

EASY MONEY

A Handbook for Reading and Understanding
the City of LA's Budget Documents

Prepared by Katherine Stiegemeyer
UCLA Master of Urban &
Regional Planning, 2020

INVESTING
in **PLACE**

UCLA **Luskin**
School of Public Affairs

WHAT IS THE BUDGET?

The budget is a document that lays out the city's financial plan for the upcoming fiscal year. Each new **fiscal year** starts on July 1st and ends on June 30th of the following calendar year. In order to come up with this financial plan, the city estimates what **revenues** it anticipates in the coming fiscal year. Revenues come from various sources including taxes, fees, and fines that you pay to the city. These revenues are then turned into **expenditures**. In the City of Los Angeles, some revenues are **appropriated** directly to each of the city's departments and bureaus in order to pay for staff salaries and other general uses, while other expenditures are appropriated to special purpose funds. Money that is put towards a special purpose fund typically must be used for a specific purpose.

BUDGET VOCAB

Fiscal year

Often abbreviated as "FY", a 12-month period for which each iteration of the budget is applicable.

In LA, the fiscal year runs from July 1st through June 30th of the following calendar year.

Revenues

Money that the city receives. Each year, the LA City Controller is responsible for putting together a revenue projection for the coming fiscal year, which forecasts how much money the city can expect to bring in.

Expenditures

Money that the city spends. Expenditures cover the costs of services, materials, equipment, or capital improvements for the city.

Appropriation

An appropriation is a legal authorization for an expenditure to be made for a specific purpose. When the city "appropriates" money to departments or to special funds, they are allocating that money to spent in a designated way.

CITY OF LOS ANGELES FUND STRUCTURE

All revenue that the city receives goes into a specific fund. These funds are set up in order to organize revenues that will serve different purposes for the city. The City of LA has four different categories of funds:

1 The **General Fund** is the primary operating fund for the city. It contains all city revenues that are not required by ordinance or by the City Charter to be put towards a specified purpose. As such, money in the General Fund can be used for any discretionary purposes and is often highly desired by departments making budgetary requests for this reason. Revenue sources that constitute the General Fund include:

Property Tax Parking Fines General Sales Tax

2 **Special Funds** account for revenues derived from taxes, fees, governmental grants, etc. that have legal stipulations requiring that they be spent on particular functions. These funds can only be used for their intended purpose. However, they are usually not so specific as to proscribe specific projects on which they must be spent, rather general programs or functions. Examples of Special Funds include:

Proposition A Measure M Gas Tax Sidewalk Repair

3 The **Reserve Fund** allows the city to set aside money from the General Fund to be used in the case of unforeseen expenditures or emergencies. For example, Mayor Eric Garcetti authorized use of the city's Reserve Funds to cover sudden costs associated with the COVID-19 crisis in 2020.

4 The **Budget Stabilization Fund** allows the city to set aside savings during times of economic prosperity. Excess revenue from seven economy-sensitive taxes is placed into this fund to be used in times of economic duress.

WHAT IS THE BUDGETING PROCESS?

The budgeting process is an almost year-round event. Very soon after a new budget goes into effect at the beginning of a new fiscal year (July 1st), the process begins to start drafting the next budget. The Mayor's Office is in charge of the budgeting process for the majority of the year, as all city departments must submit their budget requests to the Mayor by the end of November. The Mayor then reviews these requests in consultation with departments and the Office of the City Administrative Officer (CAO). The CAO is in charge of providing financial analyses of budgetary items to both the Mayor and City Council. The Mayor then releases their Proposed Budget no later than April 20th, at which point power over the budget transfers to the City Council. The Council's Budget and Finance Committee first reviews the Mayor's Proposal, making recommendations to the entire Council. Around mid to late-May the entire City Council holds public hearings regarding the budget. By June 1st, the Council must adopt the budget, which then goes into affect on July 1st.

BUDGET DOCUMENTS

Released in Mid-April:

Mayor's Proposed Budget

Budget Summary

Detail of Department Programs Vols. I & II

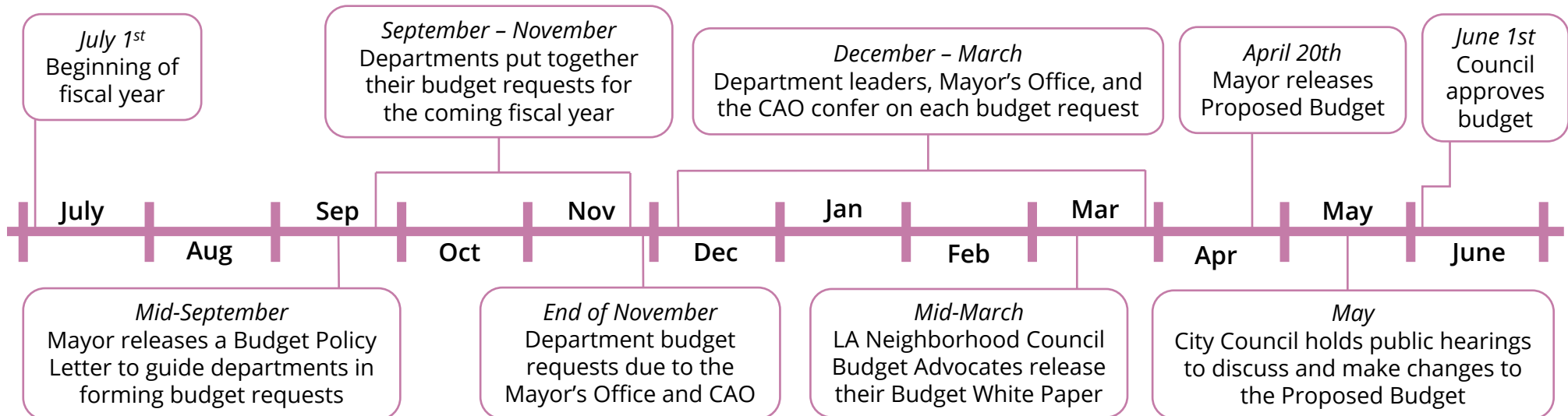
Along with their Proposed Budget, the Mayor releases a Budget Summary that outlines broad categories of priorities for the coming fiscal year, and highlights budget items that support these priorities. The Detail of Department Programs, called the Blue Books for short, provides more in-depth information about the proposed budget changes for each department.

Released in Early June:

Final Budget

Final Detail of Department Programs Vols. I & II

FISCAL YEAR TIMELINE OVERVIEW



HOW CAN I ANALYZE THE BUDGET?

The budget can tell us about how the city is or is not manifesting its stated goals into dollars. The city intends for the budget to be an objective document that reflects its established policies. But the interpretation of these policies into dollar amounts can be a subjective process. This is why it is important to be able to interpret the budget documents to understand what they say about the city is implementing its stated goals and policies.

WHAT CAN THE BUDGET TELL ME?

There are a number of reasons why advocates may want to be able to better understand and analyze the City of LA's budget documents. Below are some examples of information one can glean from analysis of the budget books:

1 It's important to keep in mind that the city's largest expenditure, across all departments, is staff salaries. Though we often associate city services with the capital needed to fulfill them, frequently the most critical and expensive aspect of delivering city services is to have adequate staffing. The budget can tell us about where the city is allocating funding for increases or decreases in staff resources.

2 In particular for advocates interested in transportation, analyzing the budget is important because it reveals how the city gets and spends transportation revenues across many different departments. Much of the city's budget for transportation funding comes from various voter approved sales taxes. These revenues are then placed into Special Funds because they must be spent on specified transportation-related activities. The budget then outlines how all of the revenue from these Special Funds is allocated.

3 By comparing budgets year-to-year, you can see how the city's priorities shift and are reflected in the budget. For example, looking at budgets from the last decade will show a precipitous rise in city spending on homelessness.

WHAT CAN'T THE BUDGET TELL ME?

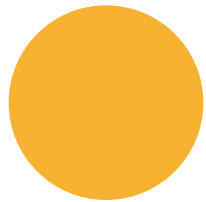
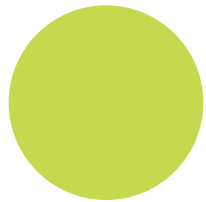
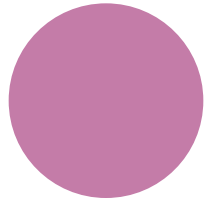
There is a lot of information packed into the City of LA's budget books. But there are some details that they leave out for various reasons. Below are some examples of information for which you would have to look beyond the budget books to obtain:

1 The budget accounts for change on a year-to-year basis. This means that there is a significant "base" of money that the budget does not describe. The budget does not go into detail about every dollar that departments are allocated – it only discusses the changes from the previous year. So there's no way to know just by looking at the budget books what exactly is in this base budget.

2 When allocating funds to departments or to specific programs, the city does not want to be overly proscriptive. That's why, generally, you won't be able to find via the budget books how much the city is spending on specific projects. For example, the budget can tell you how much the city is budgeting for the Vision Zero program as a whole, but how that money is spent beyond that is generally left up to departments as they implement projects throughout the year. The major exception is if the city "earmarks" funds for a specific project. Earmarking is when the city sets aside a certain amount of money in the budget for a specific project, typically giving it its own line item.

HOW TO USE THIS HANDBOOK

The following sections of this handbook use the Mayor's Proposed Budget for the City of LA's FY2019-2020 to highlight important aspects of the budget. On the right side of each page you'll see an excerpt from the budget, and to the left you'll find annotations. These annotations will guide you through the process of reading the city's budget documents by providing definitions and explaining key concepts so that you can walk away confident to do your own budget analysis.



SECTION ONE

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Section 1 of the budget provides a very broad overview of how the budget is structured and how the process plays out. The parts that make up this section are generally short and fairly straightforward, relative to most of the budget's materials. Reading these is a good place to start for one trying to get involved with the City's budget process. In particular, the following sections are helpful:

- ▶ **Budget Process** – reviews in broad strokes the process that takes place over the course of the fiscal year in order to implement the budget.
- ▶ **Budget Presentation** – discusses the four books that the City uses to present the entirety of the budget materials (the Mayor's budget summary, the Proposed Budget Book, the Detail of Department Programs (Blue/White Book), and the Revenue Outlook).
- ▶ **Fund Structure** – Goes over the four types of funds that make up the budget (General Fund, Special Funds, Reserve Fund, and Budget Stabilization Fund).
- ▶ **Performance Metrics** – Each Department is assigned "metrics" by which the Mayor's budget priorities are measured. This section provides some insight into how the City views the impact of their dollars spent and how they view they measure the Mayor's priority outcomes.

Section 2 of the budget is where the budget for each department is laid out summarily. The full, detailed description of each department's budget is laid out in the Blue/White Books (i.e. the Detail of Department Programs). This is where you will find a summary of all of the funds each department is receiving for salaries and department expenses, as well as a summary of the sources of all of their funding (i.e. how much of their money is coming from the General Fund and how much is coming from any Special Funds).

The department budgets do not actually give a full picture of how each department works, however. For those interested in how the City spends money on our public rights-of-way, looking at the department budget for the Bureau of Engineering, the Bureau of Street Services, the Department of Transportation, etc. provides only a portion of the picture on how the City is allocating funding.

This is because the department budgets only provide information on that department's staff salaries and operating expenses (such as printing, uniforms, and supplies, among others things). Staff salaries are the City's biggest expense and can thus be important to review as a budget advocate.

However, for information on how the City is allocating money specifically towards building and maintaining its public rights-of-way outside of staff salaries, we must also look elsewhere.

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While each department is allocated a certain amount of funding to cover salaries and operating expenses, the City also allocates funding for other dedicated purposes. These are called Nondepartmental or Special Purpose Fund Appropriations.

One such Nondepartmental appropriation is the Capital Improvement Expenditure Program (CIEP), which provides money for the purchase, renovation, or upgrade of new and existing municipal facilities, sewers, and **“physical plant”** infrastructure. Here, “physical plant” means streets, street lighting, and stormwater projects.

In Section 3 of the budget, an important place to look for those interested in transportation and the City’s public rights-of-way is the Special Purpose Fund Schedules. This is where you will find the summary of revenue and appropriations for funds such as Measures M and R, Props A and C, and the Gas Tax (SB1).

Special Funds are laid out this way because they are restricted; they come a specific source and have to be spent in accordance with a particular purpose. Some of their revenue will be appropriated to Department budgets, but some of it will also be appropriated to Special Purposes. These Special Purposes could be specific programs such as Vision Zero or Complete Streets.

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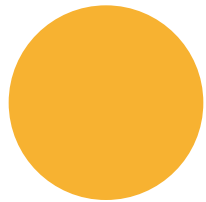
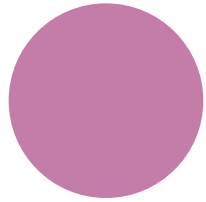
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At the end of the Proposed Budget Book in Section 7 there is a Glossary. This is a good place to start when any unclear terms are used throughout the budget. In particular, the Glossary includes a Table of Common Acronyms used throughout the budget and what is being indicated by those acronyms. Common examples include:

- ▶ EQ: Equipment
- ▶ EX: Expense
- ▶ SG: Salaries, General
- ▶ SOT: Salaries, Overtime

For the Police and Fire Departments, you will also see the acronyms "SW" and "SWOT." These stand for "Sworn Salaries" and "Sworn Overtime." The city differentiates the salaries of police officers and fire fighters – who have been "sworn" in – from the rest of the city's "civilian" personnel.

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SECTION TWO

Understanding Department Budgets, Part I

Section Two, Part Two of the main budget book is where the city provides a high-level overview of the funds provided to each department. Here we're looking at the Bureau of Engineering's budget, which is one of many departments/bureaus across the city that impact public rights-of-way. Each department's budget begins with a brief summary of the functions of that department.

The four categories of expenditures and appropriations that departments can have in their budgets are: Salaries, Expenses, Equipment, and Special. Though not every department will have Equipment or Special categories, as BOE has no Special expenditures. As you can see, the vast majority of BOE's budget is spent on staff salaries. This is true for the majority of city departments.

Bureau of Engineering

As the City's capital delivery organization for non-proprietary capital projects, with a mission and organization-wide commitment to be a national leader in the delivery of sustainable capital projects, the Bureau of Engineering annually delivers a diverse set of wastewater, municipal, recreation and park facilities as well as bridge and street improvements, streetscapes, and stormwater systems. Through data-driven performance management and the Bureau's vision to lead the transformation of Los Angeles into the world's most livable City, the Bureau continues to focus on delivering Leadership in Energy and Environmental Design (LEED) building projects and continuing its leadership role with Envision, a nationally recognized green assessment tool for civil engineering projects. In addition to the design, construction, and delivery of the City's capital projects, the Bureau provides the following services: fee-supported permits; pre-development and engineering services that are primarily related to infrastructure improvements within the public right-of-way; maintaining ownership records of real property within the City; maintaining and reproducing maps in support of various City services including Navigate LA; collecting, calculating and recording survey data; and conducting real estate and environmental assessments, investigations and research in support of Bureau operations and the City's capital projects.

Actual Expenditures 2017-18	Adopted Budget 2018-19	Estimated Expenditures 2018-19	Two previous budget cycles	Current budget cycle	Total Budget 2019-20
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EXPENDITURES AND APPROPRIATIONS

Salaries				
83,110,114	88,860,462	85,877,000	Salaries General	97,141,499
-	350,000	350,000	Salaries, As-Needed	350,000
564,176	1,267,246	1,266,000	Overtime General	1,267,246
585,829	462,500	690,000	Hiring Hall Salaries	462,500
257,500	187,500	187,000	Benefits Hiring Hall	187,500
-	-	122,000	Benefits Hiring Hall Construction	-
84,517,619	91,127,708	88,492,000	Total Salaries	99,408,745
Expense				
23,923	91,402	91,000	Printing and Binding	91,402
40,999	-	19,000	Travel	-
150,008	52,362	52,000	Construction Expense	52,362
1,421,544	2,195,990	3,904,000	Contractual Services	1,735,990
68,101	66,629	66,000	Field Equipment Expense	66,629
90,750	79,252	80,000	Transportation	80,752
1,095,669	1,053,394	1,054,000	Office and Administrative	1,127,645
198,299	206,085	207,000	Operating Supplies	206,085
3,089,293	3,745,114	5,473,000	Total Expense	3,360,865
Equipment				
-	-	-	Transportation Equipment	258,667
-	-	-	Total Equipment	258,667
87,606,912	94,872,822	93,965,000	Total Bureau of Engineering	103,028,277

Following the summary of appropriations, the next page of each department's budget will summarize the sources of all of the department's funding. This money can come from two different fund categories: the General Fund and the Special Purpose Funds. Because money that flows into the General Fund is unrestricted – meaning it can be used for any city purpose – the city does not have to account for these funds beyond saying that they come from the General Fund.

But for the rest of the department's revenue sources, which come from Special Purpose Funds, the city must provide more detail. That's why you'll see a line item for each Special Fund. If you then turn to the page in Section Three of the budget that lays out how the revenue in one of these Special Funds is being spent, you will see a line item for the Bureau of Engineering that matches the amount listed here.

The total funds listed at the bottom of this page will match the total expenditures listed on the previous page.

Bureau of Engineering				
Actual Expenditures 2017-18	Adopted Budget 2018-19	Estimated Expenditures 2018-19		Total Budget 2019-20
SOURCES OF FUNDS				
29,697,531	33,513,670	36,315,000	General Fund	36,778,029
4,216,353	4,523,220	2,837,000	Special Gas Tax Improvement Fund (Sch. 5)	4,714,621
3,108,549	3,895,234	3,587,000	Stormwater Pollution Abatement Fund (Sch. 7)	3,943,813
122,383	125,707	125,000	Mobile Source Air Pollution Reduction Fund (Sch. 10)	139,104
36,645,797	41,771,563	36,541,000	Sewer Capital Fund (Sch. 14)	44,658,246
88,592	99,979	100,000	Street Lighting Maintenance Assessment Fund (Sch. 19)	102,519
72,026	103,229	103,000	Telecommunications Development Account (Sch. 20)	108,969
112,245	168,630	168,000	Proposition A Local Transit Assistance Fund (Sch. 26)	-
7,637,315	7,042,055	6,991,000	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	8,067,049
135,133	-	-	Bridge Improvement Program Cash (Sch. 29)	-
217,739	-	-	CRA Non-Housing Bond Proceeds Fund (Sch. 29)	-
306,460	-	350,000	GOB Series 2006A Animal Shelter Construction Fund (Sch. 29)	-
418,855	-	470,000	GOB Series 2006A Fire/Para Construction Fund (Sch. 29)	-
747,622	-	-	GOB Series 2008A Clean Water Cleanup Fund (Sch. 29)	-
431,267	-	-	GOB Series 2009 Clean Water Cleanup Fund (Sch. 29)	-
234,048	-	1,701,000	GOB Series 2011A Clean Water Cleanup Fund (Sch. 29)	-
378,272	-	-	MICLA Lease Revenue Commercial Paper (Sch. 29)	-
88,197	-	-	MICLA Lease Revenue Commercial Paper, Taxable B-1 (Sch. 29)	-
277,672	-	-	Seismic Bond Reimbursement Fund (Sch. 29)	-
735,931	-	1,050,000	Sixth Street Viaduct Improvement Fund (Sch. 29)	-
20,000	-	-	Local Transportation Fund (Sch. 34)	-
20,000	20,000	20,000	Building and Safety Building Permit Fund (Sch. 40)	20,000
18,625	-	-	Zoo Enterprise Trust Fund (Sch. 44)	-
-	298,096	298,000	Street Damage Restoration Fee Fund (Sch. 47)	707,678
422,763	454,888	453,000	Measure R Local Return Fund (Sch. 49)	447,436
1,086,976	1,649,792	1,650,000	Sidewalk Repair Fund (Sch. 51)	1,726,775
366,561	1,206,759	1,206,000	Measure M Local Return Fund (Sch. 52)	1,614,038
87,606,912	94,872,822	93,965,000	Total Funds	103,028,277

Beginning on the third page of the department's budget is what the city refers to as "Supporting Data." Simply put, this is where you will find the department's expenditures broken out slightly more by department activity.

For the purposes of the budget, the activities of each department are further broken down into "budgetary programs." Though not necessarily related to official divisions within the department, these budgetary programs help to give a better sense of how the department is allocating its funding across the many services it is tasked with providing.

The top section breaks down the department's four categories of expenditures – that is, Salaries, Expenses, Equipment, and Special – by budgetary program. None of BOE's budgetary departments have any expenditures under the category "Special," which aligns with what we observed on the first page of BOE's budget

The lower section is titled "Related and Indirect Costs" and covers the non-departmental costs related to each budgetary program that the city anticipates needing to cover. All of these line items represent portions of funds that are managed outside of the department, and which can be found in Section 2, Part 4 of the main budget book. This section describes all "Non-Departmental" budgets.

At the bottom of each budgetary program column is the number of "regular authority" employees who work within that program. However, this number does not reflect the total number of employees in the program because it leaves out employees whose positions are governed by "resolution authority." Section Four of this handbook discusses the difference between these two types of positions within the city.

Bureau of Engineering					
SUPPORTING DATA					
DISTRIBUTION OF 2019-20 TOTAL COST OF PROGRAMS					
	BD7804 Development Services and Permits	BF7803 Clean Water Infrastructure	CA7805 Mobility	CA7812 Sidewalks and Complete Streets	FH7807 Public Buildings and Open Spaces
Budget					
Salaries	18,283,256	40,207,678	16,230,418	2,743,897	13,255,917
Expense	219,381	697,742	995,764	12,750	158,933
Equipment	-	78,667	180,000	-	-
Special	-	-	-	-	-
Total Departmental Budget	18,502,637	40,984,087	17,406,182	2,756,647	13,414,850
Support Program Allocation	2,081,270	5,391,636	884,949	65,552	1,540,467
Related and Indirect Costs					
Pensions and Retirement	6,238,473	16,161,084	2,652,579	196,487	4,617,452
Human Resources Benefits	2,219,719	5,750,295	943,817	69,912	1,642,941
Water and Electricity	155,252	402,188	66,013	4,890	114,911
Building Services	95,483	247,355	40,599	3,007	70,673
Other Department Related Costs	1,435,343	3,718,329	610,303	45,208	1,062,380
Capital Finance and Wastewater	1,565,809	4,056,309	665,777	49,317	1,158,945
Bond Interest and Redemption	2,857	7,400	1,215	90	2,115
Liability Claims	73,514	190,441	31,258	2,315	54,412
Judgement Obligation Bond Debt Service	58,663	151,969	24,943	1,848	43,420
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	36,397	94,288	15,476	1,146	26,939
Subtotal Related Costs	11,881,510	30,779,658	5,051,980	374,220	8,794,188
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	32,465,417	77,155,381	23,343,111	3,196,419	23,749,505
Positions	127	329	54	4	94

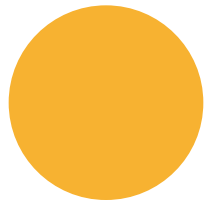
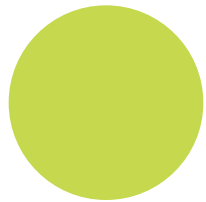
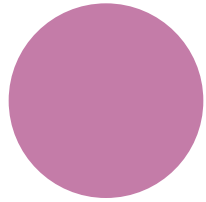
Depending on how many budgetary programs a department/bureau has their Supporting Data section may take up several pages, or it may just take up one or two. BOE only has six budgetary programs and so its Supporting Data only requires two pages.

The total departmental budget will match the "total expenditures and appropriations" and the "total funds" from pages 1 and 2 of BOE's budget.

The total cost of all programs is higher than the department's funding, but again, this is because \$56M is being covered by non-departmental funds.

The last line of the department/bureau's budget indicates the total number of regular authority employees that the department/bureau has.

Bureau of Engineering		
SUPPORTING DATA		
DISTRIBUTION OF 2019-20 TOTAL COST OF PROGRAMS		
	CA7850 General Administration and Support	Total
Budget		
Salaries	8,687,579	99,408,745
Expense	1,276,295	3,360,865
Equipment	-	258,667
Special	-	-
Total Departmental Budget	9,963,874	103,028,277
Support Program Allocation	(9,963,874)	-
Related and Indirect Costs		
Pensions and Retirement	-	29,866,075
Human Resources Benefits	-	10,626,684
Water and Electricity	-	743,254
Building Services	-	457,117
Other Department Related Costs	-	6,871,563
Capital Finance and Wastewater	-	7,496,157
Bond Interest and Redemption	-	13,677
Liability Claims	-	351,940
Judgement Obligation Bond Debt Service	-	280,843
Other Special Purpose Allocations	-	-
Non-Department Allocations	-	174,246
Subtotal Related Costs	-	56,881,556
Cost Allocated to Other Departments	-	-
Total Cost of Program	-	159,909,833
Positions	71	679



SECTION THREE

How to Read a Special Fund

Much of the City's transportation funding comes in the form of "Special Funds." As opposed to the General Fund, these are funds that are established to be used for a specific purpose. As such, the city must account for them in greater detail, which it does through fund schedules.

Each Special Fund is assigned to a schedule number, by which you might see it referred to elsewhere.

Every fund schedule includes a brief description at the top that indicates its source and broadly outlines what it can be used for.

Every fund details its revenues, which tells us where the money comes from. Unsurprisingly, for Measure M, we see that most of the \$84M in this fund comes from "Local Return." This is the portion of the money raised via the countywide sales tax that Metro gives to each city within the county on a per-capita basis.

Next comes expenditures and appropriations. At the top are those funds being allocated to departments. This is money that departments use for general operating expenses. The line item here for BOE matches the amount we saw in Section Two of this handbook where BOE's departmental budget listed Measure M as one of its sources of funds.

Listed under "Special Purpose Fund Appropriations" are those specific programs receiving dedicated money from this fund. While these appropriations are still generally overseen by the same departments as listed above, these funding amounts must be spent directly on their specified program. Here we see recognizable programs such as Vision Zero, Complete Streets, and Great Streets. As well as some that seem more obscure, such as "CIEP – Physical Plant."

► CIEP stands for Capital Improvement Expenditure Program and is the City's general capital improvement program. "Physical Plant" is one of three categories within the CIEP and includes stormwater, street, and street lighting projects.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 52

MEASURE M LOCAL RETURN FUND

Public Utilities Code Section 130350 provides that the Los Angeles County Metropolitan Transportation Commission (Metro) may adopt a sales tax within the County, provided that it is approved by a majority of the electors. In 2016, the voters in Los Angeles County approved an increase of one-half of one percent (.5%) to the Sales Tax within Los Angeles County (County). The Sales Tax will increase to one percent (1%) on July 1, 2039, when the Measure R tax of one-half of one percent (.5%) tax imposed by Metro by Ordinance number 08-01 expires. Sales Tax revenue shall be used to meet the goals of improving freeway traffic flow; accelerating rail construction and building rail lines; enhancing local regional and express bus service, bike and pedestrian connections; improving transportation system connectivity, streets and intersections; addressing transit and highway safety; providing more accessibility, convenience, and affordability of transportation for seniors, students and the disabled; and incorporating modern technology in the transportation system.

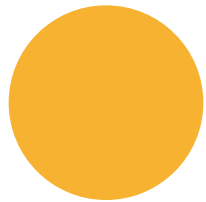
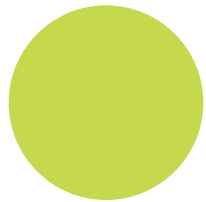
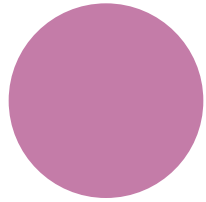
Actual 2017-18	Estimated 2018-19	2 previous budget cycles	current budget cycle	Total Budget 2019-20
REVENUE				
210,704	37,378,483	Cash Balance, July 1		32,566,483
-	-	Less:		
-	-	Prior Years' Unexpended Appropriations		17,520,369
210,704	37,378,483	Balance Available, July 1		15,046,114
42,332,447	58,000,000	Measure M Local Return		58,000,000
-	3,000,000	Metro Rail Projects Reimbursement		10,858,691
66,402	400,000	Interest		408,800
42,609,553	98,778,483	Total Revenue		84,313,605
EXPENDITURES				
76,384	52,000	General Services		215,797
-	-	Personnel		66,643
-	801,000	Bureau of Contract Administration		2,716,245
366,561	1,206,000	Bureau of Engineering		1,614,038
92,051	160,000	Bureau of Street Lighting		1,066,824
2,284,444	11,700,000	Bureau of Street Services		11,827,082
186,428	2,914,000	Transportation		7,901,549
Special Purpose Fund Appropriations:				
112,511	9,079,000	CIEP - Physical Plant		9,589,870
-	1,000,000	Autonomous Vehicles Program		-
-	3,838,000	BOE Contractual Services - SR/VZ		-
1,148,303	3,040,000	BSS Equipment		-
-	100,000	Camarillo Street Traffic Study		-
-	9,000,000	Complete Streets		5,333,000
-	200,000	Cypress Park Pedestrian Bridge		300,000
-	28,000	DOT Equipment - Traffic Signals		-
-	500,000	Transportation Technology Strategy		1,500,000
-	500,000	Venice Boulevard Great Streets Enhancements		500,000
-	4,500,000	Vision Zero Corridor Projects - M		7,566,777
91,557	1,408,000	Vision Zero Education and Outreach		1,000,000
-	200,000	Expanded Mission Hills Median Study		-
-	3,000,000	Metro Rail Annual Work Program		-
-	-	Unimproved Median Island Maintenance		1,000,000
-	-	MLK Streetscape		750,000
-	-	Traffic Studies		400,000
-	1,500,000	LA Riverway (San Fernando Valley Completion)		-
-	1,100,000	Median Island Maintenance		-

Typically, new programs can be identified because they will have no appropriations for the previous two years. Dedicated funding for alley paving and for the Concrete Streets Repair Plan are both new in the 2019-2020 budget cycle.

At the bottom of these line items, "Total Appropriations" for the current budget cycle will match the value for "Total Revenue" listed above.

SPECIAL PURPOSE FUND SCHEDULES			
SCHEDULE 52			
MEASURE M LOCAL RETURN FUND			
Actual 2017-18	Estimated 2018-19		Total Budget 2019-20
-	-	Alley Paving	3,000,000
-	-	Concrete Streets	2,000,000
-	17,000	Traffic Surveys	-
-	1,402,000	Open Streets Program	1,500,000
-	-	Paint and Sign Maintenance	1,170,588
411,828	523,000	Speed Hump Program	1,890,095
-	150,000	Vision Zero Contracts, Speed Surveys, Outreach Campaign	-
461,003	8,294,000	Reimbursement of General Fund Costs	21,405,097
5,231,070	66,212,000	Total Appropriations	84,313,605
37,378,483	32,566,483	Ending Balance, June 30	-

Funding from the Complete Streets account is designated for projects that began in 2017-18.



SECTION FOUR

Understanding Department Budgets, Part II

▶ **Detail of Department Programs**

The first three sections of this handbook have focused on the main budget book. The next two sections turn to the supplement, the Detail of Department Programs, which is issued in two volumes due to length. These two volumes are also known as the Blue Books. The Blue Books provide more in-depth information on many of the line items that were presented in the main budget document.

Here we are looking at the first page of BOE's budget, which is in Volume II of the Blue Books. The first page of every department/bureau budget in the Blue Books contains these charts and graphs that compare different aspects of the budget. The first graph shows the five year history of the total budget and employment numbers for BOE. Employees across the city are divided into two main categories of position types:

- **Regular Authority** – Long-term, permanent positions in the City, which are authorized by an ordinance adopted by the Council and Mayor.
- **Resolution Authority** – Limited-term, temporary positions, which are authorized by Council resolutions. These positions must be re-authorized for each fiscal year that they continue.

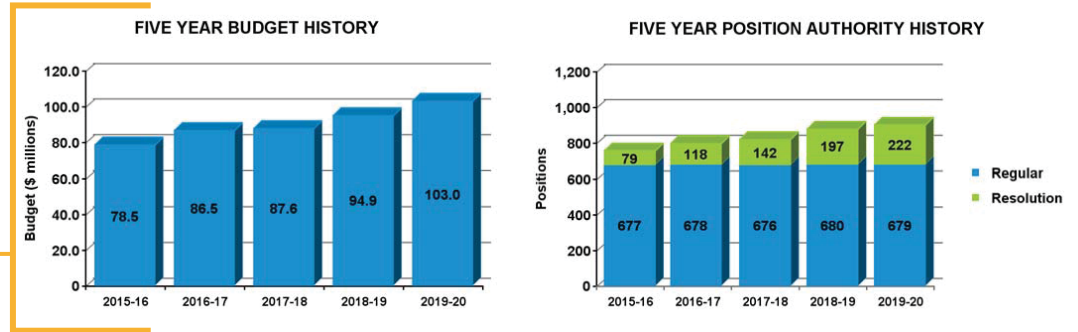
The pie chart breaks down the Bureau's funding distribution by budgetary program. Note that these are the same six budgetary programs that we encountered in the "Supporting Data" section from BOE's budget in the main budget book.

The next two pages in the Blue Book provide a summary of BOE's "Expenditures and Appropriations" and "Sources of Funds," which match the first and second pages, respectively, of BOE's budget in the main budget book. For the purposes of this handbook, these two pages of the Blue Book have been left out. Return to Section Two of the handbook if you would like to review this information.

BUREAU OF ENGINEERING

2019-20 Proposed Budget

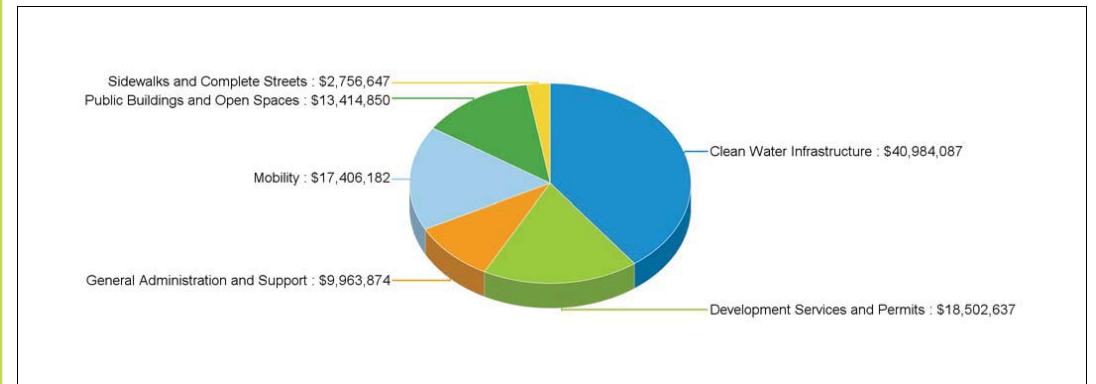
FIVE YEAR HISTORY OF BUDGET AND POSITION AUTHORITIES



SUMMARY OF 2019-20 PROPOSED BUDGET CHANGES

	Total Budget			General Fund			Special Fund				
		Regular	Resolution		Regular	Resolution		Regular	Resolution		
2018-19 Adopted	\$94,872,822	680	197	\$33,513,670	35.3%	244	91	\$61,359,152	64.7%	436	107
2019-20 Proposed	\$103,028,277	679	222	\$36,778,029	35.7%	244	101	\$66,250,248	64.3%	435	121
Change from Prior Year	\$8,155,455	(1)	25	\$3,264,359		-	10	\$4,891,096		(1)	15

2019-20 FUNDING DISTRIBUTION BY PROGRAM



MAIN BUDGET ITEMS

	Funding	Positions
* Environmental Management Group Support	\$144,723	-
* Support of Active Transportation Program Projects	\$360,912	-
* Affordable Housing Sustainable Community Grant Program	\$242,971	-
* Failed Streets Reconstruction	\$625,474	-
* Electric Vehicle and Solar Power Engineering Support	-	-
* Civic Center Master Plan Environmental Impact Study	\$90,903	-

The next portion of the Detail of Department Programs is called "Changes Applicable to Various Programs." Here is where the city outlines changes to each department/bureau's budget that affect all or multiple of its budgetary programs.

There are 11 different categories of budgetary changes, though not every department will have changes of all 11 types every year. The first change category is "Obligatory Changes." These are changes that must be made in order to comply with established policies, such as a funding change to reflect a shift in the number of working days for the coming fiscal year.

For a description of each of the terms used to describe the changes made under "Obligatory Changes," see Section Three of the Introduction to the Blue Books, titled "Selected Budgetary Terms."

Budget Reading Tip: In accounting, parentheses are used to indicate a negative number. So remember that anytime you see numbers in parentheses in the budget, that is money being subtracted from the budget total.

The next change category, "Deletion of One-Time Services," covers the removal of any expenses or positions from the budget that stemmed from a one-time funding source or resolution. For BOE, most of this change category encompasses the deletion of funding for resolution authority positions, which are non-permanent positions that must be re-evaluated each fiscal year.

Here we see that there were 197 resolution authority positions in the 2018-2019 budget, and that 193 of these positions are to be continued in the 2019-2020 budget. These positions must be "deleted" and re-added to the budget if they are to continue receiving funding.

Changes Applicable to Various Programs

The following changes involve two or more budgetary programs. These changes are explained below and apportioned as single entries in the affected programs. Single-program changes are shown only in the programs involved.

Program Changes	Direct Cost	Positions	Total Cost
Changes in Salaries, Expense, Equipment, and Special			
Obligatory Changes			
1. 2018-19 Employee Compensation Adjustment Related costs consist of employee benefits. SG: \$4,991,061 Related Costs: \$1,555,216	4,991,061	-	6,546,277
2. 2019-20 Employee Compensation Adjustment Related costs consist of employee benefits. SG: \$673,876 Related Costs: \$209,979	673,876	-	883,855
3. Change in Number of Working Days Increase funding to reflect two additional working days. Related costs consist of employee benefits. SG: \$563,399 Related Costs: \$167,104	563,399	-	730,503
4. Full Funding for Partially Financed Positions Related costs consist of employee benefits. SG: \$602,493 Related Costs: \$178,699	602,493	-	781,192
5. Salary Step and Turnover Effect Related costs consist of employee benefits. SG: (\$1,383,055) Related Costs: (\$410,215)	(1,383,055)	-	(1,793,270)
Deletion of One-Time Services			
6. Deletion of One-Time Expense Funding Delete one-time Salaries, As-Needed, Overtime, Hiring Hall Salaries, Hiring Hall Benefits, and expense funding. SAN: (\$350,000) SHH: (\$462,500) SHHFB: (\$187,500) SOT: (\$300,973) EX: (\$1,167,050)	(2,468,023)	-	(2,468,023)
7. Deletion of Funding for Resolution Authorities Delete funding for 197 resolution authority positions. An additional two positions were approved during 2018-19. One position was moved from off-budget to on-budget. Resolution authorities are reviewed annually and continued only if sufficient funding is available to maintain the current service level. Related costs consist of employee benefits. 193 positions are continued: Support for Plan Check Activities (Six positions) Support for Expedited B-Permit Reviews (Seven positions)	(17,831,844)	-	(25,429,260)

This page contains the rest of the list of 193 resolution authority positions that are being deleted from the budget will be re-added. Each line lists the program/project that the positions work with, followed by the number of positions being deleted/re-added.

Program Changes	Direct Cost	Positions	Total Cost
Changes in Salaries, Expense, Equipment, and Special			
Deletion of One-Time Services			
Above Ground Facilities Support (Six positions)			
Support for Sidewalk Dining (One position)			
Citywide B-Permit Case Management Group (Nine positions)			
Public Right of Way Reservation System Support (One position)			
Utility Permit Warranty Program (One position)			
LAWA Landside Access Modernization Program (Six positions)			
Clean Water Capital Improvement Program Support (Eight positions)			
Design Construction Management for Treatment Plants (Two positions)			
Construction Management for Sewers (Four positions)			
Emergency Sewer Repair and Rehabilitation Projects (10 positions)			
Enhanced Watershed Projects (Five positions)			
Clean Water Program Support (One position)			
Metro Annual Work Program (28 positions)			
Transportation Grant Annual Work Program (22 positions)			
Active Transportation Program (Six positions)			
Pavement Preservation Program Support (Seven positions)			
Transportation Construction Traffic Management (One position)			
Vision Zero (Two positions)			
Traffic Signals Program (Three positions)			
Survey Support for Street Improvement Projects (Four positions)			
Street Improvement Projects (Three positions)			
Sidewalk Repair Program (Eight positions)			
Complete Streets Program (Six positions)			
ADA Coordinator for Sidewalk Repair Program (One position)			
Construction Management for Street Reconstruction (Two positions)			
City Hall East Electrical Upgrades (One position)			
Electric Vehicle and Solar Power Engineering (One position)			
Los Angeles River Design and Project Management (Three positions)			
Sixth Street Viaduct Engineering Projects (Two positions)			
Recreation and Parks Project Support (One position)			
Los Angeles Street Civic Building (Seven positions)			
Pio Pico Library Pocket Park (One position)			
City Homeless Facilities Services (Two positions)			
Bridge Homes Program (Three positions)			
Potrero Canyon Park Project Support (Two positions)			
Asphalt Plant (One position)			
Fire Operations and Animal Shelter Project Support (Six positions)			
Construction Management Staffing (Two positions)			
Engineering Database Enhancement (One position)			

The next change category is "Restoration of Services." These changes typically reflect additions made to reinstate service levels that had been decreased or removed in prior years. Often the city will implement Restoration of Services changes once the economy has started to recover after an economic downturn.

The next change category is "Efficiencies to Services." These changes result from productivity improvements in service provision, which usually decrease costs. Typically the budget does not go into much detail about what these efficiencies actually are.

Below the description for each change the department/bureau is making, there will be acronyms in italics. On this page of BOE's budget, we see the acronyms "SG," "SOT," and "EX." These stand for "Salaries, General;" "Salaries, Overtime;" and "Expenses," respectively. For any other acronyms that you don't recognize, you can refer to the Table of Common Acronyms in the Glossary of the main budget book.

The purpose of these is to break down the Total Cost of the change into different accounts. The Total Cost also includes any "Related Costs" of the change. Related Costs are those costs, such as employee benefits, that are not covered in the department/bureau's budget. They are Non-Departmental costs. Thus, Related Costs are a part of the Total Cost of the change, but not a part of the Direct Cost of the change to the department/bureau.

Program Changes		Direct Cost	Positions	Total Cost
Changes in Salaries, Expense, Equipment, and Special				
Deletion of One-Time Services				
Two positions approved during 2018-19 are continued: Broadway Streetscape Plan (One position) Zelzah Avenue Improvements Project (One position)				
One position is moved from off-budget to on-budget: Seventh Street Streetscape Project (One position)				
Three positions are not continued: Fire Operations and Animal Shelter Projects Support (Two positions) LA Street Car and Destination Crenshaw Projects (One position)				
One vacant position is not continued: Asphalt Plant (One position)				
SG: (\$17,831,844) Related Costs: (\$7,597,416)				
Restoration of Services				
8. Restoration of One-Time Expense Funding	Restore funding in the Overtime General, Contractual Services, Transportation, Office and Administrative, and Operating Supplies accounts that were reduced on a one-time basis in the 2018-19 Adopted Budget. SOT: \$50,000 EX: \$297,893	347,893	-	347,893
Efficiencies to Services				
9. Expense Account Reductions	Reduce funding in the Overtime General (\$50,000), Contractual Services (\$188,537), Transportation (\$20,000), Office and Administrative (\$52,356), and Operating Supplies (\$37,000) accounts on a one-time basis to reflect anticipated expenditures, which include savings achieved due to Departmental efficiencies and expenditure reductions. SOT: (\$50,000) EX: (\$297,893)	(347,893)	-	(347,893)
10. One-Time Salary Reductions	Reduce funding in the Salaries General Account, as a one-time budget reduction, to reflect savings generated by positions filled in-lieu maintaining vacancies, and anticipated attrition. Related costs consist of employee benefits. SG: (\$317,653) Related Costs: (\$98,981)	(317,653)	-	(416,634)

The last change category that BOE has in this portion of its budget is "Other Changes or Adjustments." The city uses this as a miscellaneous category for change types that either fit into multiple of the prescribed categories, or that do not fit neatly into any of them.

This portion of BOE's budget included five different change categories. There are six other categories that the city uses to classify budgetary changes, which you may see in other departmental budgets:

- ▶ **Continuation of Services** – Discussed on the following page of this handbook.
- ▶ **Increased Services** – Funding increases intended to augment existing services levels.
- ▶ **Reduced Services** – Funding decreases due to a reduction in service levels. These may come as a result of shifting priorities, or they are particularly common in budgets made during economic downturns.
- ▶ **New Services** – Additional funding provided within a department/bureau's budget for them to provide a new service.
- ▶ **New Facilities** – Changes that reflect funding or position increases needed to support the opening of a new city facility, such as a police station or rec center.
- ▶ **Transfer of Services** – Changes that reflect a transfer of funding or positions between city departments.

Program Changes		Direct Cost	Positions	Total Cost
Changes in Salaries, Expense, Equipment, and Special				
Other Changes or Adjustments				
11. Position Adjustments	Add funding and regular authority for five positions consisting of one Management Analyst, one Management Assistant, and three Civil Engineering Associate IIs. Delete funding and regular authority for six positions consisting of one Principal Civil Engineering Drafting Technician, one Administrative Clerk, one Reprographics Supervisor I, one Civil Engineering Drafting Technician, and two Engineering Designer Is. These position adjustments reflect the current operational needs. These positions are partially funded by the Sewer Construction and Maintenance Fund and Special Gas Tax Improvement Fund. Related costs consist of employee benefits. SG: (\$6,791) Related Costs: (\$13,647)	(6,791)	(1)	(20,438)
12. Pay Grade Adjustments	Upgrade two Structural Engineering Associate IIs to Structural Engineering Associate IIIs, one Mechanical Engineering Associate II to Mechanical Engineering Associate III, one Systems Programmer I to Systems Programmer II, and one Engineering Geologist II to Engineering Geologist III. The incremental salary cost increase will be absorbed by the Bureau.	-	-	-
TOTAL CHANGES APPLICABLE TO VARIOUS PROGRAMS		(15,176,537)	(1)	

After accounting for the Changes Applicable to Various Programs, the department/bureau's budget moves on to those changes that are applicable to individual budgetary programs. Here we're looking at one of BOE's six budgetary programs, "Sidewalks and Complete Streets." Each program's budget will start with a brief description of the program and the services it provides, as well as which of the Mayor's "Priority Outcomes" this program helps to achieve.

For FY 2019-2020, Mayor Eric Garcetti had four Priority Outcomes. These were:

- ▶ A Safer City
- ▶ A Livable and Sustainable City
- ▶ A Prosperous City
- ▶ A Well-Run City Government

For more description of these goals, see the Mayor's Budget Summary. City departments must ensure that all of their budgetary items align with one of these priority outcomes.

At the top of the Program Changes is the portion of the change that was described in the previous section (Changes Applicable to Various Programs) that applies to this particular program.

The only change category that the Sidewalks and Complete Streets program's budget has is called "Continuation of Services." Changes in this category are needed in order to continue the department/bureau's existing level of service. Many of the changes you'll see under this category will be for continuation of funding and resolution authority for the positions that were deleted from the budget in the previous section. For example, all of the "changes" for BOE's Sidewalks and Complete Streets program are actually just continuations of existing positions that support the program.

Sidewalks and Complete Streets

Priority Outcome: Create a more livable and sustainable city

This program provides the following services: administration and management of the City's Sidewalk Repair Program and administration and management of the Complete Streets projects.

Program Changes	Direct Cost	Positions	Total Cost
Changes in Salaries, Expense, Equipment, and Special			
Apportionment of Changes Applicable to Various Programs	(1,884,442)	-	(2,672,669)
Related costs consist of employee benefits. SG: (\$1,858,192) EX: (\$26,250) Related Costs: (\$788,227)			
Continuation of Services			
54. Sidewalk Repair Program	866,563	-	1,243,027
Continue funding and resolution authority for eight positions, consisting of one Civil Engineer, one Management Analyst, one Civil Engineering Associate II, two Civil Engineering Associate IIIs, one Geographic Information Systems Specialist, one Survey Party Chief I, and one Land Surveying Assistant to support the Sidewalk Repair Program. Continue one-time funding in the Office and Administrative Account. Funding is provided by the Sidewalk Repair Fund. Related costs consist of employee benefits. SG: \$860,563 EX: \$6,000 Related Costs: \$376,464			
55. Complete Streets Program	798,151	-	1,126,687
Continue funding and resolution authority for six positions, consisting of one Principal Civil Engineer, one Senior Civil Engineer, one Civil Engineer, one Senior Management Analyst I, one Civil Engineering Associate II, and one Environmental Supervisor I to support the Complete Streets Program. Continue one-time funding in the Office and Administrative Account. Funding is provided by the Measure M Local Return Fund. See related Department of General Services, Bureaus of Contract Administration and Street Services, and Department of Transportation items. Related costs consist of employee benefits. SG: \$793,651 EX: \$4,500 Related Costs: \$328,536			

Sidewalks and Complete Streets

Program Changes	Direct Cost	Positions	Total Cost
Changes in Salaries, Expense, Equipment, and Special			
Continuation of Services			
56. ADA Coordinator for Sidewalk Repair Program Continue funding and resolution authority for one Senior Architect to serve as the Americans with Disabilities Act (ADA) Coordinator for the Pedestrian Right of Way for the City's Sidewalk Repair Program. Continue one-time funding in the Office and Administrative Account. Funding is provided by the <u>Sidewalk Repair Fund</u> . Related costs consist of employee benefits. SG: \$151,596 EX: \$750 Related Costs: \$60,776	152,346	-	213,122
57. Construction Management for Complete Streets Continue funding and resolution authority for two positions consisting of one Civil Engineer and one Civil Engineering Associate II to provide construction management and delivery oversight, coordination, and reporting for the Complete Streets Program. Continue one-time funding in the Office and Administrative Account. Funding is provided by the <u>Measure M Local Return Fund</u> . Related costs consist of employee benefits. SG: \$230,221 EX: \$1,500 Related Costs: \$98,814	231,721	-	330,535
TOTAL Sidewalks and Complete Streets	164,339	-	
2018-19 Program Budget	2,592,308	4	
Changes in Salaries, Expense, Equipment, and Special	164,339	-	
2019-20 PROGRAM BUDGET	2,756,647	4	

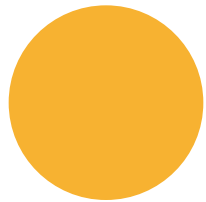
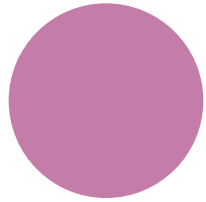
The description of each change will include information about which funding source(s) the money for this change comes from.

The Total Direct Cost of the Sidewalks and Complete Streets program is equal to the sum of all of this program's changes and its portion of the Changes Applicable to Various Programs (which in this case is a negative number). So based on everything we've seen in BOE's budget, we know that this \$164,339 increase in the Program Budget mainly covers the costs of any increases to salaries for these resolution positions, with a small amount of it going towards position-related expenses.

The city uses the previous fiscal year's program budget as the "base" budget. As such, the budget does not go into any details about how the money in this base budget is being spent. The budget only breaks down changes from the previous year.

If you now compare the 2019-2020 Program Budget total listed here back to the "Total Departmental Budget" listed for the Sidewalks and Complete Streets program in the "Supporting Data" section of BOE's budget in the main budget book (Section Two of this handbook), you can see that these numbers match.

The budget only counts the total number of regular authority positions in its position counts. So the total number of four positions listed for this program means there are four regular authority positions, which we see are accounted for in the base budget. But the resolution authority positions that were just continued via this portion of the budget are not counted.



SECTION FIVE

Additional Information About Special Funds

▶ **Detail of Department Programs**

This Section of the handbook presents the Special Purpose Fund Schedule for the Measure M Local Return Fund. Not every Special Fund in the city has a dedicated passage in the Detail of Department Programs, but several of the funds that transportation advocates are usually interested can be found there. These include Measure R, Prop A, Prop C, the Sidewalk Repair Program, and the Special Gas Tax Improvement Fund.

Similar to the difference between how BOE's budget was presented in the main budget book compared to the Blue Book, the Blue Book version of Measure M's fund schedule provides more in-depth description and detail behind all of the line items that were summarized in the main budget book.

Each non-departmental fund in this portion of the Blue Books begins with a more detailed description of how that fund originated and what are the restrictions on how its revenue can be spent.

MEASURE M LOCAL RETURN FUND

BASIS FOR THE PROPOSED BUDGET

The 2019-20 Proposed Budget for Measure M Local Return Fund relates to current year funding as follows:

	Amount	% Change
2018-19 Adopted Budget	\$ 46,776,991	
2019-20 Proposed Budget	\$ 84,313,605	
Change from 2018-19 Budget	\$ 37,536,614	80.2 %

In November 2016, the voters in Los Angeles County approved the Los Angeles County Traffic Improvement Plan that imposes an additional one-half cent sales tax within Los Angeles County, with an increase to one percent on July 1, 2039, to:

- Improve freeway traffic flow, reduce bottlenecks, and ease traffic congestion;
- Expand the rail and rapid transit system, accelerate rail construction and build new rail lines, enhance bus service, and improve system connectivity;
- Repave local streets, repair potholes, synchronize signals, improve neighborhood streets and intersections, and enhance bike and pedestrian connection;
- Keep the transit and highway system safe, earthquake-retrofit bridges, enhance freeway and transit system safety, and keep the transportation system in good working condition;
- Make public transportation more accessible, convenient, and affordable and provide better mobility options for our aging population;
- Embrace technology and innovation to incorporate modern technology, new advancements, and emerging innovations into the local transportation system;
- Create jobs, reduce pollution, and generate local economic benefits; and,
- Provide accountability and transparency.

Collection of Measure M sales tax receipts began on July 1, 2017, and the first disbursement of funds to the City occurred in October 2017. Measure M Funds must be used to augment, not supplant, other City programs. Funds will be audited on an annual basis and the use of those funds will be overseen by a seven-member panel known as the Measure M Independent Taxpayers Oversight Committee of Metro.

The City receives an allocation from a 17 percent share of the revenue collected based on the City's percentage share of the population of Los Angeles County. These Local Return Funds can be used for a wide variety of eligible activities supporting the maintenance and construction of public roads. These uses include, but are not limited to: major street resurfacing, rehabilitation, and reconstruction, pothole repair, road maintenance, left turn signals, bikeways, pedestrian improvements, streetscapes, signal synchronization, related stormwater improvements, and transit.

Measure M also requires the City to provide Metro with three percent of the costs for the Metro Regional Capital Projects within the City limits. Should the City not do so, the County may withhold Local Return Funds for up to 15 years or until the three percent threshold is satisfied. The amount of this obligation is estimated (in 2015 dollars) to be approximately \$490 million over 35 years from 2022 through 2057.

Just like the summary of Measure M's fund schedule presented in the main budget book, the Blue Book's presentation has two sections: Departmental Appropriations and Special Purpose Fund Appropriations. Each of the line items presented here in detail matches with a line item presented in the main budget book.

For the Bureau of Engineering's allocation, the description notes that this funding is intended for support and administration of the Complete Streets Program, among other things. This aligns with what we saw in BOE's departmental budget (Section Four of this handbook), where funding for two positions providing "Construction Management for Complete Streets" was stated as coming from Measure M.

	2018-19 Adopted Budget	2019-20 Proposed Budget
DEPARTMENTAL APPROPRIATIONS		
General Services. Funds are provided for materials testing and warehouse services supporting the Complete Streets Program.	\$ 52,232	\$ 215,797
Personnel. Funds are provided for human resources support for eligible programs and initiatives coordinated by the Department of Transportation.	--	66,643
Bureau of Contract Administration. Funds are provided to support inspection and contract compliance for street projects including traffic signal construction.	801,786	2,716,245
Bureau of Engineering. Funds are provided for traffic signal and left turn signal project design and for support and administration of the Complete Streets Program.	1,206,759	1,614,038
Bureau of Street Lighting. Funds are provided for traffic signal design work and street lighting elements of the Complete Streets and Vision Zero programs.	160,524	1,066,824
Bureau of Street Services. Funds are provided to support the Complete Streets Program, for bicycle lane repair and maintenance, and for contractual services funding for median island landscape maintenance.	4,688,493	11,827,082
Transportation. Funds are provided for staffing for the Complete Streets and Vision Zero programs, the Great Streets Initiative, and other Active and Sustainable Transportation initiatives.	2,914,832	7,817,181
Subtotal Departmental Appropriations	\$ 9,824,626	\$ 25,323,810
SPECIAL PURPOSE FUND APPROPRIATIONS		
Alley Paving. Funds are provided for paving alleys in Council Districts 5 and 9 (\$2 million) and across the City (\$1 million).	--	3,000,000
Autonomous Vehicles Program. Funds were provided for contractual services to proactively engage in modeling scenarios, design thinking, and community engagement with connected and autonomous vehicle experts.	1,000,000	--
Camarillo Street Traffic Study. Funds were provided for a traffic study at Camarillo Street.	100,000	--
Capital Improvement Expenditure Program – Physical Plant. Funds are provided for the design and construction of various street and transportation projects.	4,543,839	9,589,870
Concrete Streets. Funds are provided for the reconstruction of concrete streets.	--	2,000,000
Complete Streets Projects. Funds are provided for the completion of six projects that were originally funded in 2017-18. This item was previously titled Street Reconstruction/Vision Zero Projects.	9,000,000	5,333,000

Some descriptions provide more details than others. But the city does not want to be overly proscriptive when allocating funding. So typically you will not see individual projects being given a certain amount of funding, but rather programs or general activities. The city leaves it up to departments to determine how to prioritize projects when spending this money. For this reason, it can be hard to trace this money in the Special Purpose Fund Appropriations any further. Additionally, the line between Departmental Appropriations and Special Purpose Appropriations can be nebulous, as demonstrated by the line item for "Median Island Maintenance."

	Measure M	
	2018-19 Adopted Budget	2019-20 Proposed Budget
Cypress Park Pedestrian Bridge. Funds are provided for work on the Cypress Park Pedestrian Bridge project.	\$ 200,000	\$ 300,000
Expanded Mission Hills Median Study. Funds were provided for a median study in Mission Hills.	200,000	--
LA Riverway (San Fernando Valley Completion). Funds were provided for the LA Riverway Project.	1,500,000	--
Median Island Maintenance. Funds were provided for the maintenance of median islands Citywide. For 2019-20, funds are provided in the Bureau of Street Services departmental appropriation.	1,100,000	--
MLK Streetscape. Funds are provided for the MLK Streetscape Project.	--	750,000
Open Streets Program. Funds are provided for continued Open Streets events throughout the City.	1,401,604	1,500,000
Paint and Sign Maintenance. Funds are provided to support the purchase of paint and sign maintenance equipment and supplies for striping and pavement markings for City streets. Funds are also provided in the Proposition C Anti-Gridlock Transit Fund (\$100,000) and Measure R Traffic Relief and Rail Expansion Fund (\$1,729,312).	--	1,170,588
Speed Hump Program. Funds are provided for the installation of speed humps across the City.	--	2,000,000
Traffic Studies. Funds are provided for traffic studies in Council District 4 (\$150,000) and Council District 8 (\$250,000).	--	400,000
Transportation Technology Strategy. Funds are provided to support consultant services to continue implementation of the Department of Transportation's technology strategy.	500,000	1,500,000
Unimproved Median Island Maintenance. Funds are provided for the maintenance of unimproved median islands citywide.	--	1,000,000
Venice Boulevard Great Streets Enhancements. Funds are provided for Great Streets Program improvements on Venice Boulevard.	500,000	500,000
Vision Zero Corridor Projects. Funds are provided for street safety projects along Vision Zero High Injury Network (HIN) corridors, including speed feedback sign installation and maintenance and pedestrian refuge island implementation as needed.	4,500,000	7,566,777
Vision Zero Education and Outreach. Funds are provided for Vision Zero safety education, outreach, and project engagement.	1,000,000	1,000,000
Reimbursement of General Fund Costs. Funds are provided to reimburse the General Fund for employee benefits.	11,406,922	21,379,560
Subtotal Special Purpose Fund Appropriations	\$ 32,408,526	\$ 58,989,795
TOTAL APPROPRIATIONS	\$ 36,952,365	\$ 84,313,605