



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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CONNIE YEE
CHIEF DEPUTY AUDITOR-CONTROLLER

ASSISTANT AUDITOR-CONTROLLERS

**MAJIDA ADNAN
RACHELLE ANEMA
ROBERT G. CAMPBELL**

September 28, 2026

TO: Supervisor Hilda L. Solis, Chair
Supervisor Holly J. Mitchell, Chair Pro Tem
Supervisor Lindsey P. Horvath
Supervisor Janice Hahn
Supervisor Kathryn Barger

FROM: Oscar Valdez 
Auditor-Controller

Joseph M. Nicchitta 
Chief Executive Officer

SUBJECT: JUNE 30, 2026 FUND BALANCES

In collaboration with departments, the Auditor-Controller has completed the process of computing the June 30, 2026, fund balance available for all funds. The General Fund's actual fund balance available will be \$4,471,017,000 after approval of the Auditor-Controller's Fiscal Year (FY) 2025-26 final budget adjustment, as well as the Health Services' and Public Health's budget adjustments, all of which are on the September 29, 2026 Board agenda.

Attached is the Auditor-Controller's report that lists the FY 2025-26 budget variances by operating and non-operating departments/budget units (Attachment I). The Chief Executive Officer (CEO) has also included a summary report of these budget variances including the past three fiscal years (Attachment II). While Attachments I and II each provide a summary of financial performance, Attachment III provides a detailed variance explanation that helps to better contextualize financial performance for departments and budget units.

Also included are the overtime summary reports (Attachment IV) and detailed variance explanations (Attachment V) by department for the General Fund, Enterprise Funds, Special Districts, Special Revenue Funds, and Internal Service Fund.

The 2026-27 Adopted Budget included a General Fund estimated fund balance available of \$3,543,973,000, primarily comprised of Board-approved initiatives for capital and refurbishment projects, major repairs and maintenance of County facilities and assets, high-priority one-time departmental projects, and the funding set aside for Assembly Bill (AB) 218 settlements. The 2026-27 Supplemental Changes Budget Resolution, also on the September 29, 2026 agenda, will recommend that \$927,044,000 of additional fund balance be temporarily placed in the Appropriations for Contingencies account pending the Board of Supervisor's (Board) approval of the CEO's recommendations to reappropriate these funds to continue existing approved programs including homeless and housing initiatives, as well as funding for pending and future AB 218 settlement payments. The CEO's funding recommendations also include setting aside funding in the reserve for Rainy Day Funds, as well as investments in public social services programs, various systems upgrades and improvements, unincorporated area services, critical capital projects for security and safety improvements, and other high-priority one-time needs.

Budget matters are scheduled on the September 29, 2026, Board agenda to consider the use of this additional fund balance. The Board may specifically appropriate these funds by a four-fifths vote.

This additional fund balance was generated primarily from lower than anticipated costs in salaries and employee benefits due to vacancies and the time needed to fill positions, services, supplies, and capital assets due to pending projects and various other programs that will be carried over to FY 2026-27. In addition, there was over-realization of various revenue sources including interest earnings.

If you have any questions please contact either of us, or your staff may contact Mason Matthews, Senior Assistant Chief Executive Officer, at (213) 974-2395 or Connie Yee, Chief Deputy Auditor-Controller, at (213) 974-0729.

OV:JMN:CY:JG
MM:RA:EW:YR:GS

Attachments

c: Edward Yen, Executive Officer, Board of Supervisors
Dawyn R. Harrison, County Counsel
Elizabeth Buenrostro Ginsberg, Treasurer and Tax Collector

FISCAL YEAR 2025-26 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 8-21-2026 FINAL

Attachment I

Page 1 of 6

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current FY 2025-26 Net County Cost	Total Prior Year Net County Cost	Total FY 2025-26 Net County Cost	FY 2025-26 Net County Cost Variance	LN #
Operating Budgets							1
Affordable Housing	116,850,000	114,850,000	101,897,896.86	78,002.50	101,819,894.36	13,030,105.64	2
Aging and Disabilities - Administration	26,144,000	26,550,000	26,443,380.25	93,498.83	26,349,881.42	200,118.58	3
Aging and Disabilities - Assistance:							4
- Aging, Community, and Adult Protective Services Programs	2,764,000	2,764,000	1,765,108.17	1,796,343.32	(31,235.15)	2,795,235.15	5
Aging and Disabilities - Assistance Total	2,764,000	2,764,000	1,765,108.17	1,796,343.32	(31,235.15)	2,795,235.15	6
Ag Commissioner/Weights & Measures	19,713,000	20,342,000	20,046,885.99	89,446.26	19,957,439.73	384,560.27	7
Alliance for Health Integration							8
Alternate Public Defender	91,164,000	93,672,000	86,647,300.53	14,703.64	86,632,596.89	7,039,403.11	9
Animal Care & Control	45,408,000	47,610,000	40,492,883.20	(178,954.68)	40,671,837.88	6,938,162.12	10
Arts and Culture:							11
- Arts Programs	16,798,000	17,097,000	16,561,834.74	18,466.25	16,543,368.49	553,631.51	12
- Civic Art	2,301,000	2,364,000	1,785,612.03		1,785,612.03	578,387.97	13
Arts and Culture Total	19,099,000	19,461,000	18,347,446.77	18,466.25	18,328,980.52	1,132,019.48	14
Assessor	184,613,000	186,980,000	165,251,148.74	692,923.16	164,558,225.58	22,421,774.42	15
Auditor-Controller	35,197,000	31,789,000	28,401,431.57	287,832.50	28,113,599.07	3,675,400.93	16
Auditor-Controller - Transportation			(2,360.31)		(2,360.31)	2,360.31	17
Auditor-Controller Integrated Applications - eCAPS System	30,418,000	30,418,000	28,581,115.11	200.00	28,580,915.11	1,837,084.89	18
Beaches and Harbors	2,871,000	6,218,000	(10,631,846.94)	1,492,357.06	(12,124,204.00)	18,342,204.00	19
Board Initiatives and Programs	5,768,000	5,768,000	3,421,136.52		3,421,136.52	2,346,863.48	20
Board of Supervisors	280,352,000	255,423,000	158,078,547.55	330,947.58	157,747,599.97	97,675,400.03	21
Care First and Community Investment (CFCI):							22
- CFCI - To Be Allocated	245,789,000					(6,000.00)	23
- CFCI - Alternate Public Defender	8,201,000	1,852,000	1,851,256.07		1,851,256.07	743.93	24
- CFCI - Arts And Culture	3,490,000	2,070,000	2,069,028.66		2,069,028.66	971.34	25
- CFCI - Board of Supervisors							26
- CFCI - Capital Projects	1,500,000						27
- CFCI - Chief Executive Office		3,000	2,714.76		2,714.76	285.24	28
- CFCI - Children & Family Services	1,326,000						29
- CFCI - Consumer and Business Affairs	48,899,000	36,446,000	36,445,302.11		36,445,302.11	697.89	30

FISCAL YEAR 2025-26 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 8-21-2026 FINAL

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current FY 2025-26 Net County Cost	Total Prior Year Net County Cost	Total FY 2025-26 Net County Cost	FY 2025-26 Net County Cost Variance	LN #
- CFCI - County Library	14,500,000	2,481,000	2,480,230.05		2,480,230.05	769.95	31
- CFCI - Economic Opportunity	14,298,000	23,564,000	23,563,396.16	6,092,873.00	17,470,523.16	476.84	32
- CFCI - Justice, Care and Opportunities	169,941,000	156,227,000	156,238,037.26	980,418.60	155,257,618.66	381.34	33
- CFCI - Health Services	104,228,000	40,259,000	40,258,496.96	4,558,171.71	35,700,325.25	(325.25)	34
- CFCI - Homeless Services and Housing		20,538,000	20,537,514.66		20,537,514.66	485.34	35
- CFCI - Mental Health							36
- CFCI - Military & Veterans Affairs	43,238,000	3,523,000	3,522,598.30		3,522,598.30	401.70	37
- CFCI - Parks & Recreation	8,500,000	1,700,000	1,700,000.00		1,700,000.00		38
- CFCI - Public Defender	17,952,000	7,060,000	7,059,612.69		7,059,612.69	387.31	39
- CFCI - Public Health	23,938,000	30,962,000	30,961,482.05	20,186.74	30,941,295.31	704.69	40
- CFCI-Unspent, Uncommitted, Unencumbered		392,414,000				392,414,000.00	41
- CFCI - Youth Development	9,142,000	7,514,000	7,513,414.33	24,355.54	7,489,058.79	941.21	42
Care First and Community Investment Total	714,942,000	726,613,000	334,203,084.06	11,676,005.59	322,527,078.47	392,414,921.53	43
Chief Executive Officer	100,607,000	100,176,000	94,182,682.39	(3,684,503.02)	97,867,185.41	2,308,814.59	44
Child Support Services	6,405,000	6,573,000	2,793,643.54	780,715.03	2,012,928.51	4,560,071.49	45
Children and Family Services - Administration	565,223,000	801,007,000	744,727,543.23	11,074,974.02	733,652,569.21	67,354,430.79	46
Children and Family Services - Assistance:							47
- Adoption Assistance Program	51,895,000	51,895,000	25,647,121.40		25,647,121.40	26,247,878.60	48
- Foster Care	131,946,000	131,946,000	50,823,772.66	735.00	50,823,037.66	81,122,962.34	49
- Kin-GAP	27,134,000	27,134,000	18,124,728.00		18,124,728.00	9,009,272.00	50
- PSSF/Family Preservation	23,366,000	23,366,000	22,825,726.69	5,066,871.80	17,758,854.89	5,607,145.11	51
Children and Family Services - Assistance Total	234,341,000	234,341,000	117,421,348.75	5,067,606.80	112,353,741.95	121,987,258.05	52
Community-Based Contracts	13,178,000	13,178,000	2,133,508.17	19,096.58	2,114,411.59	11,063,588.41	53
Consumer & Business Affairs	40,488,000	43,912,000	38,784,286.06	272,989.80	38,511,296.26	5,400,703.74	54
County Counsel	16,490,000	17,834,000	14,634,760.48	206,332.89	14,428,427.59	3,405,572.41	55
District Attorney	280,769,000	299,772,000	305,831,414.96	3,129,426.74	302,701,988.22	(2,929,988.22)	56
Economic Development	16,007,000	20,302,000	7,177,118.28	60,586.92	7,116,531.36	13,185,468.64	57
Economic Opportunity - Administration	29,232,000	32,745,000	24,823,501.02	1,065,568.04	23,757,932.98	8,987,067.02	58
Economic Opportunity - Assistance:							59
- Economic and Business Development	24,261,000	24,782,000	20,947,743.33	1,013,282.92	19,934,460.41	4,847,539.59	60
Economic Opportunity - Assistance Total	24,261,000	24,782,000	20,947,743.33	1,013,282.92	19,934,460.41	4,847,539.59	61
EPIC-LA (Electronic Permitting and Inspections for the County of Los Angeles)	4,863,000	5,063,000	2,555,375.32		2,555,375.32	2,507,624.68	62

FISCAL YEAR 2025-26 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 8-21-2026 FINAL

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current FY 2025-26 Net County Cost	Total Prior Year Net County Cost	Total FY 2025-26 Net County Cost	FY 2025-26 Net County Cost Variance	LN #
Fire Department - Lifeguards	45,294,000	45,655,000	45,655,000.00		45,655,000.00		63
Ford Theatres	3,742,000	3,742,000	3,434,000.00		3,434,000.00	308,000.00	64
Grand Jury	2,395,000	2,399,000	2,123,505.37	82.46	2,123,422.91	275,577.09	65
Grand Park	10,640,000	10,740,000	10,675,148.00		10,675,148.00	64,852.00	66
Health Services - General Fund:							67
- Administration	(14,991,000)	(24,229,000)	(105,583,984.66)	(31,317,082.91)	(74,266,901.75)	50,037,901.75	68
- Ambulatory Care Network	299,090,000	6,736,000	(33,856,491.76)	230,547,903.20	(264,404,394.96)	271,140,394.96	69
- Capital Projects	83,412,000	102,973,000	30,834,694.19	379,775.75	30,454,918.44	72,518,081.56	70
- Community Programs	203,574,000	97,634,000	72,389,017.99	28,226,294.89	44,162,723.10	53,471,276.90	71
- Contribution to Hospitals Enterprise Funds	439,831,000	470,363,000	470,363,000.00		470,363,000.00		72
- Integrated Correctional Health Services	526,601,000	540,283,000	518,510,698.30	1,182,220.10	517,328,478.20	22,954,521.80	73
- Juvenile Court Health Services	12,342,000	13,091,000	10,941,461.47	2,683,335.07	8,258,126.40	4,832,873.60	74
- Realignment	(140,488,000)	(140,488,000)	(140,663,664.37)	1,021,491.80	(141,685,156.17)	1,197,156.17	75
Health Services - General Fund Total	1,409,371,000	1,066,363,000	822,934,731.16	232,723,937.90	590,210,793.26	476,152,206.74	76
Homeless and Housing Program	289,926,000	6,826,000	83,756.94	(1,597,150.23)	1,680,907.17	5,145,092.83	77
Homeless Services and Housing		398,171,000	236,743,149.04	1,549,971.19	235,193,177.85	162,977,822.15	78
Human Resources	20,846,000	21,282,000	17,649,070.71	19,177.67	17,629,893.04	3,652,106.96	79
Independent Defense Counsel Office	4,384,000	4,384,000	3,569,127.46	5,556.63	3,563,570.83	820,429.17	80
Internal Services	69,317,000	78,447,000	74,072,077.42	8,624,653.25	65,447,424.17	12,999,575.83	81
Justice, Care and Opportunities	44,695,000	45,219,000	29,733,491.65	2,331,571.22	27,401,920.43	17,817,079.57	82
LA Plaza de Cultura y Artes	2,114,000	2,114,000	2,114,000.00		2,114,000.00		83
Medical Examiner	63,941,000	65,958,000	58,341,046.74	1,108,300.33	57,232,746.41	8,725,253.59	84
Mental Health	73,537,000	72,796,000	222,070,504.82	135,513,643.06	86,556,861.76	(13,760,861.76)	85
Military & Veterans Affairs	7,590,000	8,136,000	7,157,795.08	153,824.23	7,003,970.85	1,132,029.15	86
Museum of Art	41,440,000	41,490,000	41,127,208.44		41,127,208.44	362,791.56	87
Museum of Natural History	29,369,000	29,369,000	29,073,267.49	30,772.54	29,042,494.95	326,505.05	88
Music Center	41,733,000	41,733,000	39,945,714.00		39,945,714.00	1,787,286.00	89
Parks & Recreation	229,255,000	244,083,000	240,882,268.04	(233,458.10)	241,115,726.14	2,967,273.86	90
Probation Department:							91
- Care of Juvenile Court Wards	807,000	807,000	804,334.00		804,334.00	2,666.00	92
- Field Services	146,440,000	135,227,000	136,577,163.90	773,425.68	135,803,738.22	(576,738.22)	93
- Juvenile Institutions Services	292,229,000	292,814,000	274,827,225.63	962,560.27	273,864,665.36	18,949,334.64	94

FISCAL YEAR 2025-26 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 8-21-2026 FINAL

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current FY 2025-26 Net County Cost	Total Prior Year Net County Cost	Total FY 2025-26 Net County Cost	FY 2025-26 Net County Cost Variance	LN #
- Special Services	35,523,000	30,849,000	46,416,881.62	2,020,986.09	44,395,895.53	(13,546,895.53)	95
- Support Services	185,584,000	840,653,000	841,394,289.26	257,822.97	841,136,466.29	(483,466.29)	96
Probation Department Total	660,583,000	1,300,350,000	1,300,019,894.41	4,014,795.01	1,296,005,099.40	4,344,900.60	97
Provisional Financing Uses	1,889,293,000	1,063,283,000				1,063,283,000.00	98
Public Defender	270,064,000	272,505,000	262,073,972.73	853,249.00	261,220,723.73	11,284,276.27	99
Public Health	255,553,000	274,097,000	271,570,188.45	(4,465,451.04)	276,035,639.49	(1,938,639.49)	100
Public Social Services - Administration	265,622,000	286,284,000	300,717,123.22	19,496,074.03	281,221,049.19	5,062,950.81	101
Public Social Services - Assistance:							102
- Cal Work Opportunities-Responsibility to Kids	11,509,000	11,509,000	3,133,332.35	170.00	3,133,162.35	8,375,837.65	103
- Cash Assistance Program for Immigrants			91,148.92		91,148.92	(91,148.92)	104
- Community Services Block Grant			5,562.38	5,562.38			105
- General Relief Anti-Homelessness	9,123,000	9,123,000	8,853,573.51	592,846.85	8,260,726.66	862,273.34	106
- In-Home Supportive Services	239,685,000	259,728,000	257,001,080.69	(224,223.30)	257,225,303.99	2,502,696.01	107
- Indigent Aid	322,595,000	322,595,000	291,165,366.77	39,946.19	291,125,420.58	31,469,579.42	108
- Refugee Cash Assistance			13,440.57		13,440.57	(13,440.57)	109
- Refugee Employment Program			1,249,409.54	748,218.56	501,190.98	(501,190.98)	110
- Work Incentive Nutritional Supplement (WINS)							111
Public Social Services Assistance Total	582,912,000	602,955,000	561,512,914.73	1,162,520.68	560,350,394.05	42,604,605.95	112
Public Works	59,357,000	79,504,000	73,329,000.94	903,398.26	72,425,602.68	7,078,397.32	113
Regional Planning	37,851,000	38,847,000	38,146,308.60	(521,681.01)	38,667,989.61	179,010.39	114
Registrar-Recorder/County Clerk	246,810,000	253,286,000	248,994,346.55	2,271,452.83	246,722,893.72	6,563,106.28	115
Sheriff's Department:							116
- Administration	259,531,000	305,900,000	314,276,551.22	(23,508,125.89)	337,784,677.11	(31,884,677.11)	117
- Clearing Account			(4,903,000.00)		(4,903,000.00)	4,903,000.00	118
- County Services	27,494,000	53,658,000	42,915,884.54	(4,686.08)	42,920,570.62	10,737,429.38	119
- Court Services	217,466,000	225,323,000	211,288,853.28	239,623.02	211,049,230.26	14,273,769.74	120
- Custody	438,901,000	526,824,000	652,772,225.19	3,195,887.04	649,576,338.15	(122,752,338.15)	121
- Detective Services	150,807,000	156,529,000	187,571,321.32	859,764.56	186,711,556.76	(30,182,556.76)	122
- General Support Services	433,046,000	497,335,000	495,190,655.45	8,530,554.03	486,660,101.42	10,674,898.58	123
- Patrol Clearing			2,822,250.71	4,220,814.91	(1,398,564.20)	1,398,564.20	124
- Patrol - Contract Cities			(4,764,053.66)	873.75	(4,764,927.41)	4,764,927.41	125
- Patrol - Specialized and Unallocated	404,147,000	407,462,000	378,501,075.39	2,274,877.13	376,226,198.26	31,235,801.74	126
- Patrol - Unincorporated Areas	23,225,000	18,972,000	19,000,965.53	1,180,128.68	17,820,836.85	1,151,163.15	127
Sheriff's Department Total	1,954,617,000	2,192,003,000	2,294,672,728.97	(3,010,288.85)	2,297,683,017.82	(105,680,017.82)	128

FISCAL YEAR 2025-26 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 8-21-2026 FINAL

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current FY 2025-26 Net County Cost	Total Prior Year Net County Cost	Total FY 2025-26 Net County Cost	FY 2025-26 Net County Cost Variance	LN #
Treasurer & Tax Collector:							129
- Treasurer & Tax Collector - Operating	33,624,000	35,174,000	31,382,755.57	2,011,588.62	29,371,166.95	5,802,833.05	130
- Treasurer & Tax Collector - eTax	1,892,000	26,011,000	25,382,281.45	200.00	25,382,081.45	628,918.55	131
Treasurer and Tax Collector Total	35,516,000	61,185,000	56,765,037.02	2,011,788.62	54,753,248.40	6,431,751.60	132
Trial Court Operations:							133
- MOE Contribution	198,152,000	198,152,000	209,354,081.08		209,354,081.08	(11,202,081.08)	134
- Unallocated - Others	78,122,000	87,821,000	93,287,408.83		93,287,408.83	(5,466,408.83)	135
- Superior Court	65,302,000	65,302,000	56,493,627.20	42,457.76	56,451,169.44	8,850,830.56	136
Trial Court Operations Total	341,576,000	351,275,000	359,135,117.11	42,457.76	359,092,659.35	(7,817,659.35)	137
Youth Development	8,578,000	8,634,000	3,909,028.70	275,463.09	3,633,565.61	5,000,434.39	138
Operating Budgets Subtotal	11,905,088,000	12,141,258,000	10,037,186,607.39	438,662,509.26	9,598,524,098.13	2,531,062,901.87	139
Non-Operating Budgets							140
Capital Projects (All except for Health Services)	1,327,062,000	1,417,558,000	212,030,411.82	5,697,282.17	206,333,129.65	1,210,553,870.35	141
Employee Benefits			4,016,662.12		4,016,662.12	(4,016,662.12)	142
Extraordinary Maintenance	62,694,000	46,412,000	10,722,214.83	3,512.00	10,718,702.83	35,693,297.17	143
Federal & State Disaster Aid	37,749,000	12,749,000	(16,750,288.17)		(16,750,288.17)	29,499,288.17	144
Insurance	505,000	505,000	508,867.32	230.00	508,637.32	(3,637.32)	145
Internal Services/Customer Direct - S&S							146
Judgments & Damages	834,360,000	422,984,000	88,403,324.70	211,076.40	88,192,248.30	334,791,751.70	147
Los Angeles County Capital Asset Leasing			(315,576.48)		(315,576.48)	315,576.48	148
Nondepartmental Revenue	(331,918,000)	(331,918,000)	(429,441,212.47)	13,301,128.96	(442,742,341.43)	110,824,341.43	149
Nondepartmental Special Accounts	(229,316,000)	(215,247,000)	(474,079,900.95)	90,289.08	(474,170,190.03)	258,923,190.03	150
LA County Library - General Fund Contribution	48,617,000	42,369,000	42,369,000.00		42,369,000.00		151
Project and Facility Development	76,983,000	90,903,000	17,862,282.53	(450,217.43)	18,312,499.96	72,590,500.04	152
Rent Expense	24,881,000	6,007,000	(13,093,700.04)	31,209.48	(13,124,909.52)	19,131,909.52	153
Telephone Utilities			(841,001.86)	1,775.77	(842,777.63)	842,777.63	154
Utilities	514,000	514,000	(179,474.65)	1,527,238.04	(1,706,712.69)	2,220,712.69	155
Utility User Tax - Measure U	(52,000,000)	(63,867,000)	(59,368,078.63)	4,498,986.68	(63,867,065.31)	65.31	156
VLF-Realignment:							157
- Health Services	(297,733,000)	(297,733,000)	(305,968,851.21)	2,799,199.96	(308,768,051.17)	11,035,051.17	158
- Mental Health	(44,611,000)	(44,611,000)	(44,610,671.15)	13,987,917.56	(58,598,588.71)	13,987,588.71	159

	FY 2023-24			FY 2024-25			FY 2025-26		
	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget
Operating Budgets									
Affordable Housing	132,804,000	121,765,910	11,038,090	146,427,000	136,048,140	10,378,860	114,850,000	101,819,894	13,030,106
Aging and Disabilities - Administration	27,638,000	12,085,731	15,552,269	29,772,000	24,919,392	4,852,608	26,550,000	26,349,881	200,119
Aging and Disabilities - Assistance	3,218,000	(3,055,407)	6,273,407	7,178,000	6,799,723	378,277	2,764,000	(31,235)	2,795,235
Agricultural Commissioner/Weights and Measures	19,886,000	7,830,345	12,055,655	21,597,000	12,964,570	8,632,430	20,342,000	19,957,440	384,560
Alliance for Health Integration	-	-	-	-	-	-	-	-	-
Alternate Public Defender	97,471,000	83,184,222	14,286,778	99,607,000	84,170,876	15,436,124	93,672,000	86,632,597	7,039,403
Animal Care and Control	46,632,000	42,642,200	3,989,800	49,041,000	44,378,241	4,662,759	47,610,000	40,671,838	6,938,162
Arts and Culture	19,091,000	17,298,271	1,792,729	20,704,000	19,093,167	1,610,833	19,461,000	18,328,981	1,132,019
Assessor	190,122,000	165,824,299	24,297,701	205,556,000	177,572,652	27,983,348	186,980,000	164,558,226	22,421,774
Auditor-Controller	33,000,000	30,056,216	2,943,784	38,769,000	36,230,383	2,538,617	31,789,000	28,113,599	3,675,401
Auditor-Controller - Transportation	-	3,566	(3,566)	-	(2,071)	2,071	-	(2,360)	2,360
Auditor-Controller Integrated Applications (eCAPS)	27,422,000	21,289,287	6,132,713	31,542,000	25,629,766	5,912,234	30,418,000	28,580,915	1,837,085
Beaches and Harbors	3,193,000	(16,188,067)	19,381,067	7,082,000	(13,062,173)	20,144,173	6,218,000	(12,124,204)	18,342,204
Board Initiatives and Programs	11,575,000	2,135,336	9,439,664	9,177,000	3,408,771	5,768,229	5,768,000	3,421,137	2,346,863
Board of Supervisors	263,431,000	139,101,798	124,329,202	271,431,000	166,516,739	104,914,261	255,423,000	157,747,600	97,675,400
Care First and Community Investment	459,117,000	133,298,493	325,818,508	200,558,000	199,190,986	14	726,613,000	322,527,078	392,414,922
Chief Executive Officer	100,737,000	72,647,154	28,089,846	107,074,000	90,908,376	16,165,624	100,176,000	97,867,185	2,308,815
Child Support Services	7,005,000	(4,381,741)	11,386,741	8,214,000	(304,408)	8,518,408	6,573,000	2,012,929	4,560,071
Children and Family Services - Administration	532,236,000	523,602,254	8,633,746	558,797,000	551,162,702	7,634,298	801,007,000	733,652,569	67,354,431
Children and Family Services - Assistance	207,229,000	181,935,883	25,293,117	217,997,000	194,732,756	23,264,244	234,341,000	112,353,742	121,987,258
Community-Based Contracts	10,357,000	1,368,253	8,988,747	11,909,000	1,650,880	10,258,120	13,178,000	2,114,412	11,063,588
Consumer and Business Affairs	57,950,000	48,072,936	9,877,064	77,745,000	62,818,680	14,926,320	43,912,000	38,511,296	5,400,704
County Counsel	17,232,000	15,260,977	1,971,023	21,579,000	20,526,619	1,052,381	17,834,000	14,428,428	3,405,572
District Attorney	284,122,000	276,972,254	7,149,746	298,145,000	274,358,768	23,786,232	299,772,000	302,701,988	(2,929,988)
Diversion and Re-Entry	-	-	-	-	-	-	-	-	-
Economic Development	26,364,000	8,034,715	18,329,285	26,013,000	9,088,103	16,924,897	20,302,000	7,116,531	13,185,469
Economic Opportunity - Administration	36,820,000	21,854,308	14,965,692	37,903,000	29,820,855	8,082,145	32,745,000	23,757,933	8,987,067
Economic Opportunity - Assistance	42,659,000	25,084,659	17,574,341	56,858,000	40,611,221	16,246,779	24,782,000	19,934,460	4,847,540
EPIC-LA (Electronic Permitting and Inspections)	-	-	-	2,571,000	1,717,354	853,646	5,063,000	2,555,375	2,507,625
Fire Department-Lifeguards	50,125,000	50,125,000	-	48,658,000	48,658,000	-	45,655,000	45,655,000	-
Ford Theatres	3,497,000	3,497,000	-	3,619,000	3,619,000	-	3,742,000	3,434,000	308,000
Grand Jury	2,011,000	1,850,903	160,097	2,315,000	2,040,092	274,908	2,399,000	2,123,423	275,577
Grand Park	9,859,000	9,651,217	207,783	10,396,000	10,174,847	221,153	10,740,000	10,675,148	64,852
Health Services	1,260,667,000	984,721,617	275,945,383	1,334,290,000	1,400,407,909	(66,117,909)	1,066,363,000	590,210,793	476,152,207
Homeless and Housing Program	152,588,000	75,720,461	76,867,539	200,963,000	92,917,932	108,045,068	6,826,000	1,680,907	5,145,093
Homeless Services and Housing	-	-	-	-	-	-	398,171,000	235,193,178	162,977,822
Human Resources	21,629,000	20,568,981	1,060,019	22,686,000	23,348,630	(662,630)	21,282,000	17,629,893	3,652,107
Independent Defense Counsel Office	4,528,000	3,102,463	1,425,537	4,829,000	3,401,577	1,427,423	4,384,000	3,563,571	820,429
Internal Services	71,941,000	65,919,128	6,021,872	82,156,000	44,812,891	37,343,109	78,447,000	65,447,424	12,999,576
Justice, Care and Opportunities	50,846,000	25,969,884	24,876,116	54,587,000	22,766,085	31,820,915	45,219,000	27,401,920	17,817,080
LA Plaza de Cultura y Artes	1,974,000	1,974,000	-	3,044,000	3,044,000	-	2,114,000	2,114,000	-
Medical Examiner	57,867,000	52,741,022	5,125,978	61,952,000	54,351,620	7,600,380	65,958,000	57,232,746	8,725,254
Mental Health	61,747,000	54,604,199	7,142,801	72,341,000	108,982,998	(36,641,998)	72,796,000	86,556,862	(13,760,862)
Military and Veterans Affairs	7,040,000	5,838,244	1,201,756	8,239,000	6,913,225	1,325,775	8,136,000	7,003,971	1,132,029

	FY 2023-24			FY 2024-25			FY 2025-26		
	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget
Museum of Art	39,206,000	38,261,128	944,872	40,636,000	40,237,894	398,106	41,490,000	41,127,208	362,792
Museum of Natural History	27,423,000	26,566,100	856,900	29,033,000	28,799,014	233,986	29,369,000	29,042,495	326,505
Music Center	37,798,000	36,310,985	1,487,015	39,984,000	38,276,783	1,707,217	41,733,000	39,945,714	1,787,286
Parks and Recreation	228,328,000	221,957,562	6,370,438	256,246,000	249,654,235	6,591,765	244,083,000	241,115,726	2,967,274
Probation	704,496,000	688,134,839	16,361,161	722,698,000	680,698,593	41,999,407	1,300,350,000	1,296,005,099	4,344,901
Provisional Financing Uses	1,111,116,000	-	1,111,116,000	1,228,918,000	-	1,228,918,000	1,063,283,000	-	1,063,283,000
Public Defender	194,565,000	160,869,425	33,695,575	293,043,000	266,238,266	26,804,734	272,505,000	261,220,724	11,284,276
Public Health	300,086,000	248,543,893	51,542,107	331,533,000	328,106,305	3,426,695	274,097,000	276,035,639	(1,938,639)
Public Social Services-Administration	230,960,000	177,487,410	53,472,590	276,471,000	175,412,076	101,058,924	286,284,000	281,221,049	5,062,951
Public Social Services-Assistance	263,451,000	206,912,212	56,538,788	393,611,000	380,962,982	12,648,018	602,955,000	560,350,394	42,604,606
Public Works	46,005,000	35,720,739	10,284,261	67,649,000	47,355,870	20,293,130	79,504,000	72,425,603	7,078,397
Regional Planning	34,580,000	32,070,957	2,509,043	37,412,000	32,907,441	4,504,559	38,847,000	38,667,990	179,010
Registrar-Recorder/County Clerk	252,541,000	243,730,584	8,810,416	235,595,000	221,610,080	13,984,920	253,286,000	246,722,894	6,563,106
Sheriff's Department	2,053,885,000	2,102,408,054	(48,523,054)	2,174,063,000	2,223,524,747	(49,461,747)	2,192,003,000	2,297,683,018	(105,680,018)
Treasurer and Tax Collector	41,516,000	35,251,607	6,264,393	38,773,000	35,780,223	2,992,777	61,185,000	54,753,248	6,431,752
Trial Courts Operations	338,059,000	343,204,051	(5,145,051)	352,602,000	351,424,022	1,177,978	351,275,000	359,092,659	(7,817,659)
Workforce Dev, Aging and Community Svcs - Admin	-	(7,395)	7,395	-	-	-	-	-	-
Workforce Dev, Aging and Community Svcs - Assist	-	(185,222)	185,222	-	-	-	-	-	-
Youth Development	4,859,000	71,691	4,787,309	8,184,000	1,833,665	6,350,335	8,634,000	3,633,566	5,000,434
Subtotal - Operating Budgets	\$ 10,322,504,000	\$ 7,881,316,590	\$ 2,441,187,410	\$ 10,999,772,000	\$ 9,129,212,072	\$ 1,869,192,928	\$ 12,141,258,000	9,598,524,098	2,531,062,902
Non-Operating Budgets									
Capital Projects	1,454,954,000	205,799,761	\$ 1,249,154,239	1,544,655,000	260,216,509	\$ 1,284,438,491	1,417,558,000	206,333,130	\$ 1,210,553,870
Employee Benefits	-	12,350,413	(12,350,413)	-	2,779,919	(2,779,919)	-	4,016,662	(4,016,662)
Extraordinary Maintenance	38,057,000	11,590,433	26,466,567	45,277,000	12,902,340	32,374,660	46,412,000	10,718,703	35,693,297
Federal and State Disaster Aid	11,150,000	227,481	10,922,519	3,587,000	111,165	3,475,835	12,749,000	(16,750,288)	29,499,288
Insurance	(2,861,000)	(2,780,644)	(80,356)	-	(505,690)	505,690	505,000	508,637	(3,637)
Internal Services - Customer Direct	-	(1)	1	-	-	-	-	-	-
Judgments and Damages	34,360,000	2,276,298	32,083,702	21,360,000	41,616,552	(20,256,552)	422,984,000	88,192,248	334,791,752
Los Angeles County Capital Asset Leasing	-	(92,780)	92,780	-	(149,800)	149,800	-	(315,576)	315,576
Nondepartmental Revenue	(418,699,000)	(495,567,521)	76,868,521	(339,153,000)	(440,927,856)	101,774,856	(331,918,000)	(442,742,341)	110,824,341
Nondepartmental Special Accounts	(117,492,000)	(458,406,050)	340,914,050	(227,154,000)	(501,765,377)	274,611,377	(215,247,000)	(474,170,190)	258,923,190
LA County Library - General Fund Contribution	43,396,000	43,395,075	925	44,864,000	44,864,000	-	42,369,000	42,369,000	-
Project and Facility Development	119,085,000	45,453,148	73,631,852	91,304,000	25,887,840	65,416,160	90,903,000	18,312,500	72,590,500
Rent Expense	26,610,000	7,407,613	19,202,387	11,970,000	(4,956,622)	16,926,622	6,007,000	(13,124,910)	19,131,910
Telephone Utilities	-	(829,021)	829,021	-	(815,925)	815,925	-	(842,778)	842,778
Utilities	2,595,000	1,881,330	713,670	2,595,000	(785,777)	3,380,777	514,000	(1,706,713)	2,220,713
Utility User Tax	(57,422,000)	(57,421,706)	(294)	(57,746,000)	(57,745,915)	(85)	(63,867,000)	(63,867,065)	65
VLF-Realignment	(447,088,000)	(484,645,674)	37,557,674	(465,867,000)	(486,516,169)	20,649,169	(465,867,000)	(492,828,558)	26,961,558
Subtotal - Non-Operating Budgets	\$ 686,645,000	\$ (1,169,361,845)	\$ 1,856,006,845	\$ 675,692,000	\$ (1,105,790,807)	\$ 1,781,482,807	\$ 963,102,000	(1,135,897,539)	\$ 2,098,328,539
Operating/Non-Operating Budgets Subtotal	\$ 11,009,149,000	\$ 6,711,954,744	\$ 4,297,194,256	\$ 11,675,464,000	\$ 8,023,421,265	\$ 3,650,675,735	\$ 13,104,360,000	8,462,626,559	\$ 4,629,391,441

	FY 2023-24			FY 2024-25			FY 2025-26		
	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget
<u>Adjustments to Fund Balance</u>									
Appropriation for Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax - Regular	(7,614,380,000)	(7,799,779,953)	185,399,953	(7,955,061,000)	(8,153,929,065)	198,868,065	(8,254,446,000)	(8,481,836,784)	227,390,784
Obligated Fund Balance	506,099,000	805,386,651	(299,287,651)	748,098,000	811,450,503	(63,352,503)	434,758,000	859,567,873	(424,809,873)
Cancel Obligated Fund Balance	(136,379,000)	(169,256,342)	32,877,342	(252,436,000)	(492,339,414)	241,270,414	(1,257,780,000)	(1,284,591,261)	39,153,261
Fund Balance	(3,764,489,000)	(3,764,489,000)	-	(4,216,065,000)	(4,216,065,000)	-	(4,026,892,000)	(4,026,892,000)	-
Other Adjustments:									
Net Changes in Other Fund Balance (3301)	-	118,055	(118,055)	-	568,968	(568,968)	-	107,921	(107,921)
Subtotal - Fund Balance Adjustments	<u>\$ (11,009,149,000)</u>	<u>\$ (10,928,020,589)</u>	<u>\$ (81,128,411)</u>	<u>\$ (11,675,464,000)</u>	<u>\$ (12,050,314,008)</u>	<u>\$ 376,217,008</u>	<u>\$ (13,104,360,000)</u>	<u>\$ (12,933,644,250)</u>	<u>\$ (158,373,750)</u>
Estimated Year-End Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ 4,216,065,845</u></u>	<u><u>\$ 4,216,065,845</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,026,892,743</u></u>	<u><u>\$ 4,026,892,743</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,471,017,691</u></u>	<u><u>\$ 4,471,017,691</u></u>

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Operating Budgets

Affordable Housing \$13,030,000

Reflects savings primarily due to lower than estimated expenditures for affordable housing programs including \$4.8 million for the land bank pilot project, \$3.0 million for eviction diversion, \$3.0 million for various programs, and \$2.2 million for Project Homekey.

Aging and Disabilities - Administration \$200,000

Reflects savings of \$0.1 million due to under expenditures in Salaries and Employee Benefits, Services and Supplies, and Other Charges; and \$0.1 million in prior-year savings due to commitment cancellations.

Aging and Disabilities - Assistance \$2,795,000

Reflects savings of \$1.0 million due to one-time State and federal funding that offset the cost of the Elder Nutrition Program (ENP); and \$1.8 million in prior-year savings due to cancelled accounts payable for the Home Safe Program, partially offset by lower than anticipated collections of State revenue accruals.

Agricultural Commissioner/Weights and Measures \$385,000

Reflects savings of \$0.1 million in Salaries and Employee Benefits primarily due to vacancies and the time needed to fill positions; \$0.2 million in Services and Supplies due to cancelled accounts payable items and commitments; and \$0.3 million in Capital Assets and Other Charges due to lower than anticipated expenditures. These savings are partially offset by \$25,000 in underrealized Intrafund Transfers and \$0.2 million in underrealized revenue, mainly attributable to less than anticipated collections from agricultural services.

Alternate Public Defender \$7,039,000

Reflects savings of \$10.4 million in Salaries and Employee Benefits due to attrition, vacancies, and the time needed to fill positions; \$0.8 million in Services and Supplies; \$0.6 million in other categories due to lower than anticipated spending; partially offset by the under-realization of \$4.0 million in revenue for grant-funded positions and \$0.8 million in Intrafund Transfers.

Animal Care and Control \$6,938,000

Reflects savings of \$2.0 million in Salaries and Employee Benefits due to vacancies; \$1.9 million in lower than anticipated expenditures in Services and Supplies and in Other Charges; and \$0.5 million savings in Capital Assets primarily due to less than anticipated expenditures on information technology (IT) equipment. Also reflects \$2.5 million in overrealized revenue primarily from Humane Services and Animal Licenses services.

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Arts and Culture \$1,132,000

The variance is primarily attributable to top-step salary savings and vacancies.

Assessor \$22,422,000

Reflects a savings of \$17.1 million in Salaries and Employee Benefits primarily due to the time needed to fill positions, attrition, and vacancies; \$0.3 million savings in Services and Supplies due to less than anticipated costs for auto liability and general liability insurance premiums; \$0.3 million savings in Other Charges due to lower than anticipated costs for rents and leases; \$0.2 million overrealized Intrafund Transfers due to reimbursement from the County Employee Election Worker Program; \$3.8 million in overrealized revenue primarily due to Supplemental Tax administration fees as a result of higher than anticipated property tax transfers; and \$0.7 million savings due to prior-year commitment cancellations.

Auditor-Controller \$3,675,000

Reflects savings of \$7.8 million in Salaries and Employee Benefits primarily due to vacancies, items filled at lower than budgeted levels, and top-step variance; \$3.8 million savings in Services and Supplies primarily due to less than anticipated expenditures for IT services, professional services, technical services and administrative services; \$0.3 million in prior-year savings primarily due to commitment cancellations; and \$0.1 million in Other Charges primarily due to less than anticipated expenditures for subscription-based IT arrangements. These savings are partially offset by \$5.8 million in underrealized Intrafund Transfers attributable to actual billable positions being lower than budgeted positions and less than anticipated billings for services; and \$2.5 million in underrealized revenue primarily due to less than anticipated Measure A revenue, as well as auditing and accounting fees.

Auditor-Controller – Transportation \$2,000

The variance is due to refunds for prior-year expenditures collected in FY 2025-26 from the County travel agency.

Auditor-Controller Integrated Applications \$1,837,000

The variance is primarily attributable to less than anticipated costs for IT services, partially offset by higher than anticipated costs for administrative services and computing-midrange/departmental systems.

Beaches and Harbors \$18,342,000

Reflects savings of \$0.9 million in Salaries and Employee Benefits due to vacancies and \$1.3 million in Services and Supplies and Capital Assets due to lower than anticipated expenditures. Also reflects a net surplus of \$16.1 million in revenue primarily from Marina leasehold rent, concessions, vehicle code fines, and parking meter collections.

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Board Initiatives and Programs

\$2,347,000

Reflects unspent American Rescue Plan Act (ARPA)-enabled funding for strategic initiatives and special programs directed by the Board of Supervisors (Board).

Board of Supervisors

\$97,675,000

Reflects \$91.9 million savings in committed funds for various community projects/expenditures to be spent in future years. Also reflects savings of \$2.9 million in Salaries and Employee Benefits due to attrition, vacancies, and the time needed to fill positions; \$4.7 million in Services and Supplies primarily attributable to underutilization of designated IT, litigation, consultant services, and settlement funding; \$0.2 million other charges and capital assets due to less than anticipated expenditures; and \$0.4 million in prior-year commitment cancellations. These savings are partially offset by \$0.9 million in underrealized Intrafund Transfers for Administrative Services and Commission Services for Consolidated Oversight Boards and \$1.5 million underrealized revenue primarily associated with County Equity Oversight Panel services, miscellaneous revenue associated with public, educational, and governmental fees, and Cable TV Franchise Fund special fund revenue.

Care First and Community Investment (CFCI)

\$392,415,000

Reflects savings primarily attributable to ongoing development of Board-approved CFCI projects that were included in the CFCI Year 4 Spending Plan, approved by the Board on June 24, 2025, and the CFCI Year 5 Spending Plan, approved by the Board on December 9, 2025.

The savings from CFCI programs by department are as follows: Justice, Care and Opportunities - \$149.9 million; Health Services - \$69.9 million; Military and Veteran Affairs - \$39.9 million; Consumer and Business Affairs - \$30.7 million; Youth Development - \$17.4 million; Homeless Services and Housing - \$15.9 million; Library - \$12.0 million; Public Health - \$14.2 million; Public Defender - \$13.5 million; Parks and Recreation - \$6.8 million; Alternate Public Defender - \$6.4 million; Chief Executive Office - \$3.1 million; Mental Health - \$1.7 million; Arts and Culture - \$1.4 million; Children and Family Services - \$1.3 million; Economic Opportunity - \$0.2 million. Also reflects savings of \$8.1 million for CFCI capital projects.

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Chief Executive Officer \$2,309,000

The net savings of \$2.3 million is primarily attributable to unspent one-time dollars within the Jail Closure Implementation Team (JCIT) and Anti Racism, Diversity, and Inclusion (ARDI) programs. The surplus reflects an \$18.6 million savings in Services and Supplies, \$10.4 million savings in Other Charges, Capital Assets, and Financing Uses. These savings are partially offset by underrealized revenue of \$23.0 million in the current year as well as \$3.7 million in the prior year primarily due to AB 100 accrual cancellations.

Child Support Services \$4,560,000

Reflects savings due to departmental vacancies, lower than anticipated expenditures, and additional welfare recoupment and federal revenue collections.

Children and Family Services – Administration \$67,354,000

Reflects \$56.3 million in current year and \$11.1 million in prior-year savings. The current year savings is primarily due to maximizing the \$102 million Family First Transition Act Certainty Grant which expired on June 30, 2026. The \$11.1 million in prior-year savings is due to commitment cancellations.

Children and Family Services – Assistance \$121,987,000

Reflects \$116.9 million in current year and \$5.1 million in prior-year savings. The current year savings is primarily due to lower than anticipated caseloads and case costs in foster care and adoptions. The \$5.1 million in prior-year savings is primarily due to commitment cancellations in the Promoting Safe and Stable Families program.

Community-Based Contracts \$11,064,000

Reflects savings of \$11.1 million in services and supplies due to unspent contract encumbrances for Anti-Gang Strategies and Community Delinquency Prevention programs.

Consumer and Business Affairs \$5,401,000

Reflects savings of \$7.7 million in Salaries and Employee Benefits due to vacancies, attrition and the time needed to fill positions; \$12.2 million in Services and Supplies primarily attributable to ongoing implementation of Eviction Defense programs; \$0.1 million in Other Charges and Capital Assets due to lower than anticipated expenditures; and \$0.3 million in prior-year commitment cancellations. These savings are partially offset by \$11.7 million in underrealized Intrafund Transfers due to lower than anticipated billings to County departments; and \$3.2 million in underrealized revenue primarily from Eviction Defense programs.

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

County Counsel

\$3,406,000

Reflects savings of \$11.2 million in Salaries and Employee Benefits due to the time needed to fill vacant positions; \$2.4 million in Services and Supplies due to lower than anticipated charges from other departments; \$0.1 million in Other Charges due to lower than anticipated costs for judgments and settlements; \$0.3 million in Capital Assets due to lower than anticipated vendor costs; and prior-year savings of \$0.2 million primarily due to commitment cancellations. These savings are partially offset by \$4.0 million in underrealized Intrafund Transfers and \$6.8 million in underrealized revenue primarily due to less than anticipated billings to departments.

District Attorney

\$(2,930,000)

Reflects a deficit primarily attributable to under-realization of revenue and higher than anticipated expenditures in judgments and damages due to cases that settled at the end of the fiscal year. The shortfall of \$1.1 million in Intrafund Transfers and \$13.7 million in revenue are primarily due to lower than anticipated transfers and intergovernmental revenue from State programs. These shortfalls are partially offset by savings of \$7.7 million in Salaries and Employee Benefits, primarily due to vacancies, top-step variance, and items filled at lower than budgeted levels; \$0.8 million in Services and Supplies; \$0.3 million in Capital Assets; and \$3.1 million in prior-year savings, primarily due to commitment cancellations.

Economic Development

\$13,186,000

Reflects savings resulting from longer than anticipated implementation of and changes to the Bioscience, Renovate, Catalytic Development, and Manufacturing programs.

Economic Opportunity - Administration

\$8,987,000

Reflects savings primarily due to attrition, vacancies, the time needed to fill positions, and delays in the implementation of a one-time IT project.

Economic Opportunity - Assistance

\$4,848,000

Reflects savings primarily due to lower than anticipated expenditures for Youth@Work and Sidewalk Vending programs, unanticipated prior-year revenue and refunds, and the cancellation of prior-year commitments.

EPIC-LA

\$2,508,000

Reflects savings of \$2.5 million in Services and Supplies due to lower than anticipated expenditures for the EPIC-LA system's operations, maintenance, and improvements.

Fire - Lifeguards

\$0

No variance.

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Ford Theatres \$308,000
Reflects savings primarily due to lower than anticipated contract services expenditures in Services and Supplies.

Grand Jury \$276,000
Reflects savings in Services and Supplies primarily due to lower than anticipated costs for jury and witness expenses, professional services, transportation and travel, and utilities.

Grand Park \$65,000
Reflects savings primarily due to less than anticipated utilities and other miscellaneous expenses, partially offset by underrealized revenues.

Health Services – General Fund \$476,152,000
The Department of Health Services (DHS) is comprised of both General Fund units and Hospital Enterprise Fund units. The approximately \$476.2 million variance represents the overall surplus for the DHS General Fund units.

The \$476.2 million surplus, when adjusted to account for increased Vehicle License Fee (VLF) funding (\$11.0 million) and reduced by the surpluses related to the Community Programs, Integrated Correctional Health Services, and Juvenile Court Health Services budget units (\$35.1 million, \$23.0 million, and \$4.8 million, respectively), resulted in a \$424.3 million net surplus for the DHS General Fund units.

The DHS Hospital Enterprise Fund budget units experienced a \$444.4 million budgetary deficit. This deficit, when combined with the \$424.3 million net surplus related to the DHS General Fund units, resulted in a \$20.1 million net overall DHS deficit, which was funded using obligated fund balance Committed for DHS. As a result, the obligated fund balance Committed for DHS account currently has an available total of \$1,435.4 million.

Homeless and Housing Program \$5,145,000
Reflects savings primarily due to the true-up of a long-term receivable for Project Roomkey reimbursements from the Federal Emergency Management Agency.

Homeless Services and Housing \$162,978,000
Reflects a savings primarily due to lower than anticipated expenditures among various homeless services projects.

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Human Resources

\$3,652,000

Reflects savings of \$12.9 million in Salaries and Employee Benefits primarily due to vacancies, the time needed to fill positions, and top-step variance; \$1.1 million in Services and Supplies due to lower than anticipated purchases; \$0.5 million in Other Charges due to less than anticipated costs for judgments and settlements; and \$0.2 million in Capital Assets due to deferred equipment and asset purchases. These savings are partially offset by \$8.8 million in underrealized Intrafund Transfers and \$2.2 million in underrealized revenue primarily due to less than expected billings to other County departments.

Independent Defense Counsel Office

\$820,000

Reflects savings of \$0.9 million in Salaries and Employee Benefits related to vacancies and top-step variance; \$7.3 million in Services and Supplies primarily due to lower than anticipated Community Assistance, Recovery, and Empowerment (CARE) Court contracted legal services billings. These savings are partially offset by \$7.4 million in lower than anticipated State reimbursements for CARE Court legal services.

Internal Services Department

\$13,000,000

Reflects \$4.4 million in current year and \$8.6 million in prior-year savings. The current year surplus reflects unspent American Rescue Plan Act Enabled funding for the Accelerated Digital Equity – Community Broadband Network Program. The prior-year savings reflect \$13.3 million in cancellation of accounts payable and commitments, partially offset by \$4.7 million in underrealized revenue.

Justice, Care and Opportunities

\$17,817,000

Reflects savings of \$7.7 million in Salaries and Employee Benefits primarily due to vacancies, the time needed to fill positions, and top step variance; \$36.3 million in Services and Supplies primarily attributable to ongoing implementation of various justice-related programs; \$0.2 million in Other Charges; \$1.2 million in overrealized Intrafund Transfers; and \$2.3 million in prior-year savings due to prior-year commitment cancellations. These savings are partially offset by \$29.9 million in underrealized revenues.

LA Plaza de Cultura y Artes

\$0

No variance.

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Medical Examiner

\$8,725,000

Reflects savings of \$6.5 million in Salaries and Employee Benefits primarily due to vacancies; \$1.2 million in Services and Supplies due to funded projects that were not completed in FY 2025-26; \$0.1 million in Other Charges due to lower than anticipated legal expenses; \$0.8 million in Capital Assets due to lower than anticipated equipment expenditures; and a \$1.1 million prior-year savings due to commitment cancellations. These savings are partially offset by the underrealization of \$0.9 million in Intrafund Transfers and \$0.1 million in revenue.

Mental Health

\$(13,761,000)

Reflects a \$13.8 million deficit that, when offset by a \$14.0 million surplus due to overrealized mental health VLF realignment revenue credited to the VLF budget unit and a \$0.2 million decrease due to year-end closing adjustments for cash advances that cross fiscal years, results in an overall zero variance.

Military and Veterans Affairs

\$1,132,000

Reflects savings resulting from longer than anticipated implementation of the Voices of Heritage program and salary savings due to attrition, vacancies, and top-step variance.

Museum of Art

\$363,000

The variance is primarily attributable to lower than anticipated costs for services from other County departments.

Museum of Natural History

\$327,000

Reflects savings primarily due to less than anticipated costs for services from other County departments, employee benefits, and overrealized revenue primarily from prior-year activities.

Music Center

\$1,787,000

Reflects savings primarily due to less than budgeted utilities and lease costs.

Parks and Recreation

\$2,967,000

Reflects savings of \$2.2 million in Salaries and Employee Benefits primarily due to vacancies and challenges in filling critical positions; \$7.4 million in Services and Supplies due to implementation delays for various projects and programs, including Senior and ESTEAM programming and planned park improvements; \$0.3 million in Other Charges; and \$0.2 million in Capital Assets associated with the purchase of a security camera system. These savings are partially offset by \$5.0 million in underrealized Intrafund Transfers, and \$2.1 million in underrealized program revenue.

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Probation Department

\$4,345,000

Reflects an overall surplus of \$4.3 million primarily due to current year savings of \$0.3 million and prior-year revenues and commitment cancellations of \$4.0 million.

The variance includes a surplus of \$78.8 million in Salaries and Employee Benefits primarily due to hiring challenges and attrition continuing to occur at a rate faster than recruitment efforts. The department has seen a steady decline in filled positions over the past few years. Filled full-time equivalent positions in June 2024, 2025, and 2026 were 4,067.0, 3,724.0, and 3,478.0, respectively. A \$7.4 million surplus in Services and Supplies is primarily due to lower than projected expenditures for the homelike improvements project, contracted services, and other unforeseen project delays for maintenance and repair projects. This savings is also due in part to the processing of budget adjustments that increased appropriation in anticipation of expenditures that ultimately did not occur. A \$5.1 million surplus in Other Charges primarily due to lower than projected expenditures for settlement claims and other long term lease debt. A \$0.5 million surplus in Capital Assets primarily attributed to delays in purchasing equipment such as a CT scanner and adult and juvenile kiosks. A \$0.8 million deficit in Intrafund Transfers primarily due to service reductions for the Independent Living Program and Office of Diversion and Re-Entry services; partially offset by higher than anticipated proprietorship payments. A \$90.7 million deficit due to underrealized revenue primarily for AB 109, Title IV-E, and SB 678 programs, offset by corresponding expenditures related to the time needed to fill positions and attrition as previously noted. In addition, the staffing shortage reduces salary cost pools thus reducing claimable revenue. Lastly, a \$4.0 million net surplus due to commitment cancellations and unanticipated prior-year revenue reimbursement for Title IV-E, Medi-Cal Administrative Activities, and Community Law Enforcement and Recovery programs.

Provisional Financing Uses

\$1,063,283,000

Reflects savings primarily attributable to delays in implementing various programs in the Departments of Auditor-Controller (\$2.5 million), Children and Family Services (\$3.3 million), Health Services (\$123.6 million), Parks and Recreation (\$2.3 million), Public Social Services (\$74.0 million), Probation (\$17.8 million), and Sheriff (\$54.6 million); as well as savings from community programs (\$44.0 million), various other programs and projects (\$472.3 million), and budgetary uncertainties (\$268.9 million).

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Public Defender

\$11,284,000

Reflects savings of \$14.7 million in Salaries and Employee Benefits primarily due to vacancies, top step variances, and positions filled at lower than budgeted levels; \$1.3 million in Services and Supplies due to lower than anticipated expenditures for internship programs, immigration legal defense, Alternative Diversion Pathway, Holistic Advocacy Program, and Equipment and Training programs due to ongoing program development; \$0.3 million in Other Charges; \$1.0 million in Capital Assets; and \$0.9 million in savings from prior-year revenues and cancelled commitments. These savings are partially offset by \$0.6 million in underrealized Intrafund Transfers and \$6.3 million underrealized State, federal, grant, and other revenues.

Public Health

\$(1,939,000)

Reflects a current year surplus of \$2.6 million and a prior-year deficit of \$4.5 million for a net deficit of \$1.9 million. The net deficit does not include \$1.9 million in VLF, which is reflected in the VLF budget unit and would result in an overall departmental variance of zero.

The prior-year deficit of \$4.5 million offsets the current year surplus and is primarily due to the under-realization of prior-year revenue accruals.

Public Social Services – Administration

\$5,063,000

Reflects a net savings primarily due to a current-year deficit of \$14.4 million offset by prior-year savings of \$19.5 million. The current year deficit is primarily due to reduced funding levels in major service programs, such as CalWORKs Single Allocation and Medi-Cal Administration; and a funding shortfall resulting from rightsizing costs for the General Relief Administration Program; and one-time employee bonuses. This deficit is offset with \$19.5 million in prior-year savings from commitment cancellations and unspent Child Care contract funds.

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Public Social Services – Assistance

\$42,605,000

Reflects savings of \$8.4 million in the California Work and Opportunity for Kids (CalWORKs) program due to a 10.2 percent decrease in caseload and a \$27.1 decrease in cost per case compared to budget; savings of \$2.7 million in the In-Home Supportive Services (IHSS) program comprised of a \$2.4 million surplus in the IHSS Maintenance of Effort and \$0.3 million in overrealized revenue; savings of \$31.4 million in the General Relief (GR) program primarily due to \$29.1 million in savings from GR cash grants due to a 9.7 percent decrease in caseload compared to budget, a \$0.2 million surplus in Guaranteed Income, and a \$2.1 million surplus in Interim Assistance Reimbursement (IAR) revenue; savings of \$0.3 million in the GR Anti-Homelessness program due to \$1.7 million in lower than anticipated expenditures, primarily in housing subsidy costs, partially offset by a \$1.4 million net decrease in revenue due to underrealized County Services Block Grant (CSBG) - Health Related, CalFresh Employment and Training, and IAR revenue, partially offset by overrealized B1 IAR revenue; savings of \$1.2 million in prior-year revenue primarily from unspent funds returned from the Refugee Employment and Acculturation Services contract and timing differences in revenue claiming and posting. These savings are partially offset by a deficit of \$1.4 million in the Cash Assistance Program for Immigrants, Refugee Cash Assistance, CSBG, and Refugee Employment Program, primarily due to timing differences in the posting of expenditures, vendor refunds, and revenues between fiscal year close-out and the prior year.

Public Works

\$7,078,000

Reflects savings primarily due to unspent funding allocated for various projects/programs, including Board-directed projects, in the Unincorporated Area Stormwater and Urban Runoff Quality Program, unincorporated area road projects, and Pre-County Improvement projects.

Regional Planning

\$179,000

Reflects savings of \$1.0 million in Services and Supplies primarily due to unspent State funding for contract planners engaged to expedite processing of disaster recovery rebuild cases; and \$0.5 million in Other Charges due to lower than anticipated expenditures for a legal settlement. These savings are partially offset by \$0.3 million in underrealized Intrafund Transfers primarily for the Cannabis Consumer Health and Safety Task Force; \$1.0 million in underrealized revenue primarily from State funding for contract planners and interfund charges for services to other County departments.

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Registrar-Recorder/County Clerk

\$6,563,000

Reflects savings of \$3.8 million in Salaries and Employee Benefits primarily due to temporary workers employee benefit savings; \$9.6 million in Services and Supplies primarily attributable to lower than anticipated election program costs and IT expenditures; \$0.4 million in Other Charges and \$0.7 million in Capital Assets primarily due to delayed IT projects; \$5.9 million primarily in overrealized election revenue due to unanticipated petition services and State funding for the November 2025 redistricting special election; and \$2.3 million in prior-year election commitment cancellations. These savings are partially offset by \$16.1 million in underrealized Recorder Fee revenue due to reductions in real estate related recording transactions, and various other recorder transaction shortfalls, including marriage licenses, business filings, administrative reimbursement, and fraud notification fees.

Sheriff

\$(105,680,000)

Reflects a deficit primarily attributable to overexpenditures in Salaries and Employee Benefits, settlement costs, and underrealized revenue, including delayed FEMA reimbursement. The deficit is partially offset by savings in Services and Supplies, Other Charges and Capital Assets primarily due to deferred equipment and asset purchases. When adjusted for a \$2.7 million underspend for U.S. Department of Justice (DOJ) compliance, the net deficit is \$108.4 million.

Treasurer and Tax Collector

\$6,432,000

Reflects savings of \$3.7 million in Salaries and Employee Benefits due to vacancies and attrition; savings of \$2.2 million in Services and Supplies due to less than anticipated charges from other County departments, bank charges, and contract costs; savings of \$0.1 million in Other Charges and Capital Assets due to less than anticipated expenditures; and savings of \$2.0 million in prior-year commitment cancellations. These savings are partially offset by \$0.8 million underrealized Intrafund Transfers due to less than anticipated reimbursements from other County departments; and \$0.8 million in underrealized revenue from business license fees and property tax services.

Trial Court Operations

\$(7,818,000)

Reflects an overall deficit primarily driven by higher than anticipated Indigent Defense costs due to the multi-year increase in claims for court-appointed professional services and referral of cases to the Independent Defense Counsel Office related to unavailability. These increases are partially offset by various overrealized revenues such as traffic school revenue and revenues collected from other agencies, and savings in collections enhancement and judicial officer benefits.

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Youth Development

\$5,000,000

Reflects savings of \$4.1 million in Salaries and Employee Benefits primarily due to vacancies, the time needed to fill positions, and top-step variance; \$35.1 million in Services and Supplies primarily attributable to ongoing implementation of various programs; \$0.1 million in Other Charges; and \$0.3 million in prior-year savings due to prior-year commitment cancellations. These savings are partially offset by \$2.5 million in underrealized Intrafund Transfers and \$32.1 million in underrealized revenues.

OPERATING BUDGETS SUBTOTAL

\$2,531,062,000

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Non-Operating Budgets

Capital Projects \$1,210,554,000
Reflects unspent funds for various capital projects/refurbishments projects, which will be recommended as carryover to continue projects throughout the County.

Employee Benefits \$(4,017,000)
Reflects an increase in compensated absences, including vacation and sick leave buyback liabilities, as determined by the Auditor-Controller, partially offset by interests and dividends received from the County's Early Separation Program.

Extraordinary Maintenance \$35,693,000
Reflects unspent funds for various projects, which will be recommended as carryover to continue projects throughout the County.

Federal and State Disaster Aid \$29,499,000
Reflects savings due to billing delays by the State of California for the Private Property Debris Removal project related to the Woolsey fire, and revenue reimbursements for past disasters.

Insurance \$(4,000)
The variance reflects expenses, revenue, and credits not received from/transferred to departments. Related credits and billings will be processed in FY 2026-27.

Internal Services – Customer Direct \$0
No variance.

Judgments and Damages \$334,792,000
Reflects a net surplus due to \$403.6 million in unspent funding for anticipated settlement costs, \$10.3 million in Central Reserve savings, and \$0.2 million in prior-year savings from commitment cancellations; partially offset by a \$79.3 million increase in anticipated contingent liability costs.

Los Angeles County Capital Asset Leasing \$316,000
Reflects a surplus due to the collection of lease payments and insurance premiums being greater than the anticipated expenditure distribution to departments.

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Nondepartmental Revenue \$110,824,000

Reflects a net surplus primarily due to over-realization of various revenues including \$1.7 million in local sales and use tax; \$24.1 million in deed transfer tax; \$0.4 million in transient occupancy tax, \$3.8 million in licenses, permits, and franchises; \$48.0 million in fines, forfeitures, and penalties; \$10.5 million in revenue from use of money and property; \$2.7 million in charges for services; \$8.1 million in miscellaneous revenues; and \$13.3 million in prior-year revenue primarily associated with excess VLF revenue. These increases are partially offset by the under-realization of \$1.8 million in intergovernmental State revenue.

Nondepartmental Special Accounts \$258,923,000

Reflects a surplus of \$258.9 million primarily due to savings of \$10.9 million in salaries and employee benefits; \$37.7 million in services and supplies primarily made up of \$3.1 million in contracts and \$34.6 million in services for countywide benefit; \$3.1 million in Other Charges; \$1.7 million in Other Financing Uses; as well as \$6.4 million in additional Intrafund Transfers; and \$199.1 million in overrealized revenue primarily due to an increase in treasury pool interest revenue. The variance also reflects a minimal prior-year savings primarily due to prior-year revenue.

LA County Library – General Fund Contribution \$0

No variance.

Project and Facility Development \$72,591,000

Reflects unspent funds for various projects, which will be recommended as carryover to fund specialized County services and consultant services related to projects that are under development, as well as improvements to County facilities that are being implemented by other governmental agencies and jurisdictions.

Rent Expense \$19,132,000

Reflects savings due to \$11.6 million in lower than anticipated debt service and related costs; \$9.9 million in lower than anticipated operating and lease costs; and \$8.6 million in unspent one-time funding to support ongoing projects. Also reflects an \$11.0 million decrease in revenue due to a delay in collections.

Telephone Utilities \$843,000

Reflects savings primarily due to project delays in the Criminal Justice Information Systems.

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Utilities

\$2,221,000

The variance is comprised of \$0.7 million in current year and \$1.5 million in prior-year savings. The current year surplus is due to the realignment of the FY 2025-26 Cap and Trade instrument payment and delays in implementing Energy Revolving Loan Fund projects. The prior-year savings reflect the cancelation of accounts payable and commitments.

Utility User Tax – Measure U

\$0

No variance.

Vehicle License Fees – Realignment

\$26,962,000

Reflects savings due to VLF growth for Mental Health, Public Health, and Health Services.

NON-OPERATING BUDGETS SUBTOTAL

\$2,098,329,000

EXPLANATION OF FISCAL YEAR 2025-26 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Financing Elements/Other Variances

Financing Elements - Property Taxes \$227,391,000

Reflects a surplus of \$227.4 million primarily due to overrealized revenue of \$103.2 million in contractual passthrough; \$43.6 million in supplemental property tax based on transfers after the January 1st lien date; \$31.2 million in property tax residual; \$32.3 million in current secured; \$18.2 million in prior secured; and \$0.5 million in current unsecured. This surplus is partially offset by a shortfall of \$2.1 million in prior supplemental and \$0.5 million in contractual passthrough deferral repayments due to lower than anticipated collections.

Net Changes in Reserves \$(385,765,000)

Reflects a net decrease in available fund balance primarily due to transfers to hospital funds of \$424.3 million and advances to Mental Health contractors of \$0.2 million. These decreases are partially offset by \$38.7 million in changes to nonspendable long-term receivables primarily for Public Health Substance Abuse Prevention and Control, the Federal Emergency Management Agency, and SB 90.

FINANCING ELEMENTS/OTHER VARIANCES SUBTOTAL	\$(158,374,000)
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TOTAL GENERAL FUND	\$4,471,017,000
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EXPLANATION OF 2024-25 CLOSING ANALYSIS

SPECIAL FUNDS/DISTRICTS

VARIANCE

Fire Department

\$149,531,000

Reflects savings of \$89.5 million in Salaries and Employee Benefits due to lower than anticipated costs; \$11.8 million in Services and Supplies due to decreases and delays in purchasing; \$18.2 million in Other Charges due to lower than anticipated expenditures in judgments and damages; \$3.3 million in Capital Assets for items not purchased; and \$26.7 million in overrealized revenue from the current and prior fiscal years.

LA County Library

\$50,220,000

Reflects savings in Salaries and Employee Benefits primarily from attrition, the time needed to fill positions, self-imposed freezes, and various unanticipated retirements to maintain the fund balance reserve. Also reflects savings in Services and Supplies largely from unspent funding allocated for projects and programs, as well as prior-year savings from the cancellation of commitments.

FISCAL YEAR 2025-26

Overtime - Actual vs. Budget

Department	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26			
	Actual Overtime	Actual Overtime	Actual Overtime	Adjusted Budget	Actual Overtime	Variance from Budget	Rounded Variance
<u>General Fund/Enterprise Hospitals</u>							
Aging and Disabilities	\$ 774,401	\$ 592,637	\$ 700,893	\$ 587,000	\$ 850,159	\$ (263,159)	\$ (263,000)
Ag Commissioner/ Weights and Measures	1,198,941	1,440,665	1,829,700	889,000	1,853,856	(964,856)	(965,000)
Alternate Public Defender	36,093	51,881	53,994	38,000	82,573	(44,573)	(45,000)
Animal Care and Control	1,097,135	1,457,780	1,794,817	527,000	1,010,865	(483,865)	(484,000)
Arts and Culture	-	-	-	-	1,331	(1,331)	(1,000)
Assessor	7,501,125	7,567,120	7,882,903	7,525,000	7,539,091	(14,091)	(14,000)
Auditor-Controller	571,065	547,531	609,498	200,000	285,186	(85,186)	(85,000)
Beaches and Harbors	216,952	181,325	214,712	195,000	173,774	21,226	21,000
Board of Supervisors	179,633	188,394	255,080	185,000	288,693	(103,693)	(104,000)
Chief Executive Officer	237,493	105,757	142,493	152,000	176,132	(24,132)	(24,000)
Child Support Services	751,292	570,172	357,263	100,000	422,658	(322,658)	(323,000)
Children and Family Services	27,709,509	33,351,352	29,876,183	24,934,000	28,105,380	(3,171,380)	(3,172,000)
Consumer and Business Affairs	50,168	46,102	76,153	40,000	57,904	(17,904)	(18,000)
County Counsel	93,286	82,870	125,217	60,000	239,515	(179,515)	(180,000)
District Attorney	2,178,778	2,351,735	2,198,822	2,099,000	2,539,341	(440,341)	(440,000)
Economic Opportunity	63,853	92,983	156,038	199,000	84,259	114,741	115,000
Grand Jury	-	-	-	-	-	-	-
Health Services	119,206,452	138,186,761	150,343,783	132,922,000	113,381,328	19,540,672	19,541,000
Homeless Services and Housing	-	-	-	-	81,471	(81,471)	(82,000)
Human Resources	82,351	98,636	103,367	75,000	87,826	(12,826)	(13,000)
Independent Defense Counsel Office	-	6,720	12,949	-	7,616	(7,616)	(8,000)
Internal Services	5,431,794	5,509,920	5,399,316	6,180,000	5,298,373	881,627	882,000
Justice, Care and Opportunities	416	32,141	31,186	-	37,121	(37,121)	(37,000)
Medical Examiner	1,199,716	1,044,835	511,915	566,000	257,230	308,770	309,000
Mental Health	7,751,198	9,017,112	9,837,968	9,289,000	9,207,346	81,654	82,000
Military and Veterans Affairs	57,343	26,910	25,471	78,000	19,359	58,641	59,000
Museum of Art	381	-	-	20,000	-	20,000	20,000
Museum of Natural History	59,544	54,335	48,052	80,000	44,091	35,909	36,000
Parks and Recreation	6,694,253	4,492,792	4,012,434	1,208,000	1,433,951	(225,951)	(226,000)
Probation	47,963,518	66,492,707	69,138,746	10,042,000	65,274,242	(55,232,242)	(55,232,000)
Public Defender	282,906	343,317	403,045	165,000	459,832	(294,832)	(295,000)
Public Health	10,672,630	10,204,744	9,056,248	3,884,000	3,732,094	151,906	152,000
Public Social Services	10,421,980	11,936,243	10,977,178	12,088,000	10,275,565	1,812,435	1,812,000
Regional Planning	481,084	513,748	714,988	355,000	701,663	(346,663)	(347,000)
Registrar-Recorder/County Clerk	6,768,837	4,241,642	5,208,766	6,991,000	6,245,138	745,862	746,000
Sheriff's Department	397,435,621	458,286,975	548,032,756	250,182,000	553,199,203	(303,017,203)	(303,017,000)
Treasurer and Tax Collector	228,868	235,671	287,894	200,000	167,376	32,624	33,000
Trial Court Operations	257	8,412	912	-	2,433	(2,433)	(2,000)
Youth Development	-	-	10,301	-	17,821	(17,821)	(18,000)
Total General Fund and Hospitals	\$ 657,398,870	\$ 759,361,923	\$ 860,431,043	\$ 472,055,000	\$ 813,641,795	\$ (341,586,795)	\$ (341,587,000)
<u>Special Funds/District</u>							
Fire	234,924,773	251,982,891	306,929,979	279,249,000	268,206,286	11,042,714	11,043,000
Public Library	527,675	643,468	850,969	777,000	788,909	(11,909)	(12,000)
Public Works	16,886,090	15,523,872	19,920,111	17,000,000	19,179,918	(2,179,918)	(2,180,000)
Total Special Funds and District	\$ 252,338,538	\$ 268,150,231	\$ 327,701,058	\$ 297,026,000	\$ 288,175,113	\$ 8,850,887	\$ 8,851,000
Grand Total	\$ 909,737,407	\$ 1,027,512,155	\$ 1,188,132,100	\$ 769,081,000	\$ 1,101,816,908	\$ (332,735,908)	\$ (332,736,000)

EXPLANATION OF FISCAL YEAR 2025-26 OVERTIME CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Departments

Aging and Disabilities \$(263,000)
Reflects higher than anticipated expenditures due to attrition, vacancies, and implementation of a Caseload Reduction Team with the Department's social workers who account for most of the overtime usage.

Agricultural Commissioner/Weights and Measures \$(965,000)
Reflects an increase in overtime needed to perform required State mandated inspections of scales and meters, conduct brush property clearance, inspect Certified Farmers Markets on weekends, and fulfill contract requirements for the Pest Exclusion High Risk contract and the Pest Detection contract.

Alternate Public Defender \$(45,000)
Reflects an increase in overtime due to additional workload needs stemming from the evolving complexity of case reviews.

Animal Care and Control \$(484,000)
The variance is primarily due to staffing shortages in animal housing services, field response, medical services, and special enforcement services resulting from attrition and vacancies.

Arts and Culture \$(1,000)
Reflects overtime required to support IT functions that are urgent and critical to maintaining business operations.

Assessor \$(14,000)
Reflects a deficit primarily due to overtime needed to add all possible value-increasing assessments to the assessment roll within the statute of limitations, including conducting audits, processing business property statements, and reducing transfers and new construction backlogs.

Auditor-Controller \$(85,000)
The variance is primarily attributable to an increase in workload to process the property tax roll, year-end closing activities, as well as staff participation in the County Employee Election Worker Program.

Beaches and Harbors \$21,000
Reflects savings in overtime due to beach closures related to the Palisades Fire.

EXPLANATION OF FISCAL YEAR 2025-26 OVERTIME CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Board of Supervisors \$(104,000)

Reflects overtime needed to support initiatives aimed at enhancing innovation and streamlining processes across various projects to ensure effective and efficient delivery of services, and to support administrative functions related to restructuring and the Department's strategic plan.

Chief Executive Officer \$(24,000)

Reflects higher than anticipated use of overtime primarily due to unforeseen demand associated with high-priority and time-sensitive tasks and assignments.

Child Support Services \$(323,000)

The variance is attributable to the high priority Locate Resolution and Suspense Reduction project to correct discrepancies and mismatched information of non-custodial parents which will result in increased child support collections.

Children and Family Services \$(3,172,000)

Reflects overtime needed due to increased in-person investigations, referrals, and detentions; increased after-hours placement activities that could not be finished within regular schedules to meet mandated response timelines; administrative work associated with Assembly Bill (AB) 218 settlements; work required to support over 900 families following a foster family agency closure; application testing for the Child Welfare Services – California Automated Response and Engagement System (CWS-CARES) project; and the evaluation of proposals for immigration legal assistance.

Consumer and Business Affairs \$(18,000)

The variance is due to staff participation in the County Employee Election Worker Program.

County Counsel \$(180,000)

The variance is primarily due to staff participation in the County Employee Election Worker Program and administrative overtime associated with AB 218 settlements.

District Attorney \$(440,000)

The deficit reflects overtime worked due to vacancies, workload increases, participation in the County Employee Election Worker Program, and unanticipated critical operational needs.

Economic Opportunity \$115,000

Reflects lower than anticipated overtime use due to staffing and assignment restructuring.

Grand Jury \$0

No variance.

EXPLANATION OF FISCAL YEAR 2025-26 OVERTIME CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

<u>Health Services</u>	\$19,541,000
Reflects lower than anticipated overtime hours due to the Department's implementation of an expenditure cap to achieve cost savings.	
<u>Homeless Services and Housing</u>	\$(82,000)
Reflects unanticipated overtime for staff responding to persons experiencing homelessness to ensure continuity of outreach and engagement, interim housing service navigation, and mitigation of care disruption.	
<u>Human Resources</u>	\$(13,000)
The variance is due to staff participation in the County Employee Election Worker Program and serving as Disaster Service Workers due to the 2025 wildfire emergency.	
<u>Independent Defense Counsel Office</u>	\$(8,000)
Reflects overtime for staff working on urgent assignments; office coverage required during County holidays while the court is open; and training for new staff onboarding to the Independent Defense Counsel Office.	
<u>Internal Services Department</u>	\$882,000
The savings in overtime is primarily due to strict controls over approval and usage of overtime.	
<u>Justice, Care and Opportunities</u>	\$(37,000)
Reflects a deficit primarily due to the implementation of various critical information technology projects and higher workload to comply with budget and fiscal deadlines.	
<u>Medical Examiner</u>	\$309,000
Reflects a decrease in overtime due to improved staff overtime management.	
<u>Mental Health</u>	\$82,000
Reflects lower than anticipated overtime expenditures.	
<u>Military and Veterans Affairs</u>	\$59,000
Reflects a reduction in overtime expenditures due to budget constraints.	
<u>Museum of Art</u>	\$20,000
The variance is attributable to lower than anticipated use of overtime.	
<u>Museum of Natural History</u>	\$36,000
Reflects lower than anticipated overtime required for facility maintenance emergencies.	

EXPLANATION OF FISCAL YEAR 2025-26 OVERTIME CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Parks and Recreation \$(226,000)

The variance is primarily attributable to vacancies and the use of overtime to maintain service levels across seasonal aquatics, lake, recreation, and natural area programs. These programs experience significant seasonal participation and operational demands, requiring additional certified and program-specific personnel to ensure safe, high-quality public services.

Probation \$(55,232,000)

Reflects a deficit primarily related to staffing shortages due to vacancies, illnesses, medical leave, and unscheduled absences. The Department is mandated to maintain adequate staffing and compliance with staff-to-youth ratios at juvenile halls and camps. The overtime includes staff holdovers, and a significant number of field staff deployed to juvenile halls after their normal schedule to achieve mandated staffing ratios.

Public Defender \$(295,000)

Reflects overtime due to staff participation in the County Employee Election Worker Program, staff providing services on urgent assignments, information technology staff working on the client case management system, and financial management staff working on year-end closing and grant-related claims.

Public Health \$152,000

Reflects less than anticipated overtime to meet departmental operational needs.

Public Social Services \$1,812,000

Reflects a savings primarily due to lower than anticipated case processing hours.

Regional Planning \$(347,000)

The variance is primarily attributable to increased workload associated with the expedited processing of disaster recovery rebuild cases and staff participation in the County Employee Election Worker program.

Registrar-Recorder/County Clerk \$746,000

Reflects savings due to increased use of temporary employees during election cycles resulting in a reduction in overtime.

Sheriff \$(303,017,000)

Reflects a deficit primarily due to the time needed to fill positions, leave absences, vacancies, contractual obligations such as security at the courts and other County facilities, and the need to meet mandated requirements associated with court settlements and agreements.

EXPLANATION OF FISCAL YEAR 2025-26 OVERTIME CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Treasurer and Tax Collector

\$33,000

The variance reflects lower than expected overtime for the County Employee Election Worker Program, processing property tax payments, and providing administrative support services.

Trial Court Operations

\$(2,000)

Reflects overtime incurred due to the need for Collections Enhancement staff to review financial documents to determine eligibility for destruction.

Youth Development

\$(18,000)

Reflects a deficit primarily due to the implementation of various critical projects and staff participation in the County Employee Election Worker Program.

TOTAL GENERAL FUND/ENTERPRISE HOSPITALS

\$(341,587,000)

EXPLANATION OF 2025-26 OVERTIME CLOSING ANALYSIS

SPECIAL FUNDS/DISTRICTS

OVERTIME VARIANCE

Fire Department

\$11,043,000

Reflects savings in overtime due to lower than anticipated overtime for emergency incidents.

LA County Library

\$(12,000)

The variance is primarily attributable to vacancies and the use of overtime to maintain service levels across public libraries throughout the County.

Public Works

\$(2,180,000)

The variance is due to higher than anticipated overtime demands to respond to emergencies and disasters such as storms, floods, and fires.

TOTAL SPECIAL FUNDS/DISTRICTS

\$8,851,000

GRAND TOTAL - OVERTIME

\$(332,736,000)
