouts are subject to negotiations and Court approvals occurring at any time, based on historical expenditures, it is possible that total payouts will exceed available funding. In light of budget constraints and limited funding, this Office will work with the Office of the City Attorney to monitor the account and to identify additional sources of funds if necessary.

The *Ardon v. City of Los Angeles* class action suit challenged the City's telephone users' tax based on a federal interpretation of the federal law. No changes have occurred since the 2019-20 Year-End FSR and a \$16.18 million balance remains in the *Ardon* claims account. An update from the assigned attorneys and outside counsel is pending and will be included in the next FSR.

E. Los Angeles Fire and Police Pensions Recommendation No. 22

The Los Angeles Fire and Police Pensions (LAFPP) requests to reappropriate \$181,392.47 in prior year unexpended excess benefits funds to the current fiscal year. The Excess Benefit Plan is a General Fund obligation that supplements the benefits of certain retired members of the Fire and Police Pension Plan. The City incorporates this excess benefit payment into the annual General Fund contribution to LAFPP, which is determined pursuant to Section 415(b) of the Internal Revenue Code. The Internal Revenue Service (IRS), however, sets this amount on a calendar year, whereas the City prepares its budget by fiscal year. Therefore, the City's payment may occasionally result in an overpayment or underpayment from the IRS limit. The 2020-21 Excess Benefits Plan payment assumes applying 2019-20 savings. Hence, the requested reappropriation is necessary to cover the excess benefits payments required for 2020-21.

This Office recommends the following transaction as this time:

- Reappropriate \$181,392.47 from the unencumbered balance within the Excess Benefits Fund No. 918/64, Account No. 649700, Fire and Police Excess Benefits into the same amount and into the same account that exists on June 30, 2020 for excess benefits payments for 2020-21.

3. SPECIAL FUNDS – PUBLIC WORKS/TRANSPORTATION

The ongoing economic distress has resulted in impacts to revenue in special funds used for public works and transportation purposes. In total, we have projected nearly \$91 million in revenue losses across these special funds, which in addition to putting the critical services funded through these sources at risk, would also negatively impact the General Fund by over \$37 million through primarily lost revenues and some new appropriation requirements. As detailed below, we recommend adjustments to address these revenue losses by shifting appropriations to the few funds experiencing surpluses, releasing prior year appropriations that are no longer required, and in some cases reducing services and delaying and cancelling projects. We also make recommendations to lessen the negative impact on the General Fund to \$17 million. If our recommendations are adopted, a \$6.8 million shortfall will remain across these funding sources, which we will continue to monitor and recommend addressing in future FSRs.

A. Special Parking Revenue Fund (SPRF)

Attachment 12 – Special Fund Appropriation Reductions Recommendation Nos. 24, 25

Revenues from parking meters and City-owned public parking lots under the control of the Department of Transportation (DOT) are deposited to the SPRF. This revenue has declined significantly during the pandemic. The 2020-21 Budget assumes \$83.7 million in revenue. Current revenue estimates are closer to \$30 million, based upon the current level of receipts through August 2020. This results in an overall projected gap within the Fund of \$53.7 million.

To begin the rebalancing of SPRF appropriations with the expected revenue, this Office recommends reducing \$49.9 million of appropriations within the SPRF. Of this amount, \$27.7 million will be reduced from the appropriation to the General Fund in as much as there are insufficient revenues to declare a surplus within SPRF pursuant to Section 5.117, Subsection 6 of the Los Angeles Administrative Code. Furthermore, to mitigate program impacts, \$6.5 million in General Fund related cost revenue is also being reduced.

We will continue to monitor revenue and, if necessary, recommend additional adjustments during the fiscal year, with a particular focus on helping DOT keep the parking meter and lot system intact and operational.

This Office recommends the following transaction at this time:

- Reduce appropriations totaling \$49.91 million from various accounts within the Special Parking Revenue Fund as detailed in Attachment 12 to reconcile budgetary appropriations with available cash. Among these reductions, eliminate the Special Parking Revenue Fund surplus transfer to the General Fund for Fiscal Year 2020-21.

**B. Traffic Safety Fund (TSF)
Recommendation Nos. 26**

After preparation of the 2020-21 Budget, the pandemic and the City's response to relax traffic enforcement resulted in a reduction in citation issuance.

The 2020-21 Budget estimated \$4.1 million in TSF revenue. July 2020 receipts were \$183,746 compared to \$459,225 in July 2019 (a decrease of 60 percent). These funds are budgeted solely to DOT to fund crossing guards. Any reduction in revenue from the 2020-21 Budget may require additional funds from another source be provided for crossing guards or a reduction in crossing guard expenditures. Most likely, this source will be the General Fund. Therefore, we are recommending that the Council instruct DOT to review the deployment of crossing guards given the ongoing school closures associated with the pandemic and report with a plan to adjust the budget of crossing guards to mitigate the impact to the General Fund.

This Office recommends the following transaction at this time:

- Instruct the Department of Transportation to report with a plan to adjust the budget of crossing guards.

**C. Sales Tax Revenue Dependent Funds – Proposition A, Proposition C, Measure R, Measure M and the Local Transportation Fund
Attachment 5 – New Appropriations
Attachment 7 – Transfers between Departments and Funds
Attachment 12 – Special Fund Appropriation Reductions
Recommendation No. 24**

Sales tax receipts have declined since March 2020. In addition to the impact on General Fund revenue, five transportation funds are primarily based upon sales tax that flows to the City through Los Angeles County Metropolitan Transportation Authority (LACMTA). In September 2020, LACMTA approved allocations of sales tax to the City that fell short of the City budget (prepared within the first month of the Safer at Home Order) for all five City special funds. Additionally, 2019-20 fourth quarter sales tax revenue was reduced beyond the level in the 2019-20 Adopted Budget and resulted in a beginning cash balance for 2020-21 that was lower than estimated in the 2020-21 Budget. The combination of lower revenues and a lower beginning cash balance creates significant deficits in Proposition C (\$13.61 million), Measure R (\$11.26 million), Measure M (\$11.29 million), and the Local Transportation Fund (\$1.02 million). The total revenue shortfall for transportation related projects and expenditures from these funds is \$37.18 million.

To address this \$37.18 million revenue shortfall, we recommend the reduction of appropriations totaling \$25.28 million from various accounts within these funds, the realignment of \$9.14 million in project funding from Measure R and Measure M to the SB1 Road Maintenance and Rehabilitation Fund, the reduction of \$218,420 in appropriations for Measure M capital projects (discussed in the Capital Project Review Section), and the realignment of funding between funds. We have identified \$11.71 million in reductions for Measure R, which is \$452,316 more than the \$11.26 million revenue

shortfall and we recommend that these additional funds be allocated for related cost reimbursements. In addition, we recommend the realignment of \$500,000 in funding for capital projects from the General Fund to Measure M (discussed in the Capital Project Review Section). These latter recommendations will partially offset the loss in General Fund revenues from the SPRF surplus transfer and related cost reimbursements mentioned earlier. These recommendations will reduce the \$37.18 million shortfall by \$33.69 million and the remaining \$3.49 million will be addressed in a subsequent FSR.

This Office recommends the following transactions at this time:

- Reduce appropriations totaling \$25.28 million from various accounts within the Proposition C Anti-Gridlock Improvement Fund (\$6.72 million), Measure R Local Return Fund (\$8.91 million), Measure M Local Return Fund (\$8.62 million), and the Local Transportation Fund (\$1.02 million) as detailed in Attachment 12 to reconcile budgetary appropriations with available cash.
- Realign a total of \$7.64 million in funding for Complete Streets (\$2.4 million), Concrete Streets (\$1.0 million), Vision Zero Traffic Signals (\$3.24 million), Street Lighting at Existing Pedestrian Crosswalks (\$500,000), and Speed Hump Program (\$500,000) from Measure M to the SB1 Road Maintenance and Rehabilitation Fund.
- Realign \$2.8 million in funding for ATSAC Systems Maintenance (\$1.5 million) and the Bicycle Plan/Program (\$1.3 million) from Measure R to the SB1 Road Maintenance and Rehabilitation Fund and Measure M, respectively.
- Realign a total of \$3.36 million in funding for Traffic Signal Supplies (\$2.90 million) and LED Replacement Modules (\$464,638) from Proposition C to Measure M.
- Appropriate \$452,316 from the available cash balance within the Measure R Local Return Fund to the Reimbursement of General Fund Costs.

D. Mobile Source Air Pollution Reduction Trust Fund
Attachment 12 – Special Fund Appropriation Reductions
Recommendation No. 24

The Mobile Source Air Pollution Reduction Fund began 2020-21 with a \$418,141 deficit due to 2019-20 revenue that was lower than anticipated. Since revenue is received quarterly, it is too early to predict 2020-21 receipts. At this time, in order to keep the 2020-21 Budget balanced, we recommend making adjustments to offset the beginning deficit by reducing appropriations by approximately half for Electric Vehicle Carshare and the Sustainable Transportation Program.

This Office recommends the following transaction at this time:

- Reduce appropriations totaling \$418,141 from the Electric Vehicle Carshare (\$200,000) and Sustainable Transportation Program (\$218,141) accounts within the Mobile Source Air Pollution Reduction Trust Fund to reconcile budgetary appropriations with available cash.

E. Special Gas Tax Improvement and SB1 Road Maintenance and Rehabilitation Funds

Attachment 5 – New Appropriations

Attachment 6 – Transfers between Accounts within Departments and Funds

Attachment 7 – Transfers between Departments and Funds

Attachment 12 – Special Fund Appropriation Reductions

Recommendation No. 24

During the Safer at Home Order, gasoline consumption dropped significantly and the 2020-21 Budget was adjusted downward. As the economy starts to reopen, gasoline consumption has rebounded. At this time, Gas Tax and SB1 revenue are consistent with the 2020-21 Budget. Gas Tax revenues have historically been difficult to accurately predict. Therefore, we will continue to monitor and report any significant changes.

The Gas Tax Fund is allowed to pay related costs and is currently receiving a \$23.6 million subsidy from the General Fund. Therefore, any reductions that can be identified within the Gas Tax Fund will free up additional funds to pay related costs and reduce the General Fund subsidy.

In the Capital Project Review Section, we identified \$1.6 million in funding for Gas Tax projects that are no longer required and we recommend that these funds be used to pay for related cost reimbursements. In addition, we have identified \$423,000 in Gas Tax contingency funds that are no longer required and we recommend the realignment of \$1.46 million in funding for capital projects from Gas Tax to SB1. These recommendations will free up \$3.48 million in Gas Tax funds for related costs and reduce the General Fund subsidy by a corresponding amount.

This Office recommends the following transactions at this time:

- Reduce appropriations of \$2.4 million from the Street Reconstruction/Vision Zero Account within the SB1 Road Maintenance and Rehabilitation Program Fund to reconcile budgetary appropriations with available cash.
- Transfer \$423,000 from the Gas Tax Contingency Account to the Gas Tax Reimbursement of General Fund Costs Account to reimburse the General Fund for related costs.
- Repurpose \$1.8 million in the SB Road Maintenance and Rehabilitation Fund for engineering consulting services for sidewalk repair work to be performed by City engineers.
- Realign \$1.36 million in funding for the Asilomar Landslide (\$454,646) and Riverside Drive Lighting Improvement Unit 2 (\$901,000) from the Special Gas Tax Street Improvement Fund to the SB1 Road Maintenance and Rehabilitation Fund and appropriate \$1.36 million from

the available cash balance within the Special Gas Tax Street Improvement Fund to the Reimbursement of General Fund Costs.

F. Street Damage Restoration Fund (SDRF)

Attachment 7 – Transfers between Departments and Funds

In 2018, the Council and Mayor adjusted the SDRF fee to the current level. As utility companies have adjusted to the current fee level, revenues have fluctuated and been more difficult to estimate. At the end of 2019-20, the City received a larger than anticipated lump sum payment and ended the year \$12.37 million above budget. At this time, we are not estimating a reduction in revenue from the 2020-21 Budget. Therefore, we are recommending a transfer of \$12.37 million in appropriations for Pavement Preservation from the SB1 Fund to the SDRF. SDRF revenues can only be used to repair asphalt streets. Approval of the recommended transfer will maintain the existing level of Pavement Preservation and will create a positive balance in the SB1 Fund. We are recommending adjustments to appropriations in the SB1 Fund that will support activities that would otherwise need to be eliminated due to a lack of funding.

This Office recommends the following transaction at this time:

- Realign \$12.37 million in funding for the Pavement Preservation Program from the SB1 Road Maintenance and Rehabilitation Fund to the Street Damage Restoration Fund.

G. Engineering Special Services Fund

Recommendation No. 27

This Fund receives deposits intended to fund engineering costs for projects. As of October, 2020, there is a total of \$1,826,756 of accumulated interest within the Fund and we are working with the City Attorney to determine if these funds are available for transfer to the Reserve Fund to address Citywide overspending. Additionally, as of September 21, 2020, there are \$48.7 million in uncommitted appropriations and \$5.7 million of those uncommitted appropriations are more than 10 years old. Some of the uncommitted funds that are less than 10 years old are for completed projects and may no longer be required. Therefore, we are recommending that the Council and Mayor instruct the City Engineer and this Office to review all accounts within this Fund and report on opportunities to return excess funds to the General Fund or other special funds.

This Office recommends the following transaction at this time:

- Instruct the City Engineer and this Office to review all accounts in the Engineering Special Services Fund and report in the Second FSR on opportunities to return excess funds to the General Fund or other special funds.

H. Subventions and Grants Fund Recommendation No. 28

This Fund receives deposits from outside agencies and is intended as a temporary place to hold funds until being transferred to other places in the City Budget. As of September 30, 2020, the uncommitted fund balance within this Fund is \$23,722,639. Of this amount, \$13.0 million is associated with the Venice Blvd Relinquishment. The remaining \$10.7 million in uncommitted appropriations vary from 1987 through 2016 and \$7.3 million of those uncommitted appropriations are more than 10 years old. These uncommitted appropriations should be reviewed for possible transfer to the City Budget. We recommend that the Bureau of Street Services, the Bureau of Engineering, the Department of Transportation, and this Office review all accounts within this Fund and report on opportunities to return excess funds to the General Fund or other special funds.

This Office recommends the following transaction at this time:

- Instruct the Bureau of Street Services, the Bureau of Engineering, the Department of Transportation, and this Office to review all accounts in the Subventions and Grants Fund and report in the Second FSR on opportunities to return excess funds to the General Fund or other special funds.

I. Sidewalk Repair Fund Attachment 6 – Transfers between Accounts within Departments and Funds Attachment 12 – Special Fund Appropriation Reductions Recommendation No. 24, 29, 30

The Sidewalk Repair Fund holds funds provided from the General Fund to perform sidewalk repairs consistent with the Willits Settlement Agreement. The Fund is a tool that allows the Program funding to be consolidated in one format and be more easily understood by the public, including the plaintiffs. The 2020-21 Budget provides a total of \$35 million for sidewalk repair from all eligible sources (\$17.2 million from the General Fund). Under the Settlement, the official funding target for the year is \$31 million and the minimum allowable is \$25 million. The City has been diligent in budgeting and expending funds for the Sidewalk Repair Program. So far, the City has spent \$43 million more than required by the Settlement. This over-expenditure from prior years is called pour over credit and can be used to fulfill the City's obligation under the Settlement should expenditures be less than \$31 million in a specific year.

Pursuant to the Settlement Agreement, the City is able to reduce the Sidewalk Repair Program (SRP) expenditures to as low as \$25 million in 2020-21. While this will result in fewer square feet of sidewalk repair during 2020-21 than included in the City Budget, the City will remain in compliance with the terms of the Settlement. Accordingly, we have prepared recommendations on reducing the SRP budget for 2020-21 to an estimated total of \$26.8 million. This should allow the City a cushion to achieve compliance with the Settlement in case there are some expenditures that overlap the end of the fiscal year.

This Office recommends the following transactions at this time:

- Reduce appropriations totaling \$165,598 from various accounts within the Sidewalk Repair Fund to eliminate funding and related cost reimbursements for two vacant positions in the Sidewalk Repair Program.
- Repurpose \$1.8 million within the SB1 Road Maintenance and Rehabilitation Fund to use City engineering staff instead of hiring an outside consultant as a force multiplier.
- Instruct the Bureau of Street Services and this Office to ensure the collection of \$4.0 million in reimbursements from the Department of Water and Power (DWP) for sidewalk repair work. DWP has requested the Bureau to perform sidewalk repair work as an alternative to contracting out the work.
- Reduce \$2.2 million in appropriations to the Bureau of Street Services from the Measure R Local Return Fund related to sidewalk work and increase \$2.2 million in appropriations to the Reimbursement of General Fund Costs within the Measure R Local Return Fund to reduce the General Fund subsidy for related costs.

J. Contingent Appropriations within Special Funds
Attachment 14 – Contingent Appropriations within Special Funds
Recommendation No. 32

The 2020-21 Budget includes appropriations that were contingent upon the receipt of sufficient revenues to be authorized on January 1, 2021. This was done because of the uncertainty regarding revenues during the pandemic and to make it easier to rebalance the budget if revenues did not materialize. We took these into account in putting forth these recommendations. We made adjustments focused on shoring up the General Fund. As part of this report, we are including a revised set of recommendations for contingent appropriations that will continue to be held in abeyance until we have an opportunity to review the City Budget after January 1, 2021.

Staffing of Special Fund Supported Positions

To the extent possible, the recommendation in this report avoided reductions to related costs reimbursements to the General Fund. Additionally, no staff reductions have been recommended. To mitigate against the loss of related cost reimbursement, maximize reimbursements to the General Fund, and as a layoff avoidance strategy, this Office recommends that staff from General Fund positions be reassigned to special funded positions.

This Office recommends the following transaction at this time:

- Approve the list of contingent appropriations as detailed in Attachment 14.

K. Capital Project Review – Physical Plant Projects
Attachment 7 – Transfers between Departments and Funds
Attachment 13 – Capital Project Adjustments
Recommendation No. 31

The Mayor’s September 11, 2020 Fiscal Restraints Memo required this Office to review existing capital projects with the goal of identifying savings that can be reprioritized for use in the Budget. We have begun this process and have some recommendations at this time. These recommendations fall into two categories:

- Funds for projects that project managers report are no longer needed. These projects are primarily completed projects; and,
- Funds for projects that are recommended to be exchanged with funds from a different source. These projects are currently recommended to continue, but with a different funding source. These recommendations primarily support the City General Fund.

As directed by the Mayor, we will continue to review projects and may report with additional recommendations, which may include deferral of existing funded projects.

4. STATUS OF EMPLOYMENT
Attachment 15 – Employment Level Report

Citywide employment authority from all funding sources totaled 37,538 at the end of August for both civilian and sworn classes. There are 33,218 filled positions at the end of March. Departments reported a total of 4,320 vacant positions; 2,399 General Fund and 1,921 special funded.

5. STATE BUDGET
No Recommendation

On June 29, 2020, Governor Newsom signed the 2020-21 Budget Act, encompassing a \$202.1 billion spending plan and resolving a \$54.3 billion budget shortfall caused by the 2019 coronavirus (COVID-19) recession. The 2020-21 Budget Act addresses the \$54.3 billion budget shortfall through a combination of solutions, which includes using the state’s reserves, reducing expenditures, shifting costs from the General Fund to Special Funds, and utilizing federal funding, such as the Coronavirus Relief. Below, we discuss the components of the 2020-21 state Budget that could impact the City.

Department of Housing and Community Development (HCD) for Project Homekey

As a response to COVID-19, the state provided \$50 million for Project Roomkey, which was a program that helped local governments acquire motels and hotels to immediately house homeless individuals that were vulnerable of contracting COVID-19. The 2020-21 Budget allocates \$550 million from the state’s Coronavirus Relief Funds (CRF) to rebrand the program as Project

Homekey and to emphasize the importance of establishing permanent housing for individuals experiencing homelessness. The \$550 million in CRF funding may be used to acquire motels, hotels, residential care facilities, and other housing that can be converted to permanent housing solutions for homeless individuals impacted by COVID-19. In addition to the CRF funds, the state proposes to add an additional \$50 million from the General Fund for operation of Project Homekey sites, resulting in a total funding level of \$600 million for Project Homekey. The Department of Housing and Community Development will provide grants to local governments to acquire the facilities, which the local agency will own and operate. The City and the Housing Authority of the City of Los Angeles applied for \$145 million in Homekey funding and have been successful in securing \$118 million, to date.

Homeless Housing, Assistance, and Prevention (HHAP) Program

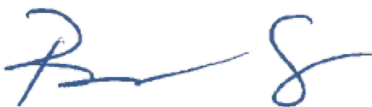
The state initiated the HHAP Program in 2019-20 through \$650 million in one-time grant to cities, counties, and Continuums of Care (CoCs) to address homelessness. The 2020-21 Budget continues the HHAP program and provides an additional \$300 million to combat homelessness. Of the \$300 million provided in the 2020-21 Budget, \$130 million is available to cities with populations of 300,000 or more with the remainder of the funding allocated to counties and CoCs. The City expects to receive approximately \$55 million. To receive the funds, agencies must provide a plan to the Homeless Coordinating and Financing Council and report on how they have coordinated with other local agencies to address homelessness. Funding may be used to operate Project Homekey sites, rapid rehousing programs, rental subsidies, and subsidies for new and existing housing and emergency shelters.

This Office will continue to monitor the state budget and will provide updates as necessary.

Wilson K. Poon

Wilson K. Poon, Senior Administrative Analyst II

APPROVED:



Ben Ceja, Assistant City Administrative Officer

RHL:BC:JWW:WKP:01210032c

Attachments

ATTACHMENT 1

**General Fund Receipts
Through September
Thousand Dollars**

	2020-21 Budget	Plan Through September	Receipts Through September	Receipts as Percent of Budget	Variance of Receipts from Plan	Comments
Property Tax	\$2,297,080	\$94,158	\$84,627	3.7%	(\$9,531)	<p>This current tax year shortfall is due to secured and unsecured receipts and will not be recovered. The total secured shortfall for the prior tax period (Dec 2019 thru Aug 2020) was \$28.2m, which the County has attributed to an increase in delinquencies. Current year receipts will be similarly reduced.</p> <p>The June 2020 remittance was \$10.9 million short of the April estimate provided by the County. Assuming this shortfall may be due to increased delinquencies, there is downside risk to current year receipts</p> <p>The current shortfall is attributed to electricity users tax remittances. DWP reports that delinquent payments means these remittances that were based on estimates should have been lower, and that future EUT receipts will be reduced by \$9.3m to adjust for these over payments</p> <p>Department receipts are \$12.6m below plan. There are downside risks to reimbursement due to lower related cost reimbursements, ambulance billings, and other pandemic related impacts, as well as reduced MTA reimbursements due to both lower service levels and a billing dispute. This pass-through grant money was not assumed in the adopted revenue budget.</p> <p>The budget originally assume \$47m in delayed receipts, which came in as planned during FY20 and will not be recovered. There is significant downside risk to non-cannabis receipts for the next tax renewal period, as estimated by Finance.</p> <p>The State adjusted its methodology to accelerate allocations to local jurisdictions without which, the shortfall to date would be higher. There is significant downside risk based on the City's sales tax consultant projections.</p> <p>Receipts have been recovering with receipts-to-date at 72% of last year's level. The budget assumed flat sales and minimal price appreciation. The downside risk increases if both fall below these</p> <p>After the adoption of the budget, the DWP board approved a lower transfer estimate of \$217.8 million equating to a \$6.3 million year-end shortfall.</p> <p>This current shortfall will not be recovered and will increase with next month's tax collection. Receipts-to-date are at 24% of last year's level. There are significant downside risks based on industry projections for a long recovery for the hotel sector. While short-term rental receipts are closer to plan, receipts may be at risk with increasing enforcement of short-term rental restrictions.</p> <p>This current shortfall will not be recovered. The monthly loss may improve before the end of the calendar year with the end of relaxed parking enforcement. Receipts-to-date are at 43% of last year's level</p> <p>Monthly receipts are variable. Shortfall is predicted for next month's tax collection. Receipts-to-date are at 45% of last year's level.</p> <p>Shortfall attributed to lower receipts in cable television, solid waste collection and official police garage (OPG) franchises. The monthly loss in OPG franchise may improve with the end of relaxed parking enforcement.</p> <p>Significant downside risk as decline in parking revenues are likely to mirror decline in parking occupancy tax which may eliminate surplus funds for transfer.</p> <p>Surpluses will be owed to special funds. Downside risk to interest income as estimated by Finance.</p>
Property Tax Ex-CRA Inc.	95,900	-	-	0.0%	-	
Utility Users' Tax	614,620	167,340	162,148	26.4%	(5,192)	
Department receipts (LPFF and reimbursements)	1,335,289	177,464	121,829	9.1%	(55,636)	
CARES Act	-	-	125,000		125,000	
Business Tax	686,540	83,729	60,771	8.9%	(22,958)	
Sales Tax	557,055	135,385	131,178	23.5%	(4,207)	
Documentary Transfer Tax	215,835	53,520	45,593	21.1%	(7,927)	
Power Revenue Transfer	224,100	-	-	0.0%	-	
Transient Occupancy Tax	244,860	34,392	21,574	8.8%	(12,818)	
Parking Fines	140,477	39,477	14,217	10.1%	(25,260)	
Parking Occupancy Tax	102,000	16,270	11,809	11.6%	(4,461)	
Franchise Income	81,226	18,935	18,302	22.5%	(632)	
State Motor Vehicle License Fees	3,198	-	-	0.0%	-	
Grant Receipts	12,521	2,028	2,170	17.3%	142	
Tobacco Settlement	10,615	0	0	0.0%	-	
Residential Development Tax	3,693	723	988	26.8%	265	
Special Parking Revenue Transfer	27,721	-	-	0.0%	-	
Subtotal General Fund	\$6,652,729	\$823,421	\$800,205	12.0%	(\$23,215)	
Interest Income	34,613	15,865	17,954	51.9%	2,089	
Total General Fund Excluding CARES Act Receipts	\$6,687,342	\$839,286	\$818,159	12.2%	(\$21,126)	
			\$ 693,159	10.4%	\$ (146,126)	

**ATTACHMENT 2
STATUS OF RESERVE FUND AS OF 10/15/2020**

Council File No.	Item Description	Amount
Balance Available, 7/1/2020		\$ 262,541,154.46
Less: Emergency Reserve Account		\$ 183,902,000.00
		\$ 78,639,154.46
Contingency Reserve Account 7/1/2020		\$ 78,639,154.46
General Fund Appropriation to the Reserve Fund		-
Loan Repayment and Other Receipts		7,034,949.41
Contingency Reserve Account		\$ 85,674,103.87
Loans and Transfers Approved to Date		
20-0600	Victory LA	(12,000,000.00)
CAO Memo	Los Angeles Convention and Tourism Board	(3,182,711.89)
Loans and Transfers Approved to Date Subtotal		\$ (15,182,711.89)
Proposed Loans and Transfers		
First FSR	Building and Safety Enterprise Fund Loan Interest Payment (C.F. 20-0501/C.F. 20-0530)	(20,791.22)
First FSR	CARES Fund COVID Expense Reimbursement	20,791.22
Proposed Loans and Transfers Subtotal		\$ (15,182,711.89)
Contingency Reserve Available Balance as of 10/15/2020		\$ 70,491,391.98
Total Emergency and Contingency Reserve Fund		\$ 254,393,391.98

ATTACHMENT 2A
SCHEDULE OF REVERSIONS TO RESERVE AND OTHER FUNDS
FYE JUNE 30, 2020

Dept No.	Department Name	Balance	Reversion to Other Special Funds	Reversion to Reserve Fund
02	Aging	219,061.93	0.00	219,061.93
06	Animal Services	927,496.79	36,797.94	890,698.85
08	Building and Safety	14,425,338.32	13,908,914.01	516,424.31
10	CAO	1,243,902.86	73,275.09	1,170,627.77
11	Public Accountability	615,266.91	0.00	615,266.91
12	City Attorney	637,268.63	382,062.89	255,205.74
13	Cannabis	637,114.09	418,320.25	218,793.84
14	City Clerk	11,979,049.92	0.00	11,979,049.92
17	City Ethics	145,389.48	145,389.48	0.00
22	Economic and Workforce Dev't	338,042.79	262,272.52	75,770.27
26	Controller	1,532,762.04	96,831.72	1,435,930.32
28	Council	16,461,980.09	1,021.05	16,460,959.04
30	Cultural Affairs	1,652,343.08	1,652,343.08	0.00
32	ITA	5,815,629.22	595,466.38	5,220,162.84
33	El Pueblo	128,217.62	128,217.62	0.00
35	Emergency Management	105,965.33	0.00	105,965.33
36	Employee Relations	62,404.78	0.00	62,404.78
38	Fire	9,766,086.18	874,547.03	8,891,539.15
39	Finance	4,420,549.61	21,052.46	4,399,497.15
40	GSD	47,546,376.70	24,123,491.76	23,422,884.94
43	Housing	1,755,192.22	97,366.51	1,657,825.71
46	Mayor	4,911,410.04	154,635.34	4,756,774.70
47	Neighborhood Empowerment	221,097.27	221,097.27	0.00
48	Convention Center	44,234.15	44,234.15	0.00
53	Capital Finance	249,693.67	10,167.46	239,526.21
54	CIP	82,828,559.34	9,224,486.59	73,604,072.75
56	General City Purposes	35,986,702.65	2,213,083.61	33,773,619.04
58	Unappropriated Balance	7,164,620.72	0.00	7,164,620.72
59	Liability Claims	52,123.28	0.00	52,123.28
60	Water and Electricity	3,032,529.80	0.00	3,032,529.80
61	Human Resources	806,932.71	0.00	806,932.71
62	General	10,074.75	0.00	10,074.75
65	Disability	170,644.55	0.00	170,644.55
66	Personnel	2,573,418.40	1,049,432.73	1,523,985.67
68	Planning	2,603,062.16	2,198,595.26	404,466.90
70	Police	13,453,003.96	373,287.96	13,079,716.00
74	PW Board Office	2,573,253.06	2,076,839.42	496,413.64
76	PW Bu of Contract Admin	1,630,732.61	584,314.43	1,046,418.18
78	PW Bu of Engineering	1,460,781.03	799,509.57	661,271.46
82	PW Bu of Sanitation	17,191,515.53	16,876,525.44	314,990.09
84	PW Bu of St Lighting	2,229,169.16	2,218,101.74	11,067.42
86	PW Bu of St Services	4,376,309.22	3,085,649.95	1,290,659.27
87	Zoo	488,543.35	488,543.35	0.00
94	Transportation	14,497,642.03	9,608,718.64	4,888,923.39
Total		318,971,492.03	94,044,592.70	224,926,899.33
Total 2019-20 Reserve Fund Year-End Reversion				224,926,899.33
2019-20 Reserve Fund Reversion Estimated in the 2020-21 Budget*				176,254,279.00
Difference between Actual and Estimated Reversion				48,672,620.33

*assumption reflects July 1 Council Changes

ATTACHMENT 3
FOUR-YEAR GENERAL FUND BUDGET OUTLOOK
(\$ millions)

	Adopted 2020-21	2021-22	2022-23	2023-24	2024-25
ESTIMATED GENERAL FUND REVENUE					
General Fund Base (1)	\$ 6,569.7	\$ 6,687.3	\$ 6,962.8	\$ 7,173.7	\$ 7,399.6
Revenue Growth (2)					
Property Related Taxes (3)	179.5	109.7	86.3	101.6	107.6
Business and Sales Taxes (4)	(3.3)	46.2	58.0	54.5	49.9
Utility Users Tax (5)	(37.5)	25.6	8.3	9.4	10.4
License, Permits, Fees, and Fines (6)	108.4	32.2	36.9	37.9	38.9
Other Fees, Taxes, and Transfers (7)	(99.9)	66.0	21.4	22.5	23.6
SPRF Transfer (8)	(29.6)	(4.2)	-	-	-
Transfer from the Budget Stabilization Fund (9)	-	-	-	-	-
Transfer from Reserve Fund (10)	-	-	-	-	-
Total Revenue	\$ 6,687.3	\$ 6,962.8	\$ 7,173.7	\$ 7,399.6	\$ 7,630.0
<i>General Fund Revenue Increase %</i>	<i>1.8%</i>	<i>4.1%</i>	<i>3.0%</i>	<i>3.1%</i>	<i>3.1%</i>
<i>General Fund Revenue Increase \$</i>	<i>117.6</i>	<i>275.5</i>	<i>210.9</i>	<i>225.9</i>	<i>230.4</i>
ESTIMATED GENERAL FUND EXPENDITURES					
General Fund Base (11)	\$ 6,569.7	\$ 6,687.3	\$ 7,190.9	\$ 7,402.1	\$ 7,563.0
Incremental Changes to Base: (12)					
Employee Compensation Adjustments (13)	226.9	326.8	107.7	47.9	72.0
City Employees' Retirement System (14)	(26.7)	88.5	33.0	27.2	31.5
Fire and Police Pensions (14)	47.1	13.2	49.4	36.4	31.3
Workers' Compensation Benefits (15)	32.0	(10.7)	6.8	11.6	18.6
Health, Dental, and Other Benefits (16)	25.0	23.1	31.0	32.6	34.3
Debt Service (17)	(18.5)	11.4	(35.5)	(5.8)	7.5
Delete Resolution Authorities (18)	(94.2)	-	-	-	-
Add New and Continued Resolution Authorities (18)	85.6	-	-	-	-
Delete One-Time Costs (19)	(51.7)	(6.4)	-	-	-
Add One-Time Costs (19)	19.6	-	-	-	-
Comprehensive Homeless Strategy (20)	7.0	(10.0)	-	-	-
Unappropriated Balance (21)	(9.6)	(19.5)	-	-	-
City Elections (22)	(1.0)	7.0	(0.7)	(3.3)	(0.7)
CIEP-Municipal Facilities and Physical Plant (23)	(16.5)	4.8	-	-	-
CIEP-Sidewalks (24)	(0.9)	2.4	5.7	-	-
CIEP-Pavement Preservation (25)	(16.4)	27.8	3.2	3.3	3.4
Appropriation to the Reserve Fund (26)	4.7	(12.3)	-	-	-
Appropriation to the Budget Stabilization Fund (27)	-	6.2	(6.2)	-	-
Net - Other Additions and Deletions (28)	(94.8)	51.3	16.8	11.0	14.6
Total Expenditures	\$ 6,687.3	\$ 7,190.9	\$ 7,402.1	\$ 7,563.0	\$ 7,775.5
<i>Expenditure Growth %</i>	<i>1.8%</i>	<i>7.5%</i>	<i>2.9%</i>	<i>2.2%</i>	<i>2.8%</i>
<i>Expenditure Growth \$</i>	<i>117.6</i>	<i>503.6</i>	<i>211.2</i>	<i>160.9</i>	<i>212.5</i>
TOTAL BUDGET GAP (29)	\$ -	\$ (228.1)	\$ (228.4)	\$ (163.4)	\$ (145.5)
<i>Incremental Increase \$</i>	<i>-</i>	<i>(228.1)</i>	<i>(0.3)</i>	<i>65.0</i>	<i>17.9</i>

ATTACHMENT 4
FY 2020-21 BUDGET ADJUSTMENTS
SPECIAL FUND REAPPROPRIATIONS

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	TRANSFER FROM	FUND/ACCOUNT	AMOUNT	TRANSFER TO
Economic Workforce Development	<u>Fund 60N/22, Transit Oriented Development Planning Grant</u>			<u>Fund 60N/22, Transit Oriented Development Planning Grant</u>		
<i>Transit Oriented Development (TOD) Related Cost Reimbursements</i>	22S299, Reimbursement of General Fund Costs (FY 2019-20)	\$ 41,636.00		22T299, Reimbursement of General Fund Costs (FY 2020-21)	\$ 41,636.00	
<i>Transit Oriented Development (TOD) Administrative and Program Oversight (CF 18-0334)</i>	<u>Fund 60N/22, Transit Oriented Development Planning Grant</u>			<u>Fund 100/22, Economic and Workforce Development (60N/22, 22T122)</u>		
	22S122, Economic and Workforce Development (FY 2019-20)	\$ 269,807.00		001010, Salaries General (FY 2020-21)	\$ 68,719.00	
				001070, Salaries, As-Needed (FY 2020-21)	\$ 71.00	
				002120, Printing and Binding (FY 2020-21)	\$ 1,351.00	
				003040, Contractual Services (FY 2020-21)	\$ 196,292.00	
				006010, Office and Administrative (FY 2020-21)	\$ 48.00	
				006030, Leasing (FY 2020-21)	\$ 3,326.00	
				Subtotal	\$ 269,807.00	
Police	<u>Fund 885/70, Police Department Trust Fund</u>			<u>Fund 100/70, Police</u>		
<i>Scooter Operators Education (C.F. 19-1244)</i>	70S170, Police	\$ 16,008.00		001092, Overtime Sworn	\$ 16,008.00	
<i>Harvard Park Program (C.F. 16-0037-S97)</i>	<u>Fund 885/70, Police Department Trust Fund</u>			<u>Fund 100/70, Police</u>		
	70S170, Police	\$ 17,724.72		001012, Salaries Sworn	\$ 17,724.72	
<i>South Park Program (C.F. 16-0037-S96)</i>	<u>Fund 885/70, Police Department Trust Fund</u>			<u>Fund 100/70, Police</u>		
	70S170, Police	\$ 59,068.74		001012, Salaries Sworn	\$ 11,089.84	
				001092, Overtime Sworn	\$ 47,978.90	
				Subtotal	\$ 59,068.74	
<i>2019 Selective Traffic Enforcement Program (C.F. 19-0990)</i>	<u>Fund 339/70, Police Department Grant Fund</u>			<u>Fund 100/70, Police</u>		
	70S170, Police	\$ 1,182,814.42		001090, Overtime General	\$ 57,128.02	
				001092, Overtime Sworn	\$ 1,125,686.40	
				Subtotal	\$ 1,182,814.42	
<i>2018-20 Intellectual Property Enforcement (C.F. 19-0182)</i>	<u>Fund 339/70, Police Department Grant Fund</u>			<u>Fund 100/70, Police</u>		
	70S170, Police	\$ 4,503.32		001092, Overtime Sworn	\$ 4,503.32	
<i>2019-21 Intellectual Property Enforcement (C.F. 20-0302)</i>	<u>Fund 339/70, Police Department Grant Fund</u>			<u>Fund 100/70, Police</u>		
	70S170, Police	\$ 25,320.00		001092, Overtime Sworn	\$ 25,320.00	
<i>Innovations Grant Program (C.F. 19-0711)</i>	<u>Fund 339/70, Police Department Grant Fund</u>			<u>Fund 100/70, Police</u>		
	70S170, Police	\$ 75,024.02		001092, Overtime Sworn	\$ 75,024.02	
<i>2018 DNA Capacity Enhancement/ Backlog (C.F. 18-0990)</i>	<u>Fund 339/70, Police Department Grant Fund</u>			<u>Fund 100/70, Police</u>		
	70S170, Police	\$ 41,224.66		001090, Overtime General	\$ 41,224.66	
<i>2018 ICAC CalOES Grant (C.F. 19-0179)</i>	<u>Fund 339/70, Police Department Grant Fund</u>			<u>Fund 100/70, Police</u>		
	70S170, Police	\$ 59,712.95		001090, Overtime General	\$ 51,612.62	
				001092, Overtime Sworn	\$ 8,100.33	
				Subtotal	\$ 59,712.95	
<i>2018 Internet Crimes Against Children Task Force Grant (C.F. 18-1122)</i>	<u>Fund 339/70, Police Department Grant Fund</u>			<u>Fund 100/70, Police</u>		
	70S170, Police	\$ 239,526.03		001090, Overtime General	\$ 94,440.36	
				001092, Overtime Sworn	\$ 145,085.67	
				Subtotal	\$ 239,526.03	

ATTACHMENT 4
FY 2020-21 BUDGET ADJUSTMENTS
SPECIAL FUND REAPPROPRIATIONS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
2018 Port Security Grant (C.F. 18-1039)	<u>Fund 339/70, Police Department Grant Fund</u> 70S170, Police	\$ 69,086.20	<u>Fund 100/70, Police</u> 001092, Overtime Sworn	\$ 69,086.20
2019 Off Highway Motor Vehicle Recreation (C.F. 20-0086)	<u>Fund 339/70, Police Department Grant Fund</u> 70S170, Police	\$ 36,000.00	<u>Fund 100/70, Police</u> 001092, Overtime Sworn	\$ 36,000.00
2019 Mental Health Training Grant (C.F. 19-1378)	<u>Fund 63A/70, BSCC FY2019 Mental Health Training Grant</u> 70S170, Police	\$ 77,401.00	<u>Fund 100/70, Police</u> 001090, Overtime General 001092, Overtime Sworn	\$ 69,607.00 \$ 7,794.00
			Subtotal	\$ 77,401.00
LA County 24-Hour Emergency Shelter Grant (C.F. 20-0270)	<u>Fund 339/70, Police Department Grant Fund</u> 70S170, Police	\$ 295,898.90	<u>Fund 100/70, Police</u> 001092, Overtime Sworn	\$ 295,898.90
NALTF Plan 22 Casework Overtime (C.F. 19-1374)	<u>Fund 863/70, Narcotics Analysis Laboratory Trust Fund</u> 70S170, Police	\$ 49,770.37	<u>Fund 100/70, Police</u> 001090, Overtime General	\$ 49,770.37
Public Works-Sanitation Big Belly Receptacles (C.F. 14-1411-S3)	<u>Fund 552/14, TFAR</u> 14182S, Bureau of Sanitation (2019-20)	\$ 250,000.00	<u>Fund 100/82, Bureau of Sanitation</u> 006020, Operating Supplies (2020-21)	\$ 250,000.00
SHARPS Containers (C.F. 18-0628)	<u>Fund 60P/10, HEAP</u> 10S182, Bureau of Sanitation (2019-20)	\$ 55,932.74	<u>Fund 100/82, Bureau of Sanitation</u> 001010, Salaries General (2020-21) 003040, Contractual Services (2020-21) 003090, Field Equipment Expense (2020-21) 006020, Operating Supplies (2020-21)	\$ 8,234.66 \$ 40,000.00 \$ 2,698.08 \$ 5,000.00
			Subtotal	\$ 55,932.74
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 2,866,459.07		\$ 2,866,459.07

ATTACHMENT 5
FY 2020-21 BUDGET ADJUSTMENTS
NEW APPROPRIATIONS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
City Administrative Officer <i>Contractor Development and Bonding</i>	<u>Fund 46S/10, Insurance and Bonds Premiums</u>		<u>Fund 46S/10, Insurance and Bonds Premiums</u>	
	RSRC 4597, Service to Harbor	\$ 120,000.00	10T820, Contractor Development and Bonding Program	\$ 460,200.00
	RSRC 4596, Service to Water and Power	\$ 340,200.00		
	Subtotal	\$ 460,200.00		
<i>Attorney Conflict Panel - DWP</i>	<u>Fund 46T/10, Attorney Conflict Panel</u>		<u>Fund 46T/10, Attorney Conflict Panel</u>	
	RSRC 4596, Service to Water and Power	\$ 257,153.15	100594, Attorney Conflicts Panel	\$ 257,153.15
City Attorney <i>Homeless Engagement & Response Team (HEART) Connection</i>	<u>Fund 105/10, Innovation Fund</u>		<u>Fund 100/12, City Attorney</u>	
	10S112, City Attorney	\$ 67,000.00	003040, Contractual Services	\$ 67,000.00
Cultural Affairs <i>Warner Center Nexus Study</i>	<u>Fund 577/30, Warner Center Cultural Affairs Trust Fund</u>		<u>Fund 577/30, Warner Center Cultural Affairs Trust Fund</u>	
	Cash Balance	\$ 50,000.00	30H205, Cultural Affairs	\$ 50,000.00
El Pueblo <i>El Pueblo Museum Guides</i>	<u>Fund 737/33, El Pueblo de Los Angeles Histor. Mon. Rev. Fund (480/30)</u>		<u>Fund 100/33, El Pueblo (737/33, 33133T)</u>	
	33133T, El Pueblo de Los Angeles	\$ 285,000.00	001070, Salaries, As-Needed	\$ 285,000.00
Housing and Community Investment <i>Construction Services Software Renewals</i>	<u>Fund 240/43, Housing Production Revolving Fund</u>		<u>Fund 100/43, Housing and Community Investment (240/43, 43T143)</u>	
	Cash Balance	\$ 80,000.00	006010, Office and Administrative	\$ 80,000.00
Information Technology Agency <i>Communication Services to Special Funded Departments</i>	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
	RSC 5301, Reimbursements from Other Funds	\$25,259.00	009350, Communications Services	\$25,259.00
<i>BAVN Support - Contractual Services</i>	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
	RSC 4597, Service to Harbor	\$30,000.00	003040, Contractual Services	\$30,000.00
Mayor <i>Public Safety Grant</i>	<u>Fund 58W/46, 2016 Justice Assistance Grant</u>		<u>Fund 100/46, Mayor (46T299)</u>	
	46S299, Reimbursement of General Fund	\$ 6,555.96	RSC 5346, Related Cost Reimbursement from Grants	\$ 6,555.96
	RSC 4903, Interest Income - Other	\$ 54,794.90		
	46S112, City Attorney	\$ 12,130.84	<u>Fund 100/12, City Attorney (46T112)</u>	
	Subtotal	\$ 73,481.70	001010, Salaries General	\$ 66,925.74
			Subtotal	\$ 73,481.70
<i>Public Safety Grant</i>	<u>Fund 62A/46, 2017 Justice Assistance Grant</u>		<u>Fund 100/46, Mayor (46T299)</u>	
	46S299, Reimbursement of General Fund	\$ 52,045.88	RSC 5346, Related Cost Reimbursement from Grants	\$ 52,045.88
	RSC 4903, Interest Income - Other	\$ 33,012.11		
	46R210, Mayor's Office and Administration	\$ 1,000.32	<u>Fund 100/12, City Attorney (46R912)</u>	
	Subtotal	\$ 86,058.31	001010, Salaries General	\$ 34,012.43
			Subtotal	\$ 86,058.31

ATTACHMENT 5
FY 2020-21 BUDGET ADJUSTMENTS
NEW APPROPRIATIONS

TRANSFER FROM		TRANSFER TO		
REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works-Board <i>Street Improvement Projects</i>	<u>Fund 834/50, Public Works Trust Fund</u>	\$ 224,073.00	<u>Fund 100/86, Bureau of Street Services</u>	
	RSRC 574202, Special Project Deposits		001010, Salaries General	\$ 89,000.00
			001100, Hiring Hall Salaries	\$ 62,000.00
			001120, Benefits Hiring Hall	\$ 28,000.00
			003030, Construction Expense	\$ 27,000.00
			006020, Operating Supplies	\$ 18,073.00
		Subtotal	<u>\$ 224,073.00</u>	
Public Works-Street Lighting <i>Co-Location Program</i>	<u>Fund 347/50, Street Lighting Maintenance Assessment Fund</u>	\$ 1,800,000.00	<u>Fund 100/84, Bureau of Street Lighting</u>	
	RSRC 498703, Construction/Engineering Services - Telecom A		001010, Salaries General	\$ 700,000.00
			001090, Overtime General	\$ 900,000.00
			001100, Hiring Hall Salaries	\$ 135,000.00
			001120, Benefits Hiring Hall	\$ 65,000.00
		Subtotal	<u>\$ 1,800,000.00</u>	
Public Works-Street Services <i>Special Events Reimbursements</i>	<u>Fund 305/50, Subventions and Grants Fund</u>	\$ 845,477.95	<u>Fund 100/86, Bureau of Street Services</u>	
	RSRC 465800, Special Events-General		001010, Salaries General	\$ 133,108.53
			<u>Fund 100/94, Transportation</u>	
			001090, Overtime General	\$ 180,687.63
			<u>Fund 508/50, Solid Waste Resources Revenue Fund</u>	
			RSRC 518801, Miscellaneous Revenue-Others	\$ 1,994.47
			<u>Fund 48R/08, Building & Safety Permit Enterprise Fund</u>	
			RSRC 3225, Building Permits-Regular	\$ 7,483.59
	<u>Fund 100/38, Fire</u>			
	001012, Salaries Sworn	\$ 43,907.97		
	<u>Fund 100/70, Police</u>			
	RSRC 5161, Reimbursement of Expenditures	\$ 478,295.76		
		Subtotal	<u>\$ 845,477.95</u>	
<i>Rams Games Reimbursements</i>	<u>Fund 305/50, Subventions and Grants Fund</u>	\$ 249,673.08	<u>Fund 100/86, Bureau of Street Services</u>	
	RSRC 465815, One Stop Special Events-Rams		001010, Salaries General	\$ 2,690.90
			<u>Fund 508/50, Solid Waste Resources Revenue Fund</u>	
			RSRC 518801, Miscellaneous Revenue-Others	\$ 6,224.63
			<u>Fund 100/38, Fire</u>	
			001012, Salaries Sworn	\$ 25,453.99
			<u>Fund 100/70, Police</u>	
			RSRC 5161, Reimbursement of Expenditures	\$ 205,693.80
	<u>Fund 100/32, Information Technology Agency</u>			
	001090, Overtime General	\$ 9,609.76		
		Subtotal	<u>\$ 249,673.08</u>	

ATTACHMENT 5
FY 2020-21 BUDGET ADJUSTMENTS
NEW APPROPRIATIONS

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO		
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT	
<i>USC Events Reimbursements</i>	<u>Fund 305/50, Subventions and Grants Fund</u>	\$ 948,380.45	<u>Fund 100/86, Bureau of Street Services</u>	\$ 1,247.97	
	RSRC 465800, Special Events-General		001010, Salaries General		
			<u>Fund 508/50, Solid Waste Resources Revenue Fund</u>		\$ 30,444.19
			RSRC 518801, Miscellaneous Revenue-Others		
			<u>Fund 100/38, Fire</u>		\$ 109,378.99
	001012, Salaries Sworn				
	<u>Fund 100/70, Police</u>	\$ 807,309.30			
	RSRC 5161, Reimbursement of Expenditures				
		Subtotal	<u>\$ 948,380.45</u>		
Transportation	<u>Fund 50Y/94, Transportation Review Fee Fund</u>	\$ 175,000.00	<u>Fund 100/94, Transportation</u>	\$ 175,000.00	
<i>Expedited Development Review Overtime</i>	Cash Balance		001090, Overtime General		
Special Funds - Public Works/Transportation	<u>Fund 51Q/94, Measure R Local Return Special Fund</u>	\$ 452,316.00	<u>Fund 51Q/94, Measure R Local Return Special Fund</u>	\$ 452,316.00	
<i>Appropriations to offset General Fund</i>	Cash Balance		94T299, Reimbursement of General Fund Costs		
<i>Subsidy for Related Costs</i>	<u>Fund 206/50 Special Gas Tax Street Improvement Fund</u>	\$ 1,355,645.83	<u>Fund 206/50 Special Gas Tax Street Improvement Fund</u>	\$ 1,355,645.83	
	Cash Balance		50T299, Reimbursement of General Fund Costs		
	<u>Fund 59V.50, Road Maintenance and Rehabilitation Fund</u>	\$ 472,206.00	<u>Fund 59V.50, Road Maintenance and Rehabilitation Fund</u>	\$ 260,000.00	
	Cash Balance		TBD, Sanborn Ave Reconstruction Near Washington		
			50TC02, Concrete Streets	\$ 212,206.00	
			Subtotal	<u>\$ 472,206.00</u>	
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 7,936,924.47		\$ 7,936,924.47	

ATTACHMENT 6

FY 2020-21 BUDGET ADJUSTMENTS TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	TRANSFER FROM AMOUNT	FUND/ACCOUNT	TRANSFER TO AMOUNT
City Attorney <i>Overtime and Bar Dues</i>	<u>Fund 100/12, City Attorney</u>		<u>Fund 100/12, City Attorney</u>	
	003040, Contractual Services	\$ 173,750.00	001090, Overtime General	\$ 58,600.00
			002060, Bar Dues	\$ 115,150.00
			Subtotal	\$ 173,750.00
City Clerk <i>2021 Neighborhood Council Elections</i>	<u>Fund 100/14, City Clerk</u>		<u>Fund 100/14, City Clerk</u>	
	004170, Elections	\$ 565,000.00	001070, Salaries, As-Needed	\$ 540,000.00
			001090, Overtime General	\$ 25,000.00
			Subtotal	\$ 565,000.00
Council <i>Operational Needs</i>	<u>Fund 100/28, Council</u>		<u>Fund 100/28, Council</u>	
	001010, Salaries General	\$ 1,530,000.00	001070, Salaries, As-Needed	\$ 1,000,000.00
			002120, Printing and Binding	\$ 100,000.00
			002130, Travel	\$ 30,000.00
			006010, Office and Administrative	\$ 400,000.00
			Subtotal	\$ 1,530,000.00
<i>Council District 1</i>	<u>Fund 100/56, General City Purposes</u>		<u>Fund 100/56, General City Purposes</u>	
	000903, Council Community Projects-The Wall	\$ 500,000.00	000701, Community Services Council District 1 (CD1)	\$ 590,000.00
	000903, Council Community Projects-Mobile Shower	\$ 40,000.00		
	000903, Council Community Projects-Pool Shower	\$ 50,000.00		
	Subtotal	\$ 590,000.00		
	<u>Fund 100/56, General City Purposes</u>		<u>Fund 100/56, General City Purposes</u>	
	000941, Mobile Laundry Truck	\$ 67,600.00	000701, Community Services Council District 1 (CD1)	\$ 67,600.00
Cultural Affairs <i>Special Appropriation III Correction</i>	<u>Fund 100/30, Cultural Affairs</u>		<u>Fund 100/30, Cultural Affairs</u>	
	009865, Citywide Community Programs	\$ 100,000.00	009856, Citywide Mural Art Program	\$ 100,000.00
Economic & Workforce Development <i>Asset Management Administrative Support</i>	<u>Fund 100/22, Economic & Workforce Development</u>		<u>Fund 100/22, Economic & Workforce Development</u>	
	001010, Salaries General (Fund 100)	\$ 27,034.00	001070, Salaries, As-Needed (Fund 100)	\$ 12,924.00
			001090, Overtime General (Fund 100)	\$ 468.00
			002120, Printing and Binding (Fund 100)	\$ 301.00
			006010, Office and Administrative (Fund 100)	\$ 13,279.00
			006020, Operating Supplies (Fund 100)	\$ 62.00
			Subtotal	\$ 27,034.00
Fire <i>Contractual Services</i>	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	001010, Salaries General	\$ 365,000.00	003040, Contractual Services	\$ 365,000.00
<i>Fleet Maintenance Overtime</i>	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>	
	001050, Unused Sick Time	\$ 250,000.00	001090, Overtime General	\$ 250,000.00

ATTACHMENT 6

FY 2020-21 BUDGET ADJUSTMENTS TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	TRANSFER FROM AMOUNT	TRANSFER TO FUND/ACCOUNT	AMOUNT	
Fire (Continued) <i>Field Equipment Expenses</i>	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>		
	001012, Salaries Sworn	\$ 500,000.00	003090, Field Equipment Expense	\$ 1,000,000.00	
	001050, Unused Sick Time	\$ 250,000.00			
	001098, Overtime Variable Staffing	\$ 250,000.00			
	Subtotal	\$ 1,000,000.00			
<i>Inter-agency Mutual Aid Invoices</i>	<u>Fund 100/38, Fire</u>		<u>Fund 100/38, Fire</u>		
	001012, Salaries Sworn	\$ 4,736,373.00	006020, Operating Supplies	\$ 4,736,373.00	
Housing and Community Investment <i>CDBG CARES Appropriations (C.F. 20-0918)</i>	<u>Fund 428/43, Community Services Block Grant Trust Fund</u>		<u>Fund 100/43, Housing & Community Investment (428/43, 43T143)</u>		
	43T501, CARES Administrative Reserve	\$ 430,685.00	001010, Salaries General	\$ 229,996.00	
			006010, Office and Administrative	\$ 20,743.00	
			006030, Leasing	\$ 34,499.00	
			<u>Fund 428/43, Community Services Block Grant Trust Fund</u>		
			43T299, Reimbursement of General Fund Costs	\$ 145,447.00	
		Subtotal	\$ 430,685.00		
	<i>CDBG Salary Realignment</i>	<u>Fund 100/43, Housing & Community Investment (424/43, 43T143)</u>		<u>Fund 424/43, Community Development Block Grant Trust Fund</u>	
		001010, Salaries General	\$ 135,977.00	43T728, HCID Program Delivery	\$ 186,913.00
		<u>Fund 424/43, Community Development Block Grant Trust Fund</u>			
	43T299, Reimbursement of General Fund Costs	\$ 50,936.00			
	Subtotal	\$ 186,913.00			
<i>Office of Traffic Safety Grant-Child Safety</i>	<u>Fund 100/43, Housing & Community Investment (45C/43, 43T143)</u>		<u>Fund 100/43, Housing & Community Investment (45C/43, 43T143)</u>		
	001010, Salaries General	\$ 42,209.00	001070, Salaries, As-Needed	\$ 33,709.18	
			001090, Overtime General	\$ 2,044.98	
			002120, Printing and Binding	\$ 3,000.00	
			002130, Travel	\$ 3,454.84	
		Subtotal	\$ 42,209.00		
	<u>Fund 45C/43, Traffic Safety Education Program Fund</u>		<u>Fund 100/43, Housing & Community Investment (45C/43, 43T143)</u>		
	43T299, Reimbursement of General Fund Costs	\$ 19,512.79	002130, Travel	\$ 1,585.16	
			003040, Contractual Services	\$ 2,025.00	
			006010, Office and Administrative	\$ 15,902.63	
	Subtotal	\$ 19,512.79			
<i>Local Housing Finance Agency Contract (C.F. 20-0978)</i>	<u>Fund 815/43, Municipal Housing Finance Fund</u>		<u>Fund 815/43, Municipal Housing Finance Fund</u>		
	43T411, Unallocated	\$ 200,000.00	43T722, Technical Contracts	\$ 200,000.00	

ATTACHMENT 6

FY 2020-21 BUDGET ADJUSTMENTS TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	TRANSFER FROM AMOUNT	TRANSFER TO FUND/ACCOUNT	AMOUNT
Information Technology Agency <i>Various Projects</i>	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
	003040, Contractual Services	\$ 200,000.00	001100, Hiring Hall Salaries	\$ 901,897.00
	006020, Operating Supplies	\$ 100,000.00		
	009350, Communication Services	\$ 601,897.00		
	Subtotal	<u>\$ 901,897.00</u>		
<i>Code and Safety Compliance Work</i>	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
	009350, Communication Services	\$ 100,000.00	001190, Hiring Hall Overtime	\$ 100,000.00
<i>As-Needed Staffing Support</i>	<u>Fund 100/32, Information Technology Agency</u>		<u>Fund 100/32, Information Technology Agency</u>	
	007300, Furniture, Office, and Technical Equipment	\$ 48,233.00	001070, Salaries, As-Needed	\$ 48,233.00
Mayor <i>Youth Re-Entry Grant</i>	<u>Fund 100/46, Mayor (63J/46, 46T146)</u>		<u>Fund 63J/46, FY2019-20 JJCPA Grant</u>	
	001020, Grant Reimbursed	\$ 38,641.00	46S304, Contractual Services	\$ 57,722.00
		Subtotal	<u>\$ 57,722.00</u>	
	<u>Fund 63J/46, FY2019-20 JJCPA Grant</u>			
	46S299, Related Costs Reimbursement from Grants	\$ 19,081.00		
	Subtotal	<u>\$ 57,722.00</u>		
Police <i>Technical Correction</i>	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
	001092, Overtime Sworn	\$ 299,990.00	001095, Accumulated Overtime	\$ 299,990.00
	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
	006010, Office and Administrative	\$ 108,121.00	007300, Furniture, Office, and Technical Equipment	\$ 108,121.00
<i>January 2021 Accumulated Overtime Payouts</i>	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
	001092, Overtime Sworn	\$ 2,042,609.00	001095, Accumulated Overtime	\$ 2,042,609.00
<i>Contractual Services Over-expenditures</i>	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
	003010, Firearms Ammunition Other Device	\$ 1,583,376.00	003040, Contractual Services	\$ 1,583,376.00
	<u>Fund 100/70, Police</u>		<u>Fund 100/70, Police</u>	
	003040, Contractual Services	\$ 2,000,000.00	006010, Office and Administrative	\$ 2,000,000.00
Public Works-Sanitation <i>Overtime and As-Needed Over-Expenditures</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
	001010, Salaries General (SWRRF)	\$ 6,450,000.00	001070, Salaries, As-Needed (SWRRF)	\$ 450,000.00
			001090, Overtime General (SWRRF)	\$ 6,000,000.00
			Subtotal	<u>\$ 6,450,000.00</u>
<i>Overtime and As-Needed Over-Expenditures</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
	001010, Salaries General (SCMO)	\$ 5,400,000.00	001070, Salaries, As-Needed (SCMO)	\$ 400,000.00
			001090, Overtime General (SCMO)	\$ 5,000,000.00
			Subtotal	<u>\$ 5,400,000.00</u>
<i>Water Reclamation Plant Staffing</i>	<u>Fund 100/82, Bureau of Sanitation</u>		<u>Fund 100/82, Bureau of Sanitation</u>	
	001010, Salaries General (SCMO)	\$ 735,000.00	001100, Hiring Hall Salaries (SCMO)	\$ 493,965.00
			001120, Benefits Hiring Hall (SCMO)	\$ 241,035.00
			Subtotal	<u>\$ 735,000.00</u>

ATTACHMENT 6

FY 2020-21 BUDGET ADJUSTMENTS TRANSFERS BETWEEN ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	TRANSFER FROM AMOUNT	TRANSFER TO FUND/ACCOUNT	AMOUNT
Public Works-Street Services	<u>Fund 100/86, Bureau of Street Services</u>		<u>Fund 100/86, Bureau of Street Services</u>	
<i>Hiring Hall Salaries and Benefits</i>	003030, Construction Expense (51Q)	\$ 300,000.00	001100, Hiring Hall Salaries (51Q)	\$ 200,000.00
	001010, Salaries General (57F)	\$ 300,000.00	001120, Benefits Hiring Hall (51Q)	\$ 100,000.00
	Subtotal	\$ 600,000.00	001100, Hiring Hall Salaries (57F)	\$ 200,000.00
			001120, Benefits Hiring Hall (57F)	\$ 100,000.00
			Subtotal	\$ 600,000.00
Transportation	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>	
<i>MOU 12 and MOU 18 Salary Bonuses</i>	001090, Overtime General	\$ 4,000,000.00	001010, Salaries General	\$ 4,000,000.00
	<u>Fund 100/94, Transportation</u>		<u>Fund 100/94, Transportation</u>	
<i>Hiring Hall Salary Accounts</i>	001010, Salaries General	\$ 500,000.00	001100, Hiring Hall Salaries	\$ 250,000.00
			001120, Benefits Hiring Hall	\$ 250,000.00
			Subtotal	\$ 500,000.00
Special Funds - Public Works/Transportation	<u>Fund 206/50 Special Gas Tax Street Improvement Fund</u>		<u>Fund 206/50 Special Gas Tax Street Improvement Fund</u>	
<i>Appropriations to offset General Fund Subsidy for Related Costs</i>	50T5CT, Contingency	\$ 423,000.00	50T299, Reimbursement of General Fund Costs	\$ 423,000.00
<i>Repurposing funds for City engineering services</i>	<u>Fund 59V.50, Road Maintenance and Rehabilitation Fund</u>		<u>Fund 59V.50, Road Maintenance and Rehabilitation Fund</u>	
	50TVBN, Sidewalk Repair Engineering Consulting Serv	\$ 1,800,000.00	50TVBN, Sidewalk Repair Engineering Services	\$ 1,800,000.00
<i>Reductions required to offset 2020-21 lost revenue</i>	<u>Fund 100/86, Bureau of Street Services (51Q/94, 94T186)</u>		<u>Fund 100/86, Bureau of Street Services (51Q/94, 94T186)</u>	
	001010, Salaries General	\$ 1,000,000.00	94T299, Reimbursement of General Fund Costs	\$ 2,200,000.00
	001090, Overtime General	\$ 20,000.00		
	003030, Construction Expense	\$ 780,000.00		
	003040, Contractual Services	\$ 400,000.00		
	Subtotal	\$ 2,200,000.00		
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 39,534,024.79		\$ 39,534,024.79

ATTACHMENT 7
FY 2020-21 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	TRANSFER FROM	FUND/ACCOUNT	AMOUNT	TRANSFER TO
Council	<u>Fund 53P/28, State AB1290</u>			<u>Fund 100/28, Council (Council District 10)</u>		
<i>Council District 10</i>	281210, CD 10 Redevelopment Fund	\$ 250,000.00		001070, Salaries, As-Needed	\$ 250,000.00	
	<u>Fund 49F/14, Council District Public Benefits</u>			<u>Fund 100/28, Council (Council District 8)</u>		
<i>Council District 8</i>	14N054, Crenshaw Outdoor Museum Project	\$ 150,000.00		001070, Salaries, As-Needed	\$ 150,000.00	
	<u>Fund 100/68, Planning</u>			<u>Fund 100/28, Council</u>		
<i>PLUM Committee Workload</i>	001010, Salaries General	\$ 80,000.00		001010, Salaries General	\$ 80,000.00	
	<u>Fund 100/56, General City Purposes</u>			<u>Fund 682/50, Engineering Special Fund</u>		
<i>Council District 9</i>	000903, Council Community Projects - Vermont Square Library - HVAC System	\$ 200,000.00		50SVEJ, Various Pedestrian Tunnel Closures	\$ 200,000.00	
	<u>Fund 100/56, General City Purposes</u>			<u>Fund 100/28, Council (Council District 5)</u>		
<i>Council District 5</i>	000862, CD5 Council Fee Subsidy	\$ 25,000.00		001070, Salaries, As-Needed	\$ 40,000.00	
	<u>Fund 100/56, General City Purposes</u>					
	000705, Council Community Services (Council District 5)	\$ 15,000.00				
	Subtotal	\$ 40,000.00				
Economic and Workforce Development	<u>Fund 62L/22, Economic Development Trust Fund</u>			<u>Fund 100/22, Economic and Workforce Development (62L/22, 22T122)</u>		
<i>CD 13 Emergency Microloan Program</i>	22S985, Emergency Business Micro Grant Program CD 13 AB1290	\$ 97,521.00		001010, Salaries General	\$ 20,425.00	
				001070, Salaries, As-Needed	\$ 127.00	
				001090, Overtime General	\$ 1,003.00	
				003040, Contractual Services	\$ 58,966.00	
				006010, Office and Administrative	\$ 194.00	
				006030, Leasing	\$ 3,223.00	
				<u>Fund 62L/22, Economic and Workforce Development</u>		
				22T299, Reimbursement of General Fund Costs	\$ 13,583.00	
				Subtotal	\$ 97,521.00	
Finance	<u>Fund 100/39, Finance</u>			<u>Fund 100/70, Police</u>		
<i>Cannabis Security Services - August 2020</i>	003040, Contractual Services	\$ 20,281.05		001092, Overtime Sworn	\$ 20,281.05	
Fire	<u>Fund 335/38, Fire Department Grant Fund</u>			<u>Fund 100/38, Fire</u>		
<i>Measure B Reimbursements</i>	38900G, Measure B - Trauma Program	\$ 76,772.00		RSRC 5168, Reimbursement of Prior Year Salaries	\$ 76,772.00	
	<u>Fund 59F/38, Medi-Cal Intergovernmental Transfer Program Trust Fund</u>			<u>Fund 100/38, Fire</u>		
<i>Medi-Cal Intergovernmental Transfer</i>	38P401, Medi-Call Intergovernmental Transfer	\$ 1,067,324.00		001012, Salaries Sworn	\$ 1,067,324.00	
Housing and Community Investment	<u>Fund 440/43, Rent Stabilization Trust Fund</u>			<u>Fund 100/39, Office of Finance (43T139)</u>		
<i>2020-21 Credit Card Merchant Fees</i>	43R143, Housing and Community Investment	\$ 93,000.00		004040, Bank Services (440/43)	\$ 93,000.00	
	<u>Fund 815/43, Municipal Housing Finance Fund</u>			004040, Bank Services (815/43)	\$ 40,000.00	
	43S143, Housing and Community Investment	\$ 40,000.00		004040, Bank Services (41M/43)	\$ 166,000.00	
				Subtotal	\$ 299,000.00	
	<u>Fund 41M/43, Systematic Code Enforcement Fee Fund</u>					
	43N229, Hearing Officer Contract	\$ 166,000.00				
	Subtotal	\$ 299,000.00				

ATTACHMENT 7
FY 2020-21 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	TRANSFER FROM	FUND/ACCOUNT	AMOUNT	TRANSFER TO
Mayor	<u>Fund 59S/46, 2018 Proposition 47 BSCC Grant</u>			<u>Fund 100/46, Mayor (46T299, 46T146)</u>		
<i>Public Safety Grant</i>	46S299, Reimbursement of General Fund	\$ 26,175.26		001020, Grant Reimbursed	\$ 31,321.39	
	46P304, Contractual	\$ 28,536.40		RSC 5346, Related Costs Reimbursement from Grants	\$ 23,390.27	
		Subtotal \$ 54,711.66			Subtotal \$ 54,711.66	
<i>Homeland Security Grant</i>	<u>Fund 60H/46, FY16 Program to Prepare</u>			<u>Fund 100/38, Fire (46T138)</u>		
	<u>Communities for Complex Coordinated Terrorist Attack</u>			001098, Overtime - Variable Staffing	\$ 46,224.72	
	46P946, Grant Management and Administration	\$ 30,000.00				
	46S138, Fire	\$ 46,224.72		<u>Fund 100/70, Police (46T170)</u>		
	46S170, Police	\$ 44,314.12		001092, Overtime Sworn	\$ 74,314.12	
	46S299, Reimbursement of General Fund	\$ 10,000.00				
		Subtotal \$ 130,538.84		<u>Fund 100/46, Mayor (46T299)</u>		
				RSC 5346, Related Costs Reimbursement from Grants	\$ 10,000.00	
					Subtotal \$ 130,538.84	
<i>Public Safety Grant</i>	<u>Fund 60Q/46, FY17 ICJR Grant</u>			<u>Fund 60Q/46, FY17 ICJR Grant</u>		
	46R213, Travel	\$ 2,366.36		46T946, Grant Management and Administration	\$ 1,065.32	
	46R965, Department of Disability	\$ 4,200.00		46R304, Contractual	\$ 23,573.37	
	46S299, Reimbursement of General Fund	\$ 22,108.75				
		Subtotal \$ 28,675.11		<u>Fund 100/46, Mayor (46T299)</u>		
				RSC 5346, Related Costs Reimbursement from Grants	\$ 4,036.42	
					Subtotal \$ 28,675.11	
<i>Homeland Security Grant</i>	<u>Fund 60S/46, FY18 State Homeland Security Grant</u>			<u>Fund 100/70, Police (46T170)</u>		
	46S170, Police	\$ 73,484.28		001092, Overtime Sworn	\$ 73,484.28	
<i>Public Safety Grant</i>	<u>Fund 62G/46, Domestic Violence Assistance Grant</u>			<u>Fund 100/46, Mayor (46T299)</u>		
	46S299, Reimbursement of General Fund	\$ 12,663.30		RSC 5346, Related Cost Reimbursement from Grants	\$ 12,663.30	
<i>Public Safety Grant</i>	<u>Fund 62W/46, 2018 Justice Assistance Grant</u>			<u>Fund 100/46, Mayor (46T299)</u>		
	46S299, Reimbursement of General Fund	\$ 73,450.00		RSC 5346, Related Cost Reimbursement from Grants	\$ 73,450.00	
<i>Gang Reduction Grant</i>	<u>Fund 62T/46, FY 2018-19 Violence Intervention and</u>			<u>Fund 100/46, Mayor (46T299)</u>		
	<u>Prevention (FY18-19 CALVIP) Grant</u>			RSC 5346, Related Costs Reimbursement from Grants	\$ 66,696.96	
	46S299, Reimbursement of General Fund	\$ 66,696.96				
<i>Youth Diversion Grant</i>	<u>Fund 63H/46, FY2018,2019,2020 Title II Grant</u>			<u>Fund 100/46, Mayor (46T146, 46T299)</u>		
	46S946, Grant Management and Administrative	\$ 133,140.00		001020, Grant Reimbursed	\$ 94,754.82	
	46S299, Reimbursement of General Fund	\$ 16,902.45		RSC 5346, Related Costs Reimbursement from Grants	\$ 55,287.63	
		Subtotal \$ 150,042.45			Subtotal \$ 150,042.45	
Police	<u>Fund 885/70, Police Department Trust Fund</u>			<u>Fund 100/70, Police</u>		
<i>Harvard Park Program</i>	Cash Balance	\$ 19,911.07		001092, Overtime Sworn	\$ 19,911.07	
<i>Standards and Training for Corrections</i>	<u>Fund 41Y/70, Standards and Training for Corrections Fund</u>			<u>Fund 100/70, Police</u>		
	70S207, FY20 STD & Training Collection	\$ 85,022.67		001090, Overtime General	\$ 81,747.49	
				001092, Overtime Sworn	\$ 3,275.18	
					Subtotal \$ 85,022.67	

ATTACHMENT 7
FY 2020-21 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Public Works-Sanitation	<u>Fund 761/50, Sewer Capital Fund</u>		<u>Fund 70X, Wastewater System Commercial Paper B Construction Fund</u>	
<i>Sewer Capital Fund</i>	50T182, Bureau of Sanitation	\$ 878,973.00	50T182, Bureau of Sanitation	\$ 878,973.00
	50T176, Bureau of Contract Administration	\$ 2,321,337.00	50T176, Bureau of Contract Administration	\$ 2,321,337.00
	50T178, Bureau of Engineering	\$ 9,972,246.00	50T178, Bureau of Engineering	\$ 9,972,246.00
	Subtotal	<u>\$ 13,172,556.00</u>	Subtotal	<u>\$ 13,172,556.00</u>
<i>CARE/CARE+ Staff Office Trailers</i>	<u>Fund 298/50, MICLA Lease Revenue Commercial Paper Notes</u>		<u>Fund 100/32, Information Technology Agency</u>	
	50RTCS, MICLA Clean Streets	\$ 49,220.00	009350, Communication Services	\$ 49,220.00
Public Works-Street Lighting	<u>Fund 59V/50, Road Maintenance and Rehab Program</u>		<u>Fund 100/84, Bureau of Street Lighting</u>	
<i>Lower Grand Ave Tunnel Lighting Project</i>	50R184, PW - Street Lighting	\$ 75,328.00	001010, Salaries General	\$ 17,000.00
	50S184, PW - Street Lighting	\$ 11,672.00	001090, Overtime General	\$ 35,000.00
	Subtotal	<u>\$ 87,000.00</u>	001100, Hiring Hall Salaries	\$ 14,000.00
			001120, Benefits Hiring Hall	\$ 14,000.00
			006020, Operating Supplies	\$ 7,000.00
			Subtotal	<u>\$ 87,000.00</u>
<i>Smart City FUSE Fellow</i>	<u>Fund 347/50, Street Lighting Maintenance Assessment Fund</u>		<u>Fund 100/84, Bureau of Street Lighting</u>	
	50S184, Street Lighting	\$ 75,000.00	003040, Contractual Services	\$ 75,000.00
Transportation	<u>Fund 840/94, Department of Transportation Trust Fund</u>		<u>Fund 100/94, Transportation</u>	
<i>LADWP Century Trunk Line Project</i>	94S194, Transportation	\$ 140,280.62	001090, Overtime General	\$ 140,280.62
<i>Raymer Street Yard Security Services</i>	<u>Fund 100/94, Transportation</u>		<u>Fund 100/40, General Services</u>	
	003040, Contractual Services	\$ 55,333.33	003040, Contractual Services	\$ 55,333.33
<i>Security Services on DASH, Commuter, Cityride Buses and Stations</i>	<u>Fund 385/94, Proposition A Local Transit Assistance Fund</u>		<u>Fund 100/70, Police</u>	
	94TA10, Transit Bus Security Services	\$ 780,000.00	001092, Overtime Sworn	\$ 700,000.00
			003090, Field Equipment Expense	\$ 26,000.00
			006010, Office and Administrative	\$ 54,000.00
			Subtotal	<u>\$ 780,000.00</u>

ATTACHMENT 7
FY 2020-21 BUDGET ADJUSTMENTS
TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

REQUESTING DEPARTMENT	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
TRANSFER FROM				
TRANSFER TO				
Special Funds - Public Works/Transportation				
<i>Pavement Preservation Program</i>	<u>Fund 59V/50, Road Maintenance and Rehabilitation Fund</u>		<u>Fund 41A/50, Street Damage Restoration Fee Special Fund</u>	
	50TMPP, Pavement Preservation Program	\$ 12,367,152.00	TBD, Pavement Preservation Program	\$ 12,367,152.00
	<u>Fund 59C/94, Measure M Local Return Special Fund</u>		<u>Fund 59V/50, Road Maintenance and Rehabilitation Fund</u>	
<i>Funding Realignment - Measure M to SB1</i>	94TC90, Complete Streets	\$ 2,400,000.00	TBD, Complete Streets	\$ 2,400,000.00
	94TV02, Concrete Streets	\$ 1,000,000.00	50TC02, Concrete Streets	\$ 1,000,000.00
	94TV41, Vision Zero Traffic Signals	\$ 3,241,674.00	50TKTS, Vision Zero Traffic Signals	\$ 3,241,674.00
	94TD11, Speed Hump Program	\$ 500,000.00	TBD, Speed Hump Program	\$ 500,000.00
	94TV25, St Lighting at Existing Pedestrian Crosswalks-Vision Zero	\$ 500,000.00	TBD, Street Lighting at Existing Pedestrian Crosswalks - Vision Zero	\$ 500,000.00
	Subtotal	<u>\$ 7,641,674.00</u>	Subtotal	<u>\$ 7,641,674.00</u>
<i>Funding Realignment - Measure R to SB1</i>	<u>Fund 51Q/94, Measure R Local Return Special Fund</u>		<u>Fund 59V/50, Road Maintenance and Rehabilitation Fund</u>	
	94T634, ATSAC Systems Maintenance	\$ 1,500,000.00	TBD, ATSAC Maintenance - Hub Retrofit	\$ 1,500,000.00
<i>Funding Realignment - Measure R to M</i>	<u>Fund 51Q/94, Measure R Local Return Special Fund</u>		<u>Fund 59C/94, Measure M Local Return Special Fund</u>	
	94T482, Bicycle Plan/Program - Other	\$ 1,300,000.00	TBD, Bicycle Plan/Program - Other	\$ 1,300,000.00
<i>Funding Realignment - Prop C to Measure M</i>	<u>Fund 540/94, Prop C Anti-Gridlock Improvement Fund</u>		<u>Fund 59C/94, Measure M Local Return Special Fund</u>	
	94L800, Traffic Signal Supplies	\$ 12,197.10	TBD, Traffic Signal Supplies	\$ 2,897,688.01
	94MC03, Traffic Signal Supplies	\$ 42,736.75	TBD, LED Replacement Modules	\$ 464,638.02
	94N800, Traffic Signal Supplies	\$ 3,548.50	Subtotal	<u>\$ 3,362,326.03</u>
	94P800, Traffic Signal Supplies	\$ 44,741.50		
	94R800, Traffic Signal Supplies	\$ 14,157.89		
	94S800, Traffic Signal Supplies	\$ 981,988.72		
	94T800, Traffic Signal Supplies	\$ 1,798,317.55		
	94S802, LED Replacement Modules	\$ 464,638.02		
	Subtotal	<u>\$ 3,362,326.03</u>		
<i>Capital Improvement Expenditure Program</i>	<u>Fund 100/54, Capital Improvement Expenditure Program</u>		<u>Fund 59V/50, Road Maintenance and Rehabilitation Fund</u>	
<i>Funding Realignments</i>	00R630, Burwood S/O Figueroa	\$ 1,000,000.00	TBD, Burwood S/O Figueroa	\$ 1,000,000.00
	00N238, Frankin and Whitley Intersection Improvements	\$ 287,625.00	TBD, Frankin and Whitley Intersection Improvements	\$ 287,625.00
	00R661, Tujunga/Strathern/Fair Street/Sidewalk Project	\$ 1,200,000.00	TBD, Tujunga/Strathern/Fair Street/Sidewalk Project	\$ 1,200,000.00
	00R676, Oceanfront Walk at Venice Beach	\$ 250,000.00	TBD, Oceanfront Walk at Venice Beach	\$ 250,000.00
	00P317, Vision Zero Traffic Signals	\$ 1,300,000.00	50TKTS, Vision Zero Traffic Signals	\$ 1,300,000.00
	00P319, Vision Zero Corridor Projects	\$ 1,837,852.00	50TKGD, Vision Zero Corridor Projects	\$ 1,837,852.00
	Subtotal	<u>\$ 5,875,477.00</u>	Subtotal	<u>\$ 5,875,477.00</u>
<i>Capital Improvement Expenditure Program</i>	<u>Fund 100/54, Capital Improvement Expenditure Program</u>		<u>Fund 59C/94, Measure M Local Return Special Fund</u>	
<i>Funding Realignments</i>	00S700, Telfair Multimodal Bridge over the Pacoima Wash	\$ 500,000.00	TBD, Telfair Multimodal Bridge over the Pacoima Wash	\$ 500,000.00
<i>Capital Improvement Expenditure Program</i>	<u>Fund 206/50 Special Gas Tax Street Improvement Fund</u>		<u>Fund 59V/50, Road Maintenance and Rehabilitation Fund</u>	
<i>Funding Realignments</i>	50LKDN, Asilomar Blvd Landslide	\$ 454,645.83	TBD, Asilomar Blvd Landslide	\$ 454,645.83
	50MKFS, Riverside Dr Lighting Improvement, Unit 2	\$ 901,000.00	TBD, Riverside Dr Lighting Improvement, Unit 2	\$ 901,000.00
	Subtotal	<u>\$ 1,355,645.83</u>	Subtotal	<u>\$ 1,355,645.83</u>
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 51,237,759.20	\$ 51,237,759.20	

ATTACHMENT 8

**FY 2020-21 BUDGET ADJUSTMENTS
APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE**

<u>APPROPRIATE FROM:</u>	<u>APPROPRIATE TO:</u>	<u>AMOUNT</u>
<u>Fund, 100/58, Unappropriated Balance</u>		
580290, Fire Standards of Cover Analysis	<u>Fund 100/38, Fire</u> 003040, Contractual Services	\$ 200,000.00
580313, Police Department Sworn Overtime - Cash Payout	<u>Fund 100/70, Police</u> 001092, Overtime Sworn	\$ 5,000,000.00
580314, Zoo and El Pueblo Revenue Shortfalls	<u>Fund 737/33, El Pueblo de Los Angeles Histor. Mon. Rev. Fund</u> RSC 5691, Addl Interfund Trans - General Fund	\$ 877,142.00
580314, Zoo and El Pueblo Revenue Shortfalls	<u>Fund 40E/87, Zoo Enterprise Trust Fund</u> RSC 5691, Addl Interfund Trans - General Fund	\$ 4,500,000.00
<u>TOTAL APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE</u>		<u>\$ 10,577,142.00</u>

ATTACHMENT 9
FY 2020-21 BUDGET ADJUSTMENTS
APPROPRIATIONS TO THE UNAPPROPRIATED BALANCE

TRANSFER FROM		TRANSFER TO	
FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
		<u>Fund 100/58, Unappropriated Balance</u>	
		580196, Reserve for Mid-Year Adjustments	\$ 8,780,280.40
<u>Fund 100/14, City Clerk</u>			
004170, Elections	\$ 6,057,739.00		
<u>Fund 100/58, Unappropriated Balance</u>			
580310, General Municipal Elections 2020	\$ 693,025.00		
<u>Fund 100/54, Capital Improvement Expenditure Program (General Fund)</u>			
00N245, SUNSET PEDESTRIAN TUNNEL CLOSURE	\$ 2,000.00		
00P365, BRIDGE AND TUNNEL MAINTENANCE	\$ 220,000.00		
00S365, Bridge and Tunnel Maintenance Program	\$ 234,600.00		
00Y603, CABRILLO ST EXTENSION	\$ 10,955.38		
00P234, CONTINGENCY FOR CONSTRUCTION	\$ 250,000.00		
00N239, DESCANSO DRIVE, LARISSA DRIVE TO REBINSON STREET	\$ 3,515.02		
00M212, DIAMOND STREET RECONSTRUCTION	\$ 86,446.00		
00P948, Harding St Bridge Rock Slope Project	\$ 2,000.00		
00S695, Mount Lee Road Repair	\$ 65,000.00		
00L106, OAKDALE STORM DRAIN PROJECT	\$ 200,000.00		
00S701, Verde Street (2401) Remedial Slope Mitigation	\$ 955,000.00		
Subtotal	<u>\$ 2,029,516.40</u>		
	\$ 8,780,280.40		\$ 8,780,280.40

**ATTACHMENT 10A
STATUS OF UNAPPROPRIATED BALANCE
GENERAL ACCOUNT as of 10/15/20**

C.F.	Appropriations	Date	Amount
20-0600	General		\$ 50,000
	Approved Transfer		
	(NONE)		
		Balance Available	<u>50,000.00</u>
	Anticipated Appropriations		
	(NONE)		
		Projected Balance Available	<u>\$ 50,000.00</u>

ATTACHMENT 10B
Status of the Unappropriated Balance, Reserve for Mid Year Adjustments

2020-21 Budget **\$ 30,060,000.00**

Interim Transfers

Transfer In:

Transfer From Police - Various accounts	\$ 319,167.00
Transfer from Personnel - Various accounts	681,225.00
Transfer from General City Purposes - Medicare and Pensions Savings Plan	566,989.00
Transfer from Human Resources Benefit - Civilian FLEX and Police Health and Welfare	2,659,630.00
Transfer from Tax and Revenue Anticipation Notes	53,989.00
Subtotal	4,281,000.00

Transfer Out:

Transfer to Public Works - Contractual Services	(433,000.00)
Transfer to General City Purposes - Various accounts	(10,420.00)
Subtotal	(443,420.00)

Year-end Available **\$ 33,897,580.00**

First FSR Recommendations

Transfer In:

Transfer from City Clerk - Elections Expense	6,057,739.00
Transfer from Neighborhood Empowerment Fund	81,000.00
Transfer from Unappropriated Balance - General Municipal Elections 2020	693,025.00
Transfer from Capital Improvement Expenditure Program - Various accounts	2,029,516.40
Subtotal	\$ 8,861,280.40

Subtotal First FSR Recommendations **8,861,280.40**

Year-end Available **\$ 42,758,860.40**

ATTACHMENT 11

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)	
		2020-21 Adopted Budget	2020-21 Adjusted Budget	Amount	Amount	Amount	Amount	
Fire	009790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
General Services	009791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Police	009792	\$ -	\$ 3,285,000	\$ (3,285,000)	\$ -	\$ (9,328,000)	\$ (9,328,000)	0%
PW/Engineering	009793	\$ -	\$ -	\$ -	\$ -	\$ (800,000)	\$ (800,000)	0%
PW/Sanitation	009794	\$ 7,370,072	\$ 7,370,072	\$ (691,658)	\$ 6,678,414	\$ (850,990)	\$ 5,827,424	79%
PW/Street Services	009795	\$ -	\$ 658,000	\$ (658,000)	\$ -	\$ (1,704,521)	\$ (1,704,521)	0%
Recreation & Parks	009796	\$ -	\$ 2,000,000	\$ (2,000,000)	\$ -	\$ (250,000)	\$ (250,000)	0%
Transportation	009797	\$ -	\$ 4,600,000	\$ (4,600,000)	\$ -	\$ -	\$ -	0%
Miscellaneous ²	009798	\$ 81,026,152	\$ 70,483,152	\$ (2,514,475)	\$ 67,968,677	\$ (13,143,595)	\$ 54,825,082	78%
TOTALS		\$ 88,396,224	\$ 88,396,224	\$ (13,749,133)	\$ 74,647,091	\$ (26,077,106)	\$ 48,569,985	55%

Note:

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

² Includes available funding of \$650 from 2016-17, \$2 from 2018-19, and \$473,500 for Years 1,3, and 4 monitoring fees, respectively, associated with the *Independent Living Center* settlement.

ATTACHMENT 12

FY 2020-21 BUDGET ADJUSTMENTS REDUCTION OF APPROPRIATION ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

SPECIAL FUND	FUND/ACCOUNT	REDUCTION FROM	AMOUNT
Special Parking Revenue Fund			
<i>Reductions required to offset projected 2020-21 lost revenue</i>	<u>Fund 363/94, Special Parking Revenue Fund</u>		
	#####, Surplus Transfer to the Reserve Fund	\$	(27,720,568.00)
	94T299, Reimbursement of General Fund Costs	\$	(6,517,231.00)
	94MS99, Reserve for Contingencies	\$	(300,000.00)
	94NS99, Reserve for Contingencies	\$	(300,000.00)
	94PS99, Reserve for Contingencies	\$	(300,000.00)
	94RS99, Reserve for Contingencies	\$	(198,011.00)
	94SS99, Reserve for Contingencies	\$	(498,011.00)
	94T020, Miscellaneous Equipment	\$	(60,000.00)
	94J902, Capital Improvement Expenditure Program	\$	(732,961.19)
	94R217, Abbot Kinney Parking District	\$	(749,999.51)
	94J903, Expo and Western	\$	(700,000.00)
	94K744, LA Express Park, Westwood Village	\$	(150,068.00)
	94RS09, Parking Studies	\$	(500,000.00)
	94SS09, Parking Studies	\$	(500,000.00)
	94TS09, Parking Studies	\$	(500,000.00)
	94T314, Travel and Training	\$	(32,000.00)
	94NS06, SPRF Local Return	\$	(600,000.00)
	94RS06, SPRF Local Return	\$	(1,500,000.00)
	94SS06, SPRF Local Return	\$	(1,500,000.00)
	94TS12, Blossom Plaza Easements and Improvements	\$	(146,500.00)
	94T040, Capital Equipment Purchases	\$	(5,200,000.00)
	94T070, Replacement Parts, Tools and Equipment	\$	(1,100,000.00)
	94T030, Maintenance, Repair and Utility Service for Off-Street Parking Lots	\$	(100,195.00)
	Subtotal	\$	(49,905,544.70)
SB1 Road Maintenance and Rehabilitation Program Fund			
<i>Reductions required to offset projected 2020-21 lost revenue</i>	<u>Fund 59V.50, Road Maintenance and Rehabilitation Fund</u>		
	50RKJR, Street Reconstruction/Vision Zero	\$	(2,400,000.00)

ATTACHMENT 12

FY 2020-21 BUDGET ADJUSTMENTS REDUCTION OF APPROPRIATION ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

SPECIAL FUND	FUND/ACCOUNT	REDUCTION FROM	AMOUNT
Measure M Local Return Fund			
<i>Reductions required to offset projected 2020-21 lost revenue</i>		<u>Fund 59C/94, Measure M Local Return Special Fund</u>	
	94TV01, Alley Paving	\$	(3,000,000.00)
	94TD10, Open Streets	\$	(500,000.00)
	94TV34, Transportation Technology Strategy	\$	(625,000.00)
	94TD11, Speed Hump Program	\$	(1,000,000.00)
	94TV47, Traffic Studies	\$	(150,000.00)
	94TG24, Vision Zero Education and Outreach	\$	(511,573.00)
	94TV42, North Atwater Multimodal Bridge	\$	(693,314.00)
	94T676, Median Island Maintenance	\$	(500,000.00)
	94T176, Bureau of Contract Administration (100/76/001010)	\$	(900,000.00)
	94T299, Reimbursement of General Fund	\$	(739,260.00)
	Subtotal	\$	(8,619,147.00)
Measure R Local Return Fund			
<i>Reductions required to offset projected 2020-21 lost revenue</i>		<u>Fund 51Q/94, Measure R Local Return Special Fund</u>	
	94T634, ATSAC Systems Maintenance	\$	(1,000,000.00)
	94TC01, Pavement Preservation Overtime	\$	(700,000.00)
	94T487, Pedestrian Plan/Program	\$	(1,300,000.00)
	94S487, Pedestrian Plan/Program	\$	(810,000.00)
	94R487, Pedestrian Plan/Program	\$	(869,489.83)
	94PM06, Great Streets	\$	(413,784.55)
	94MM06, Great Streets	\$	(1,320,799.41)
	94TM06, Great Streets	\$	(500,000.00)
	94N676, Median Island Maintenance	\$	(1,000,000.00)
	94T676, Median Island Maintenance	\$	(1,000,000.00)
	Subtotal	\$	(8,914,073.79)

ATTACHMENT 12

FY 2020-21 BUDGET ADJUSTMENTS REDUCTION OF APPROPRIATION ACCOUNTS WITHIN DEPARTMENTS AND FUNDS

SPECIAL FUND	FUND/ACCOUNT	REDUCTION FROM	AMOUNT
Prop C Antigridlock Improvement Fund			
<i>Reductions required to offset projected 2020-21 lost revenue</i>	<u>Fund 540/94, Prop C Antigridlock Improvement Fund</u>		
	94T992, Bicycle Path Maintenance	\$	(613,000.00)
	94T482, Bicycle Plan/Program - Other	\$	(150,000.00)
	94TC05, LED Replacement Modules	\$	(2,000,000.00)
	94T682, Engineering Special Services	\$	(61,000.00)
	94T337, School Bike & Transit Ed	\$	(300,000.00)
	94N338, Railroad Crossing Program	\$	(2,075,387.89)
	94N340, Consulting Services	\$	(100,010.00)
	94P340, Financial Consultant	\$	(50,000.00)
	94R340, Financial Consultant	\$	(50,000.00)
	94S340, Consultant Services	\$	(50,000.00)
	94T176, Bureau of Contract Administration (100/76/001010)	\$	(700,000.00)
	94T299, Reimbursement of General Fund	\$	(574,980.00)
	Subtotal	\$	(6,724,377.89)
Local Transportation Fund			
<i>Reductions required to offset projected 2020-21 lost revenue</i>	<u>207/94, Local Transportation Fund</u>		
	94TD19, Bikeway Capital Expansion	\$	(650,000.00)
	94TD02, Bikeways Program	\$	(373,586.00)
	Subtotal	\$	(1,023,586.00)
Mobile Source Air Pollution Reduction Trust Fund			
<i>Reductions required to offset 2019-20 lost revenue</i>	<u>528/94, Mobile Source Air Pollution Reduction Fund</u>		
	9404PS, Electric Vehicle Carshare	\$	(200,000.00)
	9405PS, Sustainable Transportation Initiatives	\$	(218,141.00)
	Subtotal	\$	(418,141.00)
Sidewalk Repair Fund			
<i>Reduction required to offset projected 2020-21 lost revenue</i>	<u>57F/50 Sidewalk Repair Fund</u>		
	50T178, Bureau of Engineering (100/78/001010)	\$	(55,800.00)
	50T174, Board of Public Works (100/74/001010)	\$	(55,800.00)
	50T299, Reimbursement of General Fund	\$	(53,997.66)
	Subtotal	\$	(165,597.66)
TOTAL ALL DEPARTMENTS AND FUNDS			(78,170,468.04)

ATTACHMENT 13

**FY 2020-21 BUDGET ADJUSTMENTS
CAPITAL IMPROVEMENT EXPENDITURE PROGRAM (CIEP) ADJUSTMENTS**

REQUESTING DEPARTMENT	TRANSFER FROM		TRANSFER TO	
	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT	AMOUNT
Capital Improvement Expenditure Program				
	<u>Fund 206/50, Special Gas Tax Fund</u>		<u>Fund 206/50, Special Gas Tax Fund</u>	
	50JKCC, CONCRETE BRIDGE DECK SEALANT	\$ 75,000.00	50T299, Reimbursement of General Fund Costs	\$ 1,510,047.75
	50KJCC, CONCRETE BRIDGE DECK SEALANT	\$ 180,191.00		
	50R5CT, CONTINGENCY FOR CONSTRUCTION	\$ 475,000.00		
	50LKDP, HAMILTON AVENUE WIDENING BETWEEN PATTON / BARBARA	\$ 40,000.00		
	50G948, HARDING ST BRDGE ROCK SLOPE PR	\$ 253,372.00		
	50LKDM, PASEO DEL MAR AT WHITEPOINT LANDSLIDE	\$ 2,388.75		
	50LKDJ, SHERMAN WAY TUNNEL VENTILATION / PUMP REPAIR	\$ 28,054.00		
	50HKBD, Sunset Bl Near Coronado Terrace Phase I	\$ 2,437.00		
	50RKGG, Verde Oak Drive (2252) Bulkhead	\$ 330,104.00		
	50JKAK, WHITE POINT LANDSLIDE- SLOPE ANCHOR MITIGATION	\$ 123,501.00		
	Subtotal	\$ 1,510,047.75		
	 <u>Fund 59C/94, Measure M Local Return Fund</u>		 <u>Fund 59C/94, Measure M Local Return Fund</u>	
	94PV26, Descanso Drive, Larissa Drive to Robinson Street	\$ 6,227.00	Available Cash Balance	\$ 218,420.00
	94PV15, Eucalyptus Lane (6006) Bulkhead	\$ 212,193.00		
	Subtotal	\$ 218,420.00		
	 <u>Fund 59V/50, Road Maintenance and Rehab Program</u>		 <u>Fund 59V/50, Road Maintenance and Rehab Program</u>	
	50SKFF, Safety Related Drainage Projects	\$ 193,500.00	Available Cash Balance	\$ 2,075,772.22
	50SKZH, Cavema Drive (7280) Bulkhead	\$ 162,544.00		
	50SKZI, Crescent Drive (8735, 8765, 9003) Bulkheads	\$ 50,000.00		
	50SKZR, Miller Way (1451 N) Bkld. Repl. & Magnolia Dr. (8500) Bkld.	\$ 150,000.00		
	50SKZS, Mount Washington Drive Bulkhead	\$ 928.00		
	50TVFC, Oakdell Road (3180) Bulkhead	\$ 245,000.00		
	50SKZY, Solar Drive (2405) Bulkhead	\$ 21,000.00		
	50RKHT, VISTA DEL MAR 2,200-FT & 3,000-FT N/O IMPERIAL HWY BULKHEADS	\$ 250,000.00		
	50TVFD, Olympic Blvd and Mateo St Phase II Street Improvements	\$ 971,452.00		
	50PKGG, VERDE OAK DRIVE (2252) BULKHEAD	\$ 30,545.22		
	50SKHB, Verdugo Crestline Drive (7675)	\$ 803.00		
	Subtotal	\$ 2,075,772.22		
TOTAL ALL DEPARTMENTS AND FUNDS		\$ 3,804,239.97		\$ 3,804,239.97

ATTACHMENT 14

FY 2020-21 BUDGET ADJUSTMENTS CONTINGENT APPROPRIATIONS WITHIN SPECIAL FUND

2020-21 City Budget, July 1, 2020			2020-21 City Budget, Revised, Nov. 1, 2020			
SPECIAL FUND	FUND/ACCOUNT	AMOUNT	FUND/ACCOUNT			AMOUNT
SB1 Road Maintenance and Rehabilitation Program Fund			<i>Appropriations not authorized until February 1, 2021</i>			
<i>Appropriations Not Authorized Until January 1, 2021</i>	<u>59V/50, Road Maintenance and Rehabilitation Fund</u>		<u>59V/50, Road Maintenance and Rehabilitation Fund</u>			
	50TC02, Concrete Streets	\$ 1,258,741.00	50TC02, Concrete Streets			\$ 2,258,741.00
	50TC91, Failed Street Reconstruction	\$ 3,512,623.00	50TC91, Failed Street Reconstruction			\$ 3,512,623.00
	50TMPP, Pavement Preservation Program	\$ 11,759,287.00	50TMPP, Pavement Preservation Program			\$ 11,759,287.00
	50TVAV, Sidewalk Repair Contractual Services	\$ 900,000.00	50TVAV, Sidewalk Repair Contractual Services			\$ 900,000.00
	50TVBN, Sidewalk Repair Engineering Consulting Services	\$ 600,000.00	e 50TVBN, Sidewalk Repair Engineering Services			\$ 600,000.00
	50TVBI, Sidewalk Repair Incentive Program	\$ 500,000.00	50TVBI, Sidewalk Repair Incentive Program			\$ 500,000.00
	50TKGD, Vision Zero Corridor Projects	\$ 2,700,000.00	50TKGD, Vision Zero Corridor Projects			\$ 2,700,000.00
	50TKTS, Vision Zero Traffic Signals	\$ 1,771,511.00	50TKTS, Vision Zero Traffic Signals			\$ 5,013,186.00
	CIEP (18 Projects)	\$ 13,454,675.00	CIEP (18 Projects)			\$ 13,454,675.00
	Subtotal	\$ 36,456,837.00		Subtotal		\$ 40,698,512.00
	Percent of Budget	19%		Percent of Budget		19%
Special Parking Revenue Fund			<i>Appropriations not authorized until February 1, 2021</i>			
<i>Appropriations Not Authorized Until January 1, 2021</i>	<u>363/94, Special Parking Revenue Fund</u>		<u>363/94, Special Parking Revenue Fund</u>			
	94TS12, Blossom Plaza Easement and Improvements	\$ 146,500.00	a			
	94T040, Capital Equipment Purchases	\$ 5,500,000.00	b			
	94T020, Miscellaneous Equipment	\$ 60,000.00	a			
	94TS09, Parking Studies	\$ 500,000.00	a			
	94T070, Replacement Parts, Tools and Equipment	\$ 1,400,000.00	b			
	94T314, Travel and Training	\$ 32,000.00	a			
	Subtotal	\$ 7,638,500.00		Subtotal		\$ -
	Percent of Budget	14%		Percent of Budget		0%
Prop C Antigriddlock Improvement Fund			<i>Appropriations not authorized until February 1, 2021</i>			
<i>Appropriations Not Authorized Until January 1, 2021</i>	<u>540/94, Prop C Antigriddlock Improvement Fund</u>		<u>540/94, Prop C Antigriddlock Improvement Fund</u>			
	94T992, Bicycle Path Maintenance	\$ 613,000.00	a			
	94T482, Bicycle Plan/Program - Other	\$ 150,000.00	a			
	94TC05, LED Replacement Modules	\$ 2,000,000.00	a			
	94T682, Engineering Special Services	\$ 61,000.00	a			
	94T299, Reimbursement of General Fund	\$ 15,515,005.00	c			
	Subtotal	\$ 18,339,005.00		Subtotal		\$ -
	Percent of Budget	18%		Percent of Budget		0%
Measure R Local Return Fund			<i>Appropriations not authorized until February 1, 2021</i>			
<i>Appropriations Not Authorized Until January 1, 2021</i>	<u>51Q/94, Measure R Local Return Special Fund</u>		<u>51Q/94, Measure R Local Return Special Fund</u>			
	94TM06, Great Streets	\$ 500,000.00	a			
	94T487, Pedestrian Plan/Program	\$ 1,300,000.00	a			
	94T299, Reimbursement of General Fund	\$ 6,375,568.00				
	Subtotal	\$ 8,175,568.00		Subtotal		\$ -

ATTACHMENT 14

	Percent of Budget	15%		Percent of Budget	0%
Measure M Local Return Fund					
<i>Appropriations Not Authorized Until January 1, 2021</i>					
<u>59C/94. Measure M Local Return Special Fund</u>				<i>Appropriations not authorized until February 1, 2021</i>	
94TV01, Alley Paving	\$	3,000,000.00	a		
94TV02, Concrete Streets	\$	1,000,000.00	d,e		
94TD10, Open Streets Program	\$	500,000.00	a		
94TV47, Traffic Studies	\$	400,000.00	a	94TV47, Traffic Studies	\$ 250,000.00
94TV34, Transportation Technology Strategy	\$	625,000.00	a		
94TG24, Vision Zero Education and Outreach	\$	1,000,000.00	a	94TG24, Vision Zero Education and Outreach	\$ 488,427.00
94TV41, Vision Zero Traffic Signals	\$	3,241,675.00	d,e		
94TD11, Speed Hump Program	\$	1,000,000.00	a		
94TV25, Street Lighting at Existing Pedestrian Crosswalks	\$	500,000.00	d,e		
94TV42, North Atwater Multimodal Bridge	\$	693,314.00	a		
Subtotal	\$	11,959,989.00		Subtotal	\$ 738,427.00
Percent of Budget		17%		Percent of Budget	1%

Footnotes:

- a) Eliminated to offset lost revenue
- b) Left a balance of \$300,000
- c) Reduction \$574,980 only due to dept. salary surplus
- d) Moved to SB1
- e) No longer a contingent appropriation

**ATTACHMENT 15
EMPLOYMENT LEVEL REPORT
FY 2020-21**

Department	2020-21 Budget	Position Authorities			Filled Positions			Vacancies	Activated Sub. Auth.
		Start of August	Change	End of August	Start of August	Change	End of August		
Aging	44	51	-	51	41	1	42	9	-
Animal Services	345	372	-	372	339	(2)	337	35	2
Building and Safety	911	1,102	2	1,104	922	(3)	919	185	2
Cannabis	6	37	-	37	29	-	29	8	-
City Administrative Officer	119	125	-	125	119	(1)	118	7	1
City Attorney	911	1,071	-	1,071	990	(6)	984	87	13
City Clerk	118	119	-	119	113	-	113	6	-
City Planning	414	498	-	498	413	-	413	85	2
Civil and Human Rights Commission	1	7	-	7	-	-	-	7	-
Controller	165	184	-	184	149	-	149	35	10
Convention Center and Tourism Dev't	13	13	-	13	9	-	9	4	-
Cultural Affairs	76	87	-	87	67	-	67	20	-
Disability	25	29	-	29	27	-	27	2	-
Economic & Workforce Development	99	164	-	164	117	-	117	47	-
El Pueblo	10	10	-	10	9	-	9	1	-
Emergency Management	23	31	-	31	28	-	28	3	-
Employee Relations Board	3	3	-	3	3	-	3	-	-
Ethics Commission	32	33	-	33	31	-	31	2	-
Finance	354	373	-	373	293	1	294	79	3
Fire - Civilian	415	439	-	439	385	(3)	382	57	6
Fire - Sworn	3,416	3,519	-	3,519	3,375	(11)	3,364	155	11
General Services	1,424	1,453	-	1,453	1,283	(4)	1,279	174	1
Housing	590	808	-	808	673	5	678	130	2
Information Technology Agency	442	453	-	453	407	1	408	45	3
Neighborhood Empowerment	31	35	-	35	28	-	28	7	-
Personnel	525	602	-	602	539	(3)	536	66	5
Police - Civilian	3,451	3,477	-	3,477	3,027	(9)	3,018	459	-
Police - Sworn	10,554	10,706	(3)	10,703	9,939	(57)	9,882	821	-
Public Accountability	9	10	-	10	5	-	5	5	1
PW/Board of Public Works	99	120	-	120	113	-	113	7	-
PW/Bureau of Contract Admin	303	417	-	417	339	(2)	337	80	-
PW/Bureau of Engineering	750	946	-	946	849	(1)	848	98	1
PW/Bureau of Sanitation	3,141	3,424	-	3,424	2,931	(16)	2,915	509	2
PW/Bureau of Street Lighting	210	341	-	341	306	-	306	35	6
PW/Bureau of Street Services	1,005	1,511	-	1,511	1,232	(5)	1,227	284	1
Transportation	1,487	1,785	-	1,785	1,488	7	1,495	290	4
Zoo	263	269	-	269	248	-	248	21	2
Subtotal	31,784	34,624	(1)	34,623	30,866	(108)	30,758	3,865	78
Library	1,107	1,107	-	1,107	1,000	(4)	996	111	-
Recreation and Parks	1,538	1,808	-	1,808	1,468	(4)	1,464	344	270
Subtotal	2,645	2,915	-	2,915	2,468	(8)	2,460	455	270
Total	34,429	37,539	(1)	37,538	33,334	(116)	33,218	4,320	348

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

Monthly Summary	2020-21 Budget	Position Authorities			Filled Positions			Vacancies	Activated Sub. Auth.
		Start of Month	Change	End of Month	Start of Month	Change	End of Month		
July	34,429	37,502	37	37,539	33,455	(121)	33,334	4,205	349
August	34,429	37,539	(1)	37,538	33,334	(116)	33,218	4,320	348