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2003-04

**Functional Distributions**  
of the budgets shown in this document

**CONSOLIDATED FUNCTIONAL DISTRIBUTION**  
of the  
**Budgets of All Departments of City Government**  
**Showing the Economic Impact of the City's Budget**  
**for the Fiscal Year 2003-04**

Function	Budgets 2001-02	Budgets 2002-03	Budgets 2003-04
<b>A. Community Safety</b>			
Total General Budget.....	\$ 1,835,092,127	\$ 1,903,147,147	\$ 2,118,640,264
Grant and Other Funds.....	103,147,209	98,385,221	105,230,000
Pension and Retirement Funds:			
Earnings.....	399,961,000	398,506,023	429,226,976
Member Contributions.....	67,646,800	74,862,905	94,960,478
	<u>\$ 2,405,847,136</u>	<u>\$ 2,474,901,296</u>	<u>\$ 2,748,057,718</u>
<b>B. Home and Community Environment</b>			
Total General Budget.....	\$ 1,294,190,933	\$ 1,249,433,124	\$ 1,357,345,716
Grant and Other Funds.....	4,401,308	929,380	6,492,000
Water Supply .....	1,085,672,000	1,002,674,000	1,316,278,308
Power Supply .....	4,140,558,000	3,345,804,500	3,307,734,364
Pension and Retirement Funds:			
Earnings.....	294,099,700	261,530,394	280,963,152
Member Contributions.....	47,457,208	50,302,224	51,387,863
	<u>\$ 6,866,379,149</u>	<u>\$ 5,910,673,622</u>	<u>\$ 6,320,201,403</u>
<b>C. Transportation</b>			
Total General Budget.....	\$ 636,655,043	\$ 638,995,070	\$ 656,316,255
Grant and Other Funds.....	79,405,125	27,280,498	39,090,000
Air Transportation .....	761,709,000	790,090,000	859,878,000
Pension and Retirement Funds:			
Earnings.....	52,616,000	51,156,916	43,668,266
Member Contributions.....	11,378,079	13,256,789	12,972,117
	<u>\$ 1,541,763,247</u>	<u>\$ 1,520,779,273</u>	<u>\$ 1,611,924,638</u>
<b>D. Cultural, Educational &amp; Recreational Services</b>			
Total General Budget.....	\$ 304,460,888	\$ 307,812,042	\$ 348,774,963
Grant and Other funds.....	44,311,578	42,454,048	42,577,785
Pension and Retirement Funds:			
Earnings.....	46,501,000	44,045,000	35,231,462
Member Contributions.....	12,120,628	14,518,730	13,329,110
	<u>\$ 407,394,094</u>	<u>\$ 408,829,820</u>	<u>\$ 439,913,320</u>
<b>E. Human Resources, Economic Assistance &amp; Development</b>			
Total General Budget.....	\$ 130,077,816	\$ 137,513,885	\$ 128,404,073
Grant and Other funds.....	317,913,822	229,790,642	230,200,000
Harbor Service .....	615,505,000	497,897,171	506,065,889
Pension and Retirement Funds:			
Earnings.....	8,795,500	8,004,000	6,038,438
Member Contributions.....	2,292,574	2,638,391	2,284,521
	<u>\$ 1,074,584,712</u>	<u>\$ 875,844,089</u>	<u>\$ 872,992,921</u>
<b>F. General Administration and Support</b>			
Total General Budget.....	\$ 653,581,729	\$ 590,192,987	\$ 534,360,156
Grant and Other Funds.....	2,316,073	16,000,000	15,065,000
Pension and Retirement Funds:			
Earnings.....	66,419,500	62,169,000	48,720,203
Member Contributions.....	17,312,446	20,493,016	18,432,302
	<u>\$ 739,629,748</u>	<u>\$ 688,855,003</u>	<u>\$ 616,577,661</u>
Subtotal City Government.....	\$ 13,035,598,086	\$ 11,879,883,103	\$ 12,609,667,661
Less Interdepartmental Transactions.....	(436,140,962)	(470,963,393)	(546,897,041)
Total City Government.....	<u>\$ 12,599,457,124</u>	<u>\$ 11,408,919,710</u>	<u>\$ 12,062,770,620</u>

Total General Budget, Grant Funds and Other Funds figures are from the "Functional Distribution of 2003-04 Appropriations and Allocated funds" exhibit also shown in this Section. The financial data for the Departments of Airports, Harbor, Water and Power and the City Employees' Retirement and Pensions Systems are presented in this schedule for informational purposes. These departments are governed by Boards of Commissioners, appointed by the Mayor and confirmed by the City Council. Their budgets are adopted exclusively by these Boards.

**SUMMARY OF FUNCTIONAL DISTRIBUTION  
OF 2003-04 APPROPRIATIONS**

Code Function	Operating Budget	Related Costs Applied	Capital Improvements	Bond Redemption and Interest	Total General Budget
A Community Safety.....	\$ 1,167,006,592	\$ 942,447,172	\$ 9,186,500	\$ --	\$ 2,118,640,264
B Home and Community Environment.....	834,026,490	249,150,411	274,168,815	--	1,357,345,716
C Transportation.....	476,057,647	164,210,413	16,048,195	--	656,316,255
D Cultural, Educational and Recreational Services.....	208,998,862	131,326,101	8,450,000	--	348,774,963
E Human Resources, Economic Assistance and Development.....	77,257,256	51,146,817	--	--	128,404,073
F General Administration and Support.....	640,285,226	(224,284,736)	8,350,000	110,009,666	534,360,156
<b>Total.....</b>	<b>\$ 3,403,632,073</b>	<b>\$ 1,313,996,178</b>	<b>\$ 316,203,510</b>	<b>\$ 110,009,666</b>	<b>\$ 5,143,841,427</b>

This tabulation represents a distribution of the 2003-04 appropriations of City funds for general budget purposes according to City functions.

Appropriations distributed to specific programs are presented on the Supporting Data pages of Section 2 of the document.

Appropriations for General City Budget purposes and other funds estimated to be spent by departments (except for the proprietary departments) during the fiscal year are distributed according to subfunction of City government in the tabulation appearing in Section 6 of this document.

A consolidated statement of all departments of City government, including the Airports, Harbor, and Water and Power departments, appears also in Section 6 and shows the economic impact of the City's budget for the fiscal year.

## FUNCTIONAL DISTRIBUTION OF 2003-04 APPROPRIATIONS AND ALLOCATED FUNDS

Code	Function and Subfunction	Operating Budget	Related Costs Applied	Capital Improvements	Bond Redemption and Interest	Total General Budget	Grant and Other Funds	Total Funds Allocated
A	COMMUNITY SAFETY							
AA	Animal Control	13,743,847	9,435,458	-	-	23,179,305	-	23,179,305
AB	Legal Prosecution	36,786,156	16,450,068	-	-	53,236,224	3,225,000	56,461,224
AC	Crime Control	696,454,931	687,794,579	-	-	1,384,249,510	69,730,000	1,453,979,510
AF	Fire Control	289,120,012	175,460,308	-	-	464,580,320	-	464,580,320
AH	Public Assistance	80,263,375	45,030,124	-	-	125,293,499	-	125,293,499
AJ	Lighting of Streets	40,439,355	8,965,234	9,186,500	-	58,591,089	-	58,591,089
AK	Public Utility Regulation	8,385,348	(1,476,445)	-	-	6,908,903	-	6,908,903
AL	Local Emergency Planning and Response	1,813,568	787,847	-	-	2,601,415	32,275,000	34,876,415
	<b>TOTAL COMMUNITY SAFETY</b>	<b>\$1,167,006,592</b>	<b>\$ 942,447,172</b>	<b>\$ 9,186,500</b>	<b>\$ -</b>	<b>\$2,118,640,264</b>	<b>\$ 105,230,000</b>	<b>\$2,223,870,264</b>
B	HOME & COMMUNITY ENVIRONMENT							
BA	Building Regulation	35,455,217	18,526,966	-	-	53,982,183	-	53,982,183
BB	City Planning and Zoning	15,177,318	16,868,577	-	-	32,045,895	-	32,045,895
BC	Blight Identification and Elimination	119,547,105	37,907,068	-	-	157,454,173	-	157,454,173
BD	Public Improvements	10,656,083	8,486,903	-	-	19,142,986	-	19,142,986
BE	Stormwater Management	14,299,963	12,217,436	5,968,815	-	32,486,214	-	32,486,214
BF	Wastewater Collection, Treatment and Disposal	400,429,667	42,611,660	268,200,000	-	711,241,327	3,878,000	715,119,327
BH	Solid Waste Collection and Disposal	171,014,768	82,114,210	-	-	253,128,978	-	253,128,978
BI	Aesthetic and Clean Streets and Parkways	39,228,862	26,577,526	-	-	65,806,388	-	65,806,388
BL	Environmental Quality	16,066,697	2,586,628	-	-	18,653,325	2,614,000	21,267,325
BM	Neighborhood Improvement	12,150,810	1,253,436	-	-	13,404,246	-	13,404,246
	<b>TOTAL HOME &amp; COMMUNITY ENVIRONMENT</b>	<b>\$ 834,026,490</b>	<b>\$ 249,150,411</b>	<b>\$ 274,168,815</b>	<b>\$ -</b>	<b>\$1,357,345,716</b>	<b>\$ 6,492,000</b>	<b>\$1,363,837,716</b>

## FUNCTIONAL DISTRIBUTION OF 2003-04 APPROPRIATIONS AND ALLOCATED FUNDS

Code	Function and Subfunction	Operating Budget	Related Costs Applied	Capital Improvements	Bond Redemption and Interest	Total General Budget	Grant and Other Funds	Total Funds Allocated
C	TRANSPORTATION							
CA	Street and Highway Transportation	311,665,720	54,618,133	14,453,195	-	380,737,048	5,704,000	386,441,048
CB	Parking Facilities	32,380,436	-	535,000	-	32,915,436	-	32,915,436
CC	Traffic Control	132,011,491	91,339,300	1,060,000	-	224,410,791	-	224,410,791
CD	Mass Transit	-	-	-	-	-	3,786,000	3,786,000
CE	Air Transport	-	18,252,980	-	-	18,252,980	29,600,000	47,852,980
	<b>TOTAL TRANSPORTATION</b>	<b>\$ 476,057,647</b>	<b>\$ 164,210,413</b>	<b>\$ 16,048,195</b>	<b>\$ -</b>	<b>\$ 656,316,255</b>	<b>\$ 39,090,000</b>	<b>\$ 695,406,255</b>
D	CULTURAL, EDUCATIONAL AND RECREATIONAL SERVICES							
DA	Arts and Cultural Opportunities	21,906,117	7,652,123	50,000	-	29,608,240	190,000	29,798,240
DB	Educational Opportunities	61,936,517	41,942,596	-	-	103,879,113	7,531,686	111,410,799
DC	Recreational Opportunities	125,156,228	81,731,382	8,400,000	-	215,287,610	34,856,099	250,143,709
	<b>TOTAL CULTURAL, EDUCATIONAL AND RECREATIONAL SERVICES</b>	<b>\$ 208,998,862</b>	<b>\$ 131,326,101</b>	<b>\$ 8,450,000</b>	<b>\$ -</b>	<b>\$ 348,774,963</b>	<b>\$ 42,577,785</b>	<b>\$ 391,352,748</b>
E	HUMAN RESOURCES, ECONOMIC ASSIST AND DEVELOPMENT							
EA	Economic Opportunities and Development	37,000,886	40,313,304	-	-	77,314,190	96,932,000	174,246,190
EB	Employment Opportunities	13,291,768	2,336,519	-	-	15,628,287	63,848,000	79,476,287
EF	Social Empowerment Policy	4,979,608	1,887,884	-	-	6,867,492	-	6,867,492
EG	Human Services	21,984,994	6,609,110	-	-	28,594,104	69,420,000	98,014,104
	<b>TOTAL HUMAN RESOURCES, ECONOMIC ASSIST AND DEVELOPMENT</b>	<b>\$ 77,257,256</b>	<b>\$ 51,146,817</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,404,073</b>	<b>\$ 230,200,000</b>	<b>\$ 358,604,073</b>

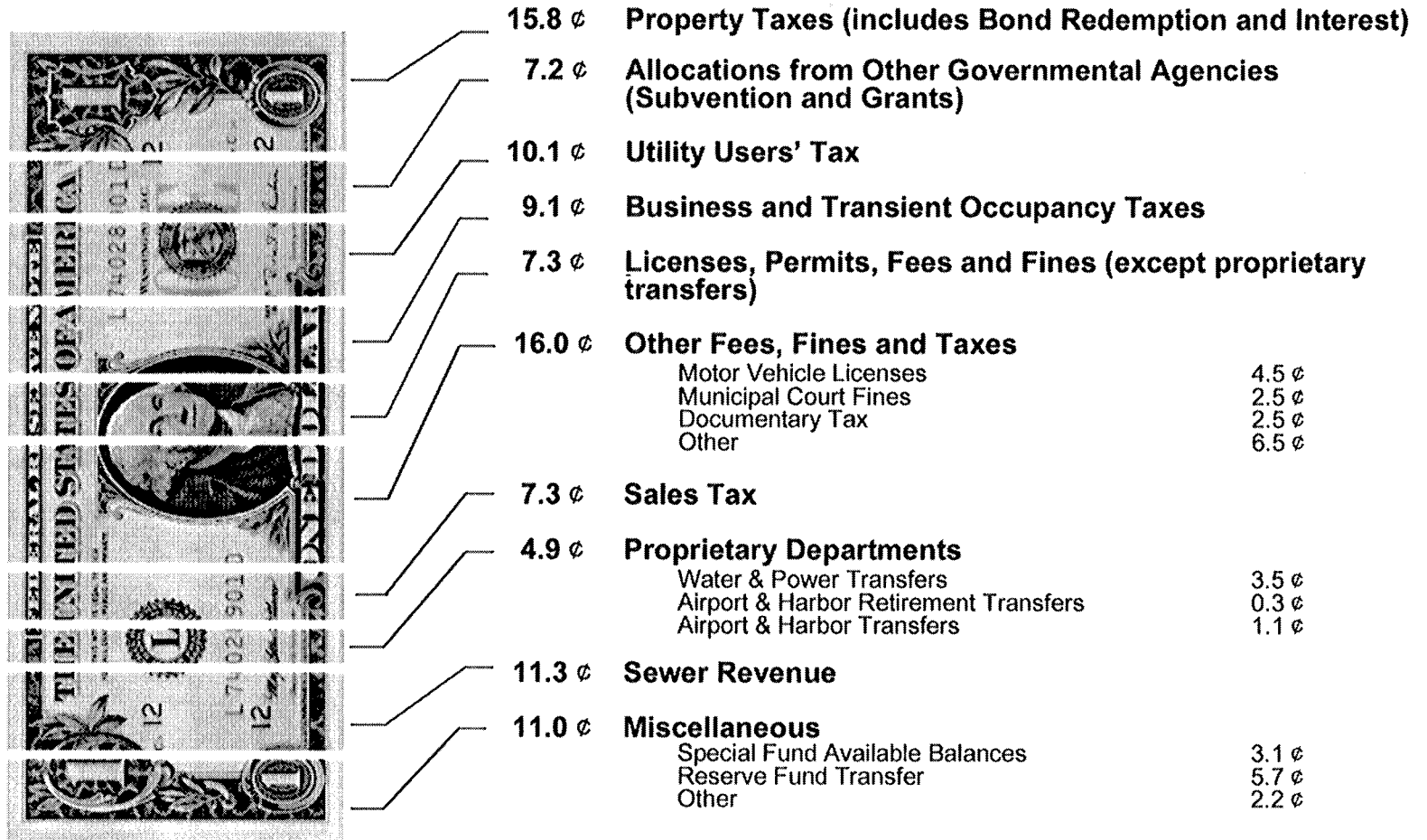
## FUNCTIONAL DISTRIBUTION OF 2003-04 APPROPRIATIONS AND ALLOCATED FUNDS

Code	Function and Subfunction	Operating Budget	Related Costs Applied	Capital Improvements	Bond Redemption and Interest	Total General Budget	Grant and Other Funds	Total Funds Allocated
F	GENERAL ADMINISTRATION AND SUPPORT							
FA	Executive	7,993,910	3,876,414	-	-	11,870,324	-	11,870,324
FB	Legislative	100,154,516	(38,176,160)	-	-	61,978,356	-	61,978,356
FC	Administrative	11,406,853	7,637,177	-	-	19,044,030	15,065,000	34,109,030
FD	Legal Services	46,493,042	15,082,683	-	-	61,575,725	-	61,575,725
FE	Personnel Services	48,042,978	(43,003,878)	-	-	5,039,100	-	5,039,100
FF	Financial Operations	61,444,760	30,661,878	-	-	92,106,638	-	92,106,638
FG	Public Works Administration	30,246,868	14,627,781	-	-	44,874,649	-	44,874,649
FH	Public Buildings and Facilities	97,583,364	(81,998,310)	8,350,000	-	23,935,054	-	23,935,054
FI	Other General Administration and Support	207,662,679	(133,662,807)	-	-	73,999,872	-	73,999,872
FK	Unappropriated Balance	17,908,849	-	-	-	17,908,849	-	17,908,849
FL	Debt Service	4,956,195	-	-	110,009,666	114,965,861	-	114,965,861
FN	Governmental Ethics	6,391,212	670,486	-	-	7,061,698	-	7,061,698
<b>TOTAL</b>	<b>GENERAL ADMINISTRATION AND SUPPORT</b>	<b>\$ 640,285,226</b>	<b>\$(224,284,736)</b>	<b>\$ 8,350,000</b>	<b>\$110,009,666</b>	<b>\$ 534,360,156</b>	<b>\$ 15,065,000</b>	<b>\$ 549,425,156</b>
<b>TOTAL</b>		<b>\$3,403,632,073</b>	<b>\$1,313,996,178</b>	<b>\$ 316,203,510</b>	<b>\$110,009,666</b>	<b>\$5,143,841,427</b>	<b>\$ 438,654,785</b>	<b>\$5,582,496,212</b>

"Grant and Other Funds" - See "Federal and State Funding Estimates" schedule (\$396,779,000, Section 5, for details of grant funds. In some instances, grant fund are spent directly from special grant accounts. If budget appropriations are reimbursed, some duplication will exist between the columns entitled "Operating Budget" and "Grant and Other Funds." "Other Funds" consist of Special Recreation and Parks Capital Projects and departmental receipts under control of the Recreation and Parks and Library departments (\$41,875,785).

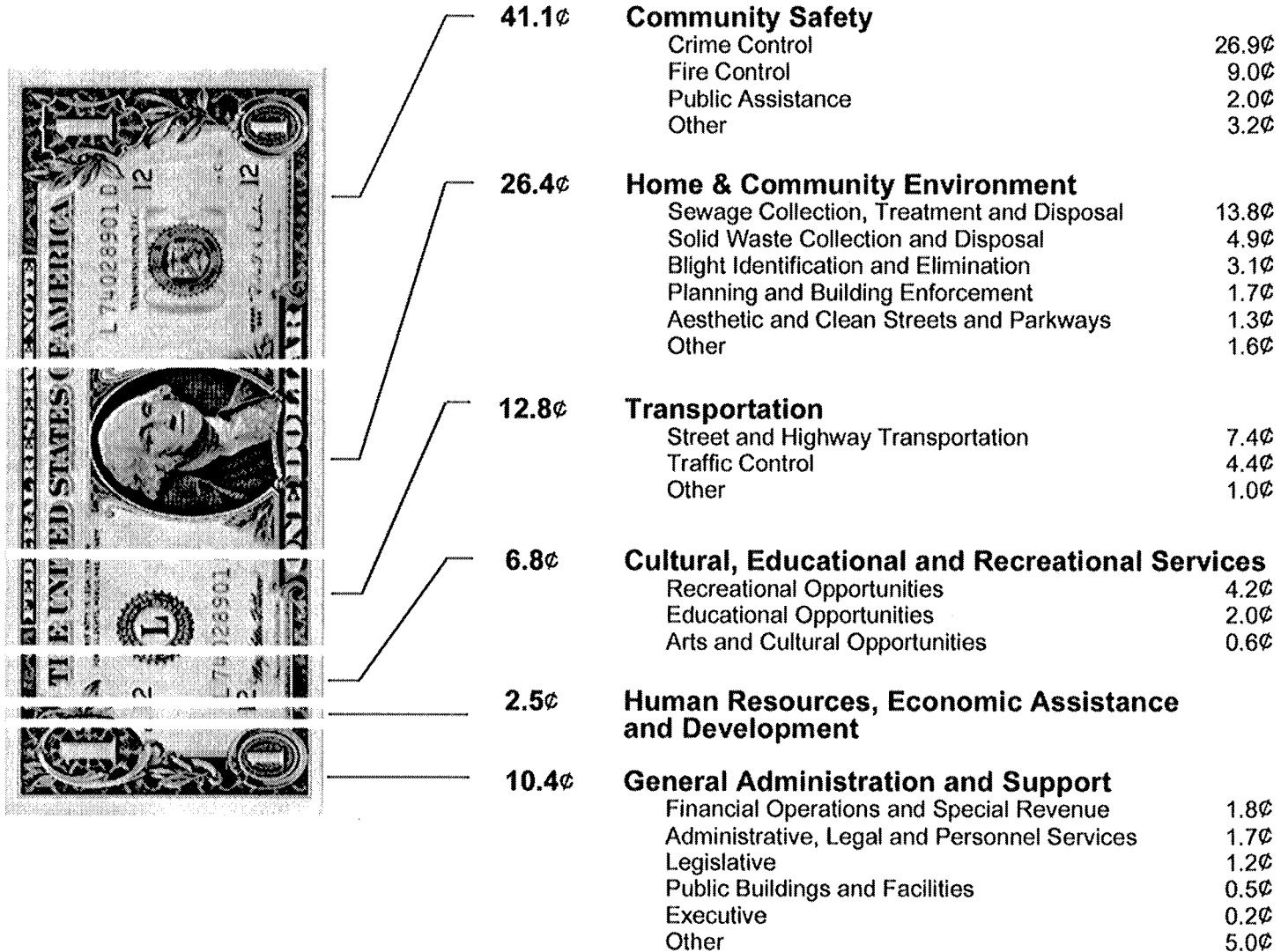
# The Budget Dollar 2003-04 Proposed Budget

## Where the Money Comes From



# The Budget Dollar 2003-04 Proposed Budget

## How the Money Is Used





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2003-04

**Community Redevelopment Agency**

## COMMUNITY REDEVELOPMENT AGENCY

The Community Redevelopment Agency of Los Angeles is a nonprofit organization, created by the City of Los Angeles to remove blight in accordance with Section 33000 of the California Health and Safety Code. Blight is defined as conditions constituting either physical, social or economic liabilities that require development in the interest of the health, safety and general welfare of the people of the community. Redevelopment is defined as the planning, development, re-planning, redesign, clearance, reconstruction or the rehabilitation, or any combination of these, of all or part of a blighted area, and the provision of such a residential, commercial, industrial, public or other structures or spaces as are appropriate or necessary in the interest of the general welfare, including recreational and other facilities.

The California Health and Safety Code authorizes municipal agencies to form redevelopment areas and agencies. The local legislative body is required to approve the annual budgets and their amendments of such redevelopment agencies, when the local legislative body is not the redevelopment agency. Mayor and Council instructed the City Administrative Officer to incorporate by attachment the Budget of the Community Redevelopment Agency of Los Angeles within the Mayor's Annual Proposed Budget, beginning in fiscal year 1987-88. On July 13, 1990, Council adopted Ordinance No. 166071 detailing procedures for adoption of the CRA budget.

Amounts shown under "Estimated Expenditure 2002-03" consists of 2002-03 resources to be spent during 2002-03 through 2003-04. Administrative Budget appropriations are included within the Project Program Budget.

The Community Redevelopment Agency's 2002-03 Budget, as detailed below, was adopted by the Board of Commissioners in July 2002 and was adopted by the City Council in July 2002. The Agency has provided an estimate of 2003-04 Administrative Costs and budget costs.

Expenditures 2001-02	Adopted Budget 2002-03	Estimated Expenditures 2002-03	Budget Estimate 2003-04
<b>EXPENDITURES AND APPROPRIATIONS</b>			
<b>ADMINISTRATIVE BUDGET</b>			
\$ 18,670,626	\$ 20,075,200	\$ 18,427,000	
2,250,740	2,549,800	2,182,000	
<u>\$ 20,921,366</u>	<u>\$ 22,625,000</u>	<u>\$ 20,609,000</u>	
			<b>ADMINISTRATIVE BUDGET</b>
			General .....
			\$ 18,920,200
			Benefits.....
			<u>2,410,720</u>
			Total Salaries.....
			<u>\$ 21,330,920</u>
			<b>EXPENSE</b>
\$ 59,146	\$ 144,200	\$ 62,000	Travel and Meetings.....
281,384	384,000	190,000	General Supplies.....
107,959	227,000	163,000	Public Information and Printing.....
419,297	263,800	337,000	Other Employee.....
933,769	1,590,000	1,199,000	Contractual Services.....
259,280	106,000	36,000	Legal.....
3,796,270	4,466,200	4,388,000	Facilities and Other Expenses.....
<u>\$ 5,857,105</u>	<u>\$ 7,181,200</u>	<u>\$ 6,375,000</u>	Total Expense.....
			<u>\$ 6,907,990</u>
			<b>EQUIPMENT</b>
\$ 367,346	\$ 790,000	\$ 491,000	Equipment.....
<u>\$ 367,346</u>	<u>\$ 790,000</u>	<u>\$ 491,000</u>	Total Equipment.....
			<u>\$ 402,000</u>
<u>\$ 27,145,817</u>	<u>\$ 30,596,200</u>	<u>\$ 27,475,000</u>	Total Administrative.....
			<u>\$ 28,640,910</u>

## COMMUNITY REDEVELOPMENT AGENCY

Expenditures 2001-02	Adopted Budget 2002-03	Estimated Expenditures 2002-03	Budget Estimate 2003-04
<b>EXPENDITURES AND APPROPRIATIONS (Continued)</b>			
<b>PROJECT PROGRAM BUDGET</b>			
\$ 1,844,637	\$ 5,583,400	\$ 1,744,000	\$ 4,698,000
13,145,663	4,905,200	2,073,000	3,415,600
42,279	--	--	--
1,006,285	4,996,000	1,064,000	4,133,100
826,923	--	230,000	--
82,265	--	700	--
807,348	1,554,200	433,000	1,450,000
23,575,958	115,450,700	115,451,000	116,689,900
13,330,395	8,265,200	1,145,000	8,390,900
--	11,099,500	3,006,000	10,500,500
--	233,900	82,000	210,000
3,908,754	11,838,300	3,834,000	10,245,300
--	1,233,800	--	1,350,400
21,110	26,400	5,000	--
296,546	140,700	438,000	150,000
1,246,685	3,897,900	--	3,102,000
7,210,603	9,476,000	8,376,000	8,500,000
2,348,480	69,200	1,568,000	1,232,200
3,720,521	19,434,500	3,970,000	16,542,300
1,486,331	4,222,200	10,004,000	11,342,400
567,411	1,125,600	1,065,000	1,215,400
144,830	2,695,700	162,000	3,354,900
11,718,188	23,022,400	14,182,000	29,342,400
2,053,031	4,743,000	4,401,000	2,458,100
1,550	--	26,000	--
193,456	3,099,700	487,000	5,160,800
1,544,335	511,700	70,000	490,400
3,138,066	9,187,100	2,819,000	10,222,200
1,568,379	2,844,700	1,612,000	2,656,600
7,264,624	7,403,800	7,134,000	2,758,600
1,869,817	7,124,500	2,830,000	5,822,600
1,954,910	5,175,200	1,306,000	3,876,400
7,084,029	31,566,600	29,125,000	22,836,700
--	610,500	343,000	1,651,900
482,609	1,933,200	763,000	11,512,800
3,074,723	6,155,200	2,574,000	4,570,200
369,070	9,198,100	587,000	9,795,800
1,789,319	13,176,800	5,459,000	12,827,400
5,437	826,300	300	366,000
1,855,333	1,094,100	352,000	1,022,300
857,318	763,600	760,000	1,528,600
2,654,097	777,100	800,000	745,000
834,472	793,000	832,000	755,000
384,759	1,900,000	321,000	1,642,000
674,754	4,209,000	821,000	4,986,200
<b>\$ 126,985,300</b>	<b>\$ 342,364,000</b>	<b>\$ 232,255,000</b>	<b>\$ 343,550,900 *</b>

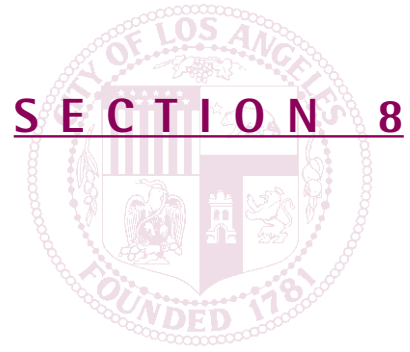
## COMMUNITY REDEVELOPMENT AGENCY

Expenditures 2001-02	Adopted Budget 2002-03	Estimated Expenditures 2002-03			Budget Estimate 2003-04
<b>EXPENDITURES BY CATEGORY</b>					
\$ 24,774,974	\$ 66,795,600	\$ 15,462,000	Housing.....		\$ 22,871,676
7,018,604	18,922,800	109,000	Mixed Use.....		161,479
527,690	1,422,700	—	Child Care.....		--
3,992,261	10,763,500	4,090,000	Community Development.....		6,050,408
19,722,920	53,174,800	41,483,000	Economic Development.....		61,362,163
11,226,547	30,267,800	8,723,000	Public Improvement.....		12,903,184
556,954	1,501,600	10,000	Public Art.....		13,867
2,861,401	7,714,600	1,402,000	Strategic Planning.....		2,074,373
683,953	1,844,000	159,000	Community Participation.....		234,751
55,619,996	149,956,600	160,817,000	Debt Service and Other.....		237,878,999
<u>\$ 126,985,300</u>	<u>\$ 342,364,000</u>	<u>\$ 232,255,000</u>	Total Project Expenditures by Category.....		<u>\$ 343,550,900</u>

Expenditures 2001-02	Adopted Budget 2002-03	Estimated Expenditures 2002-03			Budget Estimate 2003-04
<b>SOURCE OF FUNDS</b>					
\$ 7,809,119	\$ 21,054,100	\$ 14,283,000	Tax Increment (Incl. Debt Service).....		\$ 21,127,090
16,864,264	45,467,600	30,844,000	Bond Proceeds.....		45,625,226
21,302,948	57,434,700	38,963,000	Housing Trust.....		57,633,813
64,629,926	174,248,200	118,208,000	Other Funds.....		174,852,280
16,379,043	44,159,400	29,957,000	Federal Funds.....		44,312,491
<u>\$ 126,985,300</u>	<u>\$ 342,364,000</u>	<u>\$ 232,255,000</u>	Total Source of Funds.....		<u>\$ 343,550,900</u> *

\* The 2003-04 CRA Budget figure is an estimate, and subject to change.

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2003-04

**Glossary and Index**

## GLOSSARY

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**Appropriation:** A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation:** The valuation set upon real estate and certain personal property in the City by the County Assessor as a basis for levying property taxes.

**Authorized Positions:** Regular positions authorized in the budget to be employed during the fiscal year.

**Balance Available:** Available cash balances at July 1 in special purpose funds that are projected to be unobligated from prior years which are available for appropriation in the budget. The calculations are shown for each fund in Section 3 of the budget.

**Blue Book:** Supplement to the budget that provides financial data and the detail and summary of departmental program changes from the prior budget with indicators of workload data.

**Board of Commissioners:** Commissioners are appointed by the Mayor, subject to confirmation by the City Council, to manage operations for certain City departments. Each Board consists of five or more members.

**Bond:** A long-term IOU or promise to pay. It is a promise to repay a specific amount of money (the face amount of the bond) on a particular date (the maturity date). Bond proceeds are primarily used to finance capital projects.

**Budget:** A plan of financial activity for a specified fiscal year indicating all planned revenues and appropriations for the year.

**Budget Summary Book:** Supplement to the budget which concisely highlights items in the budget such as the budget goals, financial overview, and the departmental overview of its mission, goals and budget considerations.

**Bureau:** A major division of the Department of Public Works which is responsible for certain tasks of the department such as construction and maintenance of public buildings, streets, bridges, sewers, storm drains and related improvements. Each bureau is treated as a separate entity in the budget.

**Capital Finance Administration:** A fund established to consolidate lease payments and related costs for all Municipal Improvement Corporation of Los Angeles (MICLA) projects.

**Capital Improvement Expenditure Program:** Expenditures for the acquisition, construction, expansion or rehabilitation of the City's physical plant (such as streets, sewers, and storm drains), and facilities (such as fire and police stations, libraries, and shops).

**Certificate of Participation:** A certificate of participation (which looks very much like a bond) represents an undivided interest in the payments made by a public agency pursuant to a lease financing (or an installment purchase agreement).

**Comprehensive Annual Financial Report:** The report is the annual publication of the City's financial condition at conclusion of the fiscal year. The report is prepared to conform to Generally Accepted Accounting Principles (GAAP) for governmental units and presentation of the financial data in conformity with the Adopted Budget.

**Debt Policy:** The City adopted a formal debt policy in August 1998. The debt policy establishes guidelines for the structure and management of the City's debt obligations. These guidelines include target and ceiling levels for certain debt ratios to be used for planning purposes as shown in the City Debt Policy Statement Schedule in Section 3 of the budget.

**Debt Service:** The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.



## GLOSSARY

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**Department:** A major administrative division of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area. The responsibilities are indicated under the heading of its budget. A department often has more than one budgetary program and may have more than one source of funds.

**Department of Airports:** The Department, under its Board of Commissioners, is responsible for management, supervision and control of all airports and airport facilities under the jurisdiction of the City of Los Angeles. It plans, constructs and maintains its own buildings, and controls its own funds in accordance with the City Charter. The budget is independent of the City's General Budget and it is included in Section 4 for information purposes only. The budget and supporting data are available from the Department.

**Department of Water and Power:** The Department, under its Board of Commissioners, is responsible for supplying the City and its inhabitants with water and electric energy. This is accomplished by constructing, operating and maintaining works for importing water and electric energy throughout the City and in Mono and Inyo Counties, and by importing electric energy from other western states. The Department fixes rates for water and electric service subject to approval of the City Council by ordinance. It controls its own funds and maintains an independent retirement, disability and death benefit insurance plan. The budget is independent of the City's General Budget and it is included in Section 4 for information purposes only. The budget and supporting data are available from the Department.

**Encumbrance:** An unpaid obligation incurred for current or future services such as for personal service, materials, equipment and capital improvements.

**Expenditure:** A payment made for cost of services rendered, materials, equipment and capital improvements.

**Fee:** A charge to the party who only benefits directly from the City's service, such as individual building permit fees.

**Fiscal Year:** The time period for the City budget which begins on July 1 of a calendar year and ends on June 30 of the following year.

**Function:** A group of related budgetary programs across organizational (departmental) boundaries and aimed at accomplishing a broad goal or major service. The details are shown in Section 6 of the budget.

**Fund:** A fiscal entity with revenues and expenditures that are segregated for the purpose of carrying out a specific purpose or activity.

**General Fund:** The fund for deposit of general receipts which are not restricted, such as property, sales, and business taxes and various fees; also functions as a set of subfunds (primarily by departments) to track appropriations and expenditures.

**General Obligation (G.O.) Bond:** This type of bond is backed by the full faith, credit and taxing power of the City.

**Grant:** A contribution by a government or other organization to support a particular function.

**Harbor Department:** The Department, under its Board of Commissioners, is responsible for the management, supervision and control of the Harbor District, operates the Port of Los Angeles, operates a pilotage service, and engages in the leasing of land and production of oil in the District. It constructs and maintains its own facilities, and controls its own funds in accordance with the City Charter. The budget is independent of the City's General Budget and it is included in Section 4 for information purposes only. The budget and supporting data are available from the Department.

**Interdepartmental Charges:** The allocation of charges to a user department's budget for internal services provided by other City departments or funds, such as for workers' compensation, postage, or pool vehicles.

## GLOSSARY

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**Interdepartmental Charges Billed:** Credit to servicing departments/funds for costs that are allocated to user departments' budgets.

**Modified Cash Budget:** The basis of the general budget recognizing revenues upon receipt and appropriating planned expenditures and obligations for the fiscal year; i.e., revenue is recognized when cash is received, regardless of when it is earned whereas the appropriation is made for the planned operations during the concerned fiscal year.

**Municipal Improvement Corporation of Los Angeles (MICLA):** A finance corporation established for the purpose of lease or "lease purchase" arrangements to finance real property, equipment acquisition, or capital improvements through lease revenue bonds or certificates of participation.

**Pension and Retirement Systems:** The City has two retirement systems as follows: City Employees' Retirement System: It administers the provisions of the City Charter relative to the retirement, disability and death benefits provided for all City employees, except the uniformed forces of the Fire and Police Departments and the Department of Water and Power.

**Department of Pensions:** It administers the provisions of the City Charter relative to service, disability and dependents' pensions for members of the Fire and Police Departments.

**Program:** A group of related budgetary activities performed by a department to accomplish a function for which the City is responsible.

**Property Tax (Ad Valorem):** There are two distinct types of property tax levies authorized by State legislation, as follows: One Percent and General Obligation Bond Debt Service. The County administers the levies as assessor and tax collector.

**One Percent:** In essence, properties are valued and assessed at one percent of the market value except for certain adjustments. The City is entitled to its pro rata share of the County collection under a formula which was developed in 1978 after the major change to the tax structure under Proposition XIII.

**General Obligation Bond Debt Service:** The City is permitted to levy for debt service requirement of general obligation bonds that qualify under Proposition XIII and related amendments.

**Proposition XIII:** The State Proposition XIII limits the amount of ad valorem taxes on real property to one percent of "full cash value (County Assessor's valuation of real property as shown on the 1975-76 tax bill under full cash value, or thereafter) as determined by the County Assessor, except the additional ad valorem on bonded indebtedness for acquisition or improvement of real property which has been approved on or after July 1, 1978 by two-thirds of the voters on such indebtedness.

**Regular Position Authority:** A position funded in the budget and approved for filling by ordinance. The need for this position is permanent.

**Related Cost:** A cost necessary for the functioning of a City department as a whole that is budgeted outside that department. Such costs include pensions, various health insurance, utilities, pool vehicles and custodial services.

**Reserve Fund:** The fund in which general unrestricted cash is set aside outside the budget for unforeseen expenditures and emergencies. The funds can be transferred into the budget for such purposes. Unallocated general revenue and unencumbered general fund appropriations to departments at the close of the fiscal year are transferred into this fund.

## GLOSSARY

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**Reserve Fund Policy:** The City adopted a Reserve Fund policy in 1997-98 which requires the City to maintain a Reserve Fund (unreserved and undesignated) equivalent to two percent of general fund revenues. It is now comprised of two accounts - a Contingency Reserve Account and an Emergency Reserve Account. The Contingency Reserve Account is available to cover unexpected expenditures and/or general fund revenue shortfalls upon authorization by the City Council. The Emergency Reserve Account may not be utilized for funding unless the Mayor and City Council determine that there is an urgent economic necessity, and conclude that no other viable sources of funds are available. The 2002-03 Reserve Fund is \$64 million which is two percent of General Fund revenues.

**Resolution Position Authority:** A position funded in the budget and approved for filling by a Council resolution. The need for the position is expected to be temporary.

**Revenue:** Cash or credits the City receives during the fiscal year as income to finance general or restricted operations. They include items such as taxes, fees from specific services, interest earnings, and grants from the State or Federal governments.

**Revenue Bond:** This type of bond is backed only by the revenues from a specific enterprise or project, such as a convention center or sewer fees.

**Revenue Outlook Book:** Supplement to the budget which lists sources of general fund revenue by graphs and pertinent financial data as well as detail of departmental receipts by class and source for each operating department.

**Source of Funds:** The section in the budget of each department or fund indicating how it is being financed whether from the general fund or special purpose funds.

**Special Purpose Funds:** Funds that account for proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The budget schedules for these funds are included in Section 3 which lists the expenditure restrictions, revenue available, appropriations and expenditures for three fiscal years.

**Staples Sports Arena:** The Staples Sports Arena is a state of the art sports and entertainment complex located adjacent to the Los Angeles Convention Center. The City entered into various agreements with the Arena Developer to advance approximately \$70 million toward the project. Pursuant to the Gap Funding Agreement between the City and the Developer, the latter is obligated to fully offset the City's costs for debt service on bonds issued for the Arena, reimbursement for property conveyed to the Developer, and compensation for loss of interest earnings on cash advanced toward the project.

**Substitute Position Authority:** A position not funded in the budget and approved for filling by a Council action. Positions are temporary, usually a year or less, and must be funded through departmental savings.

**Surety:** An insurance policy obtained by the City to ensure that City bondholders are repaid. The surety replaces existing reserve funds on several outstanding MICLA issuances.

**Taxes:** Compulsory charges levied by a government to finance services performed for the common benefit of people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Unappropriated Balance:** A budgetary reserve in the budget to meet contingencies and emergencies as they may arise during the fiscal year.

# INDEX

	Page
Affordable Housing Trust Fund (Schedule 50).....	261
Aging Department .....	24-26
Airports, Department of .....	277-279
Allocations from Other Governmental Agencies and Other Sources (Schedule 29).....	239-240
Animal Services Department .....	27-29
Appropriations, Functional Distribution, Summary of .....	350
Appropriations, Summary of (Exhibit A) .....	9-10
Appropriations to City Employees' Retirement Fund.....	154
Appropriations to El Pueblo de Los Angeles Historical Monument Revenue Fund.....	151
Appropriations to Fire and Police Pension Fund .....	155
Appropriations to Library Fund .....	152
Appropriations to Recreation and Parks Fund .....	153
Arts and Cultural Facilities and Services Trust Fund (Schedule 24).....	232
Arts Development Fee Trust Fund (Schedule 25).....	233
Authorized City Staffing (Exhibit F) .....	17
Bond Redemption and Interest.....	161
Bond Redemption and Interest Funds (Schedule 36) .....	247
Bonded Indebtedness and Other Obligations, Statement of .....	276
Budget Basis .....	2
Budget Calendar .....	3
Budget Dollars .....	354-355
Budget Process .....	1
Budget Schedules and Statements .....	207-276
Budget Statement.....	1
Budget Summary - Receipts (Exhibit B) .....	11-13
Budgets of Departments Having Control of Their Own Revenues or Special Funds .....	277-307
Building and Safety Department .....	30-33
Building and Safety Systems Development Fund (Schedule 40).....	251
Business Tax Reform Fund (Schedule 49) .....	260
Capital Finance Administration Fund .....	162-164
Capital Improvement Expenditure Program .....	165-172
Capital Improvement Expenditure Program--Municipal Facilities.....	165
Capital Improvement Expenditure Program--Physical Plant .....	166-167
Capital Improvement Expenditure Program--Special Recreation and Parks Capital Projects .....	263-264
Capital Improvement Expenditure Program--Wastewater System.....	168-170
Cash Flow Tax and Revenue Anticipation Notes - 2003.....	160
City Administrative Officer .....	34-37
City Attorney .....	38-40
City Clerk .....	41-43
City Debt Policy Statement.....	275
City Employees' Retirement Fund (Schedule 12) .....	219
City Employees' Retirement System .....	280-281
City Employees Ridesharing Fund (Schedule 28) .....	238
City Ethics Commission Fund (Schedule 30).....	241
City Government, Total 2003-04 General City Budget, Independent Departments, Grants and Other Non-Budgeted Funds (Exhibit C). .....	14

# INDEX

	Page
Citywide Recycling Fund (Schedule 51).....	262
Code Enforcement Trust Fund (Schedule 42).....	253
Commission for Children, Youth and Their Families .....	44-46
Commission on the Status of Women .....	47-48
Community Development Department .....	49-52
Community Development Trust Fund (Schedule 8) .....	215
Community Redevelopment Agency .....	357-359
Community Services Block Grant Trust Fund (Schedule 13).....	220
Condition of the Treasury .....	273
Consolidated Functional Distribution .....	349
Contract Administration, Bureau of .....	118-120
Controller .....	53-55
Controller's Estimate of Miscellaneous Revenue .....	309-340
Convention Center .....	56-58
Convention Center Revenue Fund (Schedule 16) .....	224
Council .....	59-60
Cultural Affairs Department .....	61-66
Department of Neighborhood Empowerment Fund (Schedule 18) .....	226
Departmental Share of Unrestricted Revenues (Exhibit E).....	16
Detailed Statement of Receipts .....	267-269
Direct Costs of Operation Including Costs in Other Budget Appropriations (Exhibit G).....	18
Disability, Department on .....	67-69
Disaster Assistance Trust Fund (Schedule 37).....	248
Economic and Demographic Information .....	4-8
El Pueblo de Los Angeles Historical Monument Authority Department .....	282-284
El Pueblo de Los Angeles Historical Monument Revenue Fund (Schedule 43) .....	254
Emergency Preparedness Department.....	70-72
Employee Relations Board .....	73-74
Engineering, Bureau of.....	121-124
Environmental Affairs Department .....	75-77
Ethics Commission .....	78-79
Exhibits .....	9-20
Exhibit A: Summary of Appropriations.....	9-10
Exhibit B: Budget Summary - Receipts .....	11-13
Exhibit C: Total 2003-04 City Government (General City Budget, Independent Departments, Grants and Other Non-Budgeted Funds) .....	14
Exhibit D: Unrestricted Revenues Comparison .....	15
Exhibit E: Departmental Share of Unrestricted Revenues.....	16
Exhibit F: Authorized City Staffing .....	17
Exhibit G: Direct Costs of Operation Including Costs in Other Budget Appropriations .....	18
Exhibit H: Required Ordinance Changes and Other Budgetary Actions.....	19-20
Expenditures and Appropriations Statement.....	21
Expenditures and Appropriations by Funding Source .....	265-266
Expenditures and Appropriations, Summary of .....	22
Federal and State Grant Funding Estimates .....	342-348
Finance .....	80-82
Financial Management and Personnel Services, Bureau of .....	125-127
Fire and Police Pension Fund .....	292-293
Fire Department .....	83-86

# INDEX

	Page
Footnotes, Appropriations to Departments Requiring City Assistance .....	157
Footnotes, Budgetary Departments .....	149
Footnotes, Nondepartmental .....	205-206
Forfeited Assets Trust Fund of the Police Department (Schedule 3) .....	209-210
Functional Distribution of Appropriations and Allocated Funds .....	351-353
Functional Distribution of Appropriations, Summary of .....	350
General City Purposes .....	173-176
General Fund .....	265
General Services Department .....	87-90
Glossary .....	361-365
Government Spending Limitation .....	341
Grant Funding Estimates.....	342-348
Harbor Department.....	285-288
HOME Investment Partnerships Program Fund (Schedule 9) .....	216
Household Hazardous Waste Special Fund (Schedule 39) .....	250
Housing Department .....	91-93
Housing Opportunities for Persons with AIDS Fund (Schedule 41).....	252
Human Relations Commission .....	94-95
Human Resources Benefits.....	177
Information Technology Agency.....	96-99
Judgement Obligation Bonds Debt Service Fund .....	178
Landfill Maintenance Special Fund (Schedule 38) .....	249
Liability Claims.....	179-180
Library Department.....	289-291
Local Law Enforcement Block Grant Fund (Schedule 45) .....	256
Local Public Safety Fund (Schedule 17) .....	225
Local Transportation Fund (Schedule 34).....	245
Los Angeles Convention and Visitors Bureau Trust Fund (Schedule 1) .....	207
Major Projects Review Trust Fund (Schedule 35).....	246
Mayor .....	100-101
Mobile Source Air Pollution Reduction Trust Fund (Schedule 10) .....	217
Municipal Housing Finance Fund (Schedule 48).....	259
Neighborhood Empowerment Department.....	102-104
Older Americans Act Fund (Schedule 21) .....	229
Other Special Purpose Funds, Appropriations to .....	195-203
Park and Recreational Sites and Facilities Fund (Schedule 15) .....	223
Pension Tax and Revenue Anticipation Notes - 2003 .....	159
Pensions, Department of .....	292-293
Personnel Department .....	105-108
Planning Department .....	109-111
Police Department .....	112-114
Power Revenue Transfer .....	267
Procurement Reengineering Trust Fund (Schedule 32).....	243
Proposition A Local Transit Assistance Fund, Appropriations to.....	181-183
Proposition A Local Transit Assistance Fund (Schedule 26) .....	234-235
Proposition C Anti-Gridlock Transit Improvement Fund, Appropriations to.....	184-185
Proposition C Anti-Gridlock Transit Improvement Fund (Schedule 27) .....	236-237

# INDEX

	Page
Public Works, Board of.....	115-117
Public Works Department.....	115-138
Quality and Productivity Commission.....	37
Receipts, Detailed Statement of .....	267-269
Recreation and Parks Capital Projects, Special .....	263-264
Recreation and Parks, Department of.....	294-296
Rent Stabilization Trust Fund (Schedule 23) .....	231
Required Ordinance Changes and Other Budgetary Actions (Exhibit H).....	19-20
Reserve for Extraordinary Liability Claims Fund .....	272
Reserve Fund .....	271
Revenues Comparison, Unrestricted (Exhibit D) .....	15
Revenues, Expenditures and Changes in Fund Balances, Summary of .....	270
Sanitation, Bureau of .....	128-131
Sanitation Equipment Charge Special Revenue Fund (Schedule 2).....	208
Sewer Construction and Maintenance Fund (Schedule 14) .....	221-222
Special Fire Safety and Paramedic Communications Equipment Tax Fund (Schedule 6) .....	213
Special Purpose Funds .....	277-279
Special Gas Tax Street Improvement Fund (Schedule 5) .....	212
Special Parking Revenue Fund, Appropriations to.....	186-187
Special Parking Revenue Fund (Schedule 11) .....	218
Special Police Communications/911 System Tax Fund (Schedule 33) .....	244
Special Purpose Fund Schedules--Schedules 1 through 51.....	207-262
Schedule 1: Los Angeles Convention and Visitors Bureau Trust Fund .....	207
Schedule 2: Sanitation Equipment Charge Special Revenue Fund .....	208
Schedule 3: Forfeited Assets Trust Fund of the Police Department.....	209-210
Schedule 4: Traffic Safety Fund .....	211
Schedule 5: Special Gas Tax Street Improvement Fund.....	212
Schedule 6: Special Fire Safety and Paramedic Communications Equipment Tax Fund .....	213
Schedule 7: Stormwater Pollution Abatement Fund .....	214
Schedule 8: Community Development Trust Fund .....	215
Schedule 9: HOME Investment Partnerships Program Fund .....	216
Schedule 10: Mobile Source Air Pollution Reduction Trust Fund .....	217
Schedule 11: Special Parking Revenue Fund .....	218
Schedule 12: City Employees' Retirement Fund .....	219
Schedule 13: Community Services Block Grant Trust Fund .....	220
Schedule 14: Sewer Construction and Maintenance Fund.....	221-222
Schedule 15: Park and Recreational Sites and Facilities Fund .....	223
Schedule 16: Convention Center Revenue Fund .....	224
Schedule 17: Local Public Safety Fund .....	225
Schedule 18: Department of Neighborhood Empowerment Fund .....	226
Schedule 19: Street Lighting Maintenance Assessment Fund .....	227
Schedule 20: Telecommunications Liquidated Damages and Lost Franchise Fees Fund - Telecommunications Development Account.....	228
Schedule 21: Older Americans Act Fund.....	229
Schedule 22: Workforce Investment Act.....	230
Schedule 23: Rent Stabilization Trust Fund .....	231
Schedule 24: Arts and Cultural Facilities and Services Trust Fund.....	232
Schedule 25: Arts Development Fee Trust Fund.....	233

# INDEX

	Page
Schedule 26: Proposition A Local Transit Assistance Fund .....	234-235
Schedule 27: Proposition C Anti-Gridlock Transit Improvement Fund .....	236-237
Schedule 28: City Employees Ridesharing Fund .....	238
Schedule 29: Allocations from Other Governmental Agencies and Other Sources .....	239-240
Schedule 30: City Ethics Commission Fund.....	241
Schedule 31: Staples Arena Special Fund .....	242
Schedule 32: Procurement Reengineering Trust Fund .....	243
Schedule 33: Special Police Communications/911 System Tax Fund .....	244
Schedule 34: Local Transportation Fund.....	245
Schedule 35: Major Projects Review Trust Fund.....	246
Schedule 36: Bond Redemption and Interest Funds .....	247
Schedule 37: Disaster Assistance Trust Fund.....	248
Schedule 38: Landfill Maintenance Special Fund.....	249
Schedule 39: Household Hazardous Waste Special Fund.....	250
Schedule 40: Building and Safety Systems Development Fund.....	251
Schedule 41: Housing Opportunities for Persons With AIDS Fund .....	252
Schedule 42: Code Enforcement Trust Fund .....	253
Schedule 43: El Pueblo de Los Angeles Historical Monument Revenue Fund .....	254
Schedule 44: Zoo Enterprise Trust Fund.....	255
Schedule 45: Local Law Enforcement Block Grant Fund .....	256
Schedule 46: Supplemental Law Enforcement Services Fund.....	257
Schedule 47: Street Damage Restoration Fee Special Fund .....	258
Schedule 48: Municipal Housing Finance Fund .....	259
Schedule 49: Tax Reform Fund.....	260
Schedule 50: Affordable Housing Trust Fund .....	261
Schedule 51: Citywide Recycling Fund.....	262
Special Recreation and Parks Capital Projects .....	263-264
Staples Arena Funding Agreement Reconciliation.....	274
Staples Arena Special Fund (Schedule 31) .....	242
Statement and Scope of Programs .....	23
Statement of Bonded Indebtedness and Other Obligations .....	276
Stormwater Pollution Abatement Fund (Schedule 7) .....	214
Street Damage Restoration Fee Special Fund (Schedule 47) .....	258
Street Lighting Maintenance Assessment Fund (Schedule 19) .....	227
Street Lighting, Bureau of.....	132-134
Street Services, Bureau of .....	135-138
Summary of Appropriations (Exhibit A) .....	9-10
Summary of Expenditures and Appropriations .....	22
Summary of Functional Distribution of Appropriations .....	350
Summary of Revenues, Expenditures and Changes in Fund Balances .....	270
Supplemental Law Enforcement Services Fund (Schedule 46).....	257
Supporting Data Statement .....	23
Telecommunications Liquidated Damages and Lost Franchise Fees Fund - Telecommunications Development Account (Schedule 20).....	228
Total 2003-04 City Government (Exhibit C: General City Budget, Independent Departments, Grants and Other Non-Budgeted Funds).....	14
Total Budgetary Departments .....	148
Total Departmental .....	156
Total Nondepartmental .....	204



# INDEX

---

	Page
Traffic Safety Fund (Schedule 4) .....	211
Transportation Department .....	139-142
Treasurer.....	143-144
Treasury, Condition of the .....	273
Unappropriated Balance .....	188-190
Unrestricted Revenues Comparison (Exhibit D) .....	15
Unrestricted Revenues, Departmental Share of (Exhibit E).....	16
Wastewater Special Purpose Fund .....	191-192
Water and Electricity .....	193-194
Water and Power, Department of.....	297-307
Water Revenue Transfer .....	267
Workforce Investment Act (Schedule 22).....	230
Zoo Department .....	145-147
Zoo Enterprise Trust Fund (Schedule 44).....	255