

**WDB Plan Year 27 Annual Plan, As Amended, Controller Instructions
FY 2026 - 2027**

WORKFORCE INNOVATION & OPPORTUNITY ACT (WIOA) FORMULA

1. WORKFORCE INNOVATION AND OPPORTUNITY ACT (Fund No. 57W):

a. New Revenues:

- (1) Increase receivables within the Workforce Innovation and Opportunity Act (WIOA) Fund No. 57W from the State of CA-EDD by \$49,060,062 to recognize new revenues as follows:

Funding Stream	Amount
WIOA Adult	17,412,514
WIOA Dislocated Worker	13,224,336
WIOA Youth	17,547,745
WIOA Rapid Response	875,467
TOTAL	49,060,062

b. Service Providers:

- (1) Establish new accounts within the WIOA Fund No. 57W and appropriate as follows:

Account	Title	Amount
TBD	WIOA Adult	12,419,262
TBD	WIOA Dislocated Worker	9,454,448
TBD	WIOA Youth	12,200,000
	Total	34,073,710

c. Supporting Program Activities:

- (1) Increase (Decrease) appropriations within the WIOA Fund No. 57W as follows:

Account	Title	Amount
TBD	WIOA Adult Supporting Program Activities	2,505,928
TBD	WIOA Dislocated Worker Supporting Program Activities	1,423,760
TBD	WIOA Youth Supporting Program Activities	785,696
TBD	WIOA Rapid Response	250,000
	Total	4,965,384

ATTACHMENT # 7 - CONTROLLER INSTRUCTIONS (Revised)

- (2) Expend up to \$100,000 within the WIOA Fund No. 57W, Account No. TBD, WIOA Youth Supporting Program Activities, for payroll services, insurance, taxes, participant stipends, incentives, linkages to community services, transportation, child care and dependent care, assistance with housing, needs-related payments, assistance with educational testing, reasonable accommodation for disabilities, legal aid services, referrals to health care, assistance with work-appropriate attire and work-related tools, assistance with school fees and expenses for postsecondary education classes, payments and fees for employment and training-related applications, tests, and certifications, and/or all other supportive services to the extent allowed by the WIOA federal regulations and/or described within the grant agreement and the Workforce Development Board Year 27 Annual Plan, upon presentation of proper documentation by CID.

d. CID Oversight, Direct Services, Rapid Response, and WDB Support:

- (1) Increase (Decrease) appropriations within the WIOA Fund No. 57W as follows:

Account	Title	Amount
22E121	Community Investment	(3,679,833)
22E299	Reimbursement of General Fund Costs	564,187
	Total	(3,115,646)

- (2) Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	(3,691,474)
001070	Salaries As Needed	37,049
001090	Overtime General	(4,275)
002120	Printing and Binding	(14,392)
002130	Travel	139,313
003040	Contractual Services	85,353
003310	Transportation	(6,701)
003340	Water & Electricity	28,723
006010	Office and Administrative	154,012
006020	Operating Supplies	(8,645)
006030	Leasing	(398,796)
	Total	(3,679,833)

e. Other City Departments and Adjustments to City Adopted Budget

- (1) Increase (Decrease) appropriations within the WIOA Fund No. 57W as follows:

Account	Title	Amount
21E112	City Attorney	(185,977)
21E126	Controller	(21,236)
21E146	Mayor	275,008
21E166	Personnel	(227,641)
21E299	Reimbursement of General Fund Costs *	125,801
	Total	(34,045)

* '21E299 - Breakdown by City Department:

Department	Amount
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ATTACHMENT # 7 - CONTROLLER INSTRUCTIONS (Revised)

<i>City Attorney</i>	<i>(99,873)</i>
<i>Controller</i>	<i>1,698</i>
<i>Mayor</i>	<i>359,096</i>
<i>Personnel</i>	<i>(135,120)</i>
<i>Community Investment</i>	<i>438,386</i>
Total	564,187

- (2) Increase (Decrease) appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/12/001010	Salaries-General	(185,977)
100/26/001010	Salaries-General	(21,236)
100/46/001010	Salaries-General	275,008
100/66/001010	Salaries-General	(227,641)
Total		(159,846)

f. Others

- (1) Decrease appropriations within the WIOA Fund No. 57W by the uncommitted and disencumbered funds to close out prior years no longer active as follows:
- 22Y581 and 22Y591 (WIOA Adult); 22Y582 and 22Y592 (WIOA Dislocated Worker); 22Y583 and 22Y593 (WIOA Youth); and 22Y594 (WIOA Rapid Response)
- (2) Decrease the account receivable amount (Balance Sheet Account No. 1362) by \$581,761 within WIOA Fund 57W for Budget Year "Y" (2024), which was closed as of June 2025.

WIOA DISCRETIONARY GRANTS

2. 2025 JAN WILDFIRES NATIONAL DISLOCATED WORKER GRANT (Fund No. 57W):

- a. Increase (Decrease) appropriations within the WIOA Fund No. 57W as follows:

Account	Title	Amount
22C121	Community Investment	(107,778)
22C166	Personnel	(1,623)
22C299	Reimbursement of General Fund Costs *	(66,849)
22C2AF	2025 Jan Wildfires NDWG Supporting	(13,750)
	Total	(190,000)

- b. Establish new account and Increase (Decrease) appropriations within the WIOA Fund No. 57W as follows:

Account	Title	Amount
21E121	Community Investment	107,778
21E166	Personnel	1,623
21E299	Reimbursement of General Fund Costs *	66,849
TBD	2025 Jan Wildfires NDWG Audit Fees	13,750
	Total	190,000

* '21E299 - Breakdown by City Department:

Department	Amount
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ATTACHMENT # 7 - CONTROLLER INSTRUCTIONS (Revised)

<i>City Attorney</i>	-
<i>Community Investment</i>	65,648
<i>Personnel</i>	1,201
Total	66,849

c. Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	100,309
001070	Salaries As Needed	279
001090	Overtime General	319
002120	Printing & Binding	5
002130	Travel	38
003040	Contractual Services	1,496
003310	Transportation	2
006010	Office and Administrative	1,131
006030	Leasing	4,199
	Total	107,778

d. Increase appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/66/001010	Salaries-General	1,623
	Total	1,623

3. 25% LA COUNTY FIRE WIOA DW ADDITIONAL ASSISTANCE GRANT (AAG) (Fund No. 57W):

a. Increase (Decrease) appropriations within the WIOA Fund No. 57W as follows:

Account	Title	Amount
22C121	Community Investment	(81,222)
22C166	Personnel	(1,469)
22C299	Reimbursement of General Fund Costs *	(46,747)
	Total	(129,438)

b. Increase (Decrease) appropriations within the WIOA Fund No. 57W as follows:

Account	Title	Amount
21E121	Community Investment	81,222
21E166	Personnel	1,469
21E299	Reimbursement of General Fund Costs *	46,747
	Total	129,438

*** '21E299 - Breakdown by City Department:**

Department	Amount
<i>Community Investment</i>	45,660
<i>Personnel</i>	1,087
Total	46,747

- c. Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	69,768
001070	Salaries As Needed	191
001090	Overtime General	220
002120	Printing & Binding	3
002130	Travel	26
003040	Contractual Services	1,029
003310	Transportation	1
006010	Office and Administrative	777
006030	Leasing	9,207
	Total	81,222

- d. Increase appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/66/001010	Salaries-General	1,469
	Total	1,469

CDBG

4. CHILDCARE INITIATIVE - CDBG COVID ADMIN & PROGRAM (Fund No. 424):

No Controller instructions necessary.

CALIFORNIANS FOR ALL YOUTH WORKFORCE DEVELOPMENT

5. CALIFORNIANS FOR ALL YOUTH SERVICE CORPS (FORMERLY CFAY) - CYCLE 4 (Fund No. TBD):

a. **New Revenues:**

- (1) Authorize the creation of a new fund titled "Californians for All Youth Service Corps Cycle 4" Fund No. TBD and increase receivable account from the State of CA by \$17,940,190.

Funding Stream	Amount
State of CA - Californians for All Youth Service Corps - Cycle 4	17,940,190
Total	17,940,190

- b. Authorize the transfer of up to \$5 million, in aggregate, as a temporary loan(s) to front fund cash need to pay for participant costs and sub-recipients invoices from the General Fund-Variety Program Fund No. 551/22 or succeeding department no, - AND/OR - Californians for All Youth Service Corps Cycle 3 Fund No. 68S/22 or succeeding department no, from advancements not yet reimbursed, upon presentation of request by CID. Amount from each fund to be determined by CID or successor department based on need.
- c. Establish new Account No. TBD, Program Income, within the Californians for All Youth Service Corps - Cycle 4 Fund No. TBD/21 and appropriate any interest income earned, upon presentation of proper documentation by CID.

6. CALIFORNIANS FOR ALL YOUTH SERVICE CORPS (FORMERLY CFAY) - CYCLE 3 (Fund 68S):

ATTACHMENT # 7 - CONTROLLER INSTRUCTIONS (Revised)

- a. Increase (Decrease) appropriations within the Californians for All Youth Service Corps Cycle 3 Fund No. 68S as follows:

Account	Title	Amount
22C769	Reserved for CID Oversight	(812,427)
	Total	(812,427)

- b. Increase (Decrease) appropriations within the Californians for All Youth Service Corps Cycle 3 Fund No. TBD as follows:

Account	Title	Amount
21E121	Community Investment	405,355
21E166	Personnel	9,556
21E299	Reimbursement of General Fund Costs *	248,515
TBD	Youth Service Corps 3.0 Audit Fees	149,000
	Total	812,426

*** '21E299 - Breakdown by City Department:**

Department	Amount
Community Investment	241,444
Personnel	7,071
Total	248,515

- c. Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	368,922
001070	Salaries As Needed	1,012
001090	Overtime General	4,160
002120	Printing & Binding	17
002130	Travel	137
003040	Contractual Services	5,439
003310	Transportation	5
006010	Office and Administrative	3,639
006030	Leasing	22,024
	Total	405,355

- d. Increase appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/66/001010	Salaries-General	9,556
	Total	9,556

- e. Transfer up to \$5 million from the Californians for All Youth Jobs Corps (formerly CFAY) Grant Cycle 3 Fund No. 68S to the General Fund-Variou Program Fund No. 551/22 for repayment of temporary loan(s) authorized via CF 25-0596 for various grant projects used from front funding and reprogram of funds. Repayment upon receipt of reimbursements from the State of California.

- f. Establish new Account No. TBD, Program Income, within the Californians for All Youth Service Corps - Cycle 3 Fund No. 68S/21 and appropriate any interest income earned, upon presentation of proper documentation by CID.

7. CALIFORNIANS FOR ALL YOUTH SERVICE CORPS (FORMERLY CFAY) GRANT - CYCLE 2 (Fund 67R):**a. Re-Appropriations**

- (1) Establish new accounts and transfer appropriations within the Californians for All Youth Service Corps Grant Cycle 2 Fund No. 67R to pay for pending invoices due with the intent to close out fund 67R, as follows:

Account	Title	Amount
From:		
22A122	Economic and Workforce Development	(228,624)
	Total	(228,624)
To:		
21E146	Mayor	228,624
	Total	228,624

- b. Increase (Decrease) appropriations within the Californians for All Youth Service Corps Cycle 2 Fund No. 67R as follows:

Account	Title	Amount
From:		
21E146	Mayor	228,624
	Total	228,624

- c. Increase (Decrease) appropriations within Fund 100/40 as follows:

Account	Title	Amount
003040	Contractual Services	228,624
	Total	228,624

- d. Establish new Account No. TBD, Program Income, within the Californians for All Youth Workforce Development Grant Fund No. 67R/21 and appropriate any interest income earned, upon presentation of proper documentation by CID.
- e. Continue to expend up to \$712,377 in aggregate within the CFAY Workforce Development Grant Fund No. 67R, Account Nos. 22%6AA (Angeleno Corps), 22%6AH (LA Rise), 22%6AK (Student to Student Success), 22%6AN (Youth & Community Harvest Internships), 22%6AM (Teen Parent Prosper), 22%6AW (NET: Operation Flame Wildland Firefighting Academy), and/or any other appropriation account deemed necessary by CID, for payroll services, insurance, taxes and participant stipends, incentives, linkages to community services, transportation, child care and dependent care, assistance with housing, needs-related payments, assistance with educational testing, reasonable accommodation for disabilities, legal aid services, referrals to health care, assistance with work-appropriate attire and work-related tools, assistance with school fees and expenses for postsecondary education classes, payments and fees for employment and training-related applications, tests, and certifications, and/or all other supportive services to the extent allowed by the WIOA federal regulations and/or described within the grant agreement with the State of California and Workforce Development Board Year 26 and 27 Annual Plans and CF #24-1067, upon presentation of proper documentation by CID.
- f. Authorize the appropriation from and transfer of interest earned in Fund 67R from its Balance Sheet Account No. 001010 Cash or Program Income Appropriation Account Nos. TBD to reimburse: (i) City departments for expenses incurred that may have not been claimed or reimbursed; and/or (ii) the State of CA for any disallowed cost identified as part of the audit and closeout grant requirements.

- g.** Transfer up to \$10 million from the Californians for All Youth Jobs Corps (formerly CFAY) Grant Cycle 3 Fund No. 67R to the General Fund-Variou Program Fund No. 551/22 or succeeding department no for repayment of temporary loan authorized via CF 24-0643-S1 for various grant projects used from front funding and reprogram of funds. Repayment upon receipt of reimbursements from the State of California.
- h.** Authorize the transfer of cash balance in the amount of \$739,120.07 from the Californians for All Youth Workforce Development Cycle 2 Fund No. 67R/22, or succeeding department no (Balance Sheet Cash Account No. 001010) to Californians for All Youth Workforce Development Cycle 1 Fund No. 65N/22 or succeeding department no (Balance Sheet Cash Account No. 001010) from cost recovery and reimbursement anticipated from the State of CA for July through December 2024 expenses not previously claimed related to the transition/overlap of work from CFAY Cycle 1 to 2.
- i.** Re-Affirm authorization the General Manager of the Economic and Workforce Development Department, or designee, to transfer, re-appropriate, and/or increase (decrease) appropriations to/from the Californians for All Youth Workforce Development Cycle 2 Fund No. 67R/22 or succeeding department no, with the intent to close out Fund 67R by expending and claiming all eligible expenses for any project funded via this grant and to finalize reconciliation of all accounts not-to-exceed the total grant amount of \$20,891,978.

8. CALIFORNIANS FOR ALL YOUTH (CFAY) WORKFORCE DEVELOPMENT GRANT – CYCLE 1 (Fund 65N)

a. Re-Appropriations

- (1)** Establish new accounts and transfer appropriations within the Californians for All Youth Service Corps Grant Cycle 1 Fund No. 65N to pay for pending invoices and/or reimbursements with the intent to close out the fund, as follows:

Account	Title	Amount
From:		
22Y6AY	Automotive and Warehouse and Toolroom Worker Internship	(3,449.00)
22Y122	Economic and Workforce Development	(273,441.58)
	Total	(276,890.58)
To:		
21E140	General Services Department	3,449.00
21E146	Mayor	273,441.58
	Total	276,890.58

- b.** Increase (Decrease) appropriations within the Californians for All Youth Service Corps Cycle 1 Fund No. 65N as follows:

Account	Title	Amount
21E146	Mayor	(273,441.58)
	Total	(273,441.58)

- c.** Increase (Decrease) appropriations within Fund 100/40 as follows:

Account	Title	Amount
003040	Contractual Services	273,441.58
	Total	273,441.58

9. CALIFORNIANS FOR ALL YOUTH HOMELESSNESS PILOT GRANT (Fund No. 68T):

- a. Increase (Decrease) appropriations within the "Californians for All Youth Homelessness Pilot Grant" Fund No. 68T as follows:

Account	Title	Amount
From:		
TBD	CFAY Homelessness Pilot Grant - Cycle 1	(291,505)
	Total	(291,505)
To:		
21E121	Community Investment	179,583
21E166	Personnel	3,409
21E299	Reimbursement of General Fund Costs *	108,513
	Total	291,505

*** '21E299 - Breakdown by City Department:**

Department	Amount
Community Investment	105,990
Personnel	2,523
Total	108,513

- b. Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	161,951
001070	Salaries As Needed	444
001090	Overtime General	509
002120	Printing & Binding	8
002130	Travel	60
003040	Contractual Services	2,389
003310	Transportation	2
006010	Office and Administrative	4,171
006030	Leasing	10,049
	Total	179,583

- c. Increase appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/66/001010	Salaries-General	3,409
	Total	3,409

LA CITY PROGRAMS

10. ARPA - DIGITAL INCLUSION (Fund No. 551):

- a. Transfer and appropriate funds in the amount of \$17 from Account No. 22C122 (Economic and Workforce Development) to Account No. TBD (Digital Inclusion Vision Lab) within Fund 551, Dept. 22 or succeeding department no., to reconcile expenses between the Digital Inclusion and Vision Lab projects.

11. ARPA - VISION LAB (Fund No. 551):

- a. Establish new account(s) and transfer appropriations within General Fund-Variou Program Fund No. 551 as follows:

Account	Title	Amount
From:		
22C121	Economic and Workforce Development	(231,538)
	Total	(231,538)
To:		
TBD	Digital Inclusion Vision Lab	231,538
	Total	231,538

Authorize the transfer and appropriation of \$250,000 from the General Fund-Variou Program Fund No. 551/22 or succeeding department no., Account No. TBD (Vision Lab) to the Los Angeles Public Library Fund No. 300, Dept. No. 44, Account No. 003040 (Contractual Services), and approve the execution of a contract to the Library Foundation of Los Angeles (\$250,000) consistent with the report recommendations, subject to approval by the Mayor's ED 3 and Office of the City Attorney, to fund the Cybernaut programming in support of the Vision Lab's concept.

- b.

12. CASH FOR COLLEGE (Fund No. 551):

- a. Transfer \$49,000 from Fund 100/21 to the General Fund-Variou Program Fund No. 551 and decrease appropriations within Fund 100/21 as follows:

Account	Title	Amount
003040	Contractual Services	(49,000)
	Total	(49,000)

- b. Establish a new account within the General Fund-Variou Program Fund No. 551 and appropriate as follows:

Account	Title	Amount
TBD	Cash for College - City GF	49,000
	Total	49,000

13. DAY LABORER PROGRAM (Fund No. 551):

- a. Transfer \$1,581,910 from Fund 100/21 to the General Fund-Variou Program Fund No. 551, which includes the additional \$500,000 added by the City Council to the Mayor's proposed fiscal year 2026-2027 budget (CF 26-0600), and decrease appropriations within Fund 100/21 as follows:

Account	Title	Amount
003040	Contractual Services	(1,581,910)
	Total	(1,581,910)

- b. Establish a new account within the General Fund-Variou Program Fund No. 551 and appropriate as follows:

Account	Title	Amount
TBD	Day Laborer	1,581,910
	Total	1,581,910

14. GANG INJUNCTION CURFEW SETTLEMENT (Fund No. 10B):

ATTACHMENT # 7 - CONTROLLER INSTRUCTIONS (Revised)

CID anticipates funding for the Gang Injunction Curfew Settlement Fund in the Unappropriated Balance Fund 100/58 via the Fiscal Year 2026-2027 budget in the amount of \$1,000,000 and re-appropriation of \$125,000 in the Fiscal Year End 2025-2026 Financial Status Report. However, City Council approval will be obtained prior to transfer of funds through a Financial Status Report in Fiscal Year 2026-2027. Should transfer of funds be approved, then additional Controller Instructions would be required to appropriate the \$1,000,000 in the Plan Year 2026 Annual Plan Carry-In Report. Separate Council action would be required to implement these transfers should these funds become available, except for the \$125,000 administration appropriation as described below to be processed if City Council approves an UB transfer.

- a. Establish new account(s) and appropriation within General Fund-Variou Program Fund No. 551, subject to transfer of funds from the UB when approved by the City Council via a financial status report, as follows:

Account	Title	Amount
From:		
TBD	Gang Injunction Curfew Settlement - City GF	(125,000)
	Total	(125,000)
To:		
21E121	Community Investment	122,623
21E166	Personnel	2,377
	Total	125,000

- b. Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	111,689
001070	Salaries As Needed	310
001090	Overtime General	355
002120	Printing & Binding	5
002130	Travel	42
003040	Contractual Services	1,665
003310	Transportation	2
003340	Water & Electricity	-
006010	Office and Administrative	875
006020	Operating Supplies	-
006030	Leasing	7,680
	Total	122,623

- d. Increase appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/66/001010	Salaries-General	2,377
	Total	2,377

15. HIRE LA (Fund No. 551):

- a. Transfer \$71,111 from Fund 100/21 to the General Fund-Variou Program Fund No. 551 and decrease appropriations within Fund 100/21 as follows:

Account	Title	Amount
003040	Contractual Services	(71,111)
	Total	(71,111)

- b.** Establish a new account within the General Fund-Variou Program Fund No. 551 and appropriate as follows:

21E121	Community Investment	63,088
21E112	City Attorney	6,957
21E166	Personnel	1,066
	Total	71,111

- c.** Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	56,746
001070	Salaries As Needed	159
001090	Overtime General	183
002120	Printing & Binding	3
002130	Travel	22
003040	Contractual Services	856
006010	Office and Administrative	1,388
006030	Leasing	3,731
	Total	63,088

- d.** Increase (Decrease) appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/12/001010	Salaries General	6,957
100/66/001010	Salaries General	1,066
	Total	8,023

16. LA RISE - CITY GF HOMELESS PROGRAM (Fund No. 10C):

- a.** Transfer \$2,580,000 from Fund 100/21 to the General Fund-Variou Program Fund No. 10C and decrease appropriations within Fund 100/21 as follows:

Account	Title	Amount
001070	Salaries As Needed	(20,000)
001090	Overtime General	(7,815)
002120	Printing and Binding	(400)
003040	Contractual Services	(2,549,785)
006010	Office and Administration	(2,000)
	Total	(2,580,000)

- b.** Establish a new account within the General Fund-Variou Program Fund No. 10C and appropriate as follows:

21E121	Community Investment	429,581
21E112	City Attorney	6,957
21E166	Personnel	8,373
TBD	LA Rise - City GF	2,135,089
	Total	2,580,000

- c. Transfer and increase (decrease) appropriation within General Fund-Variou Program Fund No. 10C as follows:

Account	Title	Amount
From:		
22A894	LA Rise - City GF	(203,011)
	Total	(203,011)
To:		
TBD	LA Rise - City GF	203,011
	Total	203,011

- c. Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	397,735
001070	Salaries As Needed	1,091
001090	Overtime General	1,250
002120	Printing & Binding	18
002130	Travel	147
003040	Contractual Services	5,865
003310	Transportation	5
003340	Water & Electricity	-
006010	Office and Administrative	3,518
006020	Operating Supplies	-
006030	Leasing	19,952
	Total	429,581

- d. Increase (Decrease) appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/12/001010	Salaries General	6,957
100/66/001010	Salaries General	8,373
	Total	15,330

17. LA RISE HOMELESS HOUSING ASSISTANCE AND PREVENTION PROGRAM (Fund No. 10C):

- a. Decrease appropriation and account receivable (balance sheet no. TBD), as applicable, within General Fund-Variou Program Fund No. 10C as follows inasmuch funds were discontinued from LA County in FY 25-26 and no funding replacement provided in FY 25-26 and 26-27:

Account	Title	Amount
TBD	LA RISE Homeless Program - HHAP	(337,056.74)
	Total	(337,056.74)

18. LA RISE EXPANSION - REINVESTMENT CD 10 AND ABH/TINY HOMES IN CD 2 (Fund No. 10C):

No Controller instructions necessary.

19. PRISON TO EMPLOYMENT RE-ENTRY PROGRAM - CD 5, 8, 9 (Fund No. 551):

No Controller instructions necessary.

20. PRIOR YEAR SAVINGS ONE TIME REPROGRAM - WORKFORCE DEVELOPMENT (Fund No. 551):

- a. Establish new account(s) and transfer appropriations within General Fund-Variou Program Fund No. 551 as follows:

Account	Title	Amount
From:		
22H713	CITY GENERAL SUMMER YOUTH EMPLOYMENT PROGRAM (SYEP)	(7,455.14)
22J713	CITY GENERAL SYEP	(17,539.84)
22K713	CITY GENERAL SYEP	(18,239.70)
22L713	CITY GENRAL SYEP	(11,591.83)
22M713	CITY GENRAL SYEP	(20,557.20)
22N713	SYEP-City GF	(3,993.78)
22P713	SYEP - GF	(5,508.99)
22C895	SYEP - GF	(25,261.33)
22V838	Student to Student Success Pilot Program-UB	(46,626.00)
22W838	Student to Student Success Pilot Program	(145,000.00)
22K817	HIRE LA 16-24 YOUTH EMPLOYMENT	(13,989.60)
22P817	HIRE LA 16-24 YOUTH EMPLOYMENT	(1,219.72)
22R817	HIRE LA 16-24 YOUTH EMPLOYMENT	(17,284.00)
22S817	HIRE LA 16-24 YOUTH EMPLOYMENT	(12,851.00)
22T817	HIRE LA 16-24 YOUTH EMPLOYMENT	(454.00)
22W817	HIRE LA 16-24 YOUTH EMPLOYMENT	(4,000.00)
22P166	Personnel	(901.59)
22R166	Personnel	(5,701.13)
22T166	Personnel	(15,810.17)
22V166	Personnel	(6,777.32)
22W166	Personnel	(7,053.44)
22Y166	Personnel	(5.80)
22S122	Economic and Workforce Development	(146,748.42)
	Total	(534,570.00)
To:		
TBD	Prior Year Savings Reprogram - Workforce Dev Service Providers	34,601.00
TBD	Prior Year Savings Reprogram - Workforce Dev Support	499,969.00
	Total	534,570.00

Y122

A122

21. CITY PATHWAYS SUPPLEMENTAL CD 13 (Fund No. 551):

- a. Establish new account(s) and transfer appropriations within General Fund-Variou Program Fund No. 551 as follows:

Account	Title	Amount
From:		
22J786	CD 13 AB1290 SYEP	(9,300.00)
	Total	(9,300.00)
To:		
TBD	CD 13 AB1290 City Pathways	9,300.00

	Total	9,300.00
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22. SUMMER YOUTH EMPLOYMENT PROGRAM (Fund No. 551)

- a. Transfer \$2,580,000 from the General City Purposes Fund No. 100/56, Account No. 000609, Summer Youth Employment Program, to the General Fund-Variou Program Fund No. 551 and create new accounts and appropriate as follows:

21E121	Community Investment	318,597
21E112	City Attorney	6,957
21E166	Personnel	3,269
TBD	SYEP - City GF	2,251,177
	Total	2,580,000

- b. Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	267,399
001070	Salaries As Needed	19,114
001090	Overtime General	767
002120	Printing & Binding	11
002130	Travel	88
003040	Contractual Services	6,358
003310	Transportation	2
003340	Water & Electricity	809
006010	Office and Administrative	8,905
006020	Operating Supplies	2,200
006030	Leasing	12,944
	Total	318,597

- c. Increase (Decrease) appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/12/001010	Salaries General	6,957
100/66/001010	Salaries General	3,269
	Total	10,226

- d. Expend up to \$158,111 within the General Fund - Various Program Fund No. 551, Account Nos. TBD (SYEP-City GF), for payroll services, insurance, taxes and participant stipends, incentives, linkages to community services, transportation, child care and dependent care, assistance with housing, needs-related payments, assistance with educational testing, reasonable accommodation for disabilities, legal aid services, referrals to health care, assistance with work-appropriate attire and work-related tools, assistance with school fees and expenses for postsecondary education classes, payments and fees for employment and training-related applications, tests, and certifications, and/or all other supportive services to the extent allowed by WIOA federal regulations and/or described within the Workforce Development Board Year 27 Annual Plan Report, upon presentation of proper documentation by CID.

23. YOUTH JOBS TRAINING PROGRAM - CD 7 (Fund No. 551):

- a. Transfer appropriations within the General Fund-Variou Program Fund No. 551 as follows:

ATTACHMENT # 7 - CONTROLLER INSTRUCTIONS (Revised)

Account	Title	Amount
From:		
22C122	Economic and Workforce Development	(263,639)
	Total	(263,639)
To:		
21E121	Community Investment	263,639
	Total	263,639

- b. Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	241,008
001070	Salaries As Needed	676
001090	Overtime General	775
002120	Printing & Binding	12
002130	Travel	92
003040	Contractual Services	3,634
003310	Transportation	4
003340	Water & Electricity	-
006010	Office and Administrative	2,746
006020	Operating Supplies	-
006030	Leasing	14,692
	Total	263,639

24. YOUTH OPPORTUNITY MOVEMENT/YSC (Fund No. 551):

- a. Transfer \$486,598 from Fund 100/21 to the General Fund-Variou s Program Fund No. 551 and decrease appropriations within Fund 100/21 as follows:

001010	Salaries General	(457,256)
001070	Salaries As Needed	(15,000)
003040	Contractual Services	(5,000)
003340	Water and Electricity	(2,342)
006010	Office and Administrative	(7,000)
	Total	(486,598)

- b. Establish a new account within the General Fund-Variou s Program Fund No. 551 and appropriate as follows:

21E166	Personnel	1,398
TBD	Youth Opportunity Movement (YOM)	485,200
	Total	486,598

- c. Transfer appropriations within the General Fund-Variou s Program Fund No. 551 as follows:

Account	Title	Amount
From:		
22C121	Economic and Workforce Development	(91,162)
	Total	(91,162)
To:		

ATTACHMENT # 7 - CONTROLLER INSTRUCTIONS (Revised)

21E121	Community Investment	91,162
	Total	91,162

- d. Decrease appropriations within the General Fund-Variou Program Fund No. 551 as follows:

Account	Title	Amount
21E818	Youth Opportunity Movement (YOM)	(485,200)
21E121	Community Investment	(91,162)
21E166	Personnel	(1,398)
	Total	(577,760)

- e. Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	477,768
001070	Salaries As Needed	15,521
001090	Overtime General	1,708
002120	Printing & Binding	22
002130	Travel	179
003040	Contractual Services	33,112
003310	Transportation	7
003340	Water & Electricity	8,018
006010	Office and Administrative	17,362
006020	Operating Supplies	14,000
006030	Leasing	8,665
	Total	576,362

- f. Increase (Decrease) appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/66/001010	Salaries General	1,398
	Total	1,398

- g. Expend up to \$472,752 within the General Fund - Various Program Fund No. 551, Account No. TBD and/or 21E121 (Community Investment) for Youth Opportunity Movement (YOM) - City GF payroll services, insurance, taxes and participant stipends, incentives, linkages to community services, transportation, child care and dependent care, assistance with housing, needs-related payments, assistance with educational testing, reasonable accommodation for disabilities, legal aid services, referrals to health care, assistance with work-appropriate attire and work-related tools, assistance with school fees and expenses for postsecondary education classes, payments and fees for employment and training-related applications, tests, and certifications, and/or all other supportive services to the extent allowed by the WIOA federal regulations and/or described within the grant agreement and the Workforce Development Board Year 27 Annual Plan Carry-In Report, upon presentation of proper documentation by CID.
- h. Re-allocate unexpended savings, including uncommitted funds, from the General Fund-Variou Program Fund No. 551, Appropriation Account Nos. 22R818 and 22A818, Youth Opportunity Movement (YOM) - City GF to new Account No. TBD, Youth Opportunity Movement (YOM) - City GF, for service providers, contractors and supporting program activities identified in the Year 27 Annual Plan Carry-In Report.

LA COUNTY GRANTS

25. LA COUNTY JUVENILE JUSTICE CRIME PREVENTION ACT (JJCPA) (Fund No. 59X):

a. New Revenues:

- (1) Establish a receivable account within the LA County JJCPA Fund No. 59X from LA County for \$114,285.

Funding Stream		Amount
LA County JJCPA		114,285
	Total	114,285

b. Service Providers and Supporting Activities:

- (1) Establish new account and increase (decrease) appropriations within LA County JJCPA Fund No. 59X as follows:

Account	Title	Amount
21E121	Community Investment	7,000
21E166	Personnel	50
21E299	Reimbursement of General Fund Cost *	4,379
TBD	LA County JJCPA Service Provider	102,856
	Total	114,285

* 21E299 - Breakdown by City Department:

Department	Amount
Community Investment	4,342
Personnel	37
Total	4,379

- c. Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	6,634
001070	Salaries As Needed	20
003040	Contractual Services	109
006010	Office and Administrative	82
006030	Leasing	155
	Total	7,000

- d. Increase (Decrease) appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/66/001010	Salaries General	50
	Total	50

26. LA COUNTY LA RISE MEASURE H FUND (Fund No. 59N):

No Controller instructions necessary. Funding not provided by LA County in Fiscal Year 2025/2026 or 2026-2027.

27. LA COUNTY PERFORMANCE PARTNERSHIP PILOT (Fund No. 59Y):

No Controller instructions necessary.

28. LA COUNTY PROJECT INVEST (Fund No. 60K):

a. New Revenues:

- (1) Establish a receivable account within the LA County Project Invest Fund No. 60X from LA County for \$681,103

Funding Stream		Amount
LA County Project Invest		681,103
Total		681,103

b. Service Providers and Supporting Activities:

- (1) Establish new account and increase (decrease) appropriations within LA County JJCPA Fund No. 60X as follows:

Account	Title	Amount
21E121	Community Investment	37,550
21E112	City Attorney	-
21E166	Personnel	676
21E299	Reimbursement of General Fund Cost *	20,032
TBD	LA County Project Invest Audit Fees	10,000
TBD	LA County Project Invest Service Provider	612,845
Total		681,103

* 21E299 - Breakdown by City Department:

Department	Amount
City Attorney	-
Community Investment	19,532
Personnel	500
Total	20,032

- c. Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	29,845
001070	Salaries As Needed	76
001090	Overtime General	87
002120	Printing & Binding	2
002130	Travel	10
003040	Contractual Services	409
006010	Office and Administrative	5,265
006030	Leasing	1,856
Total		37,550

- d. Increase (Decrease) appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/66/001010	Salaries General	676
	Total	676

29. LA COUNTY RELAY INSTITUTE (Fund No. 60L):

No Controller instructions necessary.

30. LA COUNTY WIOA (Fund No. 59Q):

- a. Establish a receivable within the LA County WIOA Fund No. 59Q from the Los Angeles County by \$326,420
- b. Increase (Decrease) appropriations within the LA County WIOA Fund No. 59Q as follows:

Account	Title	Amount
21E121	Community Investment	18,028
21E166	Personnel	208
21E299	Reimbursement of General Fund Costs *	9,407
TBD	LA County WIOA Audit Fees	5,000
TBD	LA County WIOA - Youth	42,835
TBD	LA County WIOA - DW	52,155
TBD	LA County WIOA - Adult	198,787
	Total	326,420

*** '21E299 - Breakdown by City Department:**

Department	Amount
Community Investment	9,253
Personnel	154
Total	9,407

- c. Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	14,142
001070	Salaries As Needed	24
001090	Overtime General	27
002130	Travel	3
003040	Contractual Services	125
006010	Office and Administrative	1,292
006030	Leasing	2,415
	Total	18,028

- d. Increase (Decrease) appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/66/001010	Salaries General	208
	Total	208

31. LA COUNTY YOUTH JOBS, YOUTH AT WORK - (a) CALWORKS and (b) SYSTEM INVOLVED YOUTH, OTHER UNDERSERVED YOUTH, & (c) FOSTER PROGRAMS CONSOLIDATED (Fund No. 56E):

a. New Revenues:

- (1) Establish a receivable within the LA County Systems Involved Youth, Other Underserved Youth, and Foster Youth Consolidated Programs Fund No. 56E from the Los Angeles County by \$5,141,590
- (2) Increase (Decrease) appropriations for the following accounts within the LA County Youth Jobs Program Fund No. 56E upon receipt of official funding allocations from the LA County and upon presentation of proper documentation by CID.

Account	Title	Amount
TBD	LA County Youth@Work - CalWORKs	1,263,120
TBD	LA County SIY, Other Underserved Youth (OUY), and Foster Youth Consolidated	3,878,470
	Total	5,141,590

b. CalWORKs:

- (1) Establish new accounts and Increase (Decrease) appropriations within the LA County Youth Jobs Program Fund No. 56E as follows:

Account	Title	Amount
FROM:		
TBD	LA County Youth@Work - CalWORKs	(88,467)
	Total	(88,467)
TO:		
21E112	City Attorney	-
21E121	Community Investment	55,866
21E166	Personnel	709
21E299	Reimbursement of General Fund Costs *	31,892
	Total	88,467

*** '21E299 - Breakdown by City Department:**

Department	Amount
Community Investment	31,367
Personnel	525
Total	31,892

- (2) Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	47,919
001070	Salaries As Needed	183
001090	Overtime General	143
002120	Printing and Binding	2
002130	Travel	16
003040	Contractual Services	1,099
003340	Water and Electricity	305
006010	Office and Administrative	3,911

006030	Leasing	2,288
	Total	55,866

- (3) Increase appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/66/001010	Salaries General	709
Total		709

- (4) Expend up to \$127,045 within the LA County Youth Jobs Program Fund No. 56E, Account No. TBD, LA County Youth@Work - CalWORKs, for payroll services, insurance, taxes and participant stipends, incentives, linkages to community services, transportation, child care and dependent care, assistance with housing, needs-related payments, assistance with educational testing, reasonable accommodation for disabilities, legal aid services, referrals to health care, assistance with work-appropriate attire and work-related tools, assistance with school fees and expenses for postsecondary education classes, payments and fees for employment and training-related applications, tests, and certifications, and/or all other supportive services to the extent allowed by the WIOA federal regulations and/or described within the grant agreement with the LA County and the Workforce Development Board Year 27 Annual Plan, upon presentation of proper documentation by CID.
- (5) Rescind Recommendation 35(a)(2) from the WDB Plan Year 26 Annual Plan (CF 25-1402) inasmuch as the transaction is duplicative and not required due to implementation via Recommendations 35(b) and 35(c).

c. System Involved Youth (SIY), Other Underserved Youth (OUY), and Foster Youth Programs

- (1) Increase (Decrease) appropriations within the LA County Youth Jobs Program Fund No. 56E as follows:

Account	Title	Amount
FROM:		
TBD	LA County SIY, Other Underserved Youth (OUY), and Foster Youth Consolidated	(264,360)
	Total	(264,360)
TO:		
21E121	Community Investment	174,897
21E166	Personnel	2,637
21E299	Reimbursement of General Fund Costs *	86,826
	Total	264,360

*** 21E299 - Breakdown by City Department:**

Department	Amount
Community Investment	84,875
Personnel	1,951
Total	86,826

- (2) Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	129,273
001070	Salaries As Needed	3,234
001090	Overtime General	412
002120	Printing and Binding	9
002130	Travel	1,646
003040	Contractual Services	23,240
003310	Transportation	2

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003340	Water and Electricity	299
006010	Office and Administrative	4,425
006020	Operating Supplies	4,588
006030	Leasing	7,769
	Total	174,897

- (3) Increase appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/66/001010	Salaries General	2,637
	Total	2,637

- (4) Expend up to \$382,446 within the LA County Youth Jobs Program Fund No. 56E, Account No. TBD, LA County Youth@Work - SIY, OUY, & Foster Youth Consolidated, for payroll services, insurance, taxes and participant stipends, incentives, linkages to community services, transportation, child care and dependent care, assistance with housing, needs-related payments, assistance with educational testing, reasonable accommodation for disabilities, legal aid services, referrals to health care, assistance with work-appropriate attire and work-related tools, assistance with school fees and expenses for postsecondary education classes, payments and fees for employment and training-related applications, tests, and certifications, and/or all other supportive services to the extent allowed by the WIOA federal regulations and/or described within the grant agreement with the LA County and the Workforce Development Board Year 27 Annual Plan, upon presentation of proper documentation by CID.

32. LA COUNTY REGIONAL EQUITY RECOVERY PARTNERSHIP (Fund No. 65V):

No Controller instructions necessary.

33. LA COUNTY 25% LA FIRE ASSISTANCE GRANT (AAG) 2nd Allocation - (Fund No. TBD):

a. New Revenues:

- (1) Authorize the creation of a new fund titled "LA County 25% LA Fire Assistance Grant AAG" Fund No. TBD and increase receivable account from the State of CA via LA County by \$2,500,000.

Funding Stream		Amount
LA County 25% LA Fire Assistance Grant AAG		2,500,000
	Total	2,500,000

- b.** Increase (Decrease) appropriations within the LA County 25% LA Fire Assistance Grant AAG Fund No. TBD as follows:

Account	Title	Amount
21E121	Community Investment	153,397
21E166	Personnel	2,888
21E299	Reimbursement of General Fund Costs *	93,715
TBD	LA County - LA Fire Asst Grant AAG	2,250,000
	Total	2,500,000

*** '21E299 - Breakdown by City Department:**

Department		Amount
Community Investment		91,578
Personnel		2,137
	Total	93,715

- c. Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	139,935
001070	Salaries As Needed	341
001090	Overtime General	392
002120	Printing & Binding	10
002130	Travel	46
003040	Contractual Services	1,836
003310	Transportation	2
006010	Office and Administrative	2,932
006030	Leasing	7,903
	Total	153,397

- d. Increase (Decrease) appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/66/001010	Salaries General	2,888
Total		2,888

OTHER GRANTS/FUNDS

34. BANK OF AMERICA (Fund No. 56L):

- a. Expend up to \$67,000 within the CID Summer Youth Program - Other Sources Fund No. 56L, Account No. TBD, CID Summer Youth Program - B of A, for payroll services, insurance, taxes and participant stipends, incentives, linkages to community services, transportation, child care and dependent care, assistance with housing, needs-related payments, assistance with educational testing, reasonable accommodation for disabilities, legal aid services, referrals to health care, assistance with work-appropriate attire and work-related tools, assistance with school fees and expenses for postsecondary education classes, payments and fees for employment and training-related applications, tests, and certifications, and/or all other supportive services to the extent allowed by the WIOA federal regulations and/or described within the grant agreement and the Workforce Development Board Year 27 Annual Plan, upon presentation of proper documentation by CID.
- b. Establish new account and/or increase appropriations within the CID Summer Youth Program - Other Sources Fund No. 56L, Account No. TBD, CID Summer Youth Program - B of A, upon receipt of additional donations from Bank of America and presentation of proper documentation by CID.

35. U.S. DEPARTMENT OF REHABILITATION WORKFORCE GRANT (Fund No. 68M):

- a. Increase (Decrease) appropriations within the U.S. Dept. of Rehabilitation Workforce Grant Fund No. 68M as follows:

Account	Title	Amount
From:		
22C166	Personnel	(527)

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22C122	Economic and Workforce Development	(30,765)
22C299	Reimbursement of General Fund Costs	(18,358)
	Total	(49,650)
To:		
21E121	Community Investment	30,765
21E166	Personnel	527
21E299	Reimbursement of General Fund Costs *	18,358
	Total	49,650

*** '21E299 - Breakdown by City Department:**

Department	Amount
Community Investment	17,968
Personnel	390
Total	18,358

- b.** Increase (Decrease) appropriations within Fund 100/21 as follows:

Account	Title	Amount
001010	Salaries General	27,456
001070	Salaries As Needed	65
001090	Overtime General	74
002120	Printing & Binding	2
002130	Travel	9
003040	Contractual Services	349
006010	Office and Administrative	1,222
006030	Leasing	1,588
	Total	30,765

- c.** Increase (Decrease) appropriations within the following Fund 100 accounts:

Fund/Account	Title	Amount
100/66/001010	Salaries General	527
	Total	527

36. COMMUNITY INVESTMENT (PRIOR EWDD) SUMMER YOUTH PROGRAM - OTHER SOURCES (Fund

- a.** Expend up to \$110,000 within the CID Summer Youth Program - Other Sources Fund No. 56L, for payroll services, insurance, taxes and participant stipends, incentives, linkages to community services, transportation, child care and dependent care, assistance with housing, needs-related payments, assistance with educational testing, reasonable accommodation for disabilities, legal aid services, referrals to health care, assistance with work-appropriate attire and work-related tools, assistance with school fees and expenses for postsecondary education classes, payments and fees for employment and training-related applications, tests, and certifications, administrative cost, and/or all other supportive services to the extent allowed by the WIOA federal regulations, and/or described within the grant agreement and the Workforce Development Board Year 27 Annual Plan Report, upon presentation of proper documentation by CID.
- b.** Establish new account No. TBD (CID Summer Youth Program-Other Sources) within the CID Summer Youth Program - Other Sources Fund No. 56L, upon receipt of additional donations from City departments, the LA Workforce Development Board, and/or other private sources, upon presentation of proper documentation by CID.

37. TECHNICAL ADJUSTMENTS

- a. Authorize the General Manager, CID, or designee to prepare additional Controller instructions and any necessary technical adjustments that are consistent with Mayor and Council action required to implement the PY 27 Annual Plan, subject to the approval of the City Administrative Officer (CAO), and authorize the Controller to implement the instructions.