

**TO THE COUNCIL OF THE  
CITY OF LOS ANGELES**

**Your BUDGET AND FINANCE Committee**

**reports as follows:**

**BUDGET AND FINANCE COMMITTEE REPORT** relative to the Fourth Financial Status Report (FSR) for Fiscal Year (FY) 2009-10.

Recommendations for Council action, **SUBJECT TO THE APPROVAL OF THE MAYOR:**

1. APPROVE the amended City Administrative Officer's (CAO) recommendations submitted in Committee (attached) with the following amendments made by the Budget and Finance Committee:
  - a. REVISE CAO recommendation 26 as follows:

AUTHORIZE the Personnel Department to negotiate a contract with Los Angeles County's Third Party Administrator to administer the City's Civilian Workers' Compensation Program, effective July 1, 2010, and report back to the Council, prior to executing the contract, relative to identification of the Third Party Administrator and the cost of the contract.
  - b. REVISE CAO recommendation 32 as follows:

INSTRUCT the Office of Finance to provide to the Office of the City Treasurer a detailed calculation supporting the \$1.7 million bank service fee savings; and, INSTRUCT the City Treasurer to report back to the Budget and Finance Committee relative to the bank service fee calculations.
2. INSTRUCT the Personnel Department, if the Council approves a contract with the Los Angeles County's Third Party Administrator for administration of the City's Workers' Compensation Program, to conduct a cost-benefit analysis and report back to the Council prior to expiration of the contract, with recommendations relative to options for the future administration the Program.
3. AUTHORIZE the Controller to recognize up to \$6.2 million in General Fund receipts in 2009-10 to reimburse staff costs for the Bureaus of Engineering and Contract Administration for project management, bid and award and contract inspection for completed Proposition K projects.
4. ACCEPT the County of Los Angeles' collection of the City's Documentary Transfer Tax when a controlling interest in legal entities holding real property is transferred.
5. INSTRUCT the Community Redevelopment Agency (Agency) Chief Executive Officer, or designee, with regard to the use of Assembly Bill (AB) 1290 funds as part of the \$12 million transfer in Council Funds pursuant to Council file 09-0853, to:

- a. TRANSFER \$4,042,242.72 in available AB1290 funds to the City's General Fund. The funds will come from the project areas within the following Council Districts, to be determined by the Councilmember. (After the transfer amount is incorporated into the City's General Fund, the AB1290 funds will not be transferred back to the Agency.):

| <u>Council District</u> | <u>Amount</u> |
|-------------------------|---------------|
| One                     | \$ 589,100.00 |
| Four                    | 800,000.00    |
| Six                     | 201,751.00    |
| Seven                   | 117,397.72    |
| Nine                    | 715,000.00    |
| Ten                     | 800,000.00    |
| Thirteen                | 513,308.00    |
| Fourteen                | 305,686.00    |

- b. TRANSFER \$4,042,242.72 within the Unappropriated Balance Fund 100/58 from Account 0242, AB1290, to Account 0037, Reserve for Economic Uncertainties.
6. APPROVE the addition of new applicants to the Solid Resources Lifeline Rate Program only at the point at which the Program is back to its budgeted allocation.
  7. INSTRUCT the CAO to work with the Department of Animal Services to resolve, within the Department's budgeted allocation, the projected \$1.2 million deficit.
  8. INSTRUCT the CAO, with the Department of Building and Safety, to report back to the Budget and Finance (B&F) Committee relative to a projected \$600,000 shortfall in revenue due to decreased revenue collection for the non-compliance fee. The report should identify the causes of the decreased revenue collection.
  9. INSTRUCT the CAO to contact the County's Chief Executive Officer and report back to the B&F Committee within 30 days relative to the feasibility of initiating a "franchise" with the County of Los Angeles to provide a secondary level of Paramedic response, as necessary, should incidents arise where Los Angeles Fire Department Paramedics are unavailable to respond.
  10. INSTRUCT the Information Technology Agency (ITA) to report back to the B&F Committee, for discussion at the Committee's hearings on the Mayor's Proposed FY 2010-11 Budget, relative to the Cable Franchise Fee and the use of these funds to support the ITA. The report should additionally address the reduction in funding for Channel 35, and provide detail relative to how the General Fund allocation is utilized by the ITA.
  11. INSTRUCT the Fire and Police Efficiency Working Group to review the projected \$69 million deficit in the Los Angeles Police Department's Sworn Salaries Account, and report back to the Council on ideas/recommendations to reduce the deficit.
  12. INSTRUCT the Los Angeles Police Department, relative to sworn personnel, to implement a hiring freeze for the remainder of FY 2009-10 as the Council continues its efforts to augment the Reserve Fund. **(Koretz-Parks-Huizar "yes"; Rosendahl "no")**

13. INSTRUCT the Department of Recreation and Parks to report back to the B&F Committee relative to the proposed closures of the Department's facilities on Sundays when parks and recreation facilities are more widely used. The report should provide data relative to daily usage of facilities throughout the week.
14. INSTRUCT the CAO to reevaluate the Deferred Retirement Option Plan (DROP) inasmuch as the program was approved by the Council in large part because it was presented as being cost-neutral; however, the Fourth FSR recommends a transfer of \$129,466 from the Pensions Account to the Los Angeles Fire and Police Pension System to fund increased obligations incurred with funding the Excess Benefit Plan for DROP.
15. REQUEST that the Mayor's Office provide an update on the status of the Gang Reduction Program spending for discussion as part of the B&F Committee's consideration of the Mayor's Proposed FY 2010-11 Budget.

Fiscal Impact Statement: The CAO reports that the 2009-10 Budget deficit is now estimated at \$222.4 million, which reflects \$36.8 million in savings identified since the approval of the Mid-Year FSR, increased property tax revenue of \$26 million, and the loss of the \$73.5 million power revenue transfer from the Department of Water and Power. With the approval of the recommended transfer of \$80 million from the Reserve Fund to the General Fund, the Reserve Fund balance is estimated at \$126.7 million (consisting of \$120.9 million in the Emergency Reserve Account and \$5.7 million in the Contingency Reserve Account). The Reserve Fund balance at the year-end is estimated to be \$39.3 million, assuming the receipt of anticipated receipts and judgment obligation bond proceeds and the subsequent transfer of funds from the Reserve to the General Fund to cover the remaining \$142.4 million deficit.

Transfers, appropriations and other adjustments totaling approximately \$168.0 million are recommended in Sections 2 and 3 of the CAO's Fourth FSR, which includes a \$22 million proposed transfer from the Unappropriated Balance, Reserve for Economic Uncertainties to the Police Department sworn salary account.

Community Impact Statement: None submitted

## SUMMARY

At its meeting of April 12, 2010, the Budget and Finance Committee considered the CAO's Fourth Financial Status Report (FSR) for FY 2009-10. The report provides an update on the current-year budget deficit, revenue shortfall and Reserve Fund status as reported in the Mid-Year FSR. The report additionally highlights current issues of concern and the potential impact to the City as well as providing an update on department revenues and expenditures. During the Committee discussion, the CAO submitted revised recommendations, including revised CAO Attachments 1 and 5 (attached to the Committee report). Additional recommendations made by the Committee are reflected above.

The Committee combined its discussion of the Fourth FSR with the Controller's report relative to an update on cash flow issues, and the proposed transfer of \$90 million from the Reserve Fund as recommended in Motion (Hahn-Koretz) under Council file 09-0600-S158. The FSR recommends an \$80 million Reserve Fund transfer to ensure the City is able to meet its commitments through May 2010. While in agreement with the \$80 million transfer, the Controller anticipates the need for

additional year-end borrowing from the Reserve Fund to balance the budget and close the General Ledger at the end of the fiscal year.

The CAO reports that substantial improvement in the current-year deficit has been realized through a combination of savings measures and increased revenue. A General Fund budget deficit of \$211.7 million was reported as of February 2010; however, not included in the \$211.7 million deficit were savings from various recommendations contained in the Mid-Year FSR and Three-Year Plan to Fiscal Sustainability which have been approved but not yet fully implemented. These include savings from the elimination of 790 positions out of the proposed 1,000, the modification to the Solid Waste Resources Lifeline Program, the elimination of the Environmental Affairs and the Human Services Departments, the reduction of contract costs, and the planned transfer of \$12 million from Council funds to the Reserve for Economic Uncertainties. In addition, \$16.1 million in deficit reduction efforts by Departments further decrease the deficit. During the Committee discussion, at the request of the Committee Chair, the CAO clarified that \$26.5 million in additional revenue that has been reported as being "found", is in fact an increase in the projections for property tax revenue above what had been projected in the Mid-Year FSR.

The Budget and Finance Committee recommended approval of the revised CAO recommendations as further amended in Committee. Additional recommendations of the Committee and requests for various reports back are reflected in the Committee report. This matter is now forwarded to the Council for its consideration.

Respectfully submitted,

BUDGET AND FINANCE COMMITTEE

| <u>MEMBER</u> | <u>VOTE</u> |
|---------------|-------------|
| PARKS:        | YES         |
| SMITH:        | ABSENT      |
| ROSENDAHL:    | YES         |
| HUIZAR:       | YES         |
| KORETZ:       | YES         |

Attachments

LB  
09-0600-S203\_rpt\_bfc\_04-13-10

**-NOT OFFICIAL UNTIL COUNCIL ACTS-**

**FINANCIAL STATUS REPORT RECOMMENDATIONS**

*(Refer to Discussion Sections 2 and 3)*

That the Council, subject to the approval of the Mayor:

1. Appropriate \$466,436.30 to Department accounts as specified in Attachment 3;
2. Transfer \$4,280,000.00 between accounts within various departments and funds as specified in Attachment 4;
3. Transfer \$2,736,248.72 between various departments and funds as specified in Attachment 5;
4. Appropriate \$150,000.00 to Department accounts from the Unappropriated Balance as specified in Attachment 6;
5. Transfer \$48,547,196.72 from various Department and Fund accounts to the Unappropriated Balance, Reserve for Economic Uncertainties account, as specified in Attachment 7;

City Clerk

6. Authorize the Controller to unencumber \$650,000 of 2002-03 funds provided for election related equipment in City Clerk Fund No. 100/14, Account No. 4170, Elections; revert to the Reserve Fund; transfer to the Unappropriated Balance Fund No. 100/58; and reappropriate to the same account, to implement a vote-by-mail system;
7. Authorize the use \$800,000 in funds appropriated for the Council District 2 Special Election (C.F. No. 09-0753) for other election-related activities, including referendum petitions such as Medical Marijuana or other signature verification processes for recall efforts, in order to mitigate the need for additional appropriations;

Community Development

8. Transfer \$25,000 within the Community Development Trust Fund (CDBG) Fund to pay for the Information Technology Agency (ITA) labor and materials costs associated with communications and technology for regional offices, as follows:
  - a) Transfer \$25,000 from Account No. F122, CDD to Account No. F132, ITA within CDBG Fund No. 424/22 and appropriate therefrom to ITA Fund No. 100/32, Account No. 9350 Communications Expense and,
  - b) Decrease appropriations in the amount of \$25,000 in CDD Fund No. 100/22, Account No. 1090, Salaries Overtime;
9. Approve the following adjustments within the Workforce Investment Act (WIA), Community Services Block Grant (CSBG) and Community Development Block Grant (CDBG) funds to allow the CDD to pay for \$752,964 in direct and indirect costs related to grant activities:
  - c) Decrease appropriations in account F122, CDD, in the amount of \$158,827 within WIA, Fund No. 44A;

- d) Increase appropriations in account F122, CDD, in the amount of \$158,827 within CSBG, Fund No. 428;
- e) Establish new account F741, CDD Admin and appropriate \$454,137 within CDBG, Fund No. 424; and,
- f) Increase appropriations in account F299, Related Costs in the amount of \$140,000 within CDBG, Fund No. 424.

#### Cultural Affairs

- ~~10. Approve the following actions to decrease salary appropriations in the Cultural Affairs Department and use the savings to reimburse the General Fund for related costs:~~
- ~~a) Transfer \$214,000 in appropriations within the Arts and Cultural Facilities and Services Fund No. 480/30 from Account No. F130, Cultural Affairs, into Account No. F299, Related Costs;~~
  - ~~b) Decrease appropriations by \$214,000 in Cultural Affairs Fund No. 100/30, Account No. 1010, Salaries General;~~
  - ~~c) Instruct the Department to reimburse a total of \$214,000 from Fund No. 480/30, Account No. F299, Related Costs, to the General Fund No. 100/46, Revenue Source Code No. 4641, Arts and Cultural Facilities Related Costs;~~

#### Cultural Affairs (REVISED)

10. Approve the following actions to decrease appropriations in the Cultural Affairs Department and use the savings to reimburse the General Fund for related costs:
- a) Transfer \$214,000 in appropriations within the Arts and Cultural Facilities and Services Fund No. 480/30 from Account No. F130, Cultural Affairs, into Account No. F299, Related Costs;
  - b) Decrease appropriations by a total of \$214,000 in Cultural Affairs Fund No. 100/30, Account 9010, Cultural Grant - Families and Youth (\$114,000), Account 9633, Youth Art and Education Series \$60,000, and Account 9832, Matching Grant Program (\$40,000);
  - c) Instruct the Department to reimburse a total of \$214,000 from Fund 480/30, Account No. F299, Related Costs, to the General Fund No. 100/46, Revenue Source Code No. 4641, Arts and Cultural Facilities Related Costs.

#### Emergency Management

- ~~11. Authorize the Emergency Management Department to refund a total of \$113,547.70 deposited to Fund No. 100/35, Revenue Source Code No. 3702 to the County of Los Angeles for the overpayment for the City's participation in H1N1 Influenza Virus Vaccination Clinics.~~

#### Mayor

12. Approve the following actions to reimburse \$125,234 of City Attorney salary costs in support of the Community Law Enforcement and Recovery (CLEAR) Program:

- a) Transfer appropriations totaling \$88,270.08 within the FY07-08 Earmark CLEAR Foothill Fund No. 51B/46, from Account No. E212, City Attorney Salary Reserve, to a new Account No. F112, City Attorney Salaries;
  - b) Increase appropriations within the FY07-08 Earmark CLEAR Foothill Fund No. 51B/46, Account No. F112 by \$4,681.60;
  - c) Increase appropriations by \$92,951.68 to the City Attorney Fund No. 100/12, Account No. 1010, Salaries General, from the FY07-08 Earmark CLEAR Foothill Fund No. 51B/46, Account No. F112, City Attorney Salaries; and
  - d) Authorize the Controller to reimburse the City Attorney and Mayor Fund Nos. 100/12 and 100/46, Revenue Source Code 4610, Reimbursement from Other Funds, a total of \$32,282.50 from the FY07-08 Earmark CLEAR Foothill Fund 51B/46, Account E299, Fringe Benefits – Mayor & City Attorney, on an as-needed basis for reimbursement of grant-funded related costs;
13. Approve the following actions to reimburse \$44,495 in Police Department salary costs in support of the CLEAR Program:
- a) Create a new appropriation Account No. F270, LAPD Reimbursement, within the Local Law Enforcement Block Grant (Justice Assistance Grant) Fund No. 40B/46, and increase appropriations within the new account by \$34,023.43;
  - b) Transfer appropriations totaling \$10,472.00 within the Local Law Enforcement Block Grant Fund No. 40B/46, from Account No. C201, Other Availables, to Account No. F270, LAPD Reimbursement; and
  - c) Authorize the Controller to reimburse the Police Department Fund No. 100/70, Revenue Source Code 4610, Reimbursement from Other Funds, a total of \$44,495.43 from the Local Law Enforcement Block Grant Fund No. 40B/46, Account No. F270, LAPD Reimbursement, on an as-needed basis for reimbursement of prior year salary expenditures;
14. Approve the following actions to partly address the loss of approximately \$4 million in Supplemental Law Enforcement Services (SLESF) Fund appropriations to the Police Department due to decreased State funding:
- a) In accordance with recommendation 3 (Attachment 5) to replace \$1,073,000 in SLESF Fund appropriations with Community Law Enforcement and Recovery Funds, decrease appropriations in Police No. 100/70, Account No. 1012, Salaries Sworn by \$1,073,000; and thereafter decrease appropriations within SLESF Fund No. 667/46, Account No. F170, Los Angeles Police Department;
  - b) Decrease appropriations in Police No. 100/70, Account No. 1092, Sworn Overtime by \$500,000; and thereafter decrease appropriations within SLESF Fund No. 667/46, Account No. F170, Los Angeles Police Department to reflect decreased State funding of the Supplemental Law Enforcement Services Fund;

Personnel

15. Authorize resolution employment authority for five (5) positions of Licensed Vocational Nurse, Class Code 2332, in the Personnel Department for the period of April 1, 2010 through June 30, 2010, subject to classification determination by the Personnel Department, to backfill emergency and basic health care services on an as-needed basis in the City's jail facilities;

Police

16. Recognize \$14,810 in revenue to reimburse the City for replacement of a Smart Trailer that was damaged by a motorist, and appropriate the same amount to Police Fund No. 100/70, Account No. 7300, Furniture, Office and Technical Equipment;

17. Authorize the Controller to unencumber \$75,982 of 2008-09 funds in Police Fund No. 100/70, Account No. 4430, Uniforms; revert to the Reserve Fund; transfer to the Unappropriated Balance Fund No. 100/58; and reappropriate to the same account, to complete the purchase of bomb suits;

~~18. Authorize the Controller to reappropriate \$25,000 from the Reserve Fund to Police Fund No. 100/70, Account No. 6010, Office and Administrative Expense, into the same account for the purchase of a Sexual Assault Kit Tracking System;~~

19. Transfer \$22,000,000 from the Unappropriated Balance Fund No. 100/58, Account No. 0037, Reserve for Economic Uncertainties, to Police Fund No. 100/70, Account No. 1012, Salaries, Sworn to provide sufficient funding for sworn salaries through pay period 25;

Public Works, Engineering

20. Reduce appropriations in the amount of \$500,000 in the Bureau of Engineering Fund No. 100/78, Account No. 1010, Salaries General; and thereafter reduce appropriations by \$500,000 in Waste Water System Commercial Paper B Construction Fund 70X/50, Account No. F178, PW-Engineering, to reflect salary savings in the fund by the Bureau;

21. Reduce appropriations in the amount of \$100,000 in the Bureau of Engineering Fund No. 100/78, in various accounts detailed below; and thereafter reduce appropriations by \$100,000 in Special Gas Tax Street Improvement Fund No. 206/50, Account No. F178, PW-Engineering, to reflect salary savings in the fund by the Bureau:

| <u>Account No.</u> | <u>Account Name</u> | <u>Amount</u> |
|--------------------|---------------------|---------------|
| 1010               | Salaries General    | \$ 50,000     |
| 1090               | Salaries Overtime   | 50,000        |
|                    | Total               | \$ 100,000    |

Public Works, Sanitation

22. Decrease appropriations in Bureau of Sanitation Fund No. 100/82, Account No. 1010, Salaries General by \$2,000,000; and thereafter decrease appropriations by the same amount within the



Sewer Operations and Maintenance Fund No. 760/50, Account No. F182, Bureau of Sanitation to reflect salary savings in the fund by the Bureau;

23. Decrease appropriations from the Multifamily Bulky Item (MFBI) Program in the Department of General Services (GSD) by \$601,197 and transfer funding to the Solid Waste Resources Revenue Fund (SWRRF) as reimbursement for the cost of maintaining the reassigned refuse vehicles and to the MFBI cash balance as follows:

a) Decrease appropriations in the amount of \$472,447 within General Services Fund No. 100/40 in the following accounts:

| <u>Account No.</u> | <u>Account Name</u> | <u>Amount</u> |
|--------------------|---------------------|---------------|
| 1010               | Salaries General    | \$ 151,774    |
| 1090               | Overtime            | 32,667        |
| 3090               | Equipment Expense   | 134,750       |
| 3230               | Petroleum Products  | 152,031       |
| 4430               | Uniforms            | <u>1,225</u>  |
|                    | Total               | \$ 472,447    |

b) Decrease appropriations in the amount of \$472,447 in the MFBI Revenue Fund No. 50D/50, Account No. F140, General Services;

c) Establish and appropriate \$330,713 within the MFBI Revenue Fund No. 50D/50, in a NEW Account, entitled "SWRRF Reimbursement"; and thereafter transfer to SWRRF Fund No. 508/50, RSC No. 4552, Reimbursement of Expenditures;

d) Decrease appropriations in the amount of \$128,750 in MFBI Revenue Fund No. 50D/50, Account No. F299, Related Cost;

e) Increase appropriations in the amount of \$90,125 within MFBI Revenue Fund No. 50D/50, in the Account entitled "SWRRF Reimbursement"; and thereafter transfer to SWRRF Fund No. 508/50, RSC No. 4552, Reimbursement of Expenditures;

Treasurer

24. Direct the Office of the Treasurer to prepare a report on actual and projected 2009-10 bank service fee expenditures, detailed by Department;

General City Purposes

25. Reduce appropriations within General City Purposes Fund No. 100/56, Account No. 0577, Pensions by \$129,466; and thereafter transfer to the Los Angeles Fire and Police Pension System Excess Benefit Fund No. 918/64, Revenue Source Code 4711, Pension Retirement Contribution – Employer for reimbursement of the City's retirement contribution subsidy;

Human Resources Benefits

26. Authorize the Personnel Department to negotiate and execute a contract with Los Angeles County's Third Party Administrator to administer the City's Civilian WC Program, effective July 1, 2010;
27. In accordance with the above recommendation, transfer \$3,000,000 within the Human Resources Benefits Fund No. 100/61, from Account No. 9910, Workers' Compensation, to a new account entitled "Contractual Services";

Liability Claims

28. Write off \$1,000,000 in a Liability Claims Reserve Fund loan (C.F.09-2627) inasmuch as it will not be reimbursed by the issuance of Judgment Obligation Bonds as previously anticipated;

Reserve

29. Transfer \$80,000,000 from the Reserve Fund to the Unappropriated Balance and therefrom to Nondepartmental General Fund No. 100/62 Revenue Source No. 4825, Interfund Operating Transfer-Reserve, to reduce the anticipated current-year revenue shortfall and provide sufficient cash flow in May;

Unappropriated Balance

30. Authorize the Controller to transfer \$50,000 from the Unappropriated Balance Fund No. 100/58, Account No. 0037, Reserve for Economic Uncertainties to the Century Corridor Business Improvement District Fund No. 40R/14 to fund a market analysis of the Airport Hospitality Enhancement Zone;

Technical

31. Authorize the City Administrative Officer to make technical corrections as necessary to those transactions included in this report to implement Mayor and Council intentions;

Finance (NEW)

32. Direct the Office of Finance provide to the Office of the Treasurer a detailed calculation supporting the \$1.7 million bank service fee savings; and

Public Works, Engineering (ADDITION)

33. In accordance with Recommendation No. 3, for salary appropriations to Street Services from MICLA, authorize the Controller to transfer cash from MICLA on an as-needed basis to reimburse the General Fund upon proper documentation submitted by the Bureau of Street Services and approval of the Bureau of Engineering project manager and the Office of the CAO.

**ATTACHMENT 1 (REVISED)**  
**STATUS OF RESERVE FUND AS OF 3/31/2010**

| Council File No. Item Description  | Amount                       |
|--|------------------------------|
| Balance Available, 7/1/09  | \$ 152,864,585               |
| Less: Emergency Reserve Account  | <u>120,994,000</u>           |
| <b>Contingency Reserve Account 7/1/09</b>                                  | <b>\$ 31,870,585</b>         |
| <b>General Fund Appropriation to the Reserve Fund \$46,798,058</b>         |                              |
| <b>Loan Repayment and Other Receipts</b>                                   | <u>98,164,171</u>            |
| <b>Contingency Reserve Account</b>   | <b>\$ 130,034,756</b>        |
| <br>   |                              |
| <b>Loans and Transfers Approved to Date</b>                                |                              |
| 08-2793 Liability Claims (May Day Litigation)                              | (12,750,000)                 |
| 10-0040 Liability Claims (Atkinson et al)                                  | (7,750,000)                  |
| 10-0038 Liability Claims (Monroy)  | (5,000,000)                  |
| 09-1482 Liability Claims (Bekeredjian)                                     | (4,665,000)                  |
| CAO memo LA Inc. Quarterly Payment   | (1,615,016)                  |
| 09-2632 Liability Claims (Niles Rose) 2nd payment 7/1/10                   | (1,150,000)                  |
| CAO memo LACVB   | (1,148,184)                  |
| CAO memo LACVB   | (1,092,696)                  |
| CAO memo LACVB   | (1,060,637)                  |
| 08-0600-S70 ITA Expense to Salary Account (YE Reappropriation)             | (2,200,000)                  |
| 08-0600-S70 FMIS Replacement (YE reappropriation)                          | (1,346,448)                  |
| 08-0600-S70 Public Safety Systems Project (YE reappropriation)             | (1,256,649)                  |
| 09-2627 Liability Claims (Stein)   | (1,000,000)                  |
| 09-0600-S151(2nd Annual Audit (reappropriation)                            | (774,000)                    |
| 08-0600-S70 New Fire Station (YE reappropriation)                          | (540,000)                    |
| 09-0600 Budget Stabilization   | (500,000)                    |
| 08-0600-S70 Actuarial Studies (YE reappropriation)                         | (200,000)                    |
| 08-0600-S70 Tax Amnesty/Audit Penetration (YE reappropriation)             | (150,069)                    |
| 08-0600-S70 Fuel Management and Purchasing study (YE reappropriation)      | (60,000)                     |
| 09-0600-S151(2nd Cultural Affairs Matching Grant Program (Reappropriation) | (59,038)                     |
| 09-2181 Metropolitan LA Branch of the American Society of Civil Engineers  | (497)                        |
| <b>Loans and Transfers Approved to Date Subtotal</b>                       | <b>\$ (44,318,234)</b>       |
| <br>   |                              |
| <b>Proposed Loans and Transfers</b>  |                              |
| <b>Proposed Loans and Transfers Subtotal</b>                               | <b>\$ -</b>                  |
| <b>Contingency Reserve Available Balance as of 3/31/2010</b>               |                              |
|  | <u><u>\$ 85,716,522</u></u>  |
| <b>Total Emergency and Contingency Reserve Fund</b>                        |                              |
|  | <u><u>\$ 206,710,522</u></u> |
| <br>   |                              |
| <b>Proposed Transfer to Reduce Deficit</b>                                 |                              |
| 09-0600 (4th FSR) Transfer to Budget                                       | (80,000,000)                 |
| <b>Emergency Reserve Available Balance</b>                                 |                              |
|  | <b>\$ 120,994,000</b>        |
| <b>Revised Contingency Reserve Available</b>                               |                              |
|  | <b>\$ 5,716,522</b>          |
| <b>Revised Total Emergency and Contingency Reserve Fund</b>                |                              |
|  | <u><u>\$ 126,710,522</u></u> |

**Attachment 5**  
**FY 2009-10 BUDGET ADJUSTMENTS**  
**TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

| REQUESTING DEPARTMENT   | TRANSFER FROM   |  | TRANSFER TO  |  |
|---|---|--|--|--|
|   | FUND/ACCOUNT  | AMOUNT   | FUND/ACCOUNT   | AMOUNT   |
| City Administrative Officer<br>Cap Finance Eligible Costs                                       | <u>Fund 100/53, Capital Finance Administration Fund</u><br>0327, MICLA 2009-B   | \$ 185,000.00  | <u>Fund 100/10, City Administrative Officer</u><br>1010, Salaries, General<br>2130, Travel   | \$ 165,000.00<br>\$ 20,000.00  |
| Disaster Assist Eligible Costs  | <u>Fund 872/10, Disaster Assistance Trust Fund</u><br>F878, 2008 Sayre Wildfires State Disaster Assistance  | \$ 100,000.00  | <u>Fund 100/10, City Administrative Officer</u><br>1010, Salaries, General   | \$ 100,000.00  |
| Fire<br>Code Enforcement Services   | <u>Fund F44R/38, Targeted Destination Ambulance Services</u><br>000A, Targeted Destin Ambulance Services Revenue  | \$ 55,000.00   | <u>Fund 100/66, Personnel</u><br>1010, Salaries, General   | \$ 55,000.00   |
| Mayor<br>CLEAR Program - SLESF<br>Replacement   | <u>Fund 100/46, Mayor</u><br>3040, Contractual Services   | \$ 1,073,000.00  | <u>Fund 100/70, Los Angeles Police Department</u><br>1012, Salaries Sworn  | \$ 1,073,000.00  |
| General Services Department<br>Purchase and Installation of<br>Particulate Traps for Sanitation | <u>Fund 48S/50, San Eq Charge</u><br>W305, Gen Vehicles-New and Replace   | \$ 346,873.72  | <u>Fund 100/40, General Services</u><br>3090, Field Equipment Expense  | \$ 346,873.72  |
| Public Works - Engineering<br>Storm Damage Repair Program                                       | <u>Fund 298/50, MICLA Commercial Paper</u><br>A600, 2005 Storm Damage Repair  | \$ 402,375.00  | <u>Fund 100/86, Bureau of Street Services</u><br>1010, Salaries General *<br>3030, Construction Expense<br>3040, Contract Services<br>6020, Operating Supplies | \$ 230,000.00<br>\$ 140,000.00<br>\$ 12,375.00<br>\$ 20,000.00<br>Subtotal \$ 402,375.00 |
| Public Works - Street Lighting<br>Stairway & Walkway Lighting                                   | <u>Fund 206/50 Gas Tax</u><br>A924, Stairway & Walkway Lighting Unit 5<br>E924, Stairway & Walkway Lighting Unit 5  | \$ 121,430.00<br>\$ 78,570.00<br>Subtotal \$ 200,000.00                  | <u>Fund 100/84, Street Lighting</u><br>1090, Salaries, Overtime<br>8780, St Lighting Improvements and Supplies   | \$ 55,000.00<br>\$ 145,000.00<br>Subtotal \$ 200,000.00                                  |
|   | <u>Fund 655/94 Transportation Grants Fund</u><br>NEW, Elysian Valley Neighborhood Traffic Safety<br>NEW, Northeast San Fernando Valley Roadway Ltg<br>NEW, SW San Fernando Valley Roadway Ltg | \$ 184,000.00<br>\$ 60,000.00<br>\$ 130,000.00<br>Subtotal \$ 374,000.00 | <u>Fund 100/84, Street Lighting</u><br>3040, Contractual Services  | \$ 374,000.00  |
| <b>TOTAL ALL DEPARTMENTS AND FUNDS</b>  |   | \$ 2,736,248.72  |  | \$ 2,736,248.72  |

\* In accordance with recommendations for salary appropriations to Street Services from MICLA, authorize the Controller to transfer cash from MICLA on an as-needed basis to reimburse the General Fund upon proper documentation submitted by the Bureau of Street Services and approval of the Bureau of Engineering project manager and the Office of the CAO.