

**San Fernando Valley Special Reorganization Area Expenditure Allocations and Stranded Cost Estimates**  
**Current Expenditures of the City of Los Angeles**  
(Amounts in FY 2000-01 dollars)

	<b>Executive Officer Estimates (1)</b>		<b>City Consultant Estimates (2)</b>				<b>Based on Actuals (3)</b>		
	Based on Actual Expenditures		Based on Budgeted Expenditures				Based on Actuals (3)		
	%	\$ Actual	%	City Cost Savings \$ Budgeted	\$ Stranded	% Stranded	City Cost Savings \$ Actual	\$ Stranded	% Stranded
<b>Comparable Departmental Expenses (4)</b>		<b>706,298,593</b>	22.05%	<b>550,301,889</b>	134,217,750	19.61%	#####	138,512,585	19.61%
Legislative	36.53%	10,601,969	25.03%	6,360,512	2,925,175	31.50%	7,004,329	3,597,641	33.93%
Council	36.53%	7,076,696	29.75%	5,445,345	1,247,212	18.64%	5,761,817	1,314,879	18.58%
Mayor	36.53%	3,525,273	12.88%	915,167	1,677,963	64.71%	1,242,512	2,282,762	64.75%
City Management Functions	30.33%	6,184,464	12.43%	2,706,342	3,193,992	54.13%	2,503,652	3,680,812	59.52%
City Administrative Office	26.52%	2,693,433	8.87%	892,086	1,772,180	66.52%	900,667	1,792,766	66.56%
Commission for Children, Youth & Their Families	35.14%	471,355	19.62%	328,358	250,827	43.31%	263,209	208,146	44.16%
Commission on the Status of Women	36.53%	168,845	24.11%	108,757	49,132	31.12%	111,420	57,425	34.01%
Department on Disability	29.58%	420,965	15.83%	195,215	131,151	40.19%	225,321	195,644	46.48%
Emergency Preparedness Department	36.53%	363,659	13.76%	143,804	212,416	59.63%	136,989	226,670	62.33%
Environmental Affairs	36.53%	794,063	11.82%	324,342	676,931	67.61%	256,884	537,179	67.65%
Ethics Commission	26.80%	360,541	11.64%	201,439	231,259	53.45%	156,574	203,968	56.57%
Human Relations Commission	36.53%	359,057	22.57%	246,665	135,773	35.50%	221,859	137,198	38.21%
Neighborhood Empowerment	36.53%	552,545	15.26%	265,676	(265,676)		230,729	321,817	58.24%
Public Safety	28.78%	351,265,958	24.80%	295,906,881	48,884,251	14.18%	302,420,266	48,845,692	13.91%
Animal Services	36.24%	4,269,472	30.36%	3,727,592	673,125	15.30%	3,577,533	691,939	16.21%
Fire	31.69%	111,088,827	29.76%	102,690,285	7,442,895	6.76%	104,310,454	6,778,373	6.10%
Police	27.49%	235,907,659	22.67%	189,489,004	40,768,230	17.71%	194,532,279	41,375,380	17.54%
Public Works & Transportation	24.61%	131,255,093	20.57%	110,513,500	20,045,173	15.35%	111,246,365	20,008,727	15.24%
Board of Public Works	23.32%	2,095,567	16.48%	1,461,841	641,547	30.50%	1,480,327	615,240	29.36%
Bureau of Accounting (5)	23.32%	977,197					-	977,197	
Bureau of Management-Employee Services (5)	23.32%	361,287	55.41%	889,433	(521,608)	-141.81%	858,375	(497,087)	-137.59%
Bureau of Contract Administration	27.35%	5,587,047	14.91%	3,491,107	2,928,257	45.62%	3,046,194	2,540,853	45.48%
Bureau of Engineering	20.86%	13,179,412	14.54%	10,049,371	4,305,622	29.99%	9,187,313	3,992,099	30.29%
Bureau of Sanitation	17.93%	31,008,444	18.85%	33,976,074	(1,365,792)	-4.19%	32,593,227	(1,584,784)	-5.11%
Bureau of Street Lighting	24.89%	3,598,013	18.33%	2,828,177	866,694	23.46%	2,649,403	948,610	26.36%
Bureau of Street Services	35.51%	50,894,850	27.92%	36,539,172	10,022,806	21.53%	40,015,948	10,878,902	21.38%
Transportation	22.57%	23,553,276	20.52%	21,278,325	2,286,416	9.70%	21,415,578	2,137,698	9.08%
Building & Planning	36.51%	27,069,656	24.10%	17,550,970	9,000,867	33.90%	17,867,298	9,202,358	34.00%
Building & Safety	38.08%	20,921,737	24.08%	12,994,543	7,444,262	36.42%	13,233,518	7,688,219	36.75%
Planning	32.03%	6,147,919	24.14%	4,556,427	1,556,605	25.46%	4,633,780	1,514,139	24.63%
General Government	26.17%	140,069,556	13.27%	65,382,798	66,157,860	50.29%	71,686,340	68,383,216	48.82%
City Attorney	26.34%	20,786,771	18.70%	13,119,596	5,861,980	30.88%	14,756,809	6,029,962	29.01%
City Clerk	36.53%	5,806,321	12.41%	1,816,955	3,586,547	66.37%	1,972,205	3,834,117	66.03%
Controller	26.80%	3,050,085	7.36%	840,302	2,246,101	72.77%	838,061	2,212,024	72.52%
Finance	31.37%	5,409,233	20.47%	3,822,233	2,922,937	43.33%	3,528,935	1,880,298	34.76%
General Services	24.07%	51,128,235	15.46%	25,865,093	14,477,970	35.89%	32,846,017	18,282,218	35.76%

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	Based on Actual Expenditures			Based on Budgeted Expenditures			Based on Actuals (3)			
	%	\$ Actual		%	City Cost Savings \$ Budgeted	\$ Stranded	% Stranded	City Cost Savings \$ Actual	\$ Stranded	% Stranded
Information Technology Agency	26.80%	23,406,539		16.04%	16,134,272	10,896,897	40.31%	14,012,100	9,394,439	40.14%
Human Resources	27.21%	30,482,371		3.44%	3,784,347	26,165,429	87.36%	3,732,215	26,750,157	87.76%
Employee Relations Board	26.80%	84,203		1.62%	5,500	79,274	93.51%	5,096	79,107	93.95%
Personnel	27.80%	11,412,256		9.08%	3,778,847	7,787,292	67.33%	3,727,118	7,685,137	67.34%
City Employees' Retirement Fund (6)	26.80%	18,059,345		0.00%			0.00%			
Fire & Police Pension Fund (6)	28.34%	926,567		0.00%			0.00%			
Community Services	22.20%	54,508,985		18.91%	45,145,967	(2,943,972)	-6.98%	47,100,960	7,408,025	13.59%
Cultural Affairs	19.53%	2,113,910		15.06%	1,745,243	564,548	24.44%	1,630,565	483,345	22.86%
Convention Center	16.13%	10,683,517		0.00%						
El Pueblo de Los Angeles (6)	0.00%	-		0.00%	-					
Library (6)	29.23%	14,897,867		29.35%	14,845,594	(35,038)	-0.24%	14,963,289	(65,421)	-0.44%
Recreation & Parks (6)	26.62%	26,813,691		30.29%	28,555,130	(3,473,481)	-13.85%	30,507,106	(3,693,415)	-13.77%
Zoo	0.00%	-		0.00%						
Social Services	25.99%	15,012,342		14.60%	6,734,919	5,253,267	43.82%	7,956,800	7,055,542	47.00%
Aging	7.69%	201,749		15.83%	456,669	(246,346)	-117.13%	415,549	(213,800)	-105.97%
Community Development	24.95%	7,531,289		10.43%	1,944,742	2,718,304	58.29%	3,147,302	4,383,987	58.21%
Los Angeles Housing Department	29.17%	7,279,304		17.61%	4,333,508	2,781,309	39.09%	4,393,949	2,885,354	39.64%

Notes:

- (1) Executive Officer (EO) estimates are based on unrounded cost allocation factors. EO allocation factors are applied to total citywide actual expenditures as reflected in the Mayor's Proposed Budget for the Fiscal Year 2002-03.
- (2) The City consultant estimates are published in a June 18, 2002 report by Hamilton, Rabinovitz & Alschuler, Inc. and are based on budgeted expenditures.
- (3) The Executive Officer estimated the City consultant's stranded cost figures based on the actual expenditure financial basis by multiplying the HR&A percentage allocation factor by actual City expenditures.
- (4) Departmental expenditures exclude employee benefits, building costs and other overhead attributable to the department.
- (5) The City consultant's estimates for these departments are not directly comparable, as they have been aggregated under the budget heading "Public Works Director".
- (6) These departments receive certain direct revenues that are not included in the City's budget.