

FOLLOWING THE MONEY:

Understanding Los Angeles County's Finances and Impacting the Budget



ABOUT US

ADVANCEMENT PROJECT

Advancement Project is a public policy change organization rooted in the civil rights movement.

We engineer large-scale systems change to remedy inequality, expand opportunity and open paths to upward mobility. Our goal is that members of all communities have the safety, opportunity and health they need to thrive. Our signature is reach and impact. With our strong ties to diverse communities, unlikely alliances, policy and legal expertise, and creative use of technology, we and our partners have won over 15 billion dollars to extend opportunity.

Whether it is to build 150 schools, transform the City of Los Angeles' approach to its gang epidemic, or revolutionize the use of data in policymaking, Advancement Project evens the odds for communities striving to attain equal footing and equal treatment.

EQUITY IN PUBLIC FUNDS

Equity in Public Funds reveals significant discrepancies between the allocation of public funds and the needs of low-income communities and communities of color. There is a need to demystify public finance and strengthen advocacy campaigns to ensure the equitable use of public funds. There is currently no other organization in the L.A. region that is systematically working to increase transparency, accountability and equity in the use of public dollars.

ACKNOWLEDGEMENTS

We would like to acknowledge a number of individuals and organizations that provided invaluable input at the outset of this project and/or contributed to the development of the budget curriculum.

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CONTENTS

INTRODUCTION	4
PART I: UNDERSTANDING LOS ANGELES COUNTY FINANCIAL DOCUMENTS	7
PART II: FISCAL RESEARCH OVERVIEW	17
PART III: THE BUDGETING PROCESS FOR LOS ANGELES COUNTY	21
PART IV: BUDGET ANALYSIS	25
PART V: POWER ANALYSIS	35
CONCLUSION	39
APPENDIX	41

INTRODUCTION

This curriculum is one of three documents that are designed to help advocates understand and utilize budgetary information in their advocacy campaigns. This work is a product of Advancement Project's years of experience using public finance data and information to strengthen and win critical campaigns that have increased equity for low-income people and people of color. For example, our analysis of public school construction funds led to a successful lawsuit against the state of California, which resulted in bringing hundreds of millions of dollars for new school construction to Los Angeles to reduce massive overcrowding.

In 2007, we revealed systemic problems with government spending on gang reduction programs and were instrumental in Los Angeles' restructuring of investments and programs. In the process of developing our public finance program, we learned that few community-based organizations regularly engage with public finance data and processes. Given that public funds are often integral to social justice campaigns, we expect that Advancement Project will strengthen the social justice movement in California by offering accessible trainings to community advocates on local public finances. Our goal is for social justice organizations, advocates and community members to have a greater "voice" in how dollars are spent, ensure that fiscal decisions are data-driven, and make strategic use of fiscal data and information in their campaigns.

WHY THE LA COUNTY BUDGET?

Understanding of how the County budget impacts the programs and projects can be a powerful addition to a policy campaign. The 2010 Census indicates that there are a total of nearly 10 million people who live in Los Angeles County. The County is comprised of 88 cities and over a million people who live in unincorporated areas within County boundaries. This spectrum of cities and magnitude of population makes it a particularly significant place for advocates to engage in advocacy that includes fiscal analysis.

The County has five clusters of departments that organize the functions of the County governance. These clusters are: (1) Operations (2) Children and Family Well-being (3) Health & Mental Health (4) Community & Municipal Services (5) Public Safety. Within these clusters, the County has both unique responsibilities such as administering Medicare, and some that overlap with city responsibilities, such as transportation and safety. It is important to identify the entities that have responsibility for the issue for which you are advocating.

In this curriculum we focus specifically on the budgeting process rather than actual expenditures because funding for programs and services is primarily allocated during the budgeting process. It is important for advocates to know of the opportunities to provide input before each annual budget is finalized. To effectively impact this process it is important to have an overview of the budget and to know information such as the kinds of information the budget provides, how to read the County budget and find information in it, and how to engage in the budgeting process.

INTRODUCTION

County Service Clusters

1. **Operations**
2. **Children and Family Well-being**
3. **Health and Mental Health Services**
4. **Community and Municipal Services**
5. **Public Safety**

To be clear, the LA County Budget will not provide all of the information needed for an effective advocacy campaign, but will instead provide a valuable starting point for understanding county revenues and expenditures. Other documents such as fiscal forecasts, actual expenditures and specific departmental budgets (more detailed than the overall budget) are also often necessary to review. Please note that this training curriculum does not attempt to be a comprehensive guide to public finances. Instead it is meant to be an introduction to fiscal analysis of the budget. To that end, this curriculum incorporates examples of different types of fiscal analyses, explanations of fiscal terms, and an overview of how to read a budget.

A final caveat is that our expectation is that this curriculum is used in conjunction with existing organizing and advocacy approaches. We expect that the people using this curriculum have experience in creating change in their communities or through their organizations. We have focused exclusively on the budget and how to understand it in a way that can enhance an advocacy campaign.

Texts for the LA County Budget Curriculum

2012-13 Recommended Budget along with the 2011-2012 Adopted Budget

<http://ceo.lacounty.gov> → Budget

This curriculum illustrates the overall context of the budget, the budgeting priorities and the fiscal landscape for LA County. The overarching goals for those reading this curriculum are:

1. **Ability to read and understand the budget document**
2. **Knowledge of the timeline for engaging in budget related advocacy**
3. **Understanding of the current fiscal landscape in LA County**
4. **Awareness of the political landscape of LA County (Power Analysis)**

INTRODUCTION

Introduction: Key Questions for Advocates

After each section, key questions for advocates will be asked. The key questions are meant to help advocates think through a specific advocacy campaign related to their work and relate it to the issues discussed in that section. The Appendix provides a list of questions that can help you research the public finance issues related to your campaign.

1. What is my advocacy goal?

EXAMPLES:

- a. To create a safer environment in my community by having youth programs in the parks.
- b. To increase the number of youth programs in my community, therefore ensuring a safer environment for children.

2. How does public funding impact or intersect with this advocacy goal?

EXAMPLE: Need public funding to pay for youth programming. The County has various publicly funded programs; how can I advocate for those programs to target my community?

3. How would understanding the budget advance my advocacy goal?

EXAMPLE: Knowing how funding for youth programming is allotted will help me understand where to find money and which member of the Board of Supervisors I might target for advocacy because they have a significant role in youth program funding.

NOTES



PART I: Understanding Los Angeles County Financial Documents

PART I: UNDERSTANDING LOS ANGELES COUNTY FINANCIAL DOCUMENTS

COUNTY OF LOS ANGELES FUND STRUCTURE

Budgets provide a projection of the revenues and expenditures for the year by assessing the current financial status of the County and projected earnings and expenses. These projections are organized by funds. Funds are like a bank account in which you get revenues in from various funding sources (e.g. federal, state and local taxes). Additionally, they are structured to distribute dollars to specific purposes, departments or projects.

The LA County Budget is unique in that for the County, the Recommended (or preliminary) budget provides much more information than does the LA County Adopted Budget. The Recommended Budget provides the context for the budget decisions and gives information about how to best engage with the budget. The Final LA County Budget is presented as an organized set of tables with brief descriptions of each department. Therefore, the Recommended Budget document is a good place to start to understand the overall approach to the budget for any given year. Then, the Final Budget is the place to find the approved numbers for the differing agencies and departments.

This curriculum will primarily utilize the 2012-13 Recommended Budget as a “textbook.” However, to have a sense of the final budget, we will also use the Final 2011-2012 budget. Currently, all County budget documents can be found online at <http://ceo.lacounty.gov> and then heading to the Budget section. You can also go to the County’s homepage (<http://lacounty.gov>), click on “Governments” at the head of the page, click on “Budget Documents” then click on “County Budget.” This page contains access to the current as well as previous years’ final and recommended budgets. Access is also provided to annual financial

reports, program summary and performance measures and proposed budgeting for individual positions. In prior years, some information will not be available. For example, Program Summary and Performance Measures are only available as far back as fiscal year 2009-2010.

KEY ASPECTS OF THE BUDGET DOCUMENTS

The Los Angeles County Budget is the financial plan anticipating revenues and expenditures in a given fiscal year. It provides information about the revenues and expenditures for each County department. Unique to the County budget are descriptions of the purpose of each department with each of the budget tables. This can be quite useful in understanding where to find information relevant to a particular advocacy campaign.

Both the Recommended and Adopted Budgets are organized based on the County Fund structure that represents where revenues and expenditures are placed within the overall budget. On Figure 1 you will find the Fund Structure.

PART I: UNDERSTANDING LOS ANGELES COUNTY FINANCIAL DOCUMENTS

FIGURE 1: FUND STRUCTURE:

I. GENERAL FUND

The General Fund is the principal fund in the County Budget and is used to finance most governmental operations that are general in purpose and not included in another fund.

II. ENTERPRISE FUNDS (OPERATIONS)

Enterprise Funds are used to account for operations of governmental units where the users of the services include the general public, and the costs of providing the services are financed primarily by user charges, similar to a private business. Examples are the Hospital Enterprise Funds.

III. SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of revenue sources that must be spent for specific purposes. Examples of Special Funds are the Child Abuse and Neglect Prevention Program Fund and the Sheriff Processing Fee Fund.

IV. CAPITAL PROJECT SPECIAL FUNDS

Capital Project Special Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds). Examples are the General Facility Capital Improvement Fund and the Marina Replacement Accumulated Capital Outlay Fund.

V. SPECIAL DISTRICT FUNDS

Funded by specific taxes and assessments, Special District Funds are separate legal entities that provide public improvements and services to benefit targeted properties and residents. Examples are the Garbage Disposal Districts and the Sewer Maintenance Districts.

VI. OTHER PROPRIETARY FUNDS

Other Proprietary Funds are used to account for financing goods and services provided by one department to another department, or by a department to another governmental unit, on a cost-reimbursement basis. An example of this type of fund is the Public Works Internal Service Fund.

VII. AGENCY FUND

Included in this category are the Community Development Commission and the Housing Authority, which are under the control of the Board, but are separate legal entities.

(2012-2013 Recommended Budget)

PART I: UNDERSTANDING LOS ANGELES COUNTY FINANCIAL DOCUMENTS

READING THE BUDGET: BUDGET DOCUMENTS

RECOMMENDED BUDGET

The annual Recommended Budget – the budget that needs to be reviewed then approved by the Board of Supervisors – has several key aspects within it. It is important to review the Recommended Budget because it provides background information on the budgetary decision making, assumptions and overall goals of the budget. This information includes things such as summaries of the county services and the mission statements and strategic plans for those services. This is in contrast to the Final Budget that includes only budget tables, and provides no contextualization of the budget plan itself.

The 2012-13 Recommended Budget is comprised of two volumes. Here is a list of important pieces in each:

VOLUME 1:

- + **Budget Summaries:**
These summaries provide a general overview of County financing for all departments and services as well as comparison to prior years
- + **Budget Message**
Within each budget summary, a Budget Message is included that highlights any further logistical details for that specific service's financing
- + **Critical/Strategic Planning Initiatives**
Within each budget summary, this section is included to discuss overall plans for the department or program area
- + **Departmental Program Summary**
This section, within the Budget Summary, breaks down the department's subsections and lays out appropriations to each

For example, the Budget Summary for the Arts Commission breaks out to Organizational Grants and Professional Development, Arts Internships, Arts Education, Civic Art, etc.

VOLUME 2

- + **Budget Summaries Detail**
Here, one will find detailed budget tables listing appropriations by budget unit for all department and program areas.
- + **Budget Summary Schedules**
Detailed information on financing uses and sources
- + **Auditor-Controller Schedules**
Detailed finance information necessary for State Controller requirements

FINAL BUDGET

The Final Budget is released once the Board of Supervisors has reviewed and adopted the Recommended Budget. This Budget, unlike the Recommended Budget, is only one document and consists primarily of budget tables broken down mainly by General Fund, Capital Projects, Special Revenue Funds, Agency Fund and Special District Funds.

PART I: UNDERSTANDING LOS ANGELES COUNTY FINANCIAL DOCUMENTS

Quick guide to finding budget information for a particular department:

+ RECOMMENDED BUDGET

- **Budget Summaries:**
All department budget summaries are found in Volume I of the Recommended Budget
- In Volume II, budgets are broken down in detail by type of fund (i.e. General, Special Revenue, Capital Project, etc.)

+ FINAL BUDGET

- The Final Budget is less organized than the Recommended Budget (no Table of Contents)
- To find information about a department or program, one will likely turn to the section titled General Fund, which contains a Final Budget sheet for County functions funded by the General Fund
- The remainder of the Final Budget is broken down by Capital Projects, Special Revenue Funds, Agency Fund and Special District Funds

NOTES

PART I: UNDERSTANDING LOS ANGELES COUNTY FINANCIAL DOCUMENTS

FIGURE 2: CAPITAL PROJECT EXAMPLE

If one is interested in what the County will be budgeting for physical projects, such as a park or refurbishment of a sheriff's station, those items will fall under Capital Projects in the Budget. In the Figure is a line item summary of what amounts are planned for several County projects.

PUBLIC WAYS/FACILITIES

VARIOUS 2ND DISTRICT ROADS

87005 LA CIENEGA BLVD. STREETSCAPE IMPROVEMENT	27,000
86912 ALONDRA BLVD - STREETSCAPE IMPROVEMENTS	120,000
86917 FLORENCE/FIRESTONE - STREETSCAPE IMPROVEMENTS	710,000
TOTAL FINANCING USES	857,000
TOTAL FINANCING SOURCES	209,000
NET COUNTY COST	648,000

VARIOUS 4TH DISTRICT PROJECTS

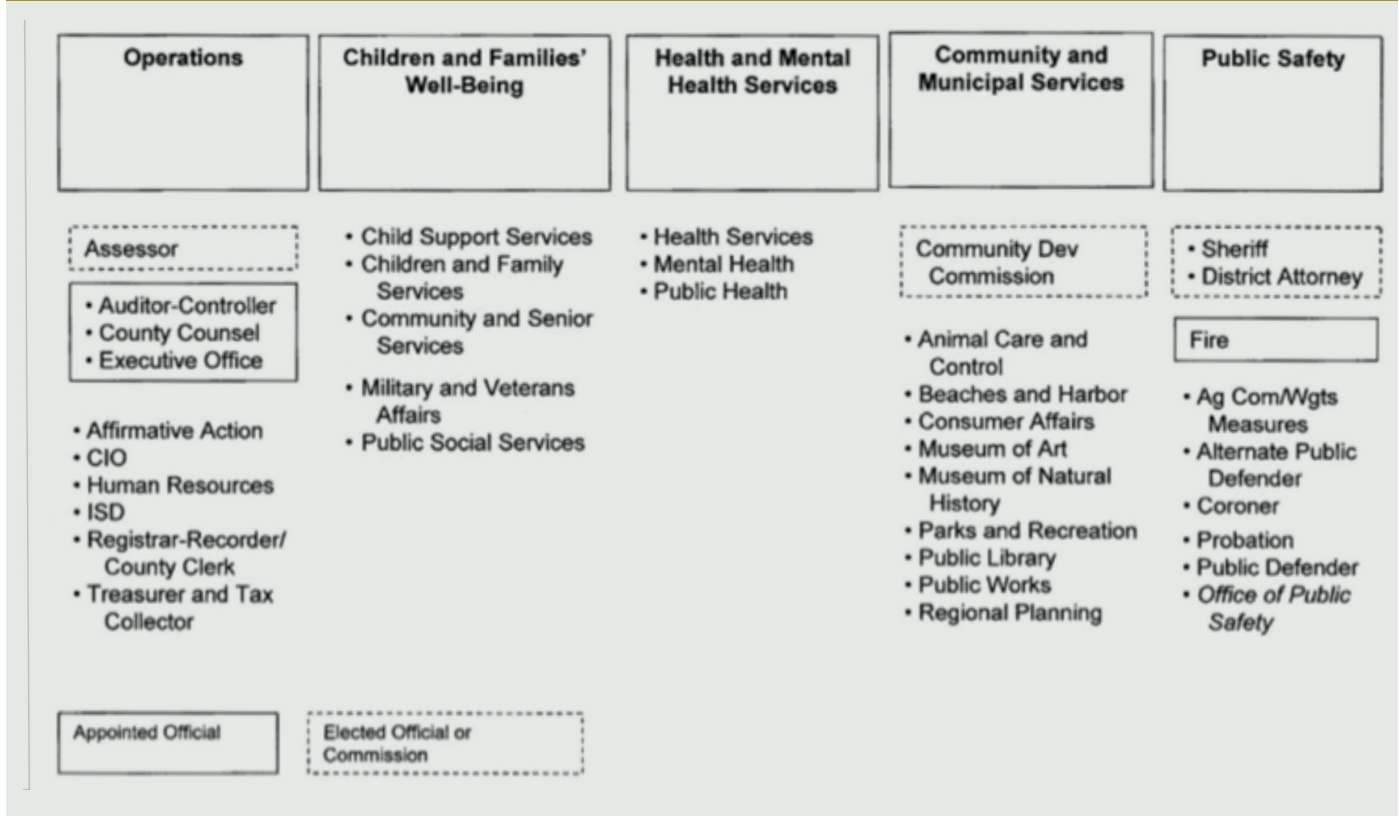
87004 SOUTH BAY BIKE TRAIL REFURBISHMENT	3,751,000
87028 SAN GABRIEL RIVER BIKE TRAIL REALIGNMENT PH. II	126,000
87082 SGRBP PHASE 3	984,000
87083 SGRBP PHASE 4	1,649,000
TOTAL FINANCING USES	6,510,000
TOTAL FINANCING SOURCES	0
NET COUNTY COST	6,510,000

TOTAL PUBLIC WAYS/FACILITIES FINANCING USES	7,367,000
TOTAL PUBLIC WAYS/FACILITIES FINANCING SOURCES	209,000
PUBLIC WAYS/FACILITIES NET COUNTY COST	7,158,000

The Net County Cost displays the difference between what the County has decided to allocate minus what the County has available in funds to assign to those projects. In the figure, Public Ways/Facilities will cost the County \$7 million, therefore the County will be financing this difference with sources outside of those just designated for Public Ways/Facilities.

PART I: UNDERSTANDING LOS ANGELES COUNTY FINANCIAL DOCUMENTS

FIGURE 3: COUNTY DEPARTMENT GOAL CLUSTERS



Source: ceo.lacounty.gov

DEPARTMENTS AND OVERSIGHT OF LA COUNTY BUDGET

To understand how each department fits within the LA County Structure it's important to understand the organizational flow of the LA County services. First, the LA County Board of Supervisors is the governing body; the Chief Executive Officer supports the Board and has executive authority over the major departments in the County. There are five major areas or "clusters" under the Chief Executive Officer and within them are a number of individual departments. In terms of budget information, advocates will be focused in on each of these departments whose budget summaries can be found in the Recommended or Final Budget.

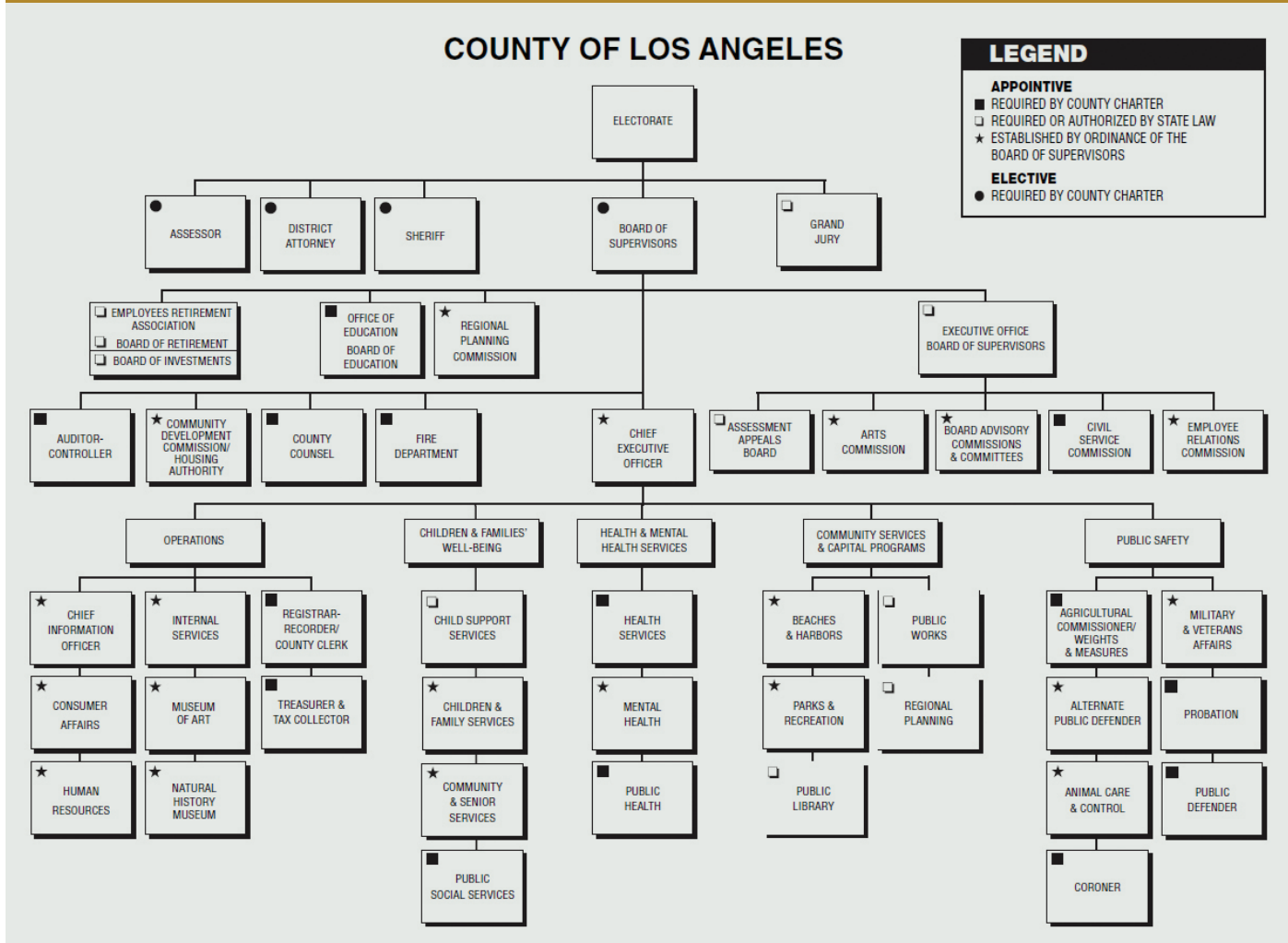
Please see in the figure above for a look at the five major County clusters.

It is within these five clusters that the majority of the County's money is appropriated to. To see an overview of the distribution of dollars to these 5 areas, please see Figure 6 in the Budget Analysis section.

Below please find the full organizational chart for the county of Los Angeles, including the 5 major clusters. For descriptions of specific key figures in the County, please see the [Appendix](#).

PART I: UNDERSTANDING LOS ANGELES COUNTY FINANCIAL DOCUMENTS

FIGURE 4: COUNTY OF LOS ANGELES ORGANIZATION CHART



ACCESSING COUNTY DOCUMENTS

For in-depth financial reporting, <http://lacounty.gov> has made available several types of documents in addition to the budgets. As advocates are seeking specific information about context, performance and actual expenditures, it will be necessary to review documents and resources that are additional to the Budget. For instance, financial reporting will not simply examine the plan for revenues and expenditures, but will provide data on the actual use of these funds.

To access the location of these files, you may go to the aforementioned "Budget Documents" page and the under "Highlights," there will be a link to "Financial Reports." After proceeding through that link (and the subsequent user agreement), there will be information for the following categories: audited financial statements, general budget information, cash management, debt management, investments, official statements and special districts-annual reports.



PART II: Fiscal Research Overview

PART II: FISCAL RESEARCH OVERVIEW

This section will provide examples of fiscal research regarding relevant questions advocates may have in their work.

EXAMPLE: A COUNTY PARK'S FINANCES

Initially, one could determine that the finances of a specific County Park would fall under the jurisdiction of the Parks and Recreation Services department. Since Parks and Recreation is a government service, information will fall under the Governmental designation in the budget; these funds consist of the general fund and special revenue funds.

If referencing information for a single park, because it would be considered a specific line item, information will not be featured in the **budget summary** in either the Recommended or Final Budget. The summary features the more general finance uses and resources of the department.

The fastest way, however, to pinpoint the budget table for either a singular park is by referencing the Capital Projects section of the Recommended or Final Budget. In the Recommended Budget, Capital Projects is located in Volume II – under Capital Projects/Refurbishments and then Parks and Recreation (page 1.25 of 2012-2013 Recommended Budget) is where you will find Net County Cost amounts for singular parks. In the Final Budget, under Capital Projects you will want to look at the Capital Projects Departmental Index (page 286 of 2011-2012 Final Budget). Once you find their park, they will see Net County Costs for that fiscal year.

After looking at these tables, you will see that specific line items within the park are not explicitly displayed under the park's costs. This is where you should think, if applicable, about the specific purposes of the line item you are referring to. For example, if you want to find

how much a park spent on graffiti removal, searching for a keyword in the document could garner results that point to pertinent sections in the Budget.

Lastly, if one cannot find financial information for a specific item because of the occasional broad nature of the budget, it will then be best to make a Public Records Request to obtain the most specific information available.

EXAMPLE: QUALITY OF COUNTY BEACHES

Los Angeles County maintains and operates 25 miles of California beaches in addition to managing the boating harbor in Marina del Rey. The quality of beaches is especially important to residents of Los Angeles County because they are places that many families visit frequently throughout a year. Any beaches in dire condition could result in a large public health dilemma for the County, therefore it is necessary to keep them in quality conditions.

As an advocate then, you may be interested in the County's general spending for County beaches. Los Angeles County classifies County beaches under the department of Beaches and Harbors. This department has its own budget summary page in both the Recommended (Volume 1) and Final Budget.

If one is interested in the upcoming appropriations for Beaches and Harbor, they can be found in Volume 1 of the Recommended Budget; this is where information on what specifically has changed from the year prior can be found. Also in Volume 1 of the Recommended Budget is where you will find information about critical planning initiatives as well as an organizational chart for the Beaches and Harbor department.

PART II: FISCAL RESEARCH OVERVIEW

The Budget Summary in Volume 1 of the Recommended Budget is sufficient in seeing overall financing for Beaches and Harbor services as well as the prior year appropriations; however, to get a more detailed picture of financing, you should then reference Volume 2 of the Recommended Budget. Specifically, the Capital Projects/Refurbishments section of Volume 2 (as well as the Capital Projects section of the Final Budget) will include financing information of individual beaches or projects on beaches. Volume 2 also provides more information on the sources from which Beaches and Harbor is financed; please see Schedule 6 under the Budget Summary Schedules section of Volume 2.

Now, it is up to an advocate to compare the appropriations of Beaches and Harbor to other departments as well as prior year spending. By looking at specifics, like those items included in the Capital Projects section, advocates can see if their community's beach is listed and see what other communities received attention to. Lastly, advocates can use their own personal knowledge about County beaches to agree or disagree with the kind of appropriations the County has been directing towards those places.



PART III: The Budgeting Process for Los Angeles County

PART III: THE BUDGETING PROCESS FOR LOS ANGELES COUNTY

The fiscal year is the same for LA County, LA City and LA Unified School District – it begins on July 1 and ends on June 30th. In that time the Chief Executive Officer facilitates the development of a draft budget. This is accomplished by County offices providing internal budgets that are then provided to the Chief Executive Officer for LA County. The CEO then works with the Controller/Auditor to develop budgets that closely align with the overall goals for the year and produces the best results for the County. By mid April the Preliminary (later to be “Recommended”) Budget is provided to the Board of Supervisors and is made available to the general public.

The County Supervisors will hold Budget hearings to be scheduled at least 10 days after the Preliminary Budget is provided to the public. These hearings will be specifically to hear feedback from the public about the budgetary decisions as they are illustrated in the Preliminary Budget. However, it is not necessary to testify only at these specific budget hearings, the public can provide testimony about the budget at any of the Board of Supervisor’s meetings. The Board of Supervisors meetings take place **every Tuesday** and allow members of the public to address the Board on certain agenda items as well as items not on that meeting’s agenda. For the latter, an individual may make a 3-minute presentation every three months.

For more information on requests to address the Board please see:

- + **Board Website:**
<http://bos.co.la.ca.us/Home.aspx>
- + **Written transcripts of a Board meetings:**
<http://lacounty.info/bos/sop/transcripts/>
- + **More about the Board meetings can be found at the Frequently Asked Questions page at:**
<http://bos.co.la.ca.us/BoardMeeting/FAQ.aspx>

BUDGET CYCLE CALENDAR

The LA County Budget is prepared over a number of months. During this time advocates have the opportunity to engage with the County Supervisors, the CEO as well as with staffers of relevant departments within the County in order to share priorities related to the budgeting process.

PART III: THE BUDGETING PROCESS FOR LOS ANGELES COUNTY

FIGURE 5: THE BUDGET PROCESS

Fiscal year begins July 1 and ends June 30 of the following year.

APRIL

- The Chief Executive Office presents a recommended budget to the Board of Supervisors who then adopt the recommended budget
- Public Hearings are scheduled
- Statewide, CA Department of Finance Program Budget Managers, Director of Finance and the Governor hold May Revision hearings/meetings with departments

MAY

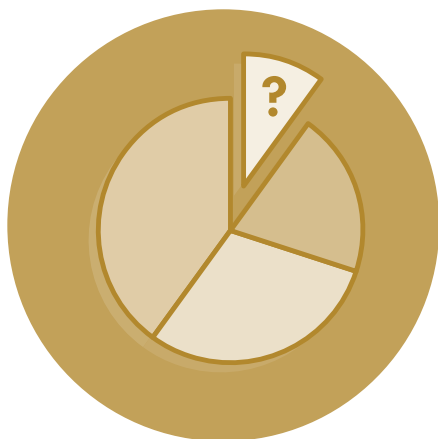
- Budget Hearings take place and advocates can provide testimony specific to the recommended budget. A large part of the county's operations are based on state and federal dollars that get funneled through the state (e.g. medical). The governor's May Revision (usually on or around May 18) has a huge impact on the county's budget.

JUNE

- Final Budget deliberations begin and is adopted upon conclusion
- The County must publish in local news that the proposed budget is available for public review
- At least 10 days after the public notice there should be public hearing scheduled to receive public reaction to the proposed budget.

After June 30, the Auditor-Controller's Office calculates total expenditures and income for that year and the Board makes changes to the new budget based on those numbers. Finally, because so much of the county's operation is state and federal dollars that get funneled through the state (e.g. medical),

the governor's May revision (usually on or around 5/18) has a huge impact on the county's budget and this should be noted in the timeline issue. In the past when the State was not able to pass their budget on time, the County was basically on hold to find out where they would eventually end up.



PART IV: Budget Analysis

PART IV: BUDGET ANALYSIS

The Great Recession affected the public service sector significantly. In Los Angeles County, there were consistent deficits since 2008 in the **Net County Cost** of the budget. The Net County Cost is the difference between how much money is needed to perform county activities and how much is being generated.

The County was able to manage deficits by reducing spending within departments, temporary funding from reserves, hiring freezes and pursuing savings through the Efficiency Initiative program. Started in 2009, this initiative sought out to address the Recession's effects on the County's own economy by allowing department leaders to talk about, share and discuss effective ways to be financially responsible.

For fiscal year 2012-13, the Net County Cost budget gap is \$75.8 million, meaning that the County is not able to finance \$75.8 million from its own revenues. This is down, however, from the previous year which had a Budget Gap of \$185.2 million.

The Recommended Budget for Fiscal Year 2012-13 indicates a \$565 million decrease in total requirements compared to the Final Budget of 2011-12. This reflects a -2.3% change from current year to prior year but includes the addition of 200 more staff members than the previous year. The breakdown of total allocations by requirements and resources can be found in Figures 6 and 7.

For the General Fund, which accounts for \$18.2 billion of total County allocations, is broken down in the figure below. General Fund revenues are allocated to services and staff for law enforcement and various health and social services. Note, Figure 8 excludes non-program revenues and costs that are taken into account for accounting purposes.

FIGURE 6: GENERAL COUNTY REQUIREMENTS: \$18.2 BILLION

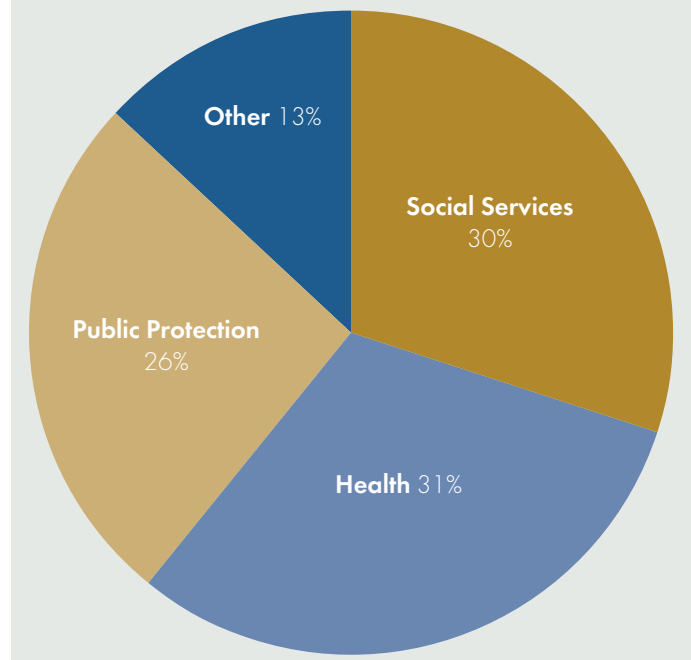
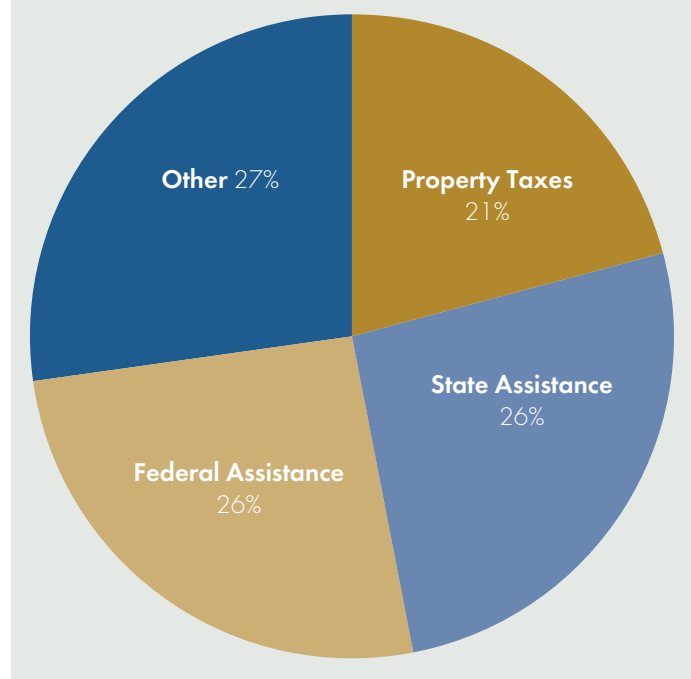


FIGURE 7: GENERAL COUNTY RESOURCES: \$18.2 BILLION

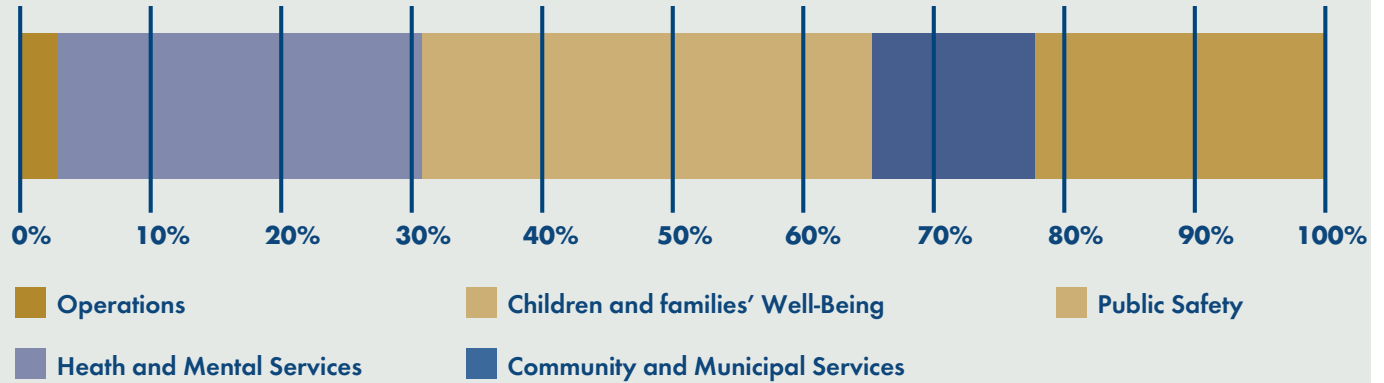


Net County Cost: *The difference between how much the County needs to allocate against how much is acquired from locally generated revenues*

PART IV: BUDGET ANALYSIS

FIGURE 8: DISTRIBUTION OF APPROPRIATIONS TO 5 MAJOR AREAS

When looking at the five major clusters within the County, Health and Mental Health Services exhibits the largest appropriation followed by Children and Families' Well-Being.



Now we take a look at specific programs and services in the budget that are notable to community advocates. Below you will find an analysis for a department within each of the five major facets of the County in addition

to a few other departments. The numbers displayed can be found in the Budget Summary section in **Volume 1 of the Recommended Budget**.

OPERATIONS

County Counsel

<http://counsel.lacounty.gov>

FIGURE 9: COUNTY COUNSEL

County Counsel

John F. Krattli, Acting County Counsel

County Counsel Budget Summary

CLASSIFICATION	FY 2010-11 ACTUAL	FY 2011-12 ESTIMATED	FY 2011-12 BUDGET	FY 2012-13 REQUESTED	FY 2012-13 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 11,610,429.79	\$ 13,223,000	\$ 13,296,000	\$ 15,054,000	\$ 13,610,000	\$ 314,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 74,838,838.23	\$ 79,908,000	\$ 80,803,000	\$ 87,601,000	\$ 85,372,000	\$ 4,569,000
SERVICES & SUPPLIES	6,239,744.25	9,880,000	10,466,000	10,466,000	10,466,000	0
OTHER CHARGES	320,692.15	330,000	330,000	330,000	248,000	(82,000)
CAPITAL ASSETS - EQUIPMENT	64,326.73	0	0	0	0	0
GROSS TOTAL	\$ 81,463,601.36	\$ 90,118,000	\$ 91,599,000	\$ 98,397,000	\$ 96,086,000	\$ 4,487,000
INTRAFUND TRANSFERS	(65,279,364.45)	(72,266,000)	(73,520,000)	(78,447,000)	(77,588,000)	(4,068,000)
NET TOTAL	\$ 16,184,236.91	\$ 17,852,000	\$ 18,079,000	\$ 19,950,000	\$ 18,498,000	\$ 419,000
NET COUNTY COST	\$ 4,573,807.12	\$ 4,629,000	\$ 4,783,000	\$ 4,896,000	\$ 4,888,000	\$ 105,000
BUDGETED POSITIONS	547.0	548.0	548.0	561.0	561.0	13.0

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
COUNSEL

PART IV: BUDGET ANALYSIS

The Office of the County Counsel serves as attorney for and provides legal advice and representation to the Board of Supervisors of the County of Los Angeles, County departments and other public offices and agencies. The recommended appropriation to County Counsel is up \$6 million from the previous year's budget. The majority of the increase lies in \$5.4 million more in salaries and employee benefits. This includes 12 additional Deputy County Counsel positions to support the Department of Children and Family Services and the extension of a particular project.

CHILDREN AND FAMILIES' WELL-BEING

Children and Family Services (DCFS)

<http://dcfs.co.la.ca.us>

The Department of Children and Family Services' (DCFS) Budget Summary is broken up into two budgets: Administrative efforts and Assistance. Both are classified under the General Fund and the Public Assistance functions. DCFS Administration is responsible, along with partners in all sectors, to provide the best in child welfare services and support throughout LA County. DCFS Assistance is responsible for aiding children in need and coordinating with other agencies to support them. Approximately \$46 million more is recommended for Administrative appropriations in fiscal year 2012-13 compared to 2011-12, however, \$47 million less will be appropriated to Assistance.

FIGURE 10: CHILDREN AND FAMILY SERVICES

Children and Family Services

Philip L. Browning, Director

Children and Family Services Budget Summary

CLASSIFICATION	FY 2010-11 ACTUAL	FY 2011-12 ESTIMATED	FY 2011-12 BUDGET	FY 2012-13 REQUESTED	FY 2012-13 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$1,413,624,629.95	\$ 1,394,105,000	\$ 1,409,709,000	\$ 1,482,558,000	\$ 1,463,361,000	\$ 53,652,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 667,349,650.16	\$ 657,989,000	\$ 658,059,000	\$ 850,295,000	\$ 685,712,000	\$ 27,653,000
SERVICES & SUPPLIES	214,287,675.69	224,037,000	231,539,000	267,730,000	249,740,000	18,201,000
OTHER CHARGES	869,047,295.98	897,096,000	941,673,000	895,878,000	895,878,000	(45,795,000)
CAPITAL ASSETS - EQUIPMENT	27,568.57	1,200,000	1,200,000	354,000	354,000	(846,000)
GROSS TOTAL	\$1,750,712,190.40	\$ 1,780,322,000	\$ 1,832,471,000	\$ 2,014,257,000	\$ 1,831,684,000	\$ (787,000)
INTRAFUND TRANSFERS	(2,983,174.45)	(42,182,000)	(47,240,000)	(1,661,000)	(1,661,000)	45,579,000
NET TOTAL	\$1,747,729,015.95	\$ 1,738,140,000	\$ 1,785,231,000	\$ 2,012,596,000	\$ 1,830,023,000	\$ 44,792,000
NET COUNTY COST	\$ 334,104,386.00	\$ 344,035,000	\$ 375,522,000	\$ 530,038,000	\$ 366,662,000	\$ (8,860,000)
BUDGETED POSITIONS	7,323.0	7,329.0	7,329.0	8,895.0	7,385.0	56.0

PART IV: BUDGET ANALYSIS

HEALTH AND MENTAL HEALTH SERVICES

Health Services (DHS)

<http://ladhs.org/wps/portal/>

The Department of Health Services (DHS) provides health care services to County residents through Health Services' own facilities in addition to collaborations with community and university partners. DHS has

one of the larger budgets in the County with \$4.3 billion being recommended for fiscal year 2012-13. This represents a \$37 million increase from the Final Budget in 2011-12. The largest change from the previous year is \$27 million more in contributions to deferred compensation plans. Funding for Health Services is derived from a variety of sources, which can be seen in the Health Services Summary Budget Detail following the Budget Summary.

FIGURE 11: HEALTH SERVICES

Health Services

Mitchell H. Katz, M.D., Director

Health Services Budget Summary

CLASSIFICATION	FY 2010-11 ACTUAL	FY 2011-12 ESTIMATED	FY 2011-12 BUDGET	FY 2012-13 REQUESTED	FY 2012-13 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL RES/DES	\$ 16,386,956.00	\$ 13,163,000	\$ 13,163,000	\$ 0	\$ 0	\$ (13,163,000)
OTHER REVENUE	3,570,565,616.93	3,497,091,000	3,517,298,000	3,599,054,000	3,599,133,000	81,835,000
NET COUNTY COST	666,257,164.86	612,129,000	677,452,000	677,405,000	645,887,000	(31,565,000)
TOTAL FINANCING SOURCES	4,253,209,737.79	4,122,383,000	4,207,913,000	4,276,459,000	4,245,020,000	37,107,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$1,918,809,890.51	\$ 1,892,052,000	\$ 1,937,135,000	\$ 2,010,719,000	\$ 1,999,948,000	\$ 62,813,000
SERVICES & SUPPLIES	1,609,568,798.01	1,713,240,000	1,696,937,000	1,747,366,000	1,739,954,000	43,017,000
S & S EXPENDITURE DISTRIBUTION	(125,517,168.83)	(115,874,000)	(127,453,000)	(178,518,000)	(178,518,000)	(51,065,000)
TOTAL S & S	1,484,051,629.18	1,597,366,000	1,569,484,000	1,568,848,000	1,561,436,000	(8,048,000)
OTHER CHARGES	205,818,634.90	127,740,000	153,629,000	148,709,000	148,756,000	(4,873,000)
CAPITAL ASSETS - EQUIPMENT	6,911,131.30	14,182,000	15,702,000	20,698,000	20,402,000	4,700,000
OTHER FINANCING USES	667,190,033.44	575,893,000	575,893,000	571,484,000	558,477,000	(17,416,000)
GROSS TOTAL	\$4,282,781,319.33	\$ 4,207,233,000	\$ 4,251,843,000	\$ 4,320,458,000	\$ 4,289,019,000	\$ 37,176,000
INTRAFUND TRANSFERS	(42,734,750.29)	(43,563,000)	(43,930,000)	(43,999,000)	(43,999,000)	(69,000)
NET TOTAL	\$4,240,046,569.04	\$ 4,163,670,000	\$ 4,207,913,000	\$ 4,276,459,000	\$ 4,245,020,000	\$ 37,107,000
DESIGNATIONS	13,163,000.00	0	0	0	0	0
TOTAL FINANCING USES	4,253,209,569.04	4,163,670,000	4,207,913,000	4,276,459,000	4,245,020,000	37,107,000
BUDGETED POSITIONS	20,248.0	20,445.0	20,445.0	20,547.0	20,539.0	94.0

PART IV: BUDGET ANALYSIS

COMMUNITY AND MUNICIPAL SERVICES

Parks and Recreation

<http://parks.lacounty.gov>

The Department of Parks and Recreation is responsible for managing and maintaining the County's parks, golf courses and other open spaces. Recommended for

2012-13 is a gross budget of \$146 million – a \$9.5 million decrease from the previous year's final budget. The major loss in funding for the department's services and programs came from the deletion of one-time funding; these funds were used for various projects such as new facilities and grant projects. Amongst the five inter-departments, Community Services has the largest budget at \$47.8 million and 615 budgeted positions.

FIGURE 12: PARKS AND RECREATION

Parks and Recreation

Russ Guiney, Director

Parks and Recreation Budget Summary

CLASSIFICATION	FY 2010-11 ACTUAL	FY 2011-12 ESTIMATED	FY 2011-12 BUDGET	FY 2012-13 REQUESTED	FY 2012-13 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 40,351,294.83	\$ 42,235,000	\$ 43,834,000	\$ 41,532,000	\$ 41,532,000	\$ (2,302,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 102,768,013.68	\$ 102,136,000	\$ 104,749,000	\$ 107,635,000	\$ 105,120,000	\$ 371,000
SERVICES & SUPPLIES	34,996,878.95	42,899,000	41,292,000	35,020,000	33,044,000	(8,248,000)
OTHER CHARGES	8,585,083.18	8,291,000	8,212,000	7,936,000	7,936,000	(276,000)
CAPITAL ASSETS - EQUIPMENT	271,578.16	2,078,000	1,361,000	2,651,000	147,000	(1,214,000)
OTHER FINANCING USES	164,000.00	362,000	291,000	105,000	105,000	(186,000)
GROSS TOTAL	\$ 146,785,553.97	\$ 155,766,000	\$ 155,905,000	\$ 153,347,000	\$ 146,352,000	\$ (9,553,000)
INTRAFUND TRANSFERS	(899,769.65)	(719,000)	(899,000)	(720,000)	(720,000)	179,000
NET TOTAL	\$ 145,885,784.32	\$ 155,047,000	\$ 155,006,000	\$ 152,627,000	\$ 145,632,000	\$ (9,374,000)
NET COUNTY COST	\$ 105,534,489.49	\$ 112,812,000	\$ 111,172,000	\$ 111,095,000	\$ 104,100,000	\$ (7,072,000)
BUDGETED POSITIONS	1,461.0	1,449.0	1,449.0	1,477.0	1,430.0	(19.0)

FUND

GENERAL FUND

FUNCTION

RECREATION & CULTURAL
SERVICES

ACTIVITY

RECREATION FACILITIES

PART IV: BUDGET ANALYSIS

PUBLIC SAFETY

Probation

<http://probation.co.la.ca.us>

The Probation Department in LA County: enforces court-ordered sanctions for those under probation; supervises and monitors probationers; and looks to strategize ways to reduce criminal activity in early

stages. The gross recommended budget for 2012-13 is \$717 million, an increase in \$20 million from the previous year's final budget. The majority of that increase is appropriated towards salaries and employee benefits. When looking specifically at what has changed from the previous year, appropriations are being distributed somewhat evenly between salaries and benefits, retirement, retiree health insurance and deferred compensation. Amongst program areas, Detention Services receives the largest gross appropriation at \$190 million.

FIGURE 13: PROBATION

Probation

Jerry E. Powers, Chief Probation Officer

Probation Budget Summary

CLASSIFICATION	FY 2010-11 ACTUAL	FY 2011-12 ESTIMATED	FY 2011-12 BUDGET	FY 2012-13 REQUESTED	FY 2012-13 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 226,554,040.28	\$ 239,690,000	\$ 239,964,000	\$ 239,964,000	\$ 243,357,000	\$ 3,393,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 562,637,979.37	\$ 554,749,000	\$ 534,657,000	\$ 556,890,000	\$ 552,564,000	\$ 17,907,000
SERVICES & SUPPLIES	141,762,937.39	155,845,000	151,741,000	233,819,000	154,011,000	2,270,000
OTHER CHARGES	8,241,632.64	9,778,000	9,778,000	9,801,000	9,657,000	(121,000)
CAPITAL ASSETS - EQUIPMENT	58,666.38	1,455,000	578,000	10,334,000	578,000	0
GROSS TOTAL	\$ 712,701,215.78	\$ 721,827,000	\$ 696,754,000	\$ 810,844,000	\$ 716,810,000	\$ 20,056,000
INTRAFUND TRANSFERS	(6,854,929.66)	(7,073,000)	(7,115,000)	(7,115,000)	(7,115,000)	0
NET TOTAL	\$ 705,846,286.12	\$ 714,754,000	\$ 689,639,000	\$ 803,729,000	\$ 709,695,000	\$ 20,056,000
NET COUNTY COST	\$ 479,292,245.84	\$ 475,064,000	\$ 449,675,000	\$ 563,765,000	\$ 466,338,000	\$ 16,663,000
BUDGETED POSITIONS	6,211.0	6,001.0	6,001.0	6,249.0	6,032.0	31.0
FUND						
GENERAL FUND						
FUNCTION						
PUBLIC PROTECTION						
ACTIVITY						
DETENTION AND CORRECTION						

PART IV: BUDGET ANALYSIS

OTHER DEPARTMENTS

Arts Commission

<http://lacountyarts.org>

The Arts Commission is classified under the General Fund and the Recreation & Cultural Services function and serves as the primary entity that provides services supporting artists, art education and art organizations. For Fiscal Year 2012-13, although \$10.2 million was

requested in appropriations for County arts-related services and programs, the recommended appropriation was down to \$8.8 million. This number is similar to what was actually appropriated to the Arts Commission in the previous year. There are key losses in 2012-13 compared to the Final 2011-12 Budget. These include the Free Concert program, Arts Internships and Arts Education. The reasons for these losses include the removal of one-time funding as well as a general decrease in grant funding for those programs.

FIGURE 14: ARTS COMMISSION

Arts Commission

Laura Zucker, Executive Director

Arts Commission Budget Summary

CLASSIFICATION	FY 2010-11 ACTUAL	FY 2011-12 ESTIMATED	FY 2011-12 BUDGET	FY 2012-13 REQUESTED	FY 2012-13 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 1,198,446.31	\$ 1,895,000	\$ 1,795,000	\$ 1,205,000	\$ 1,205,000	\$ (590,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 8,899,495.94	\$ 9,669,000	\$ 9,544,000	\$ 10,372,000	\$ 9,010,000	\$ (534,000)
GROSS TOTAL	\$ 8,899,495.94	\$ 9,669,000	\$ 9,544,000	\$ 10,372,000	\$ 9,010,000	\$ (534,000)
INTRAFUND TRANSFERS	(257,323.00)	(200,000)	(200,000)	(200,000)	(200,000)	0
NET TOTAL	\$ 8,642,172.94	\$ 9,469,000	\$ 9,344,000	\$ 10,172,000	\$ 8,810,000	\$ (534,000)
NET COUNTY COST	\$ 7,443,726.63	\$ 7,574,000	\$ 7,549,000	\$ 8,967,000	\$ 7,605,000	\$ 56,000

FUND
GENERAL FUND

FUNCTION
RECREATION & CULTURAL
SERVICES

ACTIVITY
CULTURAL SERVICES

PART IV: BUDGET ANALYSIS

OTHER DEPARTMENTS

Homeless and Housing Program (HHP)

<http://lahsa.org>

The Homeless and Housing Program (HHP) is classified under the General Fund and Public Assistance function; HHP focuses on increasing permanent

housing that will house homeless people among other services. The recommended gross appropriation in 2012-13 for HPP is \$59 million which is \$1.5 million down from the previous year's adopted number. This is quite a jump in appropriations from the actual number in 2010-11, which was \$24.7 million. In that year, HHP directed a minimum of 64 programs that served 19,000 homeless individuals or families.

FIGURE 15: HOMELESS AND HOUSING PROGRAM

Homeless and Housing Program

Homeless and Housing Program Budget Summary

CLASSIFICATION	FY 2010-11 ACTUAL	FY 2011-12 ESTIMATED	FY 2011-12 BUDGET	FY 2012-13 REQUESTED	FY 2012-13 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 26,924.49	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 24,767,906.91	\$ 24,500,000	\$ 60,665,000	\$ 59,125,000	\$ 59,125,000	\$ (1,540,000)
GROSS TOTAL	\$ 24,767,906.91	\$ 24,500,000	\$ 60,665,000	\$ 59,125,000	\$ 59,125,000	\$ (1,540,000)
NET TOTAL	\$ 24,767,906.91	\$ 24,500,000	\$ 60,665,000	\$ 59,125,000	\$ 59,125,000	\$ (1,540,000)
NET COUNTY COST	\$ 24,740,982.42	\$ 24,500,000	\$ 60,665,000	\$ 59,125,000	\$ 59,125,000	\$ (1,540,000)

FUND
GENERAL FUND

FUNCTION
PUBLIC ASSISTANCE

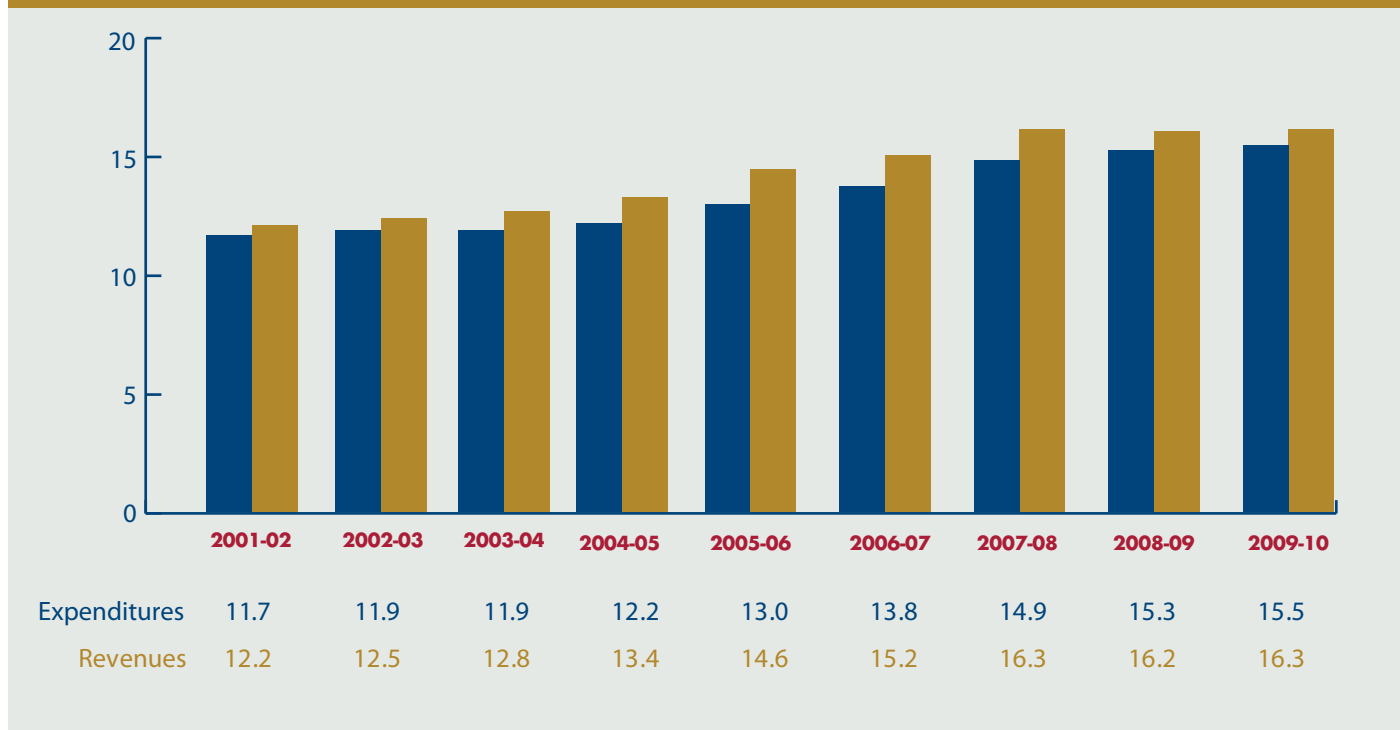
ACTIVITY
OTHER ASSISTANCE

PART IV: BUDGET ANALYSIS

GENERAL REVENUES AND SPENDING

Figure 16, originally from the 2009-2010 CAFR, displays that from 2001-02 to 2009-10, general spending has risen 32% while revenues have increased by 34%. From 2007 to 2010, expenditures have marginally increased while revenues have remained stagnant at just above \$16 billion dollars. The average increase in spending over 2001 to 2010 was \$475 million and the average revenue increase was \$513 million.

FIGURE 16: COUNTY OF LOS ANGELES GOVERNMENT EXPENDITURES & REVENUES (LAST NINE FISCAL YEARS) IN BILLIONS



Source: CAFR 2010



PART V: Power Analysis

PART V: POWER ANALYSIS

This section of the curriculum is focused on Power Analysis. We use some of the tenets of the Power Analysis process developed by Strategic Concepts in Organizing and Policy Education (SCOPE) combined with Advancement Project's experiences with power analysis for fiscal policy advocacy. SCOPE's model of Power Analysis is sophisticated and requires much greater detail than we will provide in this curriculum. They describe their Power Analysis as:

...a visual and interactive tool that is used to map and analyze power relationships in the communities where we live or work. Challenging the traditional "us" vs. "them" analysis, this tool helps participants look deeply at the range of perspectives held by key players such as elected officials, allies, and oppositions.

For more information specifically about SCOPE's model and process for the PA, please contact them directly for training at www.scopela.org.

1. Define the problem and how it relates to the budget.

- a. As you consider your campaign, the first step is to identify what type of funding is budgeted to address your issue. The type of funding such as from the General Fund, or whether the funds are specific to certain departments or programs, so that you can begin with understanding what type of advocacy will be necessary.
- b. In addition to County generated revenues, such as property taxes, financial assistance also stems from the State and Federal governments. It is important, then to use this handbook to determine whether the department or program you are interested in is funded by the County or the State, for example.
- c. When advocating for any kind of budgetary/spending change in public governance, there are often competing demands that advocates

Who should we target in our budget focused advocacy?

What considerations should we make in doing analysis that includes fiscal advocacy?

must balance to determine the aspects that are most important and will have the best outcome. With Funding coming from the General Fund there are options about how funding is allocated, reallocated, or reduced in ways that impact the programmatic work that advocates focus on.

These include the following

- i. Funding could be fully eliminated for specific programs
- ii. Funding to be reduced and thus leading to decisions about cutting services, eliminating jobs, requiring furloughs for employees, etc.
- iii. Funding could be on shifted from another program and could increase the budget in the program for which you advocate.

2. Set your agenda for the Budget and identify the opposing agenda.

- a. Depending on what is at stake related to your issue, you will want to identify what you are planning to accomplish. Is it maintaining summer youth employment? Is it opening a new recreation center? Is it saving a program? This may be a changing target as the County negotiates its options for addressing funding. Therefore the advocates must stay aware of the dynamic work within the County.
- b. It is important to also note the opposing agenda on the issue that you care about, so that you are aware of what the response will be to your goal.

PART V: POWER ANALYSIS

3. Identify the Key Battles or State/Community level issues that exist and may impact the policy.

- a. There are often various issues taking place in the policy and funding communities that may have an impact on the issue that you are attempting to influence. These may be things taking place at the State, County or Federal level. For instance, currently Los Angeles County is reconsidering how much taxpayer dollars will go towards welfare relief. This includes, potentially, stricter sanctions to primarily reduce the number of people who take advantage of the system and essentially waste tax money. Advocates for welfare programs can argue that these changes will, at the end of the day, discourage many people in need of not receiving help.
- b. There may be policies that are changing such as a lawsuit that may mandate funding for the services for which you are advocating.
- c. It is important to track the status of the state budget and expenditures to anticipate the ongoing fluctuations in County Funding.

4. Identify the decision makers. These are individuals who may be targeted for advocacy because they will ultimately decide what happens with your issue. There are others who may influence these decision makers; you may target these individuals as well, however, it is important to distinguish them from the people who have the decision-making power. For LA County, the controlling entity is the five-member Board of Supervisors. The Chief Executive oversees budget recommendations as well as the County's five major service areas. The Auditor-Controller is responsible for maintaining financial integrity within the County.

a. Board of Supervisors

- i. 1st District – Gloria Molina
- ii. 2nd District – Mark Ridley-Thomas
- iii. 3rd District – Zev Yaroslavsky
- iv. 4th District – Don Knabe
- v. 5th District – Michael D. Antonovich
- vi. Chief executive officer - William T. Fujioka
- vii. Auditor-controller - Wendy Watanabe

5. Identify the organized opposition and allies. It is important to understand not only what the opposing agenda is, but also who your allies are and who your opponents are. For Los Angeles County, there are several groups who could be in support of your issue or against it at any particular time. The organizations or groups could include any of the following:

- a. Labor groups
- b. Education groups
- c. Other County departments
- d. Unions
- e. Public health groups
- f. State lobbyists

PART V: POWER ANALYSIS

6. Unorganized Social Sectors. Public decisions are meant to start at the community and although not as organized as other groups are, these types of groups are the backbone of advocacy. It is important to know what kind of community groups or social groups exist for your issue; it is important to identify whom to first reach out to when getting a sense of advocacy at the most detailed level.

- a. Parents
- b. Students
- c. Unorganized ethnic groups
- d. Unorganized gender groups
- e. Unorganized youth or elderly groups

Once these different elements are identified, the point of the Power Analysis is to understand how each of these elements will relate to a particular campaign.



Conclusion

CONCLUSION

In this curriculum, the County of Los Angeles was used as a case study. We employed its 2011/2012 Final Budget and 2012/2013 Recommended Budget as foundations to learn about the relevancy of fiscal analysis in advocacy. Specifically, this curriculum is designed to provide advocates with several explicit lessons. These lessons include:

1. **How to read a County budget**
2. **Where to find the information that is not included in the budget**
3. **How to research the budget**
4. **When and how to influence the County budget**

Los Angeles County governs and services one of the largest populations and areas in the United States. Community advocates, when making efforts to understand the County budget, should initially comprehend the structure of Los Angeles County. From the Board of Supervisors to its five major cluster areas, a thorough understanding of structure will allow an advocate to be more efficient in his or her campaign. Furthermore, it is important to know that public entities typically have forums or meetings for public input around a budget; these sessions are critical for an advocate to start being proactive against any type of public financial inequities.

We expect that this curriculum (and the accompanying training) has provided a solid foundation for advocates interested in fiscal analysis. But these are only the first steps to engaging in the process of fiscal analysis for policy change. It can be another support/tool/knowledge in order to strengthen their advocacy efforts. The charge to advocates is to utilize this knowledge to engage in the policy decisions that elected officials make and to ensure that they and their communities are getting their voices heard and their needs met.

KEY FIGURES IN THE COUNTY

Important in understanding the budgeting process is to identify who are the critical people making decisions within the budgeting process. For Los Angeles County there are three positions that have control and significant influence over the budgeting priorities. The Board of Supervisors is the body that the state recognizes as the authority over county level matters. The Chief Executive Officer works for the Board of Supervisors and oversees the daily implementation of County services. And the Auditor-Controller is the person responsible for specifically overseeing fiscal matters for the County. Below we provide additional information about each position and the current office-holders.

BOARD OF SUPERVISORS – As the governing body of the County, the Board of Supervisors oversees the approval of ordinances and establishment of laws for operating County departments and special districts. The Board also sets salaries and holds public hearings on matters that require public input such as zoning or fee increases.

- + **County of Los Angeles Board of Supervisors (as of fiscal year 2011-12)**
- + **1st District: Gloria Molina**
- + **2nd District: Mark Ridley-Thomas**
- + **3rd District: Zev Yaroslavsky**
- + **4th District: Don Knabe**
- + **5th District: Michael D. Antonovich**
- + **Website:** <http://bos.co.la.ca.us/Main.htm>

CHIEF EXECUTIVE OFFICER – The Chief Executive Officer advises the Board of Supervisors in their activities, has executive authority over the five major County subdivisions (see Figure) and monitors and controls countywide expenditures. The CEO is a key figure in

the budget making process as this position prepares the budget for the Board of Supervisors in addition to overlooking the County's expenditures.

- + **County of Los Angeles Chief Executive Officer: William T. Fujioka**
- + **E-mail:** info@ceo.lacounty.gov

AUDITOR-CONTROLLER – The Auditor-Controller is the primary leader regarding fiscal matters and is responsible for maintaining financial responsibility within the County. Some of the key tasks of the Auditor-Controller include: administering payroll, operating the County accounting system, investigating employee misconduct, monitoring service contracts and providing the Comprehensive Annual Financial Report.

- + **County of Los Angeles Auditor-Controller: Wendy Watanabe**
- + **E-mail:** constituent@auditor.lacounty.gov
- + **Telephone:** (213) 974-8301

COMMUNITY DEVELOPMENT COMMISSION

- + **The Community Development Commission (CDC) is comprised of 3 County departments: the Community Development Department, the Housing Authority and the Redevelopment Agency.**
- + **The Board of Supervisors acts as a commission for the CDC and is joined by six additional commissioners who reside in public housing projects or are Section 8 renters as well as one person who is currently or previously homeless.**
- + **The CDC's Affordable Housing and Community and Economic Development Programs serve unincorporated areas and various cities in the County; they are funded mainly by the U.S. Department of Housing and Urban Development.**

+ Find in the Budget

- The CDC's budget is comprised of money that is designated to the Commission itself and additionally the Housing Authority.
- In the 2011-2012 Adopted Budget, the budget summary for the Community Development Commission Fund can be found on page 459 while the summary for the Housing Authority Fund is found on page 461.

+ The CDC's Individual Budget

- Additionally, the CDC prepares its own annual budget for public availability. This budget contains, in full detail, budget information for all services under the jurisdiction of the CDC.
- The CDC Annual Budget can be found at the LA CDC website here: <http://www3.lacdc.org/CDCWebsite/AboutUs.aspx?id=4687>



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