



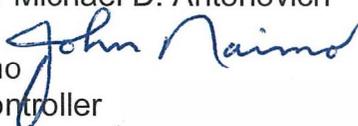
JOHN NAIMO  
AUDITOR-CONTROLLER

## COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

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LOS ANGELES, CALIFORNIA 90012-3873  
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September 26, 2016

TO: Supervisor Hilda L. Solis, Chair  
Supervisor Mark Ridley-Thomas  
Supervisor Sheila Kuehl  
Supervisor Don Knabe  
Supervisor Michael D. Antonovich

FROM: John Naimo   
Auditor-Controller

Sachi A. Hamada   
Chief Executive Officer

SUBJECT: **JUNE 30, 2016 FUND BALANCES**

In conjunction with the various departments, the Auditor-Controller has completed the process of computing the June 30, 2016 fund balance available for the various funds. The General Fund's fund balance available will be \$1,824,822,000 after approval of the Fiscal Year (FY) 2015-16 Final Budget and Department of Health Services budget adjustments, both of which are on the September 27, 2016 Board agenda.

Attached is the Auditor-Controller's report that lists the FY 2015-16 budget variances by department (Attachment I). The Chief Executive Officer (CEO) has also included a summary report of the budget variances by operating and non-operating department/budget units (Attachment II) and explanations of the variances (Attachment III).

Also included are the overtime summary report (Attachment IV) and detailed variance explanations (Attachment V) by department for the General Fund, Enterprise Funds, Special Districts, Special Revenue Funds, and the Internal Service Fund.

The FY 2016-17 Adopted Budget contained a General Fund estimated fund balance available of \$1,431,847,000, primarily comprised of Board-approved initiatives for capital and refurbishment projects, major repairs and maintenance of County facilities and assets, and high-priority one-time departmental projects. The FY 2016-17 Supplemental Budget Resolution, also on the September 27, 2016 agenda, will recommend that \$392,975,000 of additional fund balance be temporarily placed in the appropriation for contingencies account.

The CEO's recommendations on the use of additional fund balance includes adjustments for existing carryover funds in the net amount of \$230,264,000, primarily for community programs, children and social services programs, homeless and housing initiatives, diversion and re-entry services, public safety initiatives, building improvements and maintenance, various systems upgrades and improvements, and enhanced unincorporated area services. The remaining fund balance of \$162,711,000 is available to finance other high-priority one-time needs as included in the CEO's recommendations on the use of additional FY 2015-16 fund balance. The Board may specifically appropriate these funds by a four-fifths vote.

This excess fund balance was generated primarily from cost savings in salaries and employee benefits due to vacancies and hiring delays, savings in services, supplies, and capital assets due to pending projects as well as lower than anticipated costs, savings from social services programs, and unspent funds on other programs that will be carried over to FY 2016-17. In addition, there was an over realization of revenue from property taxes and other revenue sources.

Budget matters are scheduled on the September 27, 2016 Board agenda to consider the excess amount available from fund balance.

If you have any questions, please call either of us or your staff may contact Sid Kikkawa, Senior Assistant Chief Executive Officer, at (213) 974-6872 or Connie Yee, Division Chief, Auditor-Controller, at (213) 974-8321.

SAH:JN:JJ:SK  
MM:CY:TO

#### Attachments

c: Lori Glasgow, Executive Officer, Board of Supervisors  
Mary C. Wickham, County Counsel  
Joseph Kelly, Treasurer and Tax Collector  
Mitchell H. Katz, M.D., Director, Department of Health Services

**2015-16 NET COUNTY COST VARIANCE REPORT**  
**ACCOUNTING PERIOD 13 08-24-16 FINAL**

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2015-16 Net County Cost	Prior Year Accrual Net County Cost	Total 2015-16 Net County Cost	2015-16 Net County Cost Variance
<i>Operating Budgets</i>						
Ag Commissioner/ Weights & Measures	11,457,000	11,964,000	9,142,469.08	767,189.13	8,375,279.95	3,588,720.05
Alternate Public Defender	60,262,000	61,320,000	58,352,741.76	78,330.45	58,274,411.31	3,045,588.69
Animal Care & Control	32,086,000	33,075,000	28,301,753.42	144,629.27	28,157,124.15	4,917,875.85
Arts Commission						
- Arts Programs	9,887,000	10,197,000	10,197,438.00	8,570.46	10,188,867.54	8,132.46
- Civic Art	0	0	39.22	3,298.60	(3,259.38)	3,259.38
Arts Commission Total	9,887,000	10,197,000	10,197,477.22	11,869.06	10,185,608.16	11,391.84
Assessor	116,489,000	118,000,000	107,126,043.88	86,274.19	107,039,769.69	10,960,230.31
Auditor-Controller	23,158,000	24,271,000	23,574,654.39	134,516.10	23,440,138.29	830,861.71
Auditor-Controller - Transportation	0	0	259.71	0.00	259.71	(259.71)
Auditor-Controller eCAPS System	29,441,000	29,441,000	25,826,402.30	3,429.91	25,822,972.39	3,618,027.61
Beaches and Harbors	(6,574,000)	(6,244,000)	(24,280,440.31)	1,119,728.94	(25,400,169.25)	19,156,169.25
Board of Supervisors	141,506,000	128,130,000	72,512,021.64	161,131.09	72,350,890.55	55,779,109.45
Chief Executive Officer	42,091,000	44,320,000	40,985,411.58	2,249,280.76	38,736,130.82	5,583,869.18
Chief Information Officer	7,119,000	5,879,000	5,294,094.06	384.41	5,293,709.65	585,290.35
Child Support Services	3,184,000	4,065,000	575,308.57	107,951.09	467,357.48	3,597,642.52
Children & Family Services - Administration	347,778,000	337,060,000	237,177,795.12	20,072,269.05	217,105,526.07	119,954,473.93
Children & Family Services - Assistance:						
- Adoption Assistance Program	3,177,000	3,177,000	2,316,797.35	(122,148.00)	2,438,945.35	738,054.65
- Child Abuse Prevention Program	0	0	524,991.75	440,232.69	84,759.06	(84,759.06)
- Foster Care Program	12,466,000	32,466,000	10,956,758.06	6,623,071.69	4,333,686.37	28,132,313.63
- KinGAP Program	12,231,000	12,231,000	11,083,052.42	975.00	11,082,077.42	1,148,922.58
- PSSF/ Family Preservation	23,366,000	23,366,000	21,983,161.58	4,771,051.87	17,212,109.71	6,153,890.29
- SED Children	0	0	0.00	0.00	0.00	0.00
Children & Family Services - Assistance Total	51,240,000	71,240,000	46,864,761.16	11,713,183.25	35,151,577.91	36,088,422.09
Community & Senior Services						
Community & Senior Services - Administration	21,540,000	22,935,000	20,252,253.80	663,929.50	19,588,324.30	3,346,675.70
Community & Senior Services - Assistance:						
- Older American Act Program	1,426,000	1,426,000	1,039,548.58	626,602.87	412,945.71	1,013,054.29
- Workforce Investment Act	12,290,000	11,762,000	12,455,726.64	2,366,392.83	10,089,333.81	1,672,666.19
Community & Senior Services - Assistance Total	13,716,000	13,188,000	13,495,275.22	2,992,995.70	10,502,279.52	2,685,720.48
Community-Based Contracts	4,899,000	4,899,000	2,571,447.00	1,249.97	2,570,197.03	2,328,802.97
Consumer and Business Affairs	8,184,000	8,836,000	8,552,541.92	66,876.26	8,485,665.66	350,334.34
County Counsel	11,515,000	11,696,000	11,479,965.18	98,888.29	11,381,076.89	314,923.11

**2015-16 NET COUNTY COST VARIANCE REPORT**  
**ACCOUNTING PERIOD 13 08-24-16 FINAL**

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2015-16 Net County Cost	Prior Year Accrual Net County Cost	Total 2015-16 Net County Cost	2015-16 Net County Cost Variance
District Attorney	199,970,000	208,150,000	209,127,146.65	2,088,542.57	207,038,604.08	1,111,395.92
Diversion and Reentry	70,189,000	70,189,000	0.00	0.00	0.00	70,189,000.00
Fire Department - Lifeguards	30,711,000	31,285,000	30,655,000.00	0.00	30,655,000.00	630,000.00
Grand Jury	1,785,000	1,795,000	1,520,977.76	79,852.55	1,441,125.21	353,874.79
Grand Park	4,288,000	4,288,000	3,402,459.22	162,388.40	3,240,070.82	1,047,929.18
Health Services - General Fund:						
- Administration	180,638,000	177,621,000	23,718,198.14	(32,387,447.39)	56,105,645.53	121,515,354.47
- Contribution to Hospitals Enterprise Funds	292,826,000	281,855,000	281,855,000.00	0.00	281,855,000.00	0.00
- Health Services - EHRIS(ORCHID) Projects	20,656,000	20,656,000	3,128,484.50	203,956.76	2,924,527.74	17,731,472.26
- Juvenile Court Health Services	6,881,000	7,445,000	4,502,178.34	860,550.50	3,641,627.84	3,803,372.16
- Managed Care Rate Supplement	15,021,000	15,021,000	67,602,654.00	0.00	67,602,654.00	(52,581,654.00)
- Office of Managed Care	49,913,000	51,667,000	30,720,851.45	8,780,975.01	21,939,876.44	29,727,123.56
- Online Real-Time Central Health Info DB (ORCHID)	69,557,000	73,915,000	68,121,804.75	1,546,164.77	66,575,639.98	7,339,360.02
- Realignment	0	0	(8,897,078.26)	855,162.01	(9,752,240.27)	9,752,240.27
Health Services - General Fund Total	635,492,000	628,180,000	470,752,092.92	(20,140,638.34)	490,892,731.26	137,287,268.74
Homeless and Housing Program	101,542,000	102,792,000	32,775,747.68	3,520,987.00	29,254,760.68	73,537,239.32
Human Resources	18,315,000	19,028,000	16,559,293.28	283,075.01	16,276,218.27	2,751,781.73
Internal Services	20,093,000	22,690,000	5,285,480.11	1,224,548.59	4,060,931.52	18,629,068.48
LA Plaza de Cultura y Artes	1,541,000	1,541,000	1,541,000.00	0.00	1,541,000.00	0.00
LA Regional Interoperable Communications System	1,860,000	5,091,000	5,035,108.04	0.00	5,035,108.04	55,891.96
Martin Luther King Jr. Comm Hosp-Financial Assist	0	0	0.00	18,554.00	(18,554.00)	18,554.00
Medical Examiner - Coroner	35,515,000	36,125,000	33,705,188.45	(23,156.81)	33,728,345.26	2,396,654.74
Mental Health	81,799,000	81,799,000	193,694,551.07	91,655,122.39	102,039,428.68	(20,240,428.68)
Military & Veterans Affairs	4,443,000	4,608,000	4,107,415.77	8,631.10	4,098,784.67	509,215.33
Museum of Art	30,044,000	30,044,000	29,716,980.44	0.00	29,716,980.44	327,019.56
Museum of Natural History	20,388,000	20,506,000	20,201,983.16	0.00	20,201,983.16	304,016.84
Music Center	24,118,000	24,118,000	23,582,958.56	0.00	23,582,958.56	535,041.44
Parks & Recreation	144,953,000	147,306,000	140,497,239.14	1,547,989.01	138,949,250.13	8,356,749.87
Probation:						
- Care of Juvenile Court Wards	2,891,000	3,291,000	3,249,231.79	0.14	3,249,231.65	41,768.35
- Field Services	102,063,000	105,291,000	114,368,255.48	417,466.33	113,950,789.15	(8,659,789.15)
- Juvenile Institutions Services	274,587,000	281,611,000	268,120,389.78	9,082,822.07	259,037,567.71	22,573,432.29
- Special Services	28,377,000	30,414,000	36,187,523.30	4,320,535.72	31,866,987.58	(1,452,987.58)
- Support Services	122,600,000	124,686,000	136,049,059.85	93,443.52	135,955,616.33	(11,269,616.33)
Probation Department Total	530,518,000	545,293,000	557,974,460.20	13,914,267.78	544,060,192.42	1,232,807.58

**2015-16 NET COUNTY COST VARIANCE REPORT**  
**ACCOUNTING PERIOD 13 08-24-16 FINAL**

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2015-16 Net County Cost	Prior Year Accrual Net County Cost	Total 2015-16 Net County Cost	2015-16 Net County Cost Variance
Provisional Financing Uses	461,332,000	412,254,000	0.00	0.00	0.00	412,254,000.00
Public Defender	196,958,000	200,661,000	198,260,663.53	265,274.22	197,995,389.31	2,665,610.69
Public Health:						
- Antelope Valley Rehab Centers	3,192,000	3,224,000	3,145,908.00	253.76	3,145,654.24	78,345.76
- Children 's Medical Services	20,702,000	21,090,000	13,288,965.18	316,809.26	12,972,155.92	8,117,844.08
- Division of HIV and STD Programs	17,857,000	17,941,000	17,940,743.10	(256.58)	17,940,999.68	0.32
- Public Health Programs	153,035,000	154,206,000	161,562,130.09	10,899,678.75	150,662,451.34	3,543,548.66
- Substance Abuse Prevention & Control	2,987,000	2,992,000	2,965,450.13	43,693.72	2,921,756.41	70,243.59
Public Health Total	197,773,000	199,453,000	198,903,196.50	11,260,178.91	187,643,017.59	11,809,982.41
Public Social Services						
Public Social Services - Administration	104,814,000	106,647,000	82,003,288.63	4,661,444.82	77,341,843.81	29,305,156.19
Public Social Services - Assistance:						
- Calworks	322,000	322,000	1,413,264.06	0.00	1,413,264.06	(1,091,264.06)
- Cash Assistance Program for Immigrants	0	0	(257,795.05)	0.00	(257,795.05)	257,795.05
- Community Services Block Grant	0	0	0.00	0.00	0.00	0.00
- In-Home Supportive Services	58,765,000	59,141,000	52,797,615.04	0.00	52,797,615.04	6,343,384.96
- Indigent Aid	232,891,000	232,515,000	219,823,116.46	0.00	219,823,116.46	12,691,883.54
- PSS-GR Anti-Homelessness	10,584,000	10,584,000	6,798,450.41	0.00	6,798,450.41	3,785,549.59
- Refugee Cash Assistance	0	0	514.06	0.00	514.06	(514.06)
- Refugee Employment Program	0	0	0.00	(2,166.35)	2,166.35	(2,166.35)
- Work Incentive Nutritional Supplement (WINS)	0	0	(182.16)	0.00	(182.16)	182.16
Public Social Services Assistance Total	302,562,000	302,562,000	280,574,982.82	(2,166.35)	280,577,149.17	21,984,850.83
Public Works	47,311,000	50,411,000	34,054,163.24	1,437,823.17	32,616,340.07	17,194,659.93
Regional Planning	20,509,000	20,924,000	18,974,322.25	(140,686.01)	19,115,008.26	1,808,991.74
Registrar-Recorder and County Clerk	68,434,000	69,860,000	58,587,283.76	156,316.99	58,430,966.77	11,429,033.23
Sheriff's Department:						
- Administration	114,593,000	116,728,000	121,781,814.56	70,773.80	121,711,040.76	(4,983,040.76)
- Clearing Account	0	0	(13,675.08)	0.00	(13,675.08)	13,675.08
- County Services	20,958,000	30,668,000	29,749,024.87	16,473.86	29,732,551.01	935,448.99
- Court Services	120,695,000	124,924,000	115,642,777.44	5,869.62	115,636,907.82	9,287,092.18
- Custody	385,205,000	403,870,000	384,998,188.36	1,664,310.25	383,333,878.11	20,536,121.89
- Detective Services	98,277,000	100,297,000	107,651,704.62	320,796.49	107,330,908.13	(7,033,908.13)
- General Support Services	383,257,000	393,432,000	442,324,805.03	2,649,794.57	439,675,010.46	(46,243,010.46)
- Medical Services Bureau Budget	238,264,000	242,047,000	236,926,436.64	63,094.50	236,863,342.14	5,183,657.86
- Patrol Clearing	0	0	1,346,517.00	1,273,638.14	72,878.86	(72,878.86)
- Patrol - Contract Cities	0	3,946,000	0.00	(0.08)	0.08	3,945,999.92
- Patrol - Specialized and Unallocated	163,868,000	171,349,000	154,242,995.00	1,133,404.26	153,109,590.74	18,239,409.26

**2015-16 NET COUNTY COST VARIANCE REPORT**  
**ACCOUNTING PERIOD 13 08-24-16 FINAL**

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2015-16 Net County Cost	Prior Year Accrual Net County Cost	Total 2015-16 Net County Cost	2015-16 Net County Cost Variance
- Patrol - Unincorporated Areas	19,666,000	21,666,000	19,761,000.92	849,865.43	18,911,135.49	2,754,864.51
Sheriff's Department Total	1,544,783,000	1,608,927,000	1,614,411,589.36	8,048,020.84	1,606,363,568.52	2,563,431.48
Treasurer & Tax Collector	24,542,000	24,824,000	23,009,230.83	180,461.98	22,828,768.85	1,995,231.15
Trial Court Operations:						
- MOE Contribution	147,376,000	147,376,000	187,003,861.32	0.00	187,003,861.32	(39,627,861.32)
- Courts - Unallocated - Others	55,988,000	56,188,000	48,833,960.67	191.80	48,833,768.87	7,354,231.13
- Superior Court - General Fund	53,374,000	53,945,000	49,117,411.65	1.58	49,117,410.07	4,827,589.93
Trial Court Operations Total	256,738,000	257,509,000	284,955,233.64	193.38	284,955,040.26	(27,446,040.26)
<b>Operating Budgets Subtotal</b>	<b>6,112,298,000</b>	<b>6,173,132,000</b>	<b>5,271,871,273.71</b>	<b>160,681,131.62</b>	<b>5,111,190,142.09</b>	<b>1,061,341,857.91</b>
<b>NonOperating Budgets</b>						
Capital Projects	518,280,000	503,760,000	45,992,199.69	4,062,772.79	41,929,426.90	460,996,573.10
- CP for Health Services	13,049,000	14,063,000	3,156,394.22	83,653.62	3,072,740.60	10,981,259.40
Emergency Preparedness & Response	4,782,000	4,778,000	4,573,683.42	220,039.91	4,353,643.51	424,356.49
Employee Benefits	0	0	4,779,000.00	1,043.25	4,777,956.75	(4,777,956.75)
Extraordinary Maintenance	201,864,000	198,065,000	22,642,332.15	344,773.49	22,297,558.66	175,767,441.34
Federal & State Disaster Aid	0	0	195,672.97	56.00	195,616.97	(195,616.97)
Insurance	493,000	493,000	25,098.20	36,273.99	(11,175.79)	504,175.79
Internal Services/Customer Direct-S&S	0	0	0.00	0.00	0.00	0.00
Judgments & Damages	25,160,000	25,160,000	32,216,067.82	220,880.69	31,995,187.13	(6,835,187.13)
Los Angeles County Capital Asset Leasing	0	0	(157,093.48)	0.00	(157,093.48)	157,093.48
Nondepartmental Revenue	(340,793,000)	(343,503,000)	(374,945,191.57)	3,081,031.41	(378,026,222.98)	34,523,222.98
Nondepartmental Special Accounts	183,705,000	75,812,000	(22,586,487.29)	321,949.38	(22,908,436.67)	98,720,436.67
- Public Library (General Fund Contribution)	23,597,000	23,597,000	23,597,000.00		23,597,000.00	0.00
Project and Facility Development	76,317,000	82,332,000	36,856,712.36	92,676.34	36,764,036.02	45,567,963.98
Rent Expense	38,038,000	38,038,000	21,382,978.55	43,934.52	21,339,044.03	16,698,955.97
Telephone Utilities	0	0	(202,556.46)	80,784.54	(283,341.00)	283,341.00
Utilities	162,000	162,000	(857,154.23)	221,587.12	(1,078,741.35)	1,240,741.35
Utility User Tax - Measure U	(55,000,000)	(57,520,000)	(57,285,571.45)	235,915.86	(57,521,487.31)	1,487.31
VLF-Realignment:						
- Health Services	(312,787,000)	(312,787,000)	(319,687,679.10)	(134,573,499.13)	(185,114,179.97)	(127,672,820.03)
- Mental Health	(5,292,000)	(5,292,000)	(28,908,182.69)	3,861,105.29	(32,769,287.98)	27,477,287.98
- Social Services	(16,963,000)	(16,963,000)	(16,963,891.47)	0.00	(16,963,891.47)	891.47
VLF-Realignment Total	(335,042,000)	(335,042,000)	(365,559,753.26)	(130,712,393.84)	(234,847,359.42)	(100,194,640.58)

**2015-16 NET COUNTY COST VARIANCE REPORT**  
**ACCOUNTING PERIOD 13 08-24-16 FINAL**

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2015-16 Net County Cost	Prior Year Accrual Net County Cost	Total 2015-16 Net County Cost	2015-16 Net County Cost Variance
<i>NonOperating Budgets Subtotal</i>	354,612,000	230,195,000	(626,176,668.36)	(121,665,020.93)	(504,511,647.43)	733,863,647.43
<i>Operating/NonOperating Budgets Subtotal</i>	<b>6,466,910,000</b>	<b>6,403,327,000</b>	<b>4,645,694,605.35</b>	<b>39,016,110.69</b>	<b>4,606,678,494.66</b>	<b>1,795,205,505.34</b>
Property Taxes	(4,781,455,000)	(4,789,610,000)	(4,814,472,313.44)	0.00	(4,814,472,313.44)	24,862,313.44
Variance						
	<b>1,685,455,000</b>	<b>1,613,717,000</b>	<b>(168,777,708.09)</b>	<b>39,016,110.69</b>	<b>(207,793,818.78)</b>	<b>1,820,067,818.78</b>

Change in Nonspendable for Deposit with Others	(804,971.58)
Change in Nonspendable for Long-Term Receivables SB90	(665,000.00)
Change in Nonspendable for Long-Term Receivables Cost-Based Reimbursement Clinics (CBRC)	24,608,387.04
Net Change in Other Fund Balance (3301)	362,338.65
Transfer to Hospital Funds (MOE)	(18,746,082.80)
<b>AVAILABLE FUND BALANCE - GENERAL FUND</b>	<b><u>1,824,822,490.09</u></b>

**EXPLANATIONS**

**BUDGETED NET COUNTY COST:** Represents Original Adopted Budget and all budget adjustments to date.

**2015-16 NET COUNTY COST:** Represents net current revenue and expenditures.

**PRIOR YEAR ACCRUAL NET COUNTY COST:** Represents net prior year revenue and expenditures.

**NET COUNTY COST VARIANCE:** Positive amounts represent budgetary savings and sources of fund balance.  
 Negative amounts represent budgetary shortfalls and uses of fund balance.

	FY 2013-14			FY 2014-15			FY 2015-16		
	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget
<b>Operating Budgets</b>									
Affirmative Action Compliance	\$ -	\$ (4,669)	\$ 4,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ag Commissioner/ Weights & Measures	11,350,000	8,373,346	2,976,654	12,814,000	10,668,875	2,145,125	11,964,000	8,375,280	3,588,720
Alternate Public Defender	56,600,000	54,335,314	2,264,686	59,754,000	56,459,895	3,294,105	61,320,000	58,274,411	3,045,589
Animal Care & Control	23,823,000	21,963,629	1,859,371	27,189,000	23,701,274	3,487,726	33,075,000	28,157,124	4,917,876
Arts Commission	8,941,000	8,914,023	26,977	9,764,000	9,732,353	31,647	10,197,000	10,185,608	11,392
Assessor	104,462,000	97,721,852	6,740,148	114,426,000	100,253,969	14,172,031	118,000,000	107,039,770	10,960,230
Auditor-Controller	22,248,000	20,255,476	1,992,524	23,540,000	22,368,366	1,171,634	24,271,000	23,440,138	830,862
Auditor-Controller - Transportation	-	172	(172)	-	(355)	355	-	260	(260)
Auditor-Controller - eCAPS	31,318,000	25,009,246	6,308,754	21,939,000	14,006,964	7,932,036	29,441,000	25,822,972	3,618,028
Beaches & Harbors	(16,674,000)	(30,998,947)	14,324,947	(6,871,000)	(27,231,497)	20,360,497	(6,244,000)	(25,400,169)	19,156,169
Board of Supervisors	105,260,000	60,195,986	45,064,014	120,557,000	73,076,657	47,480,343	128,130,000	72,350,891	55,779,109
Chief Executive Officer	45,698,000	38,089,754	7,608,246	49,238,000	39,853,199	9,384,801	44,320,000	38,736,131	5,583,869
Chief Information Officer	5,671,000	5,782,017	(111,017)	6,858,000	6,426,136	431,864	5,879,000	5,293,710	585,290
Child Support Services	320,000	(3,371,238)	3,691,238	1,393,000	133,214	1,259,786	4,065,000	467,357	3,597,643
Children & Family Services - Administration	324,014,000	238,864,451	85,149,549	343,047,000	284,625,878	58,421,122	337,060,000	217,105,526	119,954,474
Children & Family Services - Assistance	57,059,000	37,214,770	19,844,230	117,159,000	108,558,913	8,600,087	71,240,000	35,151,578	36,088,422
Community & Sr Services - Administration	18,162,000	17,004,019	1,157,981	20,457,000	16,705,605	3,751,395	22,935,000	19,588,324	3,346,676
Community & Sr Services - Assistance	2,888,000	2,795,189	92,811	7,717,000	7,679,589	37,411	13,188,000	10,502,280	2,685,720
Community-Based Contracts	3,855,000	2,520,569	1,334,431	5,437,000	3,458,002	1,978,998	4,899,000	2,570,197	2,328,803
Consumer Affairs	6,362,000	6,204,827	157,173	7,326,000	7,208,672	117,328	8,836,000	8,485,666	350,334
County Counsel	7,925,000	6,051,440	1,873,560	9,376,000	9,057,246	318,754	11,696,000	11,381,077	314,923
District Attorney	184,763,000	183,224,826	1,538,174	201,247,000	202,368,068	(1,121,068)	208,150,000	207,038,604	1,111,396
Diversion and Reentry	-	-	-	-	-	-	70,189,000	-	70,189,000
Fire Department-Lifeguards	29,169,000	28,312,000	857,000	29,731,000	29,082,000	649,000	31,285,000	30,655,000	630,000
Grand Jury	1,778,000	1,538,947	239,053	1,789,000	949,714	839,286	1,795,000	1,441,125	353,875
Grand Park	4,556,000	3,938,657	617,343	3,788,000	3,599,192	188,808	4,288,000	3,240,071	1,047,929
Health Services/Enterprise Hospital Summary	660,694,000	611,603,499	49,090,501	561,405,000	403,690,437	157,714,563	628,180,000	490,892,731	137,287,269
Homeless and Housing Program	56,537,000	24,404,737	32,132,263	52,591,000	19,533,908	32,847,092	102,792,000	29,254,761	73,537,239
Human Resources	14,088,000	12,711,626	1,376,374	17,851,000	16,429,768	1,421,232	19,028,000	16,276,218	2,751,782
Internal Services	23,389,000	15,841,110	7,547,890	20,256,000	12,222,014	8,033,986	22,690,000	4,060,932	18,629,068
LA Plaza de Cultura y Arte	1,019,000	1,019,000	-	2,530,000	2,530,000	-	1,541,000	1,541,000	-
Los Angeles Regional Interoperable Comm Systems	13,574,000	4,255,087	9,318,913	16,854,000	2,015,611	14,838,389	5,091,000	5,035,108	55,892
Martin Luther King Jr. Comm Hosp-Financial Assist	39,100,000	39,100,000	-	10,200,000	10,106,731	93,269	-	(18,554)	18,554
Medical Examiner - Coroner	35,099,000	31,623,142	3,475,858	35,709,000	32,993,121	2,715,879	36,125,000	33,728,345	2,396,655
Mental Health	55,891,000	57,910,671	(2,019,671)	64,789,000	81,758,694	(16,969,694)	81,799,000	102,039,429	(20,240,429)
Military & Veterans Affairs	3,495,000	2,837,386	657,614	4,066,000	3,259,449	806,551	4,608,000	4,098,785	509,215
Museum of Art	29,797,000	29,697,929	99,071	29,934,000	29,934,000	-	30,044,000	29,716,980	327,020
Museum of Natural History	17,300,000	16,685,044	614,956	19,817,000	19,302,696	514,304	20,506,000	20,201,983	304,017
Music Center	22,331,000	21,846,741	484,259	24,143,000	23,527,315	615,685	24,118,000	23,582,959	535,041
Parks & Recreation	127,904,000	119,752,965	8,151,035	143,624,000	136,066,405	7,557,595	147,306,000	138,949,250	8,356,750
Probation	494,658,000	465,938,376	28,719,624	521,399,000	499,606,632	21,792,368	545,293,000	544,060,192	1,232,808
Provisional Financing Uses	223,819,000	-	223,819,000	394,389,000	-	394,389,000	412,254,000	-	412,254,000
Public Defender	178,571,000	175,683,877	2,887,123	189,805,000	188,460,191	1,344,809	200,661,000	197,995,389	2,665,611
Public Health	186,586,000	176,524,029	10,061,971	192,157,000	182,219,133	9,937,867	199,453,000	187,643,018	11,809,982
Public Social Services-Administration	98,200,000	105,161,661	(6,961,661)	104,275,000	47,545,462	56,729,538	106,647,000	77,341,844	29,305,156

FY 2015-16 GENERAL FUND/ENTERPRISE HOSPITAL  
CLOSING SUMMARY

ATTACHMENT II

	FY 2013-14			FY 2014-15			FY 2015-16		
	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget
Public Social Services-Assistance Summary	308,589,000	278,757,291	29,831,709	361,361,000	381,713,881	(20,352,881)	302,562,000	280,577,149	21,984,851
Public Works - General Fund	46,873,000	31,319,084	15,553,916	41,111,000	21,881,435	19,229,565	50,411,000	32,616,340	17,194,660
Regional Planning	22,700,000	19,313,807	3,386,193	20,607,000	17,748,223	2,858,777	20,924,000	19,115,008	1,808,992
Registrar-Recorder/County Clerk	52,506,000	45,504,606	7,001,394	57,862,000	50,100,266	7,761,734	69,860,000	58,430,967	11,429,033
Sheriff's Department	1,326,585,000	1,326,008,521	576,479	1,479,546,000	1,469,779,453	9,766,547	1,608,927,000	1,606,363,569	2,563,431
Treasurer & Tax Collector	24,089,000	23,129,318	959,682	23,620,000	22,999,868	620,132	24,824,000	22,828,769	1,995,231
Trial Courts Operations	253,703,000	262,545,632	(8,842,632)	256,686,000	270,792,885	(14,106,885)	257,509,000	284,955,040	(27,446,040)
<b>Subtotal - Operating Budgets</b>	<b>\$ 5,356,645,000</b>	<b>\$ 4,733,110,796</b>	<b>\$ 623,534,204</b>	<b>\$ 5,834,262,000</b>	<b>\$ 4,948,959,505</b>	<b>\$ 885,092,495</b>	<b>\$ 6,173,132,000</b>	<b>\$ 5,111,190,142</b>	<b>\$ 1,061,341,858</b>
<b><u>Non-Operating Budgets</u></b>									
Capital Projects	\$ 626,497,000	\$ 39,987,187	\$ 586,451,813	\$ 550,744,000	\$ 76,968,279	\$ 473,630,721	\$ 503,760,000	\$ 41,929,427	\$ 460,996,573
Capital Projects for Health Services	-	-	-	-	-	-	14,063,000	3,072,741	10,981,259
Emergency Preparedness & Response	5,740,000	3,237,510	2,502,490	5,616,000	3,309,260	2,306,740	4,778,000	4,353,644	424,356
Employee Benefits	-	(1,034,000)	1,034,000	-	2,492,761	(2,492,761)	-	4,777,957	(4,777,957)
Extraordinary Maintenance	137,721,000	12,117,290	125,603,710	183,296,000	32,196,414	151,099,586	198,065,000	22,297,559	175,767,441
Federal & State Disaster Aid	-	(8,787)	8,787	(38,148,000)	(59,656,012)	21,508,012	-	195,617	(195,617)
Insurance	355,000	28,455	326,545	326,000	(168,787)	494,787	493,000	(11,176)	504,176
Internal Services/Customer Direct-S&S	-	0	(0)	-	-	-	-	-	-
Judgments & Damages	18,910,000	12,267,990	6,642,010	19,360,000	(1,325,036)	20,685,036	25,160,000	31,995,187	(6,835,187)
LA Co Capital Asset Leasing	-	(35,881)	35,881	-	(113,795)	113,795	-	(157,093)	157,093
Nondepartmental Revenue	(314,318,000)	(351,054,257)	36,736,257	(324,725,000)	(363,345,327)	38,620,327	(343,503,000)	(378,026,223)	34,523,223
Nondepartmental Special Accounts	81,645,000	56,688,627	24,956,373	94,108,000	34,169,427	59,938,573	99,409,000	688,563	98,720,437
Project and Facility Development	134,469,000	77,920,351	56,548,649	251,857,000	200,908,891	50,948,109	82,332,000	36,764,036	45,567,964
Rent Expense	46,392,000	35,680,163	10,711,837	61,062,000	40,506,285	20,555,715	38,038,000	21,339,044	16,698,956
Telephone Utilities	-	(402,225)	402,225	-	(251,971)	251,971	-	(283,341)	283,341
Utilities	134,000	(3,217,895)	3,351,895	151,000	(955,783)	1,106,783	162,000	(1,078,741)	1,240,741
Utility User Tax	(65,620,000)	(56,524,102)	(9,095,898)	(61,134,000)	(61,134,831)	831	(57,520,000)	(57,521,487)	1,487
VLF-Realignment	(326,663,000)	(347,377,271)	20,714,271	(412,377,000)	(349,968,631)	(62,408,369)	(335,042,000)	(234,847,359)	(100,194,641)
<b>Subtotal - Non-Operating Budgets</b>	<b>\$ 345,262,000</b>	<b>\$ (521,726,845)</b>	<b>\$ 866,930,845</b>	<b>\$ 330,136,000</b>	<b>\$ (446,368,857)</b>	<b>\$ 776,359,857</b>	<b>\$ 230,195,000</b>	<b>\$ (504,511,647)</b>	<b>\$ 733,863,647</b>
<b>Operating/Non-Operating Budgets Subtotal</b>	<b>\$ 5,701,907,000</b>	<b>\$ 4,211,383,951</b>	<b>\$ 1,490,465,049</b>	<b>\$ 6,164,398,000</b>	<b>\$ 4,502,590,648</b>	<b>\$ 1,661,452,352</b>	<b>\$ 6,403,327,000</b>	<b>\$ 4,606,678,495</b>	<b>\$ 1,795,205,505</b>
<b><u>Adjustments to Fund Balance</u></b>									
Appropriation for Contingencies	\$ -	\$ -	\$ -	\$ 4,911,000	\$ -	\$ (4,911,000)	\$ 15,919,000	\$ 15,919,000	\$ -
Property Tax - Regular	(4,255,967,000)	(4,379,126,490)	123,159,490	(4,493,688,000)	(4,606,463,666)	112,775,666	(4,789,610,000)	(4,814,472,313)	24,862,313
Obligated Fund Balance	242,604,014	301,506,618	(58,844,604)	88,571,000	175,146,000	(86,575,000)	223,774,000	243,990,055	(20,216,055)
Cancel Obligated Fund Balance	(190,963,000)	(202,192,404)	11,229,404	(197,929,000)	(254,406,501)	56,832,501	(103,284,000)	(126,449,388)	24,608,388
Fund Balance	(1,497,581,014)	(1,497,581,014)	-	(1,566,263,000)	(1,566,263,000)	-	(1,750,126,000)	(1,750,126,000)	-
Other Adjustments:									
Net Changes in Reserves	-	(254,116)	254,116	-	(729,522)	729,522	-	(362,339)	362,339
<b>Subtotal - Fund Balance Adjustments</b>	<b>\$ (5,701,907,000)</b>	<b>\$ (5,777,647,406)</b>	<b>\$ 75,798,406</b>	<b>\$ (6,164,398,000)</b>	<b>\$ (6,252,716,690)</b>	<b>\$ 88,673,690</b>	<b>\$ (6,403,327,000)</b>	<b>\$ (6,431,500,985)</b>	<b>\$ 29,616,985</b>
<b>Estimated Year-End Fund Balance</b>	<b>\$ -</b>	<b>\$ 1,566,263,455</b>	<b>\$ 1,566,263,455</b>	<b>\$ -</b>	<b>\$ 1,750,126,042</b>	<b>\$ 1,750,126,042</b>	<b>\$ -</b>	<b>\$ 1,824,822,490</b>	<b>\$ 1,824,822,490</b>

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

#### Operating Budgets

#### Agricultural Commissioner/Weights and Measures \$3,589,000

Reflects \$1.9 million savings in salaries and employee benefits (S&EB) primarily due to departmental vacancies, \$0.9 million in savings due to services and supplies (S&S) that were not purchased, \$0.2 million savings in other charges, \$0.2 million savings in capital assets due to the delay in the purchase of detection vehicles, and \$0.8 million in prior-year savings due to cancellation of commitments for the weed abatement and environmental toxicology contracts. The savings are partially offset by \$0.3 million shortfall in revenue from weed abatement contracts and \$0.1 million shortfall in intrafund transfers (IFT).

The department requested to carryover a total \$0.5 million to purchase detection vehicles, replace exterior door at the South Gate facility and complete a roofing project at the Arcadia Headquarters. In addition, \$2.0 million will be requested as a carryover in the Capital Projects budget unit for metrology lab infrastructure improvements and \$0.2 million will be requested to be set aside in the Provisional Financing Uses budget (PFU) unit for the Olive View expansion project.

#### Alternate Public Defender \$3,046,000

Reflects a savings of \$2.3 million in S&EB primarily due to delays in filling vacant positions and \$1.1 million savings in S&S primarily due to delays in relocation of the Central Branch to the Clara Shortridge Foltz Criminal Justice Center (CSFCJC). The savings are partially offset by \$0.4 million in under-realized revenue in the AB 109 program.

The Department requested to carryover \$1.2 million of the savings to the Capital Projects budget unit for refurbishment of the 18th floor of the CSFCJC.

#### Animal Care and Control \$4,918,000

Reflects a \$3.8 million savings in S&EB due to hiring delays, unfilled vacancies and various employee benefits; \$0.6 million savings in S&S due to projects not completed in FY 2015-16 and will be carried over to FY 2016-17; \$0.1 million savings in other charges due to delayed claims in judgments and damages; \$0.4 million savings in capital equipment due to delay in vehicle purchases; \$0.3 million savings in IFT due to reimbursement received from closing of the Homeland Security Grant; and \$0.1 million in prior-year savings due to commitment cancellations and over realization of prior-year revenue. The savings are offset by \$0.5 million deficit in revenue for humane services.

The Department requested \$1.4 million of the savings as a carryover to fund various projects. An additional \$0.4 million will be recommended as a carryover in the Extraordinary Maintenance budget unit for refurbishments.

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

Arts Commission \$11,000

Reflects a savings of \$11,000 due to the cancellation of prior-year commitments.

Assessor \$10,960,000

Reflects a savings of \$8.2 million in S&EB primarily due to vacancies, top-step salary differential, and hiring delays; \$0.3 million savings in S&S due to less than anticipated expenditures for the Assessor's Modernization Project (AMP) and equipment maintenance; savings of \$0.1 million in other charges due to less than anticipated expenditure in employee vehicle damage claims and third-party administrator settlement costs; \$0.1 million in capital assets due to less than anticipated expenditures for the Xerox printers in the Reprographic Unit; and \$2.3 million in over-realized supplemental administration fees (SB813) revenue due to higher than forecasted property transfers.

\$10.8 million of the savings will be requested as a carryover to FY 2016-17 primarily to fund anticipated overtime related to change in ownership, new construction value changes, and to partially fund the AMP.

Auditor-Controller \$831,000

Reflects \$5.9 million savings in S&EB primarily due to top-step variance, items filled at lower than budgeted level, and vacancies; \$3.1 million savings in S&S primarily due to less than anticipated expenditures for professional services, office expenses, utilities, and information technology services; \$0.1 million savings in other charges primarily due to less than anticipated judgments, damages and other long-term debt charges; and \$0.1 million in over realized prior-year revenue. The savings are partially offset by \$6.1 million in under-realized IFT, attributable to actual costs of billable positions being lower than budgeted positions and less than anticipated billings for services; and \$2.3 million in under-realized revenue primarily due to less than anticipated audit services, Medi-Cal Administrative Activities and Targeted Case Management revenue, property tax administrative fee, cogeneration revenue, and Community Redevelopment Agency dissolution revenue.

\$0.2 million of the savings will be requested to be carried over in the Departments operating budget for training and one-time computer refresh. An additional \$0.1 million will be recommended to be carried over in the Capital Projects budget unit for refurbishments.

Auditor-Controller Integrated Applications \$3,618,000

The variance reflects current-year savings of \$3.6 million in S&S primarily due to less than anticipated costs for information technology services and computing midrange. The savings will be set aside as obligated fund balance committed fund for eCAPS System.

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

Department of Beaches and Harbors \$19,156,000

Reflects \$8.0 million in appropriation savings primarily due to hiring delays and savings from special program allocations. The variance also reflects \$10.1 million in savings due to increased parking and leasehold revenues, partially offset by a decrease in rents, concessions, vehicle code fines and penalties revenues. An additional \$1.1 million in savings is due to cancelled commitments and over-realized prior-year revenue.

\$5.6 million of the savings will be requested as carryover to fund the Total Maximum Daily Loads (TMDL) program, anticipated judgments and damages, and purchase a new floating dock system. An additional \$0.3 million will be transferred to the Board of Supervisors Third District for community programs.

Board of Supervisors \$55,779,000

The surplus includes \$52.8 million in funding for various community projects to be spent in future years. The remaining \$3.0 million consists of \$1.9 million savings in S&EB due to hiring delays in the Executive Office; \$7.4 million savings in S&S primarily due to less than anticipated utilization of designated funding for community programs, AB 109 projects, and various operating costs; \$15,000 savings in other charges primarily due to less than anticipated legal expenses; \$44,000 savings in capital assets due to less than anticipated expenditures; and \$161,000 in prior-year savings due to cancellations of commitments. The savings are partially offset by \$0.9 million in under-realized IFT related to the hearing officer contracts and employee service awards; and \$5.7 million in under-realized revenues related to designated community programs, legal advertising revenue, hearing officer revenue, and AB 109 Realignment revenues.

The savings will be carried over to FY 2016-17 Budget for various projects and services.

Chief Executive Office \$5,583,000

The surplus reflects \$10.8 million savings in S&EB, \$21.5 million savings in S&S, and \$2.2 million in prior-year savings primarily due to the cancellation of commitments. The savings are offset by \$21.1 million in under-realized revenue and \$8.2 million in under-realized IFT.

\$2.7 million of the savings will be requested to be carried over for gang initiatives and Joint Labor Management Committee on Office Ergonomics (\$0.21 million), Hall of Administration network infrastructure upgrade (\$1.46 million), and Board initiatives and Chief Executive Offices' priorities (\$1.0 million). An additional \$2.9 million in savings will be transferred to the Capital Projects budget for the Hall of Records refurbishment.

Chief Information Office \$585,000

Reflects a \$0.6 million savings in S&S primarily due to lower than expected costs for consultant services, training, and office supplies. The savings are partially offset by

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

higher than budgeted costs for computing, information technology services and various other charges.

Child Support Services Department (CSSD) \$3,598,000

The savings reflects \$2.0 million from State mid-year and year-end revenue reallocations. The variance also reflects \$1.6 million in savings due to the transfer of \$0.6 million from the Department's Welfare Recoupment Trust Fund, over-realized A-87 federal revenue, and cancellation of prior-year commitments.

\$1.8 million of the savings will be carried over to FY 2016-17 for the Department's deficit mitigation strategy. An additional \$1.8 million will be requested to be carried over in the PFU budget unit to mitigate any potential structural deficit and fund unavoidable cost increases.

Department of Children & Family Services (DCFS) - Administration \$119,954,000

Reflects a current-year savings of \$99.9 million primarily due to \$62.5 million in lower than anticipated Title IV-E Waiver costs, of which \$32.6 million is associated with the Probation Department; \$0.7 million from lower than expected Electronic Suspected Child Abuse Report System (ESCARS) costs; \$13.3 million from Katie A. related cost savings; and \$23.4 million due to higher than anticipated 1991 State Realignment revenue. The variance also reflects \$20.1 million in prior-year savings primarily due to 1991 Realignment revenue growth and commitment cancellations.

\$5.2 million of the Katie A. savings was approved and included in the FY 2016-17 Recommended Budget. An additional \$7.9 million is requested as a carryover in the PFU budget while the remaining \$0.2 million is requested as a carryover in the Department's operating budget.

Of the \$62.5 million in Title IV-E Waiver savings, \$58.3 million is requested as a carryover in PFU and \$4.2 million is requested as a carryover in the Department's operating budget. The Department also requested to carryover 0.7 million for ESCARS.

Department of Children and Family Services (DCFS) - Assistance \$36,088,000

The overall surplus of \$36.1 million primarily reflects \$29.3 million in Katie A. savings, \$5.7 million in Title IV-E Waiver savings, and \$1.0 million in Non-Title IV-E Waiver savings.

\$26.4 million of savings was approved and included in the FY 2016-17 Recommended Budget for Katie A. strategic plan. An additional \$2.9 million for Katie A. and \$5.7 million for Title IV-E Waiver will be requested as a carryover and budgeted in the PFU budget unit.

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

Community and Senior Services – Administration \$3,347,000

Reflects \$0.9 million savings in S&EB due to existing vacancies; \$0.4 million in S&S due to reduced departmental service orders and \$1.2 million in unspent Cy Pres II funding for computers, furniture and enrichment programs at the Department's senior centers; \$0.2 million in other charges due to lower than anticipated indemnity costs; and \$0.6 million in prior-year savings due to commitment cancellations.

The Department has requested to carryover \$0.9 million in unspent Cy Pres II funding for furniture, computers and enrichment programs at senior centers; \$0.2 million for improvements and security services at community and senior centers; \$0.3 million for Proposition 47 related matters; and \$0.7 million that will be transferred to the Department's Assistance Budget for the Youth Jobs Program.

Community and Senior Services – Assistance \$2,686,000

Reflects \$1.0 million savings in the Youth Jobs Program as a result of additional CalWorks funding from the Department of Public Social Services; \$0.4 million in the Elderly Nutrition Program as a result of one-time State funding; \$16,000 in CY Pres funding for the Elderly Nutrition Program; and \$1.3 million in prior-year savings in the Youth Jobs Program and the Aging and Adult Program.

The Department requested to carryover \$2.0 million to support the Youth Jobs Program; \$0.4 million for the Elderly Nutrition Program; and \$16,000 in Cy Pres funding for the Elderly Nutrition Program.

Community-Based Contracts \$2,329,000

The savings reflects unspent funding for the Anti-Gang Strategies and the Community Delinquency Prevention programs. The entire amount will be requested to be carried over to FY 2016-17 Budget.

Department of Consumer and Business Affairs \$350,000

Reflects a \$0.9 million savings in S&EB resulting from unfilled grant funded positions, positions filled at lower than budgeted items, and hiring delays; \$0.2 million in S&S savings resulted from strict spending controls; \$9,000 savings in other charges due to less than anticipated costs; \$6,000 savings from unspent fixed assets; \$18,000 savings due to over realization of prior-year revenue; and \$49,000 savings from accounts payable and commitment cancellations. The savings are partially offset by \$0.8 million in under-realized IFT and revenue due to grant sub-recipient under spending, various revenue changes, and the Department's inability to obtain additional revenue from grant sources to cover S&EB cost increases.

\$65,000 of the savings will be recommended as a carryover in the FY 2016-17 Budget for website upgrades to reflect the Department's various economic development

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

initiatives. An additional \$0.3 million will be recommended as a carryover to partially offset office reconfiguration costs associated with their future relocation to the Hall of Records.

#### County Counsel

\$315,000

Reflects \$5.5 million savings in S&EB due to delays in filling vacant positions; \$2.6 million in S&S savings due to information technology projects that were not completed as planned and lower than anticipated costs for legal defense, rents and leases, travel expenses, craft services, training, building improvement projects, and office expenses; \$25,000 savings in other charges due to lower than anticipated costs for judgments and settlements; \$1,000 savings as a result of less than anticipated costs for capital asset purchases; and \$0.1 million savings primarily due to over realization of prior-year revenue and the cancellation of commitments. The savings are partially offset by \$7.9 million in under-realized IFT and revenue primarily due to less than anticipated billings to client departments.

#### District Attorney

\$1,111,000

Reflects \$1.9 million in S&EB savings due to hiring delays; \$0.8 million in over-realized IFT; and \$2.0 million in prior-year savings due to over realization of prior-year revenue and cancellation of commitments. The savings are partially offset by over expenditures in S&S due to \$0.9 million increase in operating costs at the Hall of Justice and \$2.8 million in revenue shortfall from the Victim Witness Assistance Program.

#### Diversion and Reentry

\$70,189,000

The Office of Diversion and Reentry was established in late 2015 and activities are still underway to ramp up the unit to full operation. Several projects have been identified, and it is anticipated that those projects will commence in FY 2016-17. As a result, the entire savings will be recommended to be carried over to FY 2016-17 Budget.

#### Fire-Lifeguard

\$630,000

Reflects \$0.6 million in savings due to unspent funding earmarked for the purchase of a rescue boat. The total savings will be requested as a carryover to partially fund the Marina Del Rey dock replacement project.

#### Grand Jury

\$354,000

Reflects \$19,000 savings in S&EB primarily due to under expenditures in employee benefits; and \$0.3 million savings in S&S primarily due to under expenditures in professional services, rents and leases, publications, transportation and travel, jury and witness expenses, and utilities.

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

Grand Park \$1,048,000

Reflects \$0.7 million savings in S&S due to delays associated with the bollards project and less than budgeted costs for security cameras at the children's playground; \$0.2 million in over realization of parking revenues; and \$0.2 million from the cancellation of prior-year commitments.

\$0.5 million of the total savings will be requested as a carryover for fountain maintenance (\$0.1 million), bollards capital project (\$0.3 million), additional security cameras at the children's playground (\$23,000), and increase in utilities cost (\$35,000).

Health Services/Enterprise Hospitals \$137,287,000

Reflects an operating surplus of \$137.3 million in the General Fund budget units, which when combined with the over-realized vehicle license fees revenue of \$5.6 million, Capital Project funding surplus of \$11.0 million, and the establishment of a \$135.2 million liability related to the AB 85 Realignment agreement with the State, resulted in an \$18.7 million transfer to the Obligated Fund Balance Committed for Department of Health Services (DHS) account. In addition, the Hospital Enterprise Fund budget units experienced a \$265.8 million operating surplus, which was also transferred to Obligated Fund Balance Committed for DHS. With a beginning balance of \$122.5 million and including the previously mentioned surpluses, the Obligated Fund Balance Committed for DHS currently has a total of \$407.0 million.

\$5.6 million will be recommended to be carried over for the Housing for Health program, primarily for the Skid Row Multi-Disciplinary teams, City County Community interim housing, housing for homeless women, and rapid rehousing.

Homeless and Housing \$73,537,000

Reflects \$70.0 million in current-year savings from unspent funding earmarked for the Homeless Initiative Strategies and various homeless service projects. Also reflects \$3.5 million in prior-year savings due to cancellation of commitments.

Many of the homeless and housing program initiatives span multiple years and require the associated funding to be carried over to cover expenditures. The entire \$73.5 million savings will be recommended to be carried over to FY 2016-17.

Human Resources \$2,752,000

Reflects \$3.6 million in S&EB savings primarily due to vacancies and top-step differential; \$2.6 million in S&S savings as a result of delays in the implementation of several departmental projects and continued reduction in non-essentials such as supplies, travel, and contract employees; \$13,000 savings in other charges as a result of less than anticipated settlement and other long-term debt charges; and \$0.2 million in capital assets savings as a result of deferred equipment/asset purchases. The savings

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

are partially offset by decreases in IFT and revenue as a result of less than expected billings to other County departments.

The department requested to carryover a total of \$0.7 million for the completion of Learning Net (\$0.3 million), costs associated with the rental of testing and training facilities (\$0.4 million), and professional development and training charges (\$0.1 million). In addition, \$0.4 million will be recommended to be carried over in the PFU budget unit to fund non-billable services.

#### Internal Services Department \$18,629,000

Reflects a total savings of \$18.6 million comprised of \$17.4 million in current-year savings and \$1.2 million from prior-year activity. ISD monitors customer billings throughout the year and issues rebates to minimize any current-year savings.

The current-year savings reflect greater than expected year-end activity for midrange services/storage (\$2.0 million), craft services (\$1.2 million), IBM utilization (\$1.0 million), open systems (\$0.8 million), eCloud (\$0.7 million), network services (\$0.5 million), unspent funding for the Apprenticeship Program (\$0.3 million), enterprise network upgrade (\$3.8 million), telephone replacements (\$2.2 million), enterprise information technology initiatives (\$1.9 million), migration to open source platform (\$2.2 million), bike racks/locker installation (\$54,000); and office furniture for the First District (\$45,000). The prior-year savings reflects \$0.1 million in over-realized prior-year revenues and \$1.1 million in cancellations of accounts payable and commitments.

The Department has requested to carryover \$10.2 million of the savings to FY 2016-17 for enterprise network upgrade (\$3.8 million), telephone replacements (\$2.2 million), enterprise information technology initiatives (\$1.9 million), migration to open source platform (\$2.2 million), bike racks/locker installation (\$54,000); and office furniture for the First District (\$45,000).

#### LA Plaza de Cultura y Artes \$0

No variance.

#### Los Angeles Regional Interoperable Communications System (LARICS) \$56,000

The savings reflects lower than expected costs related to delays in constructing the LARICS Land Mobile Radio and Long-Term Evolution systems. The entire savings will be set aside as obligated fund balance committed for Interoperable and Countywide Communication.

#### Martin Luther King, Jr. Community Hospital - Financial Assistance \$19,000

The surplus reflects the cancelation of prior-year commitments.

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

<u>GENERAL FUND/ENTERPRISE HOSPITALS</u>	<u>VARIANCE (NCC)</u>
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<u>Medical Examiner-Coroner</u>	\$2,397,000
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Reflects a \$1.1 million savings in S&EB primarily due to hiring delays and unfilled vacancies; \$0.8 million savings in S&S due to under spending in building maintenance and improvements, administrative services, rents, equipment leases, and contract program services; \$1.1 million savings in other charges due to less than anticipated judgments and damages; \$0.3 million savings in capital assets due to delays in vehicle purchase against the 2015 State Homeland Security Grant (SHSG) funds, offset by a corresponding deficit of \$0.4 million in IFT. The savings are also partially offset by \$0.5 million in under-realized revenue.

\$1.2 million of the savings will be requested as a carryover primarily for litigation charges, 2015 SHSG, Electronic Case File System change order, and PIF loan scheduled payment.

<u>Mental Health</u>	\$(20,240,000)
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The variance reflects a \$27.5 million deficit, which is completely offset by the combination of vehicle license fees (VLF) realignment revenue received by the County and credited to the VLF budget unit, along with a \$7.2 million surplus from the jail mental health operations specific to the Department of Justice Memorandum of Agreement related services. After accounting for these two items, the Department did not have an NCC variance.

<u>Military and Veterans Affairs</u>	\$509,000
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Reflects \$0.7 million in savings primarily due to departmental vacancies. The savings are partially offset by \$0.2 million in under-realized revenue.

The department is requesting \$0.4 million in carryover funds to purchase digital monitors, surveillance cameras, and install an Americans with Disabilities Act compliant door.

<u>Museum of Art</u>	\$327,000
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Reflects \$0.2 million in S&EB savings due to lower than anticipated use of temporary craft personnel, as well as lower than budgeted workers' compensation and retirement contribution costs; \$0.1 million in S&S due to lower than anticipated utility and building rental costs; and \$2,000 in unspent other charges for judgments and damages.

Pursuant to the 1994 Funding Agreement, the entire surplus will be carried over into the Department's 2016-17 operating budget.

<u>Museum of Natural History</u>	\$304,000
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Reflects \$0.1 million savings in S&EB due to retirements and less than anticipated employee benefits costs; \$0.2 million savings in S&S due to than anticipated utility costs

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

as well as charges for alterations and improvements; \$18,000 savings in other charges; and \$12,000 in over-realized revenues primarily from the sale of a vehicle.

Pursuant to the 1994 Funding Agreement, the entire surplus will be carried over into the Department's FY 2016-17 operating budget.

Music Center \$535,000  
Reflects \$0.9 million in S&S due to less than budgeted utilities cost and \$47,000 in other charges due to less than budgeted capital lease costs. The savings are partially offset by \$0.4 million in under-realized cogeneration revenue.

Parks and Recreation \$8,357,000  
The savings reflects unspent one-time funding for Board-approved projects and programs (\$3.3 million); delays in completion of a new facilities project (\$0.6 million); one-time savings from the Third District discretionary funding for the operation of the San Fernando Pool (\$1.0 million); unbilled judgment and settlement payments (\$0.3 million); unanticipated revenues (\$1.6 million); and prior-year savings (\$1.5 million).

The entire amount will be recommended to be carried over to FY 2016-17 Budget.

Probation Department \$1,233,000  
Reflects surplus of \$30.1 million in S&EB primarily due to vacancies in the Field Services and Juvenile Institution Services budget units; \$2.3 million surplus in S&S due to savings in training services, contracted program services, and building rental, partially offset by over expenditures in alterations and improvements, custodial, personnel, County Counsel, telecommunications, and IBM operations services; \$0.6 million savings in other charges mainly due to lower than anticipated claim settlement, judgments and damages expenditures; \$1.6 million savings in capital assets attributed to lower than anticipated kiosk replacement and delays in the bid process for the AB 109 mobile resources units; \$0.1 million surplus in IFT due to higher than anticipated collection from proprietorship; and \$13.9 million in prior-year savings due to commitment cancellation of \$4.8 million and \$9.1 million in higher than anticipated prior-year Juvenile Probation Camp, Juvenile Probation Camp Fund, and Youthful Offender Block Grant revenue.

The savings are offset by a deficit of \$47.4 million mainly from shortfalls in the following areas: Title IV-E program (\$32.0 million), Medi-Cal Administrative Activities revenue (\$1.8 million), court fees (\$1.3 million), Probation supervision/investigation (\$3.6 million), charges for services (\$1.9 million), and operating transfer-in revenue (\$6.7 million).

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

The department has requested to carryover \$1.0 million for the probation governance review consulting contracts.

#### Provisional Financing Uses \$412,254,000

Reflects a savings of \$412.3 million primarily attributable to delays in implementing the following: programs in the Departments of Auditor-Controller (\$6.8 million), Children and Family Services (\$103.3 million), Health Services (\$5.8 million), Public Social Services (\$13.0 million), Probation (\$20.6 million) and Sheriff (\$56.4 million), correctional enhancements program (\$85.5 million), community programs and projects (\$54.7 million), and various other programs/projects (\$54.8 million). It also includes \$11.4 million in funding set aside for budget uncertainties.

Of this amount, \$382.7 million will be carried over to FY 2016-17.

#### Public Defender \$2,666,000

Reflects a savings of \$2.7 million in S&EB primarily due to hiring delays; \$1.1 million in S&S primarily due to under expenditures in the AB 109 program, Case Management System (CMS), refurbishment projects and the strategic video conferencing project; \$0.1 million in other charges; 0.1 million due to over-realized IFT; and \$0.3 million from the over realization of prior-year revenue and cancellation of commitments. The savings are offset by \$1.6 million in under-realized revenue primarily due to changes in the Sexually Violent Program (SVP), AB 109 program and court fees.

The department requested \$0.4 million in carryover funds for the completion of the strategic video conferencing project, Department of Human Resources investigations, refurbishment projects and CMS consultant services.

#### Department of Public Health \$11,810,000

The surplus consists of current-year savings of \$0.6 million and prior-year savings of \$11.2 million. The overall surplus is primarily due to vacancies and hiring delays, higher than anticipated grants and sales tax realignment revenue, over realization of prior-year revenue, and cancellation of commitments. The overall surplus does not include \$1.8 million in VLF, which is reflected in the VLF budget unit.

\$8.0 million of the surplus will be requested as a carryover primarily for an estimated liability of \$2.8 million to the Health Resources and Services Administration as a result of an audit; \$2.3 million for various capital projects and deferred maintenance projects; and \$2.9 million to address pending electronic health records system implementation and various information technology infrastructure investments.

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

Department of Public Social Services \$29,305,000

Reflects \$29.3 million surplus attributable to \$15.1 million savings in lower allocable costs from the Countywide cost allocation plan; \$4.7 million in prior-year savings primarily due to commitment cancellations; \$3.6 million savings due to hiring and promotional delays, as well as lower costs for professional, contracted, and information technology services; \$3.0 million savings from over-realized miscellaneous revenue, welfare repayments, and charges for services; \$2.8 million savings from favorable Random Moment Time Study results that allowed the Department to maximize claimable staff hours; and \$0.1 million in unspent workplace retraining fund received from Local SEIU 721.

The Department has requested to carryover of \$5.1 million of the savings to address potential litigation costs and provide workplace training for employees represented by SEIU Local 721. An additional \$0.2 million will be recommended to be carried over in the Capital Projects budget unit to purchase two parking lots for the district office in Pomona.

Public Social Services - Assistance \$21,985,000

Reflects a \$12.7 million savings in General Relief (GR) due to lower than projected caseloads, partially offset by an increase in the average cost per case and a reduction in Interim Assistance Reimbursement revenue; \$6.3 million savings in In-Home Supportive Services (IHSS) due to 1991 Realignment revenue growth; \$3.8 million savings in GR Anti Homelessness (GRAH) due to lower than projected medical assessment and rental subsidy expenditures; \$0.2 million savings in Cash Assistance Program for Immigrants (CAPI) due to a prior-year claim adjustment. The savings are partially offset by a \$1.1 million deficit in CalWORKs (CW) due to the non-receipt of \$0.7 million in Welfare Recoupment payments and \$0.4 million in July benefits posted in June.

The Department requested to carryover \$4.6 million in GR savings for the Guillory Settlement and \$3.8 million in GRAH savings to continue funding rental subsidies.

Public Works \$17,195,000

Reflects an overall \$17.2 million surplus primarily attributable to savings from the unincorporated County road projects (\$5.4 million), Unincorporated Area Stormwater Program (\$5.2 million), Porter Ranch gas leak contract services (\$3.5 million), High Desert corridor Joint Powers Authority (JPA) (\$0.8 million), drought resiliency work plan (\$0.5 million), various Board-funded programs (\$0.2 million), over-realized building permit and inspection fee revenue (\$1.5 million), and prior-year savings (\$0.1 million).

The Department requested to carryover \$10.6 million for unspent unincorporated County road projects (\$4.2 million), Porter Ranch gas leak contract services

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

(\$3.5 million), judgments and damages (\$1.1 million), High Desert corridor JPA (\$0.8 million), drought resiliency work plan Board motion (\$0.5 million), and various Board-funded programs/projects (\$0.4 million).

The Department also requested to carryover \$2.2 million in the Capital Projects budget unit for various office site improvements (\$1.5 million) and future stormwater project (\$0.7 million). In addition, \$1.0 million will be recommended to be carried over in the PFU budget unit for the I-5 Pico/Lyons landscape project and \$0.1 million in the Nondepartmental Special Accounts budget unit for the AB 2766 Motor Vehicle Subvention Program.

#### Regional Planning

\$1,809,000

The savings are primarily attributable to top-step salary variance and vacancies throughout the department (\$1.1 million); and less than anticipated services from other County departments and utility cost savings (\$0.7 million).

\$0.7 million of the savings will be recommended to be carried over for the Santa Monica Mountains North Area Plan update.

#### Registrar-Recorder/County Clerk

\$11,429,000

Reflects a surplus of \$11.4 million due to a \$1,000 savings in S&EB; \$20.1 million savings in S&S primarily due to lower than anticipated Help America Vote Act (HAVA) reimbursable expenditures and savings related to a one-time funding provided for the Voter Modernization project; \$0.2 million savings in other charges due to lower than anticipated settlements and capital lease costs; \$7,000 savings in capital assets; \$24,000 in over-realized IFT; and \$0.2 million from over-realized prior-year election revenue and cancelled commitments. These savings are partially offset by a \$9.0 million shortfall in overall revenue primarily due to lower than anticipated HAVA reimbursement.

\$5.3 million of the savings will be recommended to be carried over to provide additional funding for the Voter Modernization project and other critical operational funding needs. An additional \$0.8 million will be recommended to be carried over in the Capital Projects budget unit for a fire suppression system.

#### Sheriff

\$2,563,000

The overall savings of \$2.6 million is due to over expenditure in S&EB as well as under-realized revenues, fully offset by savings in S&S, other charges, capital assets, intrafund transfers, and prior-year commitment cancellations. When the \$2.6 million in savings is adjusted by \$6.4 million in under-realized Public Safety Augmentation Fund (PSAF) revenues, for which the Sheriff's Department is held harmless, overall adjusted surplus is \$9.0 million.

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

The Department has requested to carryover \$4.0 million to partially offset a \$10.0 million Board-approved judgment settlement; \$1.9 million for the LARICS LTE data network equipment; \$0.6 million for the Department of Justice Housing Authority Compliance Team programs to backfill overtime; \$0.1 million for Operations Safe Canyons (Third Supervisorial District funding); \$0.2 million for the Workplace Retraining program; and \$60,000 for the Crime Suppression Team (Fourth Supervisorial District funding).

#### Treasurer and Tax Collector

\$1,995,000

Reflects a \$4.9 million savings in S&EB primarily due to hiring delays, vacancies, and attrition; \$3.6 million savings in S&S primarily due delays in the Collections and Accounts Receivable System (CARS) replacement project, as well as less than anticipated contract costs and bank charges; savings of \$30,000 in other charges and capital assets due to less than anticipated expenditure; and savings of \$0.2 million from prior-year activity. The savings are partially offset by a \$0.5 million reduction in IFT due to less than anticipated reimbursement from County departments; and \$6.2 million in lower than anticipated revenues associated with the Treasury Management expense reimbursement, cogeneration, business license, estate fees and reimbursements, collections, AB 1018, and property tax related services.

\$1.2 million of the savings will be recommended to be carried over to fund completion of the CARS replacement project.

#### Trial Court Operations

\$(27,446,000)

Reflects a \$35.5 million deficit in ongoing revenue decline due to a decrease in infraction filings, traffic school revenue, red-light camera violations resulting from the elimination of the red-light camera program in the City of Los Angeles, revenues from other agencies, as well as various other revenues. The deficit is partially offset by \$7.4 million savings in S&S primarily due to under expenditures in cases where public defenders were unavailable or conflict was declared, and \$0.7 million savings in other charges due to a net decrease in AB 233 50/50 excess maintenance of efforts payment to the State.

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OPERATING BUDGETS SUBTOTAL

\$1,061,342,000

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## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

#### Non-Operating Budgets

Capital Projects \$471,978,000  
 Reflects unspent funds for various capital projects/refurbishments projects. The entire amount will be carried over to FY 2016-17 to continue projects throughout the County.

Emergency Preparedness and Response \$424,000  
 Reflects a \$0.2 million savings in S&S primarily due to lower than anticipated ISD charges, partially offset by higher than expected telecommunication charges; and \$0.2 million in prior-year savings primarily due to the cancellation of prior-year commitments.

\$0.4 million of the savings will be requested as a carryover to upgrade telecommunication systems at the County Emergency Operations Center.

Employee Benefits \$(4,778,000)  
 Reflects a \$4.8 million increase in compensated absences (vacation and sick leave buy back) liabilities as determined by the Auditor-Controller.

Extraordinary Maintenance \$175,767,000  
 The variance reflects budgeted appropriation being greater than anticipated expenditures. The entire savings will be recommended to be carried over to FY 2016-17 to fund major maintenance and repairs needs at County facilities.

Federal and State Disaster Aid \$(196,000)  
 Reflects \$0.2 million over expenditure related to expenses not eligible for reimbursement through the State and Federal disaster public assistance programs.

Insurance \$504,000  
 The savings reflects \$0.5 million in unspent prior-year carryover, \$4,000 in over realization of current-year revenue, and \$7,000 in other miscellaneous changes.

Judgments and Damages \$(6,835,000)  
 Reflects \$16.5 million in deficit due to increase in contingent liability cases, partially offset by \$9.5 million in less than expected central reserve costs and \$0.2 million in prior-year savings.

Los Angeles County-Capital Asset Leasing (LAC-CAL) \$157,000  
 The surplus reflects lease payments and insurance premiums collections being greater than anticipated expenditure distribution to departments.

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

Nondepartmental Revenue \$34,523,000

Reflects a surplus of \$34.5 million primarily due to over realization of various tax revenues, including local sales and use tax (\$9.0 million), deed transfer tax (\$7.1 million), and transient occupancy tax (\$4.2 million). Also reflects the over realization of revenues from franchises and licenses (\$2.0 million); fines, forfeitures, and penalties (\$3.0 million); intergovernmental state revenues (\$0.9 million); charges for services (\$3.9); miscellaneous revenues (\$2.3 million); and prior-year revenue primarily associated with excess Motor Vehicle-in-Lieu taxes (\$3.1 million). These increases are partially offset by an under realization of revenue from use of County money and property (\$1.0 million).

\$3.0 million collected as transient occupancy taxes will be recommended as a carryover in the Department of Beaches and Harbors budget for the Marina del Rey events/attractions programs, as directed by the Board on June 18, 2013.

Nondepartmental Special Accounts (NDSA) \$98,721,000

Reflects \$37.4 million savings in S&EB primarily due to unspent funding set aside for various countywide salaries and employee benefits increases; \$33.6 million in S&S due to savings in the special appropriation reserve and funding set aside for various contracts, management studies, and services for countywide benefit; \$5.7 million in other financing uses primarily attributable to funds set aside for the multi-year Countywide Vehicle Replacement Program; \$0.2 million in more than budgeted intrafund transfers primarily attributable to the dissolution of the Office of Independent Review; \$21.6 million in over-realized revenue primarily due to an increase in treasury pool interest revenue; and \$0.2 million in cancellations of prior-year commitments.

A total of \$1.0 million Clean Fuel Sustainability/AB 2766 funds will be recommended to be carried forward to FY 2016-17.

Project and Facility Development \$45,568,000

The variance reflects savings of \$45.6 million due to budgeted appropriation being greater than anticipated expenditures. The entire amount will be carried over to FY 2016-17 Budget to fund specialized County services and consultant services related to projects that are under development, as well as improvements to County facilities that are being implemented by other governmental agencies and jurisdictions.

Rent Expense \$16,699,000

Reflects an overall savings of \$16.7 million due to early Martin Luther King, Jr. Community Hospital lease payment (\$6.0 million), return of retired debt service reserve fund for the Lynwood Justice Center (\$4.1 million) and the Central Jail Expansion projects (\$3.9 million), reduction in non-billable expenditures in the Real Estate Division (\$1.9 million), reduction in costs for bond funded projects (\$1.8 million), and lower than

## EXPLANATION OF 2015-16 CLOSING ANALYSIS

<u>GENERAL FUND/ENTERPRISE HOSPITALS</u>	<u>VARIANCE (NCC)</u>
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anticipated insurance costs for centrally funded projects (\$1.3 million). The savings are partially offset by a \$2.3 million increase in non-billable debt services expenditures.

\$2.1 million will be recommended as a carryover to cover the redemption of commercial paper for the Countywide data center.

<u>Telephone Utilities</u>	\$283,000
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The overall savings of \$0.3 million is comprised of \$0.2 million in current-year savings and \$0.1 million from prior-year activity. The current-year savings reflect higher than anticipated number of Voice over Internet Protocol (VoIP) projects while the prior-year savings reflect cancellations of prior-year commitments.

<u>Utilities</u>	\$1,241,000
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The overall savings of \$1.2 million is comprised of \$1.0 million in current-year savings and \$0.2 million from prior-year activities. \$0.9 million of the current-year savings is due to the reclassification of the Energy Loan Loss Reserve program from expenditures to the Deposit with Others balance sheet account, \$0.1 million is due to over recovery of indirect costs, and \$87,000 is due to the Courts' share of the Barakat settlement agreement with the Los Angeles Department of Water and Power since the Courts were historically NCC funded in this budget. The prior-year savings reflects \$2.2 million in cancellations of accounts payables and commitments, partially offset by \$2.0 million reduction in prior-year revenues.

<u>Utility User Tax – Measure U</u>	\$2,000
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Reflects a surplus due to over realization of revenue.

<u>Vehicle License Fees - Realignment</u>	(\$100,195,000)
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The variance reflects a shortfall of \$100.2 million due to a \$130.7 million net loss in prior-year revenue primarily attributable to an increase in AB 85 redirection, partially offset by \$30.5 million increase in revenue based on projected general growth.

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<b>NON-OPERATING BUDGETS SUBTOTAL</b>	<b>\$733,863,000</b>
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## EXPLANATION OF 2015-16 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Financing Elements/Other Variances

<u>Financing Elements</u>	\$24,862,000
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The variance reflects a \$25.9 million surplus in supplemental property tax revenue as a result of increases in the value of transfers after the January 1st lien date; a \$15.5 million surplus in negotiated pass through revenue due to increased collections; a \$12.8 million surplus in revenue from Community Redevelopment Agencies' excess unencumbered funds as a result of dissolution; and a \$4.3 million surplus in property tax revenue residual due to higher than anticipated collections. These increases are partially offset by a \$20.9 million shortfall in current secured as a result of higher than anticipated refunds and a decrease in penalties due to a low delinquency rate; a shortfall totaling \$10.6 million in prior secured and prior unsecured also related to the low delinquency rate; and a \$2.7 million shortfall in property tax in-lieu of sales tax revenue based on lower than anticipated sales tax revenue.

<u>Net Changes in Reserves</u>	(\$1,108,000)
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Reflects an overall decrease to available fund balance due to an increase in the long-term receivable for SB 90 programs (\$665,000) and the Auditor-Controller's increase to the Reserve for Deposit with Others (\$805,000), partially offset by a net increase in available fund balance for various other reserves (\$362,000).

<u>FINANCING ELEMENTS/OTHER VARIANCES SUBTOTAL</u>	<u>\$23,754,000</u>
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<u>TOTAL GENERAL FUND</u>	<u>\$1,824,822,000</u>
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## EXPLANATION OF 2014-15 CLOSING ANALYSIS

SPECIAL FUND/DISTRICTVARIANCEFire Department

\$21,168,000

Reflects a savings of \$27.4 million in S&S due to items that were not purchased; \$1.8 million in other charges due to lower than budgeted costs for settlements and commercial paper/bonds; \$9.4 million in capital assets due to items that were not purchased; \$5.5 million in prior-year savings primarily due to commitment cancellations; and special tax surplus of \$0.2 million. The savings are offset by a \$0.5 million deficit in S&EB primarily due to an overage in overtime as well as deficits of \$12.4 million in property tax revenues and \$10.2 million in other revenues.

Public Library

\$44,420,000

The operating variance reflects savings from S&EB as a result of hiring delays and the Department's efforts to preserve fund balance. The operating variance also reflects the carryover of funding for uncompleted capital and refurbishment projects, Cy Pres II funding and the residual tax distribution funds committed to various cities.

**FISCAL YEAR 2015-16  
Overtime - Actual vs. Budget**

Department	2012-13	2013-14	2014-15	2015-16			
	Actual Overtime	Actual Overtime	Actual Overtime	Adjusted Budget	Actual Overtime	Variance from Budget	Rounded Variance
<b><u>General Fund/Enterprise Hospitals</u></b>							
Ag Commissioner/ Weights & Measures	\$ 600,628	\$ 712,899	\$ 632,063	\$ 702,000	\$ 752,221	\$ (50,221)	\$ (50,000)
Alternate Public Defender	6,726	7,730	6,788	52,000	12,026	39,974	40,000
Animal Care & Control	425,775	402,321	528,083	400,000	686,705	(286,705)	(287,000)
Assessor	2,681,455	2,896,952	2,734,389	2,656,000	3,749,129	(1,093,129)	(1,093,000)
Auditor-Controller	334,098	354,688	280,700	336,000	185,566	150,434	150,000
Beaches & Harbors	91,397	95,706	164,786	150,000	162,724	(12,724)	(13,000)
Board of Supervisors	70,382	85,807	120,660	73,000	144,362	(71,362)	(71,000)
Chief Executive Officer	152,168	231,502	256,329	220,000	256,333	(36,333)	(36,000)
Chief Information Officer	142	-	-	-	-	-	-
Child Support Services	20,013	30,018	206,518	150,000	59,841	90,159	90,000
Children & Family Services	12,179,686	17,657,962	21,518,833	12,649,000	22,173,004	(9,524,004)	(9,524,000)
Community & Senior Services	401,592	381,567	390,064	630,000	442,945	187,055	187,000
Consumer Affairs	10,162	15,042	23,543	18,000	19,381	(1,381)	(1,000)
County Counsel	10,592	37,059	31,593	50,000	17,732	32,268	32,000
District Attorney	526,412	526,449	933,709	1,557,000	1,236,956	320,044	320,000
Health Services	59,503,930	61,648,747	69,592,775	69,708,000	69,202,230	505,770	506,000
Human Resources	13,080	19,945	27,142	45,000	27,361	17,639	18,000
Internal Services	4,840,376	5,290,514	5,546,682	5,608,000	5,793,884	(185,884)	(186,000)
Medical Examiner - Coroner	524,564	497,458	611,791	305,000	862,812	(557,812)	(558,000)
Mental Health	5,811,489	6,980,327	7,423,836	6,010,000	8,185,183	(2,175,183)	(2,175,000)
Military & Veterans Affairs	4,222	22,130	40,558	37,000	50,824	(13,824)	(14,000)
Museum of Art	250,656	308,799	365,530	315,000	205,349	109,651	110,000
Museum of Natural History	44,707	34,981	41,590	50,000	28,958	21,042	21,000
Parks & Recreation	867,967	887,707	916,027	1,558,000	1,169,387	388,613	389,000
Probation	18,381,213	20,219,330	14,333,038	10,436,000	12,775,497	(2,339,497)	(2,339,000)
Public Defender	52,363	62,984	65,695	155,000	139,314	15,686	16,000
Public Health	3,396,652	3,716,004	4,769,921	3,491,000	5,764,100	(2,273,100)	(2,273,000)
Public Social Services	5,962,563	10,028,512	8,747,161	10,052,000	12,722,724	(2,670,724)	(2,671,000)
Regional Planning	79,222	174,511	142,241	200,000	115,296	84,704	85,000
Registrar-Recorder/County Clerk	2,677,787	1,498,948	1,508,091	1,462,000	2,938,401	(1,476,401)	(1,476,000)
Sheriff's Department	109,235,023	113,643,589	187,924,956	137,751,000	271,753,750	(134,002,750)	(134,003,000)
Treasurer & Tax Collector	176,070	188,407	177,549	250,000	186,015	63,985	64,000
Superior Court - General Fund		3,722	4,929	-	4,323	(4,323)	(4,000)
<b>Total General Fund and Hospitals</b>	<b>\$ 229,333,115</b>	<b>\$ 248,662,318</b>	<b>\$ 330,067,568</b>	<b>\$ 267,076,000</b>	<b>\$ 421,824,331</b>	<b>\$(154,748,331)</b>	<b>\$(154,746,000)</b>
<b><u>Special Funds/District</u></b>							
Fire	149,200,280	160,499,747	162,230,558	184,136,000	193,004,556	(8,868,556)	(8,869,000)
Public Library	922,312	1,089,679	917,974	1,153,000	899,932	253,068	253,000
Public Works	5,786,432	7,081,220	7,353,550	15,000,000	8,056,260	6,943,740	6,944,000
<b>Total Special Funds and District</b>	<b>\$ 155,909,024</b>	<b>\$ 168,670,647</b>	<b>\$ 170,502,083</b>	<b>\$ 200,289,000</b>	<b>\$ 201,960,748</b>	<b>\$ (1,671,748)</b>	<b>\$ (1,672,000)</b>
<b>GRAND TOTAL OVERTIME</b>	<b>\$ 385,242,138</b>	<b>\$ 417,332,965</b>	<b>\$ 500,569,651</b>	<b>\$ 467,365,000</b>	<b>\$ 623,785,079</b>	<b>\$(156,420,079)</b>	<b>\$(156,418,000)</b>

## EXPLANATION OF 2014 OVERTIME CLOSING ANALYSIS

### SPECIAL FUNDS/DISTRICTS

### OVERTIME VARIANCE

#### Departments

Agricultural Commissioner/Weights and Measures \$(50,000)

The overage is due to overtime needed to inspect scales and meters on an annual basis, inspect certified farmers markets on weekends, and fulfill contractual requirements for the pest exclusion high risk and pest detection contracts.

Alternate Public Defender \$40,000

The variance reflects delays in capital case litigation along with the corresponding reduction in required overtime.

Animal Care and Control \$(287,000)

Reflects an overage due to staffing shortages in the field and kennel services as well as overtime incurred when staff responded to the Old Fire in Calabasas.

Assessor \$(1,093,000)

The over expenditure was necessary to reduce the backlog of transfers and new constructions resulting from increased volume of assessment appeals cases in the real property regions, and process business property statements before roll closure.

Auditor-Controller \$150,000

Reflects savings in the Shared Services Division primarily due to ongoing operational efficiencies as well as decrease in year-end closing and grants workload. Also reflects savings in the Property Tax Apportionment Division due to a decrease in workload related to Community Redevelopment Agencies dissolution.

Beaches and Harbors \$(13,000)

The variance is attributable to several vacancies in the Department's Operational Services Division.

Board of Supervisors \$(71,000)

The deficit reflects overtime required by the Photography Unit to provide weekend and after-hours coverage, as well as vacancies due to hiring delays that necessitated additional overtime to ensure critical services to the Board were being met.

Chief Executive Office \$(36,000)

Reflects a higher than anticipated workload within the Risk Management Branch and Countywide Communications Unit.

Child Support Services Department \$90,000

The variance reflects savings associated with fewer overtime hours being approved due to budget constraints.

## EXPLANATION OF 2014 OVERTIME CLOSING ANALYSIS

### SPECIAL FUNDS/DISTRICTS

### OVERTIME VARIANCE

Department of Children and Family Services (DCFS) \$(9,524,000)

The variance is due to the Department's continued efforts to reduce caseload as well as overtime hours needed to provide training to new and current staff. Supervising Children's Social Workers are required to participate in every Child Family Team meeting, which usually takes place after hours to accommodate working parents or relatives. In addition, Children's Social Workers are tasked with providing visitation with clients and attorneys, making home calls and visits, investigating immediate referrals, managing emergent cases, and finding appropriate placements during non-business hours to meet the needs of the families and children served by the programs.

Community and Senior Services \$187,000

The savings primarily reflect efficiencies achieved by the recent automation of various systems and processes within the Department. These include performance and financial reporting as well as procurement of services and supplies.

Department of Consumer and Business Affairs \$(1,000)

Reflects an over expenditure primarily due to increased requests for community outreach, speaking engagements, and special investigations.

County Counsel \$32,000

The savings reflect strict controls and efficiencies in the Department's Information Technology and Budget units. Duties relating to budget preparation and fiscal year-end closing were shared and completed by exempt staff, thereby resulting in overtime savings.

District Attorney \$320,000

The savings is due to strict controls over the approval and usage of overtime.

Health Services \$506,000

The surplus is primarily due to the department's efforts to minimize the use of overtime.

Human Resources \$18,000

The savings is a result of the Department's efforts to ensure that workload needs are being met within working hours and overtime is only used for critical needs.

Internal Services Department \$(186,000)

The deficit reflects the need for overtime due to an increase in reimbursable customer projects.

Medical Examiner-Coroner \$(558,000)

The deficit reflects an increase in overtime due to ongoing high caseload including field calls, hospital cases, mortuary sign-outs, as well as extended absence of staff for

## EXPLANATION OF 2014 OVERTIME CLOSING ANALYSIS

### SPECIAL FUNDS/DISTRICTS

### OVERTIME VARIANCE

medical reasons, bereavement, retirement, training, and administrative reassignments.

Mental Health \$(2,175,000)

The variance is primarily attributable to staff coverage for the jail, emergency programs, psychiatric mobile response teams, and the crisis and homeless outreach teams, all of which provide necessary services 24 hours a day, 7 days a week.

Military and Veterans Affairs \$(14,000)

The increase is attributable to events that were scheduled beyond normal hours of operation at the Bob Hope Patriotic Hall.

Museum of Art \$110,000

The savings reflects delays in exhibition construction during the final quarter of the fiscal year.

Museum of Natural History \$21,000

The savings reflects less than anticipated overtime requirements for facility maintenance and exhibit preparation.

Parks and Recreation \$389,000

The under expenditure reflects unexpended Board-approved recreation program funding budgeted for overtime use in lieu of temporary positions.

Probation Department \$(2,339,000)

Reflects a deficit primarily attributed to maintaining the required staffing ratios at Probation camps and juvenile halls. The deficit is also due to the backfilling of post-position vacancies and long-term absences at the juvenile halls and camps, as well as overtime needed to cleanup Camp Munz and Camp Mendenhall following a mudslide incidence.

Public Defender \$16,000

The savings is primarily attributable to a decrease in the number of overtime hours worked by investigators as well as the use of remote access via virtual private network.

Public Health \$(2,273,000)

The deficit reflects hiring delays and an overall workload increase related to the Porter Ranch gas leak, Exide remediation cleanup, San Bernardino incident assistance, and Ebola-response activities. The deficit also reflects Health Facilities Investigation Division's assistance to district offices for recertification surveys and its 24-hour response turnaround of complaints from nursing facilities, along with the Community Health Services' ongoing outreach programs and community events.

## EXPLANATION OF 2014 OVERTIME CLOSING ANALYSIS

### SPECIAL FUNDS/DISTRICTS

### OVERTIME VARIANCE

Department of Public Social Services(DPSS) \$(2,671,000)

The over expenditure is primarily due to various activities related to the implementation of the Fair Labor Standards Act overtime requirements for In-Home Supportive Services program providers, State Medi-Cal Eligibility Data System reconciliation project, and implementation of the LEADER Replacement System.

Regional Planning \$85,000

The variance is due to less than anticipated overtime spent on completion of critical projects.

Registrar-Recorder/County Clerk \$(1,476,000)

The savings primarily reflects signature verification activities necessary to process unprecedented number of petitions.

Sheriff \$(134,003,000)

The over expenditure is attributable to hiring delays, a substantial number vacancies, and the need to meet mandated requirements associated with Unincorporated Area Patrol Phase I, Summer Crime Enforcement Program, Citizen's Commission on Jail Violence (CCJV) recommendations, body scanner program, and court settlements/agreements related to the Department of Justice (DOJ) Rosas et al. v Baca (ROSAS), and Johnson vs. Los Angeles County Sheriff's Department (Americans with Disabilities Act).

Treasurer and Tax Collector \$64,000

Reflects savings primarily attributable to utilization of less than budgeted overtime hours during the first and second property tax installments, as well as during real and personal property auctions.

Superior Court \$(4,000)

Reflects an over expenditure primarily due to collection staff working the daily exception report for traffic and criminal matters.

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**TOTAL GENERAL FUND/ENTERPRISE HOSPITALS**

**\$(154,746,000)**

**EXPLANATION OF 2014 OVERTIME CLOSING ANALYSIS**

<b><u>SPECIAL FUNDS/DISTRICTS</u></b>	<b><u>OVERTIME VARIANCE</u></b>
<u>Fire Department</u> The deficit is attributable to an increase in the number of major incidents and emergency deployments.	\$(8,869,000)
<u>Public Library</u> The variance is attributable to the Department's efforts to control overtime expenditures.	\$253,000
<u>Public Works</u> The variance is due to the absence of overtime demand to address disasters such as storms, floods, and earthquakes.	\$6,944,000
<b><u>TOTAL SPECIAL FUNDS/DISTRICT</u></b>	<b><u>\$(1,672,000)</u></b>
<b><u>GRAND TOTAL - OVERTIME</u></b>	<b><u>\$(156,418,000)</u></b>