

CAO Amendment to the Second Financial Status Report (C.F. 25-0600-S129)

A total of \$300,000 is required to facilitate plan design changes to the City's Deferred Compensation Plan, based on an agreement with the International Brotherhood of Electrical Workers (IBEW). Of this amount, \$50,000 was transferred for this purpose in the 2024-25 Mid-Year Financial Status Report, leaving a balance of \$250,000.

The Department of Water and Power is providing funding to the City of \$150,000 to fund half of the costs, which must be appropriated to the Human Resources Benefits Contractual Services Account. The remaining balance of \$100,000 is the remaining City's share of this obligation, which is a General Fund expense.

As such, the City Administrative Officer recommends the following:

Amend the CAO Report on the Second Financial Status Report (C.F. 25-0600-S129) for the Human Resources Benefits Fund as follows:

Human Resources Benefits

Attachment 3

Attachment 6

Attachments 7B, 7C

1. Increase appropriations in the amount of \$150,000 in the Human Resources Benefits Fund 100, Department 61, Account 003040 Contractual Services from revenue received from the Department of Water and Power in Human Resources Benefits Fund 100, Department 61, Revenue Source Code 4596 Service to Water and Power (Attachment 3), and
2. Transfer \$100,000 from the Unappropriated Balance Fund 100, Department 58, Account 580196 Reserve for Mid-year Adjustments to the Human Resources Benefits Fund 100, Department 61, Account 003040 Contractual Services (Attachments 6, 7B, 7C).

ATTACHMENT 3
FY 2025-26 BUDGET ADJUSTMENTS
NEW APPROPRIATIONS - AMENDED

REQUESTING DEPARTMENT	FUND/ACCOUNT	TRANSFER FROM	AMOUNT	FUND/ACCOUNT	TRANSFER TO	AMOUNT
City Administrative Officer	<u>Fund 100/10, City Administrative Officer</u>			<u>Fund 100/10, City Administrative Officer</u>		
Disaster Assistance Contract	RSC 4596, Service to Water and Power		\$1,360,724.00	003040, Contractual Services		\$1,360,724.00
City Planning	<u>Fund 100/68, City Planning</u>			<u>Fund 100/68, City Planning</u>		
Westside South EIR	RSC 5101, Contributions from Non-Government Sources		\$ 848,422.00	003040, Contractual Services		\$ 848,422.00
Westside Targeted Feasibility Study	<u>Fund 100/68, City Planning</u>			<u>Fund 100/68, City Planning</u>		
	RSC 5101, Contributions from Non-Government Sources		\$ 242,610.00	003040, Contractual Services		\$ 242,610.00
Disability	<u>Fund 100/65, Department on Disability</u>			<u>Fund 100/65, Department on Disability</u>		
Disability Ratepayer Service	RSC 4596, Service to Water and Power		\$ 45,000.00	001070, Salaries, As-Needed		\$ 45,000.00
Information Technology Agency	<u>Fund 100/32, Information Technology Agency</u>			<u>Fund 100/32, Information Technology Agency</u>		
Communication Service Requests	RSC 5301, Reimbursements from Other Funds		\$ 30,468.23	001100, Hiring Hall Salaries		\$ 4,721.40
				009350, Communication Services		25,746.83
				Subtotal		\$ 30,468.23
Human Resources Benefits	<u>Fund 100/61, Human Resources Benefits Fund</u>			<u>Fund 100/61, Human Resources Benefits Fund</u>		
Deferred Compensation Plan Design - IBEW	RSC 4596, Service to Water and Power		\$ 150,000.00	003040, Contractual Services		\$ 150,000.00
Public Works - Street Lighting	<u>Fund 347/50, SLMAF</u>			<u>Fund 347/50, SLMAF</u>		
Assessment Ballot Outreach	Cash Balance		\$ 500,000.00	50TLOO, Assessment District Analysis		\$ 500,000.00
Transportation	<u>Fund 840/94 Dept Transportation Trus</u>			<u>Fund 100/94, Transportation (840/94/94C194)</u>		
Advance Payment for Overtime Cost for Water Trunkline Projects	RSC 4596, Service to Water and Power		\$ 300,000.00	TBD, LADWP Water Trunkline Project		\$ 300,000.00
	<u>Fund 840/94 Dept Transportation Trus</u>			<u>Fund 100/94, Transportation</u>		
	TBD, LADWP Water Trunkline Project		\$ 300,000.00	001090, Overtime General		\$ 300,000.00
LAWA Reimb for ATSAC Hub	<u>Fund 51Q/94, Measure R Local Return Func</u>			<u>Fund 51Q/94, Measure R Local Return Func</u>		
	RSC 5301, Reimbursements from Other Funds		\$ 142,382.50	94W634, ATSAC Systems Maintenance		\$ 142,382.50
Overtime cost for Metro Crenshaw Light Rail support	<u>Fund 540/94, Proposition C Antigridlock Imr</u>			<u>Fund 100/94, Transportation</u>		
	RSC 5188, Miscellaneous Revenue-Others		\$ 66,498.00	001090, Overtime General		\$ 66,498.00
Overtime reimbursement for traffic control services at special events venues	<u>Fund 840/94 Dept Transportation Trus</u>			<u>Fund 100/94, Transportation</u>		
	RSC 4658, Special Events		\$ 1,131,025.73	001090, Overtime General		\$ 1,131,025.73
Advance payment for LAWA projects	<u>Fund 840/94 Dept Transportation Trus</u>			<u>Fund 840/94 Dept Transportation Trus</u>		
	RSC 4595, Service to Airports		\$ 535,872.49	TBD, LAWA Project Overtime Support		\$ 535,872.49
	<u>Fund 840/94 Dept Transportation Trus</u>			<u>Fund 100/94, Transportation (840/94/94C194)</u>		
	TBD, LAWA Project Overtime Support		\$ 535,872.49	001090, Overtime General		\$ 535,872.49
Zoo	<u>Fund 40E/87, Zoo Enterprise Trust Fund</u>			<u>Fund 100/87, Zoo (40E/87/87C187)</u>		
Reimbursements	Cash Balance		\$ 1,200,000.00	001100, Hiring Hall Salaries		\$ 800,000.00
				001120, Benefits Hiring Hall		400,000.00
				Subtotal		\$ 1,200,000.00
TOTAL ALL DEPARTMENTS AND FUNDS			\$ 7,388,875.44			\$ 7,388,875.44

ATTACHMENT 6

FY 2025-26 BUDGET ADJUSTMENTS APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE - AMENDED

APPROPRIATE FROM:	APPROPRIATE TO:	AMOUNT:
<u>Fund, 100/58, Unappropriated Balance</u>		
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/10, City Administrative Officer</u> 003040, Contractual Services	\$ 50,000.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/68, City Planning</u> 003040, Contractual Services	\$ 375,000.00
580432, Elected Officials Transition Expenses	<u>Fund 100/28, Council</u> 006010, Office and Administrative	\$ 24,378.00
580132, Equipment, Expenses, Alteration & Improvement	<u>Fund 100/28, Council</u> 006010, Office and Administrative	\$ 93,233.09
580196, Reserve for Mid-Year Adjustments	<u>Fund 737/33, El Pueblo de Los Angeles Histor. Mon. Rev. Fund</u> RSC 5691, Addl Interfund Trans - General Fund	\$ 280,434.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/39, Finance</u> 001090, Overtime General	\$ 200,000.00
580304, Ground Emergency Medical Transport QAF Program	<u>Fund 100/38, Fire</u> 003040, Contractual Services	\$ 12,967,534.00
580132, Equipment, Expenses, Alteration & Improvement	<u>Fund 100/40, General Services</u> 003160, Maintenance Materials, Supplies & Services	\$ 44,265.68
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/40, General Services</u> 003330, Utilities Expense Private Company	\$ 1,050,000.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/66, Personnel Department</u> 001070, Salaries, As-Needed	\$ 550,000.00
580196, Reserve for Mid-Year Adjustments	<u>Fund 100/82, Bureau of Sanitation (508,50, 50C182)</u> 001090, Overtime General	\$ 5,750,000.00
580196, Reserve for Mid-Year Adjustments	Fund 100/61, Human Resources Benefits Fund 003040, Contractual Services	\$ 100,000.00

ATTACHMENT 6

**FY 2025-26 BUDGET ADJUSTMENTS
APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE - AMENDED**

APPROPRIATE FROM:	APPROPRIATE TO:	AMOUNT:
TOTAL APPROPRIATIONS FROM THE UNAPPROPRIATED BALANCE		\$ 21,484,844.77

ATTACHMENT 7B
Status of the Unappropriated Balance, Reserve for Mid Year Adjustments
AMENDED

2025-26 Budget **\$ 125,000,000.00**

First FSR Recommendations

Transfer Out:

Transfer to Mayor - Contractual Services	(4,861,410.00)
Transfer to Public Works Sanitation - Solid Waste Resources Revenue Fund	(1,000,000.00)
Transfer to General City Purposes - Memberships	(22,089.00)
Transfer to City Administrative Officer - ARPA Contractual Services	(982,637.00)
Transfer to City Employees' Retirement Fund	(156.61)
Transfer to Fire and Police Pension Fund	(3,897.10)
Early Reversion to Reserve Fund to repay Reserve Fund Loan	(10,000,000.00)

Subtotal \$ (16,870,189.71)

Subtotal First FSR Recommendations (16,870,189.71)

Second FSR Recommendations

Transfer Out:

Transfer to City Planning - Contractual Services	(375,000.00)
Transfer to El Pueblo de los Angeles Historical Monument Revenue Fund	(280,434.00)
Transfer to Office of Finance - Overtime	(200,000.00)
Transfer to General Services - Utilities	(1,050,000.00)
Transfer to Personnel - As-Needed Salaries	(550,000.00)
Transfer to Public Works Sanitation - Overtime	(5,750,000.00)
Transfer to CAO - Contractual Services	(50,000.00)
Transfer to Human Resources Benefits Fund - Contractual Services	(100,000.00)

Subtotal \$ (8,355,434.00)

Subtotal Second FSR Recommendations (8,355,434.00)

Year-end Available **\$ 99,774,376.29**

ATTACHMENT 7C
STATUS OF UNAPPROPRIATED BALANCE NON-GENERAL ACCOUNT
AMENDED

Account No.	UB Non-General Accounts	Primary Department	Adopted Budget	Transfer In/ Reapprop.	Appropriated during year	First FSR	Appropriated during year	Second FSR	Appropriated during year	Mid-Year FSR	Appropriated during year	Year-End FSR	Available Balance
	General Fund												
580440	Community Services Efficiencies	CIFD	\$ 630,000										\$ 630,000.00
580383	Department Payroll Reconciliation	All	\$ 12,000,000										\$ 12,000,000.00
580432	Elected Officials Transition Expenses	GSD	\$ -	775,000				(24,378)					\$ 750,622.00
580431	Election Expenses - General Municipal Elections	City Clerk	\$ 10,000,000			(1,800,000)							\$ 8,200,000.00
580132	Equipment, Expense, and Alterations & Improv.	Mayor/Council	\$ 6,181,000	2,184,037		(4,828,890)		(137,499)					\$ 3,398,647.84
580231	Gang Injunction Settlement Agreement	EWDD	\$ -	1,250,000		(1,125,000)							\$ 125,000.00
580001	General (see Attachment 7A)	All	\$ 50,000										\$ 50,000.00
580304	Ground Emergency Medical Transport QAF Program	Fire	\$ 30,000,000		(8,464,911)		(8,404,589)	(12,967,534)					\$ 162,966.27
580445	Information Technology Network Equipment Replacement	ITA	\$ 500,000										\$ 500,000.00
580441	Interim Housing	Mayor/CAO	\$ 41,895,450										\$ 41,895,450.00
580381	LAHSA Homeless Engagement Teams	Housing	\$ 3,290,288										\$ 3,290,288.00
580433	LAHSA Homeless Outreach Navigators	Housing	\$ 528,408										\$ 528,408.00
580245	LATAx Replacement Project	Finance	\$ 9,800,000										\$ 9,800,000.00
580274	Mutual Aid Overtime	Fire	\$ 3,000,000				(3,000,000)						\$ -
580197	Outside Counsel including Workers' Comp	City Atty	\$ 5,982,000		(4,624,000)	(1,358,000)							\$ -
580429	Police Department Sworn Overtime - Interim Homeless Housing	Police	\$ 4,378,000										\$ 4,378,000.00
580232	Reserve for Extraordinary Liability	All	\$ 20,000,000										\$ 20,000,000.00
580196	Reserve for Mid-Year Adjustments	All	\$ 125,000,000			(16,870,190)		(8,355,434)					\$ 99,774,376.29
580443	South Bay Cities Association	City Clerk	\$ 59,021		(59,021)								\$ -
580444	Trade and Commerce Relations	Mayor	\$ 549,000										\$ 549,000.00
			\$ 273,843,167	\$ 4,209,037	\$ (13,147,932)	\$ (25,982,080)	\$ (11,404,589)	\$ (21,484,845)	\$ -	\$ -	\$ -	\$ -	\$ 206,032,758.40
	Special Funds												
580442	2028 Games Project Public Right of Way Improvements	CTIEP	\$ 5,281,868										\$ 5,281,868.00
580446	Cannabis Regulation Compliance Inspections	Cannabis	\$ 147,407										\$ 147,407.00
580441	Interim Housing	CAO	\$ 11,250,000										\$ 11,250,000.00
			\$ 16,679,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,679,275.00
	Grand Total		\$ 290,522,442	\$ 4,209,037	\$ (13,147,932)	\$ (25,982,080)	\$ (11,404,589)	\$ (21,484,845)	\$ -	\$ -	\$ -	\$ -	\$ 222,712,033.40