



**Chief  
Executive  
Office.**

**COUNTY OF LOS ANGELES**

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**CHIEF EXECUTIVE OFFICER**

Fesia A. Davenport

June 23, 2025

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

**RECOMMENDED ADJUSTMENTS TO THE 2025-26 RECOMMENDED BUDGET TO  
REFLECT VARIOUS CHANGES AND REQUEST AUTHORIZATION TO EXECUTE  
FUNDING AGREEMENTS  
(ALL DISTRICTS AFFECTED) (3-VOTES)**

**BUDGET OVERVIEW**

This Board letter contains the Chief Executive Office's (CEO) Final Changes budget recommendations (Final Changes). Final Changes represent the second phase in our annual, three-phase budget process. It incorporates the latest revenue projections and necessary budget actions so that the County of Los Angeles (County) can have an approved, balanced budget in place before the new fiscal year begins on July 1. The unprecedented budgetary pressures referenced in our April 15, 2025, Recommended Budget Board letter remain unchanged and include: financing the \$4.0 billion settlement of the Assembly Bill (AB) 218 childhood sexual assault cases with a multi-pronged funding plan, accounting for costs and revenue impacts of the devastating wildfires, increases in personnel costs due to labor negotiations, and the ever changing federal landscape which has begun to impact the County. Each of these conditions individually add pressure to the County budget, but collectively the pressure is unprecedented. This letter recommends budgetary actions to address those pressures making the Final Changes budget recommendations unusually dynamic. Specifically, and as detailed in this letter, although we recommend adding new revenue from dedicated sources or sources with restricted uses for several programs, we also recommend reversing (i.e., cutting) funding approved by your Board during the Recommended Budget.



Specifically, we recommend budgeting \$18.3 million in new property tax revenue, which is fully offset by a \$20.0 million budgetary impact driven by a decline in Proposition 172 Public Safety Sales Tax revenue. In addition to property taxes, we further recommend budgeting additional one-time funding and revenue restricted to specific programs/departments. This year's Final Changes adds \$414.0 million to the General County and \$472.0 million to the Special Funds and Special Districts for budget changes totaling \$886.0 million in one-time use of fund balance and projected revenues from other sources to the 2025-26 Recommended Budget, bringing the overall County budget to \$48.8 billion, and 117,091 positions. The 117,091 positions represent a net decrease of nine positions from the Recommended Budget calculated by simultaneously adding 167 new positions in 11 departments and curtailing 176 existing positions in another 11 departments during Final Changes. The positions being deleted are due to the replacement of the 3.0 percent curtailment placeholder included in the Recommended Budget with precise cuts to departmental budgets, including positions cuts, reversal of funding provided in the Recommended Budget and alignment to anticipated operational needs. None of the positions being added in this budget phase will be funded with locally generated revenues.

## **REVENUE UPDATES AND NEW ALLOCATIONS**

### **Locally Generated Unrestricted Revenue**

Throughout the budget process, the County receives and budgets revenue from various sources. Our main source of locally generated revenue is property taxes. As demonstrated in our April 15, 2025 Recommended Budget Board letter, we continue to experience growth in property taxes (the assessed valuation). However, the amount of growth and therefore the amount the County receives is less than in prior years. Specifically, the assessed growth in valuation in Fiscal Year (FY) 2023-24 was 5.91 percent and 4.85 percent in FY 2024-25. For FY 2025-26, we are forecasting 3.25 percent growth, a 0.25 percent increase over the 3.00 percent growth included in the Recommended Budget, but still far lower than in the prior two FYs. This 0.25 percent increase results in \$18.3 million in additional property tax for the County during Final Changes, fully offset by a \$20.0 million budgetary impact driven by a decrease in Proposition 172 Public Safety sales tax – this sales tax revenue has been on a decline for several years.

## **Restricted or Dedicated Funding and Revenue From Other Sources**

With regard to other funding that is either restricted or stems from a dedicated revenue source and that is not locally generated revenue, we recommend appropriating \$433.6 million that must be used to support programs delivered by one of the following districts or departments: Fire District, the homelessness emergency response, energy efficiency and environmental program workforce, and the Department of Mental Health, as more fully described in **Attachment A**. Additional funding recommendations highlights and adjustments that span *Care First* initiatives, health and mental health care, public health, children and families, and information technology are described in **Attachment B**.

## **Strategies To Address Budgetary Pressures**

We identified and detailed budgetary pressures during the Recommended Budget phase in April and restated them at the beginning of this letter. Failure to timely implement proactive strategies to address budgetary pressures places the County at risk of a structural deficit. To mitigate and address the demands on the County General Fund, my office has recommended and will continue to recommend proactive measures to slow spending and reduce costs. These measures began in our Recommended Budget when we included 3.0 percent cuts to County departments to support the settlement of AB 218 claims as part of a multi-pronged funding plan that also includes the planned use of one-time reserves and long-term debt. In addition, to pay for cost-of-living adjustments (COLAs) that are currently being negotiated with labor organizations, we must identify funding now. As detailed immediately below, part of the COLA funding solution entails generating ongoing savings from within the existing budget by: 1) reversing \$50.5 million in ongoing funding previously approved by your Board in April as part of the Recommended Budget; and 2) identifying an additional \$78.0 million in ongoing funding which will be replaced with one-time funding.

1. Reversal of funding approved in the Recommended Budget for programs and services to generate \$50.5 million in ongoing savings:
  - \$18.7 million for Integrated Correctional Health Services operating costs, which will now be funded using one-time obligated fund balance;
  - \$10.0 million for costs related to governance reform;
  - \$6.2 million for device subscription fees to the Los Angeles Regional Interoperable Communications System Land Mobile Radio system and staffing to support the wellness center at the Sheriff's Department;
  - \$5.0 million for deferred maintenance projects;

- \$4.0 million for staffing of nighttime parks closures and aquatics programming at the Department of Parks and Recreation;
  - \$2.6 million for the Department of Economic Opportunity's (DEO) Youth@Work and Contractor Development and Bonding programs;
  - \$2.4 million for staffing to support the CEO's Office of Emergency Management, Department of Justice (DOJ) compliance, and employee relations units; and
  - \$1.6 million for the Department of Public Health's (DPH) Gender-Based Violence Prevention program.
2. Replacing ongoing funding for existing programs and services with one-time funding to generate \$78.0 million in ongoing savings, but resulting in no net decrease in funding for these programs and services:
- \$70.4 million for the Affordable Housing Trust Fund;
  - \$5.1 million for the Department of Arts and Culture's Organizational Grants Program;
  - \$1.4 million for the DEO's Preparing Los Angeles for County Employment program; and
  - \$1.1 million for the Medical Examiner for decedent transportation.

The budgetary transactions in category 1 above (i.e., cuts) will generate savings that will support negotiated bonuses and COLAs and will affect programs that children and families rely on, such as our extended summer swim season. To prepare for anticipated cuts, the Department of Parks and Recreation is already shifting operations, including cutting the popular summer recreation program called Parks After Dark and is reducing operating hours at County parks, pools, and lakes. Other anticipated impacts include cuts in jobs programs for youth, fewer beach cleanings and reduced beach restroom hours, delays in pet adoptions, and service reductions in the Public Defender's office and Probation Department. The budgetary transactions in category 2 will also generate ongoing savings by replacing ongoing funding with one-time funding.

### **Fiscal and Economic Outlook**

The federal fiscal landscape is fraught with uncertainty. We have started to see impacts to some of our federal grants and we will work with departments to wind down those programs, as necessary. We will continue to monitor broad economic conditions and assess their impact on the County's various revenues. This includes tracking and analyzing how decreases in federal funding will impact the County budget and the services provided by those departments that heavily depend on this funding. We will

update our projections in the Supplemental Budget phase or sooner as needed, based on the latest available data and trends.

Adoption of the recommendations below, along with any approved Budget Deliberation matters, will result in the adoption of the 2025-26 County Budget, subject to revisions included in the Supplemental Budget set to go before your Board on September 30, 2025.

**IT IS RECOMMENDED THAT THE BOARD:**

1. Find that the proposed actions are not considered a project under the California Environmental Quality Act (CEQA) as stated in this letter and based on the record of the proposed activities.
2. Adopt the attached changes (Attachments I, II, III, IV, V, and VI) to the 2025-26 Recommended County Budget.
3. Authorize the Chief Executive Officer, or her designee, to execute and, if necessary, amend or terminate funding agreements totaling \$87,629,000 with the Los Angeles County Development Authority (LACDA) for the following: Affordable Housing Development Trust Fund Notice of Funding Availability in an amount not to exceed \$75,000,000; Open Doors Program in an amount not to exceed \$11,483,000; South County Public Housing Scattered Sites in an amount not to exceed \$425,000; Affirmatively Furthering Fair Housing program in an amount not to exceed \$505,000; and LACDA Homeless Coordinator in an amount not to exceed \$216,000.
4. Authorize the Director of the DEO, or her designee, to execute and, if necessary, amend or terminate funding agreements totaling \$1,482,000 with LACDA for the Community Policing Program in public housing sites in an amount not to exceed of \$1,007,000, and for the Cooperative Extension Program in an amount not to exceed \$475,000.
5. Authorize the Executive Officer of the Board to execute and, if necessary, amend or terminate a funding agreement with the Los Angeles County High School for Arts for various costs associated with the Arts Program in an amount not to exceed \$125,000.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTIONS**

**Final Changes Budget Recommendations**

The following reflects the CEO's proposed changes to the 2025-26 Recommended Budget, which was approved by your Board on April 15, 2025. This change letter addresses some critical programs and projects while being mindful of potential economic instability ahead.

**Implementation of Strategic Plan Goals**

These actions support the County's Strategic Plan North Star 3 – Realize Tomorrow's Government Today – by strengthening our internal controls and processes while being cognizant of efficiency to continue good stewardship of the public trust and fiscal responsibility.

**FISCAL IMPACT/FINANCING**

The attached recommended changes result in a total County Budget of \$48.8 billion and 117,091 positions as summarized by fund group below.

<b>Fund Group (\$ in Billions)</b>	<b>2024-25 Final Adopted Budget</b>	<b>2025-26 Recommended</b>	<b>2025-26 Final Changes</b>	<b>Change From Recommended</b>
Total General County	\$37.995	\$37.352	\$37.766	\$0.414
Special District/ Special Funds	11.178	10.569	11.041	\$0.472
<b>Total Budget</b>	<b>\$49.173</b>	<b>\$47.921</b>	<b>\$48.807</b>	<b>\$0.886</b>
Budgeted Positions	117,086	117,100	117,091	-9

**FUNDING AGREEMENT AUTHORIZATION**

We recommend the Board authorize the Chief Executive Officer, or her designee, to execute and, if necessary, amend or terminate funding agreements totaling \$87,629,000 with LACDA for the following:

- a) Affordable Housing Development Trust Fund Notice of Funding Availability in an amount not to exceed \$75,000,000;

- b) Open Doors Program in an amount not to exceed \$11,483,000;
- c) South County Public Housing Scattered Sites in an amount not to exceed \$425,000;
- d) Affirmatively Furthering Fair Housing program in an amount not to exceed \$505,000; and
- e) LACDA Homeless Coordinator in an amount not to exceed \$216,000.

We also recommend the Board authorize the Director of DEO, or her designee, to execute and, if necessary, amend or terminate funding agreements totaling \$1,482,000 with LACDA for the following:

- a) Community Policing Program in public housing sites throughout the County in an amount not to exceed \$1,007,000; and
- b) Cooperative Extension Program in an amount not to exceed \$475,000.

Lastly, we recommend the Board authorize the Executive Officer of the Board to execute and, if necessary, amend or terminate a funding agreement with the Los Angeles County High School for Arts for various costs associated with the Arts Program in an amount not to exceed \$125,000.

### **ENVIRONMENTAL DOCUMENTATION**

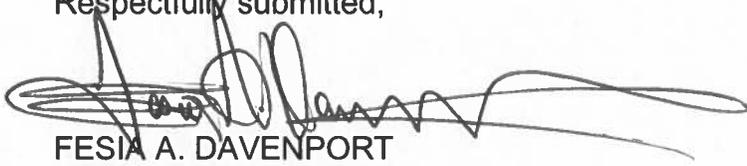
The recommended actions are not subject to CEQA because they are activities that are excluded from the definition of a project by section 21065 of the California Public Resources Code and sections 15378(b)(2)(4) and (5) of the State CEQA Guidelines, which apply to continuing administrative or maintenance activities such as purchases of supplies, the creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment and/or administrative activities that will not result in direct or indirect physical changes in the environment.

### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

Selected program changes and impacts are referenced above; all changes are detailed in the attached.

The Honorable Board of Supervisors  
June 23, 2025  
Page 8

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Fesia A. Davenport', written over a horizontal line.

FESIA A. DAVENPORT  
Chief Executive Officer

FAD:JMN:MM  
YR:cg

Attachments

c: Executive Office, Board of Supervisors  
County Counsel  
Auditor-Controller

## Attachment A

Funding from other dedicated sources enables us to make the following funding recommendations in this budget phase:

- \$152.0 million in revenue for the Fire Department from the Measure E special tax approved by the voters in November 2024. This funding, which is solely for Fire District operations, will support the Department's critical needs, including helicopter replacement, facility improvements, communications and information technology systems, life-saving equipment and tools, and additional personnel.
- \$150.4 million in one-time Measure H unspent funds for programming as outlined in the Board-adopted 2025-26 spending plan, including Pathway Home, the Skid Row Action Plan, interim housing for local jurisdictions and Councils of Government, lived experience integration, as well as various adjustments in alignment with the Measure A allocation requirements as described in the spending plan. The Measure A spending plan invests in programs organized around the Homeless Initiative's Framework to End Homelessness including prevention, coordination, outreach, interim housing, permanent housing and supportive services, housing and services for transition age youth, legal services, and other stabilizing supports. It also allocates funding to the Local Solutions Fund, Homelessness Solutions Innovations, and Accountability, Data, and Research.
- \$75.6 million and one position, fully offset by grant funding, for the Internal Services Department (ISD) to support the Regional Energy and Environmental Program Workforce and implement energy efficiency and electric vehicle-related programs.
- \$55.6 million in one-time Mental Health Services Act funding to the Department of Mental Health as follows: 1) \$20.0 million to support capital improvements for existing adult and senior care facilities, which will support the goal of preserving licensed residential facility bed capacity; and 2) \$35.6 million to support capital subsidies for the Homekey+ program, to support the development of permanent supportive housing for individuals suffering from mental illness who are at risk of or experiencing homelessness.

## **ADDITIONAL PROGRAM HIGHLIGHTS AND ADJUSTMENTS**

In addition to the major program allocations outlined on Attachment A, this budget phase also includes the following changes funded through various funding sources.

### ***Care First, Jails Last***

- **Care First and Community Investment (CFCI)** – Realigns existing resources within the CFCI budget units to fund: 1) \$1.6 million for 6 new positions in the Public Defender budget unit to support jail depopulation efforts, and 2) continued operations of various existing jail closure programs.
- **Justice-Involved Veterans** – Adds \$0.6 million in AB 109 one-time funding to the Department of Military and Veterans Affairs for initiatives that enhance access, support, transportation, and clinical diversion services for justice-involved veterans.
- **Indigent Defense, Public Defender** – Adds \$2.1 million per year, for two years, in AB 109 one-time funding for nine new positions to support Post-Conviction Resentencing, for legal representation of individuals eligible for resentencing under sentencing reform legislation; and \$0.8 million per year, for 18 months, in one-time Juvenile Justice Realignment Block Grant funding for three new positions for the Secure Youth Treatment Facility Youth Support program, for legal representation to youth post-disposition to obtain diversion and access to individualized treatment, education, housing, employment, and mental health care.

### ***Health Care and Mental Health Services***

- **Client Assessment Recommendation and Evaluation (CARE)** – Adds \$0.5 million in Juvenile Justice Crime Prevention Act funding for 3 positions in the Public Defender for the CARE project to provide mental health support, assessments and service linkages to justice-involved youth.

### ***Public Health***

- **Public Health** – Adds \$2.2 million and 14 Environmental Health positions funded by revenue generated by property tax assessment to DPH for the Rental Housing Habitability program to support compliance and tasks associated with the Rent Escrow Account Program.

### ***Children and Families Wellbeing***

- **Guaranteed Income Breathe Program** – Adds \$3.4 million in State revenue to the Department of Children and Family Services to expand the Breathe program to serve 2,000 additional non-minor dependent foster youth.

### ***Public Safety***

- **Custody Network Upgrade** – Transfers \$7.8 million from the Information Technology Infrastructure Fund (\$7.6 million) and Provisional Financing Uses (PFU) budget unit (\$0.2 million) to the Sheriff's Department for costs associated with the replacement of aging network equipment in jail facilities, which are essential for producing data to comply with the DOJ consent decree and various settlement agreements.

### ***Information Technology and Voting Systems***

- **Voting Solutions for All People (VSAP)** – Sets aside \$16.4 million in one-time fund balance in the PFU budget unit to support the VSAP election system and voting model.
- **Cybersecurity** – Appropriates \$12.4 million, fully offset by intrafund transfers and revenue, to ISD for the continuation of services to other County departments that protect and prevent growing threats against the County's information technology and reduce cybersecurity risks. Also adds \$1.2 million in one-time fund balance to the Department of Registrar-Recorder and County Clerk to provide an additional layer of security during elections.

## GENERAL FUND AND HOSPITAL ENTERPRISE

## Changes from the 2025-26 Recommended Budget

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>AFFORDABLE HOUSING</b>					
2025-26 Recommended Budget	112,465,000	0	12,040,000	100,425,000	0.0
1. <b>Project Homekey 3.0 (Measure H):</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for Project Homekey 3.0.	(10,300,000)	--	(10,300,000)	--	--
2. <b>Net County Cost (NCC) Swap:</b> Reflects an adjustment to swap out ongoing NCC for one-time additional fund balance.	--	--	--	--	--
3. <b>Ministerial Changes:</b> Reflects the realignment of appropriation based on anticipated expenditure trend.	--	--	--	--	--
<b>Total Changes</b>	<b>(10,300,000)</b>	<b>0</b>	<b>(10,300,000)</b>	<b>0</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>102,165,000</b>	<b>0</b>	<b>1,740,000</b>	<b>100,425,000</b>	<b>0.0</b>
<b>AGING AND DISABILITIES – ADMINISTRATION</b>					
2025-26 Recommended Budget	134,399,000	94,322,000	13,145,000	26,932,000	592.0
1. <b>Position Requests:</b> Reflects the addition of 3.0 positions to provide administrative and staff support in various divisions, partially offset with the deletion of 2.0 positions, with the remaining cost offset by a reduction in services and supplies.	--	--	--	--	1.0
<b>Total Changes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.0</b>
<b>2025-26 Final Changes</b>	<b>134,399,000</b>	<b>94,322,000</b>	<b>13,145,000</b>	<b>26,932,000</b>	<b>593.0</b>
<b>AGRICULTURAL COMMISSIONER/WEIGHTS AND MEASURES</b>					
2025-26 Recommended Budget	70,951,000	1,095,000	49,169,000	20,687,000	449.0
1. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	16,000	--	--	16,000	--
2. <b>Reclassification:</b> Reflects the Board-approved reclassification of 1.0 Administrative Deputy I to 1.0 Administrative Deputy II.	--	--	--	--	--
<b>Total Changes</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>16,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>70,967,000</b>	<b>1,095,000</b>	<b>49,169,000</b>	<b>20,703,000</b>	<b>449.0</b>
<b>ALTERNATE PUBLIC DEFENDER</b>					
2025-26 Recommended Budget	105,241,000	1,665,000	8,300,000	95,276,000	378.0
1. <b>NCC Curtailment Placeholder Realignment:</b> Reflects a realignment to the services and supplies placeholder included in the FY 2025-26 Recommended Budget to now reflect the deletion of 9.0 vacant positions.	--	--	--	--	(9.0)

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2. <b>Expiration of Funding for the Guiding Re-Entry of Women Program:</b> Reflects an adjustment to remove funding set to expire at the end of FY 2024-25, provided by the California Department of Corrections and Rehabilitation through the Countywide Criminal Justice Coordination Committee.	(182,000)	(182,000)	--	--	(1.0)
3. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	43,000	1,000	2,000	40,000	--
<b>Total Changes</b>	<b>(139,000)</b>	<b>(181,000)</b>	<b>2,000</b>	<b>40,000</b>	<b>(10.0)</b>
<b>2025-26 Final Changes</b>	<b>105,102,000</b>	<b>1,484,000</b>	<b>8,302,000</b>	<b>95,316,000</b>	<b>368.0</b>
<b>ANIMAL CARE AND CONTROL</b>					
<b>2025-26 Recommended Budget</b>	<b>67,054,000</b>	<b>0</b>	<b>20,183,000</b>	<b>46,871,000</b>	<b>398.0</b>
1. <b>Reclassification:</b> Reflects the increase in salaries of a Board-approved reclassification of 1.0 Administrative Assistant I to 1.0 Staff Assistant, offset by a decrease in Services and Supplies.	--	--	--	--	--
2. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits, partially offset with Charges for Services revenue.	52,000	--	11,000	41,000	--
<b>Total Changes</b>	<b>52,000</b>	<b>0</b>	<b>11,000</b>	<b>41,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>67,106,000</b>	<b>0</b>	<b>20,194,000</b>	<b>46,912,000</b>	<b>398.0</b>
<b>ARTS AND CULTURE</b>					
<b>2025-26 Recommended Budget</b>	<b>40,763,000</b>	<b>1,371,000</b>	<b>19,516,000</b>	<b>19,876,000</b>	<b>57.0</b>
1. <b>Temporary Positions:</b> Reflects the addition of 2.0 Student Worker positions to support Arts Education, Youth Development, and Cross Sector initiatives, fully offset by a reduction in services and supplies.	--	--	--	--	2.0
2. <b>Measure H:</b> Reflects the deletion of Measure H funding to align with the March 31, 2025 sunset date.	(312,000)	--	(312,000)	--	--
3. <b>Organizational Grants Program (OGP):</b> Reflects one-time funding (\$5.1 million) to support the OGP, fully offset by the deletion of ongoing OGP funding.	--	--	--	--	--
<b>Total Changes</b>	<b>(312,000)</b>	<b>0</b>	<b>(312,000)</b>	<b>0</b>	<b>2.0</b>
<b>2025-26 Final Changes</b>	<b>40,451,000</b>	<b>1,371,000</b>	<b>19,204,000</b>	<b>19,876,000</b>	<b>59.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>ASSESSOR</b>					
2025-26 Recommended Budget	260,204,000	18,000	96,027,000	164,159,000	1,433.0
1. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	10,000	--	3,000	7,000	--
<b>Total Changes</b>	<b>10,000</b>	<b>0</b>	<b>3,000</b>	<b>7,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>260,214,000</b>	<b>18,000</b>	<b>96,030,000</b>	<b>164,166,000</b>	<b>1,433.0</b>
<b>AUDITOR-CONTROLLER</b>					
2025-26 Recommended Budget	134,045,000	73,885,000	27,902,000	32,258,000	631.0
1. <b>Measure A Funding:</b> Reflects the addition of 1.0 Supervising Accountant and 1.0 Accountant III positions to provide accounting and fiscal services to the Chief Executive Office's Homeless Initiative and the Los Angeles County Affordable Housing Solutions Agency, and audit funding and related services for the Los Angeles Homeless Services Authority, fully offset by Measure A revenue.	1,616,000	--	1,616,000	--	2.0
2. <b>Cyclical Audits:</b> Reflects one-time funding in the Audit Division to perform General Fund department cyclical audits.	--	(1,915,000)	--	1,915,000	--
3. <b>Ministerial Adjustment:</b> Reflects an alignment of billings for services based on historical and anticipated trends.	--	112,000	(112,000)	--	--
4. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	18,000	13,000	--	5,000	--
<b>Total Changes</b>	<b>1,634,000</b>	<b>(1,790,000)</b>	<b>1,504,000</b>	<b>1,920,000</b>	<b>2.0</b>
<b>2025-26 Final Changes</b>	<b>135,679,000</b>	<b>72,095,000</b>	<b>29,406,000</b>	<b>34,178,000</b>	<b>633.0</b>
<b>AUDITOR-CONTROLLER – INTEGRATED APPLICATIONS</b>					
2025-26 Recommended Budget	69,507,000	33,458,000	7,028,000	29,021,000	0.0
1. <b>Enterprise Systems Maintenance:</b> Reflects an increase in costs to maintain the eHR and eCAPS software applications and related services.	1,772,000	1,486,000	286,000	--	--
2. <b>Ministerial Adjustment:</b> Reflects the realignment of appropriation to conform to Governmental Accounting Standards Board 86 and 96.	--	--	--	--	--
<b>Total Changes</b>	<b>1,772,000</b>	<b>1,486,000</b>	<b>286,000</b>	<b>0</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>71,279,000</b>	<b>34,944,000</b>	<b>7,314,000</b>	<b>29,021,000</b>	<b>0.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>BEACHES AND HARBORS</b>					
<b>2025-26 Recommended Budget</b>	<b>82,097,000</b>	<b>52,000</b>	<b>80,368,000</b>	<b>1,677,000</b>	<b>359.0</b>
1. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	68,000	--	--	68,000	--
<b>Total Changes</b>	<b>68,000</b>	<b>0</b>	<b>0</b>	<b>68,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>82,165,000</b>	<b>52,000</b>	<b>80,368,000</b>	<b>1,745,000</b>	<b>359.0</b>
<b>BOARD OF SUPERVISORS</b>					
<b>2025-26 Recommended Budget</b>	<b>340,635,000</b>	<b>23,116,000</b>	<b>14,845,000</b>	<b>302,674,000</b>	<b>483.0</b>
1. <b>Broadcasting Services:</b> Reflects one-time funding to support Board meeting broadcast and production services costs, partially offset by funding from the Cable TV Franchise Fund.	1,112,000	--	282,000	830,000	--
2. <b>Office of Child Protection:</b> Reflects a one-time funding transfer to the Department of Children and Family Services to support the Child Protection Hotline's Domestic Violence Experts program.	(600,000)	--	--	(600,000)	--
3. <b>Salaries and Employee Benefits:</b> Reflects Board-approved adjustments in salaries and employee benefits.	(3,000)	--	--	(3,000)	--
4. <b>Revenue Adjustment:</b> Reflects a reduction in Community Corrections Planning grant funding (\$0.4 million) and the reversal of Urban and Community Forestry Grant Program funding (\$0.3 million), partially offset by an increase in intrafund transfer.	(658,000)	7,000	(665,000)	--	--
5. <b>Proprietorship Program:</b> Reflects an increase in building proprietorship costs (\$1.1 million), fully offset by an increase in expenditure distribution to tenant departments.	--	--	--	--	--
<b>Total Changes</b>	<b>(149,000)</b>	<b>7,000</b>	<b>(383,000)</b>	<b>227,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>340,486,000</b>	<b>23,123,000</b>	<b>14,462,000</b>	<b>302,901,000</b>	<b>483.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>CARE FIRST AND COMMUNITY INVESTMENT (CFCI)</b>					
<b>2025-26 Recommended Budget</b>	<b>571,635,000</b>	<b>0</b>	<b>0</b>	<b>571,635,000</b>	<b>0.0</b>
<b>1. Community Safety Implementation Team (CSIT)</b>	--	--	--	--	--
<b>Program Recommendations:</b> Reflects net zero adjustments to CFCI Year 1 Spending Plan Close Men's Central Jail project funding, including a reduction to the Department of Health Services' Office of Diversion and Reentry (ODR) P3/P4 Jail Depopulation Beds program from \$28.9 million to \$20.6 million to align with anticipated spending needs in FY 2025-26, \$5.0 million for the Department of Public Health Community Treatment Program, \$4.9 million for the Justice, Care and Opportunities (JCOD) Specialized Treatment for Optimized Programming Interim Housing Program, \$4.8 million for JCOD Interim Housing Beds and \$2.4 million for the ODR Maternal Health Program. Also reflects \$1.6 million in new ongoing funding for Public Defender Diversion Court Staffing for 6.0 new positions to support jail depopulation efforts. Funding for the CSIT programs and positions that support the County's jail depopulation effort is already budgeted in the CFCI budget, so there is no impact to the overall budget.					
<b>Total Changes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>571,635,000</b>	<b>0</b>	<b>0</b>	<b>571,635,000</b>	<b>0.0</b>
<b>CHIEF EXECUTIVE OFFICER</b>					
<b>2025-26 Recommended Budget</b>	<b>210,956,000</b>	<b>49,066,000</b>	<b>64,179,000</b>	<b>97,711,000</b>	<b>597.0</b>
<b>1. Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	54,000	--	--	54,000	--
<b>2. Unrecommended Changes – Various:</b> Reflects the reversal of 9.0 positions approved in Recommended Budget for the Office of Emergency Management, Department of Justice-Compliance, and Employee Relations.	(2,495,000)	(111,000)	--	(2,384,000)	(9.0)
<b>3. Measure A and H – Homeless Initiative:</b> Reflects the FY 2025-26 Measure A and H funding allocations approved by the Board on 3/25/25, with subsequent updates per Board-direction approved on 4/15/25. The Measure A and H funding recommendation includes an increase of \$15.064 million ongoing, and a decrease of \$2.181 million in one-time dollars for the Homeless Initiative operating budget.	13,108,000	225,000	12,883,000	--	23.0
<b>Total Changes</b>	<b>10,667,000</b>	<b>114,000</b>	<b>12,883,000</b>	<b>(2,330,000)</b>	<b>14.0</b>
<b>2025-26 Final Changes</b>	<b>221,623,000</b>	<b>49,180,000</b>	<b>77,062,000</b>	<b>95,381,000</b>	<b>611.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>CHILD SUPPORT SERVICES</b>					
2025-26 Recommended Budget	232,966,000	0	226,184,000	6,782,000	1,452.0
1. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	23,000	--	22,000	1,000	--
<b>Total Changes</b>	<b>23,000</b>	<b>0</b>	<b>22,000</b>	<b>1,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>232,989,000</b>	<b>0</b>	<b>226,206,000</b>	<b>6,783,000</b>	<b>1,452.0</b>
<b>CHILDREN AND FAMILY SERVICES – ADMINISTRATION</b>					
2025-26 Recommended Budget	2,109,009,000	2,715,000	1,548,798,000	557,496,000	9,989.0
1. <b>Behavioral Aide Services for High-Risk Youth:</b> Reflects funding for increased contract costs to provide one-to-one supervision of high-risk youth with severe behavioral challenges. The increase is due to higher service demand, outdated cost projections, a rise in hourly rates, and expanded use across placement settings.	3,909,000	--	3,909,000	--	--
2. <b>Education Specialist:</b> Reflects funding for additional contracted education specialist services.	713,000	--	713,000	--	--
3. <b>Guaranteed Income Breathe Program Expansion:</b> Reflects State Flexible Family Supports and Home-Based Foster Care funding to expand Breathe to serve approximately 2,000 additional Department of Children and Family Services non-minor dependent foster youth.	3,381,000	--	3,381,000	--	--
4. <b>Transitional Housing Program Plus:</b> Reflects one-time supplemental round 3 State Grant funding for housing services.	1,315,000	--	1,315,000	--	--
5. <b>CarePortal Services:</b> Reflects State funding for the implementation of the CarePortal in the County to support prevention and early intervention efforts.	858,000	--	858,000	--	--
6. <b>Domestic Violence Prevention Services:</b> Reflects funding for domestic violence prevention services at the Child Protection Hotline.	600,000	--	--	600,000	--
7. <b>NCC Curtailment Placeholder Realignment:</b> Reflects a realignment to the services and supplies placeholder included in the FY 2025-26 Recommended Budget.	--	--	--	--	--
8. <b>Salary and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	331,000	--	174,000	157,000	--
<b>Total Changes</b>	<b>11,107,000</b>	<b>0</b>	<b>10,350,000</b>	<b>757,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>2,120,116,000</b>	<b>2,715,000</b>	<b>1,559,148,000</b>	<b>558,253,000</b>	<b>9,989.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>CHILDREN AND FAMILY SERVICES – ASSISTANCE</b>					
<b>2025-26 Recommended Budget</b>	<b>1,323,550,000</b>	<b>5,800,000</b>	<b>1,105,302,000</b>	<b>212,448,000</b>	<b>0.0</b>
1. <b>Prevention and Aftercare:</b> Reflects 2011 Realignment revenue to maintain the Prevention and Aftercare programs at current levels.	1,000,000	--	1,000,000	--	--
2. <b>Measure H and Measure A Funding:</b> Reflects adjustments to align the Measure H and Measure A funding with the March 25, 2025 Board-adopted spending plan.	(660,000)	--	(660,000)	--	--
<b>Total Changes</b>	<b>340,000</b>	<b>0</b>	<b>340,000</b>	<b>0</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>1,323,890,000</b>	<b>5,800,000</b>	<b>1,105,642,000</b>	<b>212,448,000</b>	<b>0.0</b>
<b>CONSUMER AND BUSINESS AFFAIRS</b>					
<b>2025-26 Recommended Budget</b>	<b>45,554,000</b>	<b>10,577,000</b>	<b>8,261,000</b>	<b>26,716,000</b>	<b>190.0</b>
1. <b>Office of Cannabis Management:</b> Reflects one-time funding for staffing to continue the development and establishment of a commercial cannabis program.	1,380,000	--	--	1,380,000	--
2. <b>Community and Consumer Services:</b> Reflects the addition of 1.0 Human Services Administrator II and 1.0 Staff Assistant I positions to provide administrative support various community centers and the Consumer Services Program, fully offset by the deletion of 1.0 Community Health Worker, 1.0 Neighborhood Worker, and 1.0 Intermediate Typist-Clerk positions and services and supplies.	--	--	--	--	(1.0)
3. <b>American Rescue Plan Act (ARPA):</b> Reflects one-time carryover of ARPA funds for the Stay Housed LA program.	3,607,000	--	--	3,607,000	--
4. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	46,000	--	--	46,000	--
5. <b>Ministerial Adjustment:</b> Reflects an alignment of billings for services for the Rental Housing Habitability Program.	--	(1,283,000)	1,283,000	--	--
6. <b>Reclassification:</b> Reflects Board-approved position reclassifications.	--	--	--	--	--
<b>Total Changes</b>	<b>5,033,000</b>	<b>(1,283,000)</b>	<b>1,283,000</b>	<b>5,033,000</b>	<b>(1.0)</b>
<b>2025-26 Final Changes</b>	<b>50,587,000</b>	<b>9,294,000</b>	<b>9,544,000</b>	<b>31,749,000</b>	<b>189.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>COUNTY COUNSEL</b>					
<b>2025-26 Recommended Budget</b>	<b>215,622,000</b>	<b>160,942,000</b>	<b>37,883,000</b>	<b>16,797,000</b>	<b>759.0</b>
1. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	29,000	23,000	3,000	3,000	--
2. <b>Reclassification:</b> Reflects a Board-approved position reclassification.	175,000	158,000	17,000	--	--
<b>Total Changes</b>	<b>204,000</b>	<b>181,000</b>	<b>20,000</b>	<b>3,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>215,826,000</b>	<b>161,123,000</b>	<b>37,903,000</b>	<b>16,800,000</b>	<b>759.0</b>
<b>DISTRICT ATTORNEY</b>					
<b>2025-26 Recommended Budget</b>	<b>524,655,000</b>	<b>5,186,000</b>	<b>228,547,000</b>	<b>290,922,000</b>	<b>2,112.0</b>
1. <b>Public Safety Sales Tax (Proposition 172):</b> Reflects a projected decrease in revenue based on historical experience and anticipated trends.	--	--	(3,053,000)	3,053,000	--
2. <b>One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the Youth Pre-Filing Diversion Program.	(579,000)	--	(579,000)	--	--
3. <b>Unavoidable Costs:</b> Reflects changes in workers' compensation costs due to anticipated benefit increases and medical cost trends, fully offset with a decrease in intrafund transfers and the deletion of 6.0 Hearing Officer, District Attorney positions.	306,000	306,000	--	--	(6.0)
4. <b>Position Adjustments:</b> Reflects the addition of 1.0 Head Deputy DA, Employee Relations and overtime appropriation, fully offset by the deletion of 1.0 Deputy District Attorney III, 2.0 Deputy District Attorney II, 1.0 Legal Office Support Assistant I, and 1.0 Intermediate Typist-Clerk, to meet the changing needs of the Department.	--	--	--	--	(4.0)
<b>Total Changes</b>	<b>(273,000)</b>	<b>306,000</b>	<b>(3,632,000)</b>	<b>3,053,000</b>	<b>(10.0)</b>
<b>2025-26 Final Changes</b>	<b>524,382,000</b>	<b>5,492,000</b>	<b>224,915,000</b>	<b>293,975,000</b>	<b>2,102.0</b>
<b>ECONOMIC DEVELOPMENT</b>					
<b>2025-26 Recommended Budget</b>	<b>16,499,000</b>	<b>0</b>	<b>12,553,000</b>	<b>3,946,000</b>	<b>0.0</b>
1. <b>Land Bank Acquisition:</b> Reflects the transfer of Supervisorial District 2 Catalytic Development Funds to Capital Projects to support the Land Bank Acquisition located at 8825 South Vermont Avenue.	(290,000)	--	--	(290,000)	--
<b>Total Changes</b>	<b>(290,000)</b>	<b>0</b>	<b>0</b>	<b>(290,000)</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>16,209,000</b>	<b>0</b>	<b>12,553,000</b>	<b>3,656,000</b>	<b>0.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>ECONOMIC OPPORTUNITY – ADMINISTRATION</b>					
<b>2025-26 Recommended Budget</b>	<b>58,215,000</b>	<b>4,093,000</b>	<b>30,427,000</b>	<b>23,695,000</b>	<b>206.0</b>
1. <b>Measure H and Measure A Funding:</b> Reflects adjustments to align the Measure H and Measure A funding with the March 25, 2025 Board-adopted spending plan.	(795,000)	--	(795,000)	--	--
2. <b>NCC Curtailment Placeholder Realignment:</b> Reflects a realignment to the services and supplies placeholder included in the FY 2025-26 Recommended Budget.	--	--	--	--	--
3. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	10,000	--	--	10,000	--
4. <b>Preparing for Los Angeles County Employment (PLACE):</b> Reflects the replacement of ongoing with one-time NCC for the PLACE Program.	--	--	--	--	--
<b>Total Changes</b>	<b>(785,000)</b>	<b>0</b>	<b>(795,000)</b>	<b>10,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>57,430,000</b>	<b>4,093,000</b>	<b>29,632,000</b>	<b>23,705,000</b>	<b>206.0</b>
<b>ECONOMIC OPPORTUNITY – ASSISTANCE</b>					
<b>2025-26 Recommended Budget</b>	<b>115,014,000</b>	<b>16,718,000</b>	<b>72,535,000</b>	<b>25,761,000</b>	<b>0.0</b>
1. <b>Measure H and Measure A Funding:</b> Reflects an adjustment to align the Measure H and Measure A funding with the March 25, 2025 Board-adopted spending plan.	(6,647,000)	--	(6,647,000)	--	--
2. <b>Youth@Work (Y@W) and Contractor Development and Bonding Program (CDABP):</b> Reflects the reversal of ongoing funding included in the FY 2025-26 Recommended Budget for the Y@W and CDABP.	(2,582,000)	--	--	(2,582,000)	--
<b>Total Changes</b>	<b>(9,229,000)</b>	<b>0</b>	<b>(6,647,000)</b>	<b>(2,582,000)</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>105,785,000</b>	<b>16,718,000</b>	<b>65,888,000</b>	<b>23,179,000</b>	<b>0.0</b>
<b>EXTRAORDINARY MAINTENANCE</b>					
<b>2025-26 Recommended Budget</b>	<b>48,442,000</b>	<b>0</b>	<b>0</b>	<b>48,442,000</b>	<b>0.0</b>
1. <b>Services and Supplies:</b> Reflects reversal of funding allocated at the FY 2025-26 Recommended Budget for the Facility Reinvestment Program.	(5,000,000)	--	--	(5,000,000)	--
<b>Total Changes</b>	<b>(5,000,000)</b>	<b>0</b>	<b>0</b>	<b>(5,000,000)</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>43,442,000</b>	<b>0</b>	<b>0</b>	<b>43,442,000</b>	<b>0.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>FIRE – LIFEGUARD</b>					
<b>2025-26 Recommended Budget</b>	<b>45,307,000</b>	<b>0</b>	<b>0</b>	<b>45,307,000</b>	<b>0.0</b>
1. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	15,000	--	--	15,000	--
2. <b>General Operations:</b> Reflects funding pursuant to the Board-approved operating agreement.	127,000	--	--	127,000	--
<b>Total Changes</b>	<b>142,000</b>	<b>0</b>	<b>0</b>	<b>142,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>45,449,000</b>	<b>0</b>	<b>0</b>	<b>45,449,000</b>	<b>0.0</b>
<b>FINANCING ELEMENTS</b>					
<b>2025-26 Recommended Budget</b>	<b>55,247,000</b>	<b>0</b>	<b>11,700,787,000</b>	<b>(11,645,540,000)</b>	<b>0.0</b>
1. <b>Assessed Valuation:</b> Reflects an increase in property tax revenue as a result of an anticipated 3.25 percent increase in assessed valuation adjusted from 3.0 percent based on the Assessor's forecast released on May 15, 2025.	--	--	18,267,000	(18,267,000)	--
2. <b>Appropriations for Contingencies:</b> Reflects an increase in Appropriations for Contingencies to account for increases in locally generated revenues in accordance with Board Policy 4.030 - Budget Policies and Priorities.	3,105,000	--	--	3,105,000	--
3. <b>Fund Balance:</b> Reflects an increase in available fund balance for various programs and projects based on revised estimates.	--	--	159,886,000	(159,886,000)	--
4. <b>Obligated Fund Balance:</b> Reflects the use of \$56.0 million in obligated fund balance Committed for Office of Diversion and Re-entry Permanent Supportive Housing to be set aside in the Provisional Financing Uses budget unit to fund Integrated Correctional Health Services costs. Also reflects a reduction of \$10.0 million in obligated fund balance Committed for Alternatives to Incarceration – Facilities and Programs.	(10,000,000)	--	56,013,000	(66,013,000)	--
<b>Total Changes</b>	<b>(6,895,000)</b>	<b>0</b>	<b>234,166,000</b>	<b>(241,061,000)</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>48,352,000</b>	<b>0</b>	<b>11,934,953,000</b>	<b>(11,886,601,000)</b>	<b>0.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>HEALTH SERVICES</b>					
<b>2025-26 Recommended Budget</b>	<b>10,825,906,000</b>	<b>368,641,000</b>	<b>9,177,487,000</b>	<b>1,279,778,000</b>	<b>27,650.0</b>
1. <b>Housing for Health:</b> Reflects new Measure A funding, as well as adjustments to Measure H and Homeless Housing Assistance Prevention Program funding, as approved by the Board on March 25, 2025, to support Housing for Health programs. Also includes 4.0 new positions for the Permanent Housing program administration, offset by the deletion of 5.0 positions for the Jail-in-Reach program due to discontinued Measure H funding for this program.	23,559,000	(12,481,000)	36,040,000	--	(1.0)
2. <b>LA General Medical Center – Medical School Affiliation Agreement (MSAA):</b> Primarily reflects a reduction in the physician services provided to the LA General Medical Center under the MSAA with the University of Southern California, which will be replaced by the net addition of 5.0 positions.	(2,445,000)	--	(278,000)	(2,167,000)	5.0
3. <b>One-Time AB 109 Public Safety Realignment Revenue:</b> Reflects additional AB 109 funding to expand harm reduction services, upgrade computer workstations at Integrated Correctional Health Services, and fund employee benefits cost increases for program staff.	1,311,000	--	1,311,000	--	--
4. <b>Capital Projects:</b> Reflects one-time adjustments to various capital projects.	9,405,000	--	--	9,405,000	--
5. <b>Salaries and Employee Benefits:</b> Primarily reflects Board-approved increases in salaries and health insurance subsidies.	1,979,000	--	--	1,979,000	--
6. <b>Other Position Changes:</b> Reflects various position classification changes, as well as the transfer of STAR Clinic positions from the Community Programs budget unit to the Ambulatory Care Network budget unit.	1,059,000	--	--	1,059,000	(1.0)
7. <b>Ministerial Changes:</b> Primarily reflects increases in insurance costs, judgments and damages, utility costs, and Board-approved contracts.	70,061,000	5,646,000	3,744,000	60,671,000	--
8. <b>Fund Balance and Operating Subsidies:</b> Reflects the use of prior-year fund balance and adjustments to the operating subsidy allocations to the hospital enterprise funds.	61,313,000	--	132,259,000	(70,946,000)	--
<b>Total Changes</b>	<b>166,242,000</b>	<b>(6,835,000)</b>	<b>173,076,000</b>	<b>1,000</b>	<b>3.0</b>
<b>2025-26 Final Changes</b>	<b>10,992,148,000</b>	<b>361,806,000</b>	<b>9,350,563,000</b>	<b>1,279,779,000</b>	<b>27,653.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>HOMELESS AND HOUSING</b>					
2025-26 Recommended Budget	439,391,000	0	257,579,000	181,812,000	0.0
1. <b>Measure H and Measure A Funding:</b> Reflects adjustments to align the Measure H and Measure A funding with the March 25, 2025 Board-adopted spending plan.	(55,153,000)	--	(55,153,000)	--	--
<b>Total Changes</b>	<b>(55,153,000)</b>	<b>0</b>	<b>(55,153,000)</b>	<b>0</b>	<b>0.0</b>
2025-26 Final Changes	384,238,000	0	202,426,000	181,812,000	0.0
<b>HUMAN RESOURCES</b>					
2025-26 Recommended Budget	132,196,000	88,826,000	21,676,000	21,694,000	597.0
1. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	28,000	20,000	3,000	5,000	--
<b>Total Changes</b>	<b>28,000</b>	<b>20,000</b>	<b>3,000</b>	<b>5,000</b>	<b>0.0</b>
2025-26 Final Changes	132,224,000	88,846,000	21,679,000	21,699,000	597.0
	Gross Appropriation (\$)	Expenditure Distribution/ IFT (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>INSURANCE</b>					
2025-26 Recommended Budget	240,121,000	240,121,000	0	0	0.0
1. <b>Ministerial Adjustment:</b> Reflects an adjustment to appropriation and expenditure distribution for the realignment of General Fund insurance costs.	(33,000)	(33,000)	--	--	--
<b>Total Changes</b>	<b>(33,000)</b>	<b>(33,000)</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
2025-26 Final Changes	240,088,000	240,088,000	0	0	0.0
<b>INTERNAL SERVICES</b>					
2025-26 Recommended Budget	817,110,000	628,353,000	141,047,000	47,710,000	2,157.0
1. <b>Equity in Countywide Contracting (ECC):</b> Reflects the addition of 2.0 Administrative Manager X, 3.0 Administrative Manager XII, and 1.0 Administrative Manager XIII positions partially offset by the deletion of 6.0 vacant positions to improve ECC operational effectiveness.	736,000	559,000	123,000	54,000	--
2. <b>Energy and Environmental Services – Sustainability:</b> Reflects the addition of 1.0 Administrative Manager X position (\$0.3 million) and increases in services and supplies (\$74.9 million) and other charges (\$0.4 million), fully offset by the California Energy Commission Equitable Build Decarbonization and various other grants.	75,625,000	--	75,625,000	--	1.0

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>3. Cyber Governance and Operations Services:</b> Reflects an increase in reimbursable funding for cyber analytic service monitoring, cyber security awareness training, software subscriptions, and an additional layer of security for email scanning and mailbox monitoring.	12,385,000	10,156,000	2,229,000	--	--
<b>4. Salaries and Employee Benefits:</b> Reflects Board-approved adjustments in salaries and employee benefits.	(19,000)	(15,000)	(3,000)	(1,000)	--
<b>Total Changes</b>	<b>88,727,000</b>	<b>10,700,000</b>	<b>77,974,000</b>	<b>53,000</b>	<b>1.0</b>
<b>2025-26 Final Changes</b>	<b>905,837,000</b>	<b>639,053,000</b>	<b>219,021,000</b>	<b>47,763,000</b>	<b>2,158.0</b>
<b>JUSTICE, CARE AND OPPORTUNITIES</b>					
<b>2025-26 Recommended Budget</b>	<b>81,668,000</b>	<b>11,935,000</b>	<b>34,378,000</b>	<b>35,355,000</b>	<b>131.0</b>
<b>1. Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	12,000	6,000	--	6,000	--
<b>2. Ministerial Adjustment:</b> Reflects an adjustment to intrafund transfers to properly align with FY 2025-26 funding levels.	(129,000)	(129,000)	--	--	--
<b>3. Reclassifications:</b> Reflects Board-approved position reclassifications.	--	--	--	--	--
<b>Total Changes</b>	<b>(117,000)</b>	<b>(123,000)</b>	<b>0</b>	<b>6,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>81,551,000</b>	<b>11,812,000</b>	<b>34,378,000</b>	<b>35,361,000</b>	<b>131.0</b>
<b>MEDICAL EXAMINER</b>					
<b>2025-26 Recommended Budget</b>	<b>63,563,000</b>	<b>1,451,000</b>	<b>1,309,000</b>	<b>60,803,000</b>	<b>299.0</b>
<b>1. Probation Transfer Reversal:</b> Reflects the deletion of 1.0 Administrative Services Manager III position for an employee transferred from the Probation Department.	(288,000)	(288,000)	--	--	(1.0)
<b>2. Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	54,000	--	2,000	52,000	--
<b>3. Revenue Realignment:</b> Reflects one-time funding (\$1.1 million) to eliminate transportation and storage fees for all County residents, fully offset by the deletion of ongoing NCC.	--	--	--	--	--
<b>Total Changes</b>	<b>(234,000)</b>	<b>(288,000)</b>	<b>2,000</b>	<b>52,000</b>	<b>(1.0)</b>
<b>2025-26 Final Changes</b>	<b>63,329,000</b>	<b>1,163,000</b>	<b>1,311,000</b>	<b>60,855,000</b>	<b>298.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>MENTAL HEALTH</b>					
<b>2025-26 Recommended Budget</b>	<b>4,165,626,000</b>	<b>152,967,000</b>	<b>3,939,874,000</b>	<b>72,785,000</b>	<b>7,583.0</b>
<b>1. Housing Capital Projects – Community Care Expansion Preservation Program:</b> Reflects the addition of one-time Mental Health Services Act (MHSA) funding to support capital improvements for existing adult and senior care facilities, which will support the goal of preserving licensed residential facility bed capacity.	20,000,000	--	20,000,000	--	--
<b>2. Housing Capital Projects – Homekey+:</b> Reflects the addition of one-time MHSA funding to support capital subsidies for the Homekey+ program, which is expected to support the development of more than 300 permanent supportive housing beds for individuals suffering from mental illness who are at-risk of or experiencing homelessness.	35,567,000	--	35,567,000	--	--
<b>3. Program Support:</b> Reflects the net addition of 13.0 positions to provide the program resources needed to support operational effectiveness, which primarily includes support for various housing programs.	2,992,000	--	2,992,000	--	13.0
<b>4. Central Administrative Support:</b> Reflects the addition of 74.0 positions to provide the central administrative resources needed to support the overall mission of the Department, which primarily includes the recognition of critical human resources positions that were previously approved by the Board on December 17, 2024, as mid-year allocations.	12,864,000	--	12,864,000	--	74.0
<b>5. Operating Costs:</b> Reflects various adjustments to more closely reflect anticipated funding and expenditure levels, which primarily includes reductions in services and supplies appropriation to support budget right-sizing efforts.	(49,072,000)	--	(49,072,000)	--	--
<b>Total Changes</b>	<b>22,351,000</b>	<b>0</b>	<b>22,351,000</b>	<b>0</b>	<b>87.0</b>
<b>2025-26 Final Changes</b>	<b>4,187,977,000</b>	<b>152,967,000</b>	<b>3,962,225,000</b>	<b>72,785,000</b>	<b>7,670.0</b>
<b>MILITARY AND VETERANS AFFAIRS</b>					
<b>2025-26 Recommended Budget</b>	<b>19,520,000</b>	<b>8,346,000</b>	<b>3,904,000</b>	<b>7,270,000</b>	<b>66.0</b>
<b>1. Productivity Investment Funds for Military Transition and Well-being Pilot Programs:</b> Reflects funding for the Military Transition Program and Veteran Mental Health Pilot Program offering localized and tech-based support.	633,000	--	633,000	--	--

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>2. Public Safety Realignment (AB 109) One-Time Funding for Justice Involved Veterans (JIV) Enhancement:</b> Reflects funding for JIV Initiatives enhancing access, support, transportation, and clinical diversion services.	625,000	--	625,000	--	--
<b>3. NCC Curtailment Placeholder Realignment:</b> Reflects a realignment to the services and supplies placeholder included in the FY 2025-26 Recommended Budget.	--	--	--	--	--
<b>4. Measure H and Measure A Funding:</b> Reflects adjustments to align the Measure H and Measure A funding with the March 25, 2025 Board-adopted spending plan.	37,000	--	37,000	--	--
<b>Total Changes</b>	<b>1,295,000</b>	<b>0</b>	<b>1,295,000</b>	<b>0</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>20,815,000</b>	<b>8,346,000</b>	<b>5,199,000</b>	<b>7,270,000</b>	<b>66.0</b>
<b>MUSEUM OF ART</b>					
<b>2025-26 Recommended Budget</b>	<b>41,042,000</b>	<b>0</b>	<b>0</b>	<b>41,042,000</b>	<b>7.0</b>
<b>1. Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits, fully offset with decreases in services and supplies.	--	--	--	--	--
<b>Total Changes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>41,042,000</b>	<b>0</b>	<b>0</b>	<b>41,042,000</b>	<b>7.0</b>
<b>MUSEUM OF NATURAL HISTORY</b>					
<b>2025-26 Recommended Budget</b>	<b>29,278,000</b>	<b>0</b>	<b>142,000</b>	<b>29,136,000</b>	<b>6.0</b>
<b>1. Salaries and Employee Benefits:</b> Reflects the deletion of 1.0 Collections Manager, Natural History position and decreases in various employee benefits, fully offset by increases in Board-approved salaries and services and supplies.	--	--	--	--	(1.0)
<b>Total Changes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1.0)</b>
<b>2025-26 Final Changes</b>	<b>29,278,000</b>	<b>0</b>	<b>142,000</b>	<b>29,136,000</b>	<b>5.0</b>
<b>NONDEPARTMENTAL SPECIAL ACCOUNTS</b>					
<b>2025-26 Recommended Budget</b>	<b>133,775,000</b>	<b>281,000</b>	<b>345,309,000</b>	<b>(211,815,000)</b>	<b>0.0</b>
<b>1. Countywide Costs:</b> Reflects the deletion of funding set-aside for countywide costs.	(12,331,000)	--	--	(12,331,000)	--
<b>2. Salaries and Employee Benefits:</b> Reflects the transfer to various departments for Board-approved adjustments to salaries and employee benefits.	(8,309,000)	--	--	(8,309,000)	--
<b>Total Changes</b>	<b>(20,640,000)</b>	<b>0</b>	<b>0</b>	<b>(20,640,000)</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>113,135,000</b>	<b>281,000</b>	<b>345,309,000</b>	<b>(232,455,000)</b>	<b>0.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>PARKS AND RECREATION</b>					
<b>2025-26 Recommended Budget</b>	<b>301,423,000</b>	<b>7,290,000</b>	<b>61,484,000</b>	<b>232,649,000</b>	<b>1,759.0</b>
1. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits, partially offset with Other Financing Sources revenue from Golf Operating Funds.	286,000	--	13,000	273,000	--
2. <b>Reclassification:</b> Reflects the Board-approved reclassification of a Regional Recreation Director to a Regional Operations Manager.	--	--	--	--	--
3. <b>New Facilities Request:</b> Reflects ongoing funding for the addition of 2.0 positions (1.0 Recreation Services Leader and 1.0 Grounds Maintenance Worker II), and one-time and ongoing funding for services and supplies and capital assets to support the new Riparian Park, fully offset with Charges for Services revenue.	420,000	--	420,000	--	2.0
4. <b>Mental Health Services Act Prevention and Early Intervention Services MOU:</b> Reflects one-time funding from the Department of Mental Health to fund the Parks Well-being Project.	5,000,000	5,000,000	--	--	--
5. <b>Aquatics Restoration Reversal:</b> Reflects the reversal from Recommended Budget of ongoing NCC provided for 39.0 positions for the aquatics program.	(1,664,000)	--	--	(1,664,000)	(39.0)
6. <b>Staffing for Nighttime Closures Reversal:</b> Reflects the reversal from Recommended Budget of ongoing NCC provided for 31.0 recreation service leaders.	(2,380,000)	--	--	(2,380,000)	(31.0)
7. <b>Miscellaneous Realignment:</b> Reflects a miscellaneous adjustment to align appropriation and revenue based on historical trends and operational needs.	3,000	3,000	--	--	--
<b>Total Changes</b>	<b>1,665,000</b>	<b>5,003,000</b>	<b>433,000</b>	<b>(3,771,000)</b>	<b>(68.0)</b>
<b>2025-26 Final Changes</b>	<b>303,088,000</b>	<b>12,293,000</b>	<b>61,917,000</b>	<b>228,878,000</b>	<b>1,691.0</b>
<b>PROBATION</b>					
<b>2025-26 Recommended Budget</b>	<b>1,107,933,000</b>	<b>5,106,000</b>	<b>415,749,000</b>	<b>687,078,000</b>	<b>5,256.0</b>
1. <b>Salary and Employee Benefits:</b> Primarily reflects Board-approved increases in salaries and employee benefits.	7,034,000	--	800,000	6,234,000	--
<b>Support Services</b>	552,000	--	--	552,000	--
<b>Field Services</b>	2,439,000	--	800,000	1,639,000	--
<b>Juvenile Institutions Services</b>	2,857,000	--	--	2,857,000	--
<b>Special Services</b>	1,186,000	--	--	1,186,000	--
2. <b>Juvenile Justice Realignment Block Grant (JJRBG) Staff:</b> Reflects the addition of 7.0 positions to support the operations and internal accounting functions of the JJRBG, fully offset by JJRBG funding.	1,251,000	--	1,251,000	--	7.0

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<i>Support Services</i>	283,000	--	283,000	--	2.0
<i>Juvenile Institutions Services</i>	968,000	--	968,000	--	5.0
3. <b>Ministerial Changes:</b> Reflects an adjustment to align the Department's appropriation based on operational needs.	--	--	--	--	--
<i>Juvenile Institutions Services</i>	--	--	--	--	--
<b>Total Changes</b>	<b>8,285,000</b>	<b>0</b>	<b>2,051,000</b>	<b>6,234,000</b>	<b>7.0</b>
<b>2025-26 Final Changes</b>	<b>1,116,218,000</b>	<b>5,106,000</b>	<b>417,800,000</b>	<b>693,312,000</b>	<b>5,263.0</b>
<b>PROVISIONAL FINANCING USES</b>					
<b>2025-26 Recommended Budget</b>	<b>1,750,122,000</b>	<b>0</b>	<b>0</b>	<b>1,750,122,000</b>	<b>0.0</b>
1. <b>Funding Reversals:</b> Reflects a reduction in ongoing funding set aside for governance reform (\$10.0 million) and Integrated Correctional Health Services (\$18.7 million).	(28,671,000)	--	--	(28,671,000)	--
2. <b>Countywide Expenses:</b> Reflects the set-aside of ongoing funding for countywide expenses.	145,830,000	--	--	145,830,000	--
3. <b>Auditor-Controller:</b> Reflects the set-aside of ongoing funding for countywide eCAPS systems maintenance costs.	153,000	--	--	153,000	--
4. <b>Registrar-Recorder/County Clerk:</b> Reflects the set-aside of one-time funding for enhancements to the Voting Solutions for all People system.	16,400,000	--	--	16,400,000	--
5. <b>Integrated Correctional Health Services:</b> Reflects the set-aside of one-time funding for Integrated Correctional Health Services.	56,013,000	--	--	56,013,000	--
6. <b>Sheriff:</b> Reflects the transfer of one-time funding to Sheriff for custody transportation buses (\$11.3 million) and network upgrades (\$0.2 million).	(11,496,000)	--	--	(11,496,000)	--
7. <b>Fire Lifeguards:</b> Reflects the transfer of ongoing funding to Fire Lifeguards for costs associated with consumer price index growth.	(101,000)	--	--	(101,000)	--
8. <b>Public Works:</b> Reflects the transfer of ongoing funding to Public Works for IT positions to support the Los Angeles County Electronic Permitting and Inspections system as part of fire recovery efforts.	(674,000)	--	--	(674,000)	--
9. <b>Carryover:</b> Reflects an increase in carryover from the 2025-26 Recommended Budget.	50,576,000	--	--	50,576,000	--
<b>Total Changes</b>	<b>228,030,000</b>	<b>0</b>	<b>0</b>	<b>228,030,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>1,978,152,000</b>	<b>0</b>	<b>0</b>	<b>1,978,152,000</b>	<b>0.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>PUBLIC DEFENDER</b>					
<b>2025-26 Recommended Budget</b>	<b>323,685,000</b>	<b>2,619,000</b>	<b>39,338,000</b>	<b>281,728,000</b>	<b>1,223.0</b>
1. <b>NCC Curtailment Placeholder Realignment:</b> Reflects a realignment to the services and supplies placeholder included in the FY 2025-26 Recommended Budget to now reflect the deletion of 32.0 vacant positions.	--	--	--	--	(32.0)
2. <b>Revenue Adjustments – One-Time:</b> Reflects adjustments to one-time funding for 3.0 positions to support the Secure Youth Treatment Facility Youth Support Program (Juvenile Justice Realignment Block Grant); 9.0 positions to support the Post-Conviction Unit's Resentencing project (AB 109), deletion of 12.0 positions for the Criminal Records Clearing project due to the expiration of Measure H funding, and a cost-of-living adjustment for 3.0 existing positions that support Felony Incompetent to Stand Trial diversion, funded by the Department of Health Services Office of Diversion and Reentry. All positions are fully offset by revenue or intrafund transfer.	(673,000)	30,000	(703,000)	--	--
3. <b>Revenue Adjustments – Ongoing:</b> Reflects adjustments to ongoing revenue for 6.0 positions to support Office of Diversion and Reentry Jail Depopulation P3/P4 Program expansion (Care First and Community Investment, Community Safety Implementation Team), 6.0 positions to support the Criminal Records Clearing project (Measure A), 3.0 positions to support the Client Assessment Recommendation and Evaluation project (Juvenile Justice Crime Prevention Act), and a cost-of-living adjustment for 1.0 existing position supporting the Juvenile Mental Health Court (Superior Court). All positions are fully offset by revenue or intrafund transfer.	3,716,000	1,684,000	2,032,000	--	15.0
4. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	29,000	--	1,000	28,000	--
<b>Total Changes</b>	<b>3,072,000</b>	<b>1,714,000</b>	<b>1,330,000</b>	<b>28,000</b>	<b>(17.0)</b>
<b>2025-26 Final Changes</b>	<b>326,757,000</b>	<b>4,333,000</b>	<b>40,668,000</b>	<b>281,756,000</b>	<b>1,206.0</b>
<b>PUBLIC HEALTH</b>					
<b>2025-26 Recommended Budget</b>	<b>1,853,322,000</b>	<b>98,070,000</b>	<b>1,501,348,000</b>	<b>253,904,000</b>	<b>5,661.0</b>
1. <b>NCC Curtailment Placeholder Realignment:</b> Reflects a realignment of the services and supplies placeholder included in the FY 2025-26 Recommended Budget and reallocates it to various contracted services and the deletion of 13.0 vacant positions.	--	--	--	--	(13.0)

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2. <b>Rental Housing and Habitability (RHH):</b> Reflects the addition of 14.0 positions to support various programmatic and operational needs within the RHH program.	2,181,000	--	2,181,000	--	14.0
3. <b>Ministerial Changes:</b> Reflects various adjustments on a ministerial level to meet operational needs including changes to other County department costs and the deletion of 26.0 vacant positions to realign appropriation to meet programmatic needs in the Child Health and Disability Prevention and Public Health Nursing Early Intervention programs.	874,000	1,805,000	(931,000)	--	(26.0)
4. <b>Gender-Based Violence (GBV):</b> Reflects the reversal of ongoing funding included in the FY 2025-26 Recommended Budget for the GBV program.	(1,650,000)	--	--	(1,650,000)	--
5. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	110,000	--	49,000	61,000	--
<b>Total Changes</b>	<b>1,515,000</b>	<b>1,805,000</b>	<b>1,299,000</b>	<b>(1,589,000)</b>	<b>(25.0)</b>
<b>2025-26 Final Changes</b>	<b>1,854,837,000</b>	<b>99,875,000</b>	<b>1,502,647,000</b>	<b>252,315,000</b>	<b>5,636.0</b>
<b>PUBLIC SOCIAL SERVICES – ADMINISTRATION</b>					
<b>2025-26 Recommended Budget</b>	<b>3,133,311,000</b>	<b>3,775,000</b>	<b>2,882,787,000</b>	<b>246,749,000</b>	<b>14,669.0</b>
1. <b>NCC Curtailment Placeholder Realignment:</b> Reflects a realignment to the services and supplies placeholder included in the FY 2025-26 Recommended Budget to now reflect the deletion of 14.0 vacant positions.	6,855,000	--	6,855,000	--	(14.0)
2. <b>Ministerial Budget Realignments:</b> Reflects ministerial adjustments in services and supplies and State and federal revenues to align the budget to the proper object class and revenue source.	--	--	--	--	--
3. <b>Measures A and H:</b> Reflects an adjustment aligning Measure A and Measure H funding to the Board-approved FY 2025-26 Homeless Funding plan.	(1,000,000)	--	(1,000,000)	--	--
4. <b>Salary and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	15,000	--	12,000	3,000	--
<b>Total Changes</b>	<b>5,870,000</b>	<b>0</b>	<b>5,867,000</b>	<b>3,000</b>	<b>(14.0)</b>
<b>2025-26 Final Changes</b>	<b>3,139,181,000</b>	<b>3,775,000</b>	<b>2,888,654,000</b>	<b>246,752,000</b>	<b>14,655.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>PUBLIC SOCIAL SERVICES – ASSISTANCE</b>					
2025-26 Recommended Budget	2,939,766,000	0	2,358,915,000	580,851,000	0.0
1. <b>Measures H and Measure A Funding:</b> Reflects adjustments to align the Measure H and Measure A funding with the March 25, 2025 Board-adopted spending plan.	--	--	--	--	--
<b>Total Changes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>2,939,766,000</b>	<b>0</b>	<b>2,358,915,000</b>	<b>580,851,000</b>	<b>0.0</b>
<b>PUBLIC WORKS – GENERAL FUND</b>					
2025-26 Recommended Budget	140,710,000	7,520,000	85,782,000	47,408,000	0.0
1. <b>Salaries and Employee Benefits:</b> Reflects the NCC share of the Board-approved increase in salaries and employee benefits.	14,000	--	--	14,000	--
2. <b>Los Angeles County Electronic Permitting and Inspections (EPIC-LA):</b> Reflects one-time funding for 2.0 positions (1.0 Senior Information Systems Analyst and 1.0 Information Systems Analyst II) to support fire recovery efforts for the EPIC-LA system.	674,000	--	--	674,000	--
<b>Total Changes</b>	<b>688,000</b>	<b>0</b>	<b>0</b>	<b>688,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>141,398,000</b>	<b>7,520,000</b>	<b>85,782,000</b>	<b>48,096,000</b>	<b>0.0</b>
<b>REGIONAL PLANNING</b>					
2025-26 Recommended Budget	46,281,000	674,000	10,853,000	34,754,000	213.0
1. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits, partially offset with permit revenue.	20,000	--	1,000	19,000	--
<b>Total Changes</b>	<b>20,000</b>	<b>0</b>	<b>1,000</b>	<b>19,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>46,301,000</b>	<b>674,000</b>	<b>10,854,000</b>	<b>34,773,000</b>	<b>213.0</b>
<b>REGISTRAR-RECORDER/COUNTY CLERK</b>					
2025-26 Recommended Budget	292,125,000	14,000	89,874,000	202,237,000	1,166.0
1. <b>Election Management System (EMS):</b> Reflects one-time funding for year five of the Board-approved EMS contract and project management and implementation services.	5,766,000	--	--	5,766,000	--
2. <b>Cyber Security – Elections:</b> Reflects one-time funding for a cyber security solution to protect and prevent security threats to the County's network.	1,216,000	--	--	1,216,000	--

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
3. <b>Various Positions:</b> Reflects the addition of 2.0 Election Program Coordinator positions to support the Voter Records Division and Election Worker Services Unit, respectively, and 1.0 Administrative Services Manager I position to support the Fiscal Operations Branch, fully offset by the deletion of 5.0 positions and a reduction in overtime.	--	--	--	--	(2.0)
4. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	656,000	--	--	656,000	--
5. <b>Reclassifications:</b> Reflects Board-approved position reclassifications.	--	--	--	--	--
<b>Total Changes</b>	<b>7,638,000</b>	<b>0</b>	<b>0</b>	<b>7,638,000</b>	<b>(2.0)</b>
<b>2025-26 Final Changes</b>	<b>299,763,000</b>	<b>14,000</b>	<b>89,874,000</b>	<b>209,875,000</b>	<b>1,164.0</b>
<b>SHERIFF</b>					
<b>2025-26 Recommended Budget</b>	<b>4,071,789,000</b>	<b>129,515,000</b>	<b>2,022,402,000</b>	<b>1,919,872,000</b>	<b>17,571.0</b>
1. <b>Salaries and Employee Benefits:</b> Primarily reflects Board-approved increases in salaries and health insurance subsidies.	558,000	--	24,000	534,000	--
<i>Administration</i>	231,000	--	10,000	221,000	--
<i>Patrol Clearing</i>	--	--	--	--	--
<i>Patrol Specialized and Unallocated</i>	137,000	--	6,000	131,000	--
<i>Detective</i>	22,000	--	1,000	21,000	--
<i>Custody</i>	18,000	--	1,000	17,000	--
<i>General Support</i>	150,000	--	6,000	144,000	--
2. <b>NCC Reduction:</b> Reflects the deletion of ongoing funding provided in the FY 2025-26 Recommended Budget in the General Support budget for 9.0 mental health and wellness positions (\$2.5 million) and device license fees for the Los Angeles Regional Interoperable Communications System (\$3.7 million).	(7,158,000)	--	(978,000)	(6,180,000)	(9.0)
<i>General Support</i>	(7,158,000)	--	(978,000)	(6,180,000)	--
3. <b>Custody Transportation Buses:</b> Reflects one-time funding in the Court budget for the replacement of 17 buses used to transport justice-involved individuals to court proceedings and related appointments, partially offset by AB 109 revenue.	16,555,000	--	5,300,000	11,255,000	--
<i>Court</i>	16,555,000	--	5,300,000	11,255,000	--

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
4. <b>Custody Network Upgrade:</b> Reflects ongoing (\$241,000) and one-time funding (\$7,566,000), partially offset by one-time Information Technology Infrastructure Fund revenue, in the General Support budget for third-year costs associated with the replacement of aging network equipment in county jail facilities which are critically essential for producing data to comply with the Department of Justice consent decree and various settlement agreements.	7,807,000	--	7,566,000	241,000	--
<i>General Support</i>	7,807,000	--	7,566,000	241,000	--
5. <b>Contract Changes:</b> Reflects changes in positions, services and supplies, capital assets-equipment, intrafund transfers, and revenue in various budget units primarily due to requests by contract agencies in the prior year.	9,031,000	--	9,031,000	--	(16.0)
<i>Patrol Clearing</i>	--	--	--	--	1.0
<i>Patrol Contract Cities</i>	262,000	--	262,000	--	--
<i>Patrol Specialized and Unallocated</i>	11,637,000	--	11,637,000	--	--
<i>Custody</i>	(3,233,000)	--	(3,233,000)	--	(17.0)
<i>General Support</i>	365,000	--	365,000	--	--
6. <b>Miscellaneous Adjustments:</b> Reflects the addition of 1.0 Operations Assistant III position in the Administration budget unit; and 1.0 Administrative Services Manager I, 1.0 Administrative Services Manager II, and 1.0 Operations Assistant III positions in the Custody budget, fully offset by the deletion of 1.0 Graphic Artist and 5.0 Custody Records Clerk II positions, to support consent decree compliance, as well as the realignment of services and supplies appropriation in various budget units to more accurately reflect operational needs.	--	--	--	--	(2.0)
<i>Administration</i>	181,000	--	--	181,000	1.0
<i>Patrol Clearing</i>	--	--	--	--	--
<i>Patrol Specialized and Unallocated</i>	(350,000)	--	--	(350,000)	--
<i>Detective</i>	1,250,000	--	--	1,250,000	--
<i>Custody</i>	(181,000)	--	--	(181,000)	(3.0)
<i>General Support</i>	(900,000)	--	--	(900,000)	--
7. <b>Measure H Funding:</b> Primarily reflects the deletion of one-time overtime funding previously provided for the Jail In-Reach program in the Custody budget.	(553,000)	--	(553,000)	--	--
<i>Patrol Clearing</i>	--	--	--	--	--
<i>Patrol Specialized and Unallocated</i>	(7,000)	--	(7,000)	--	--
<i>Custody</i>	(546,000)	--	(546,000)	--	--

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>8. Public Safety Sales Tax (Proposition 172):</b> Reflects a projected decrease in revenue based on historical experience and anticipated trends.	--	--	(16,905,000)	16,905,000	--
<i>Patrol Clearing</i>	--	--	(145,000)	145,000	--
<i>Patrol Specialized and Unallocated</i>	--	--	(8,493,000)	8,493,000	--
<i>Detective</i>	--	--	(1,217,000)	1,217,000	--
<i>Custody</i>	--	--	(5,652,000)	5,652,000	--
<i>General Support</i>	--	--	(1,398,000)	1,398,000	--
<b>Total Changes</b>	<b>26,240,000</b>	<b>0</b>	<b>3,485,000</b>	<b>22,755,000</b>	<b>(27.0)</b>
<b>2025-26 Final Changes</b>	<b>4,098,029,000</b>	<b>129,515,000</b>	<b>2,025,887,000</b>	<b>1,942,627,000</b>	<b>17,544.0</b>
<b>TREASURER AND TAX COLLECTOR</b>					
<b>2025-26 Recommended Budget</b>	<b>99,466,000</b>	<b>12,427,000</b>	<b>51,477,000</b>	<b>35,562,000</b>	<b>484.0</b>
<b>1. Short-Term Rentals (STR):</b> Reflects the addition of 1.0 Tax Services Clerk II, 1.0 Accounting Officer II, and 1.0 Supervising Tax and License Field Inspector positions, fully offset by STR fee revenue.	423,000	--	423,000	--	3.0
<b>2. Salaries and Employee Benefits:</b> Reflects Board-approved adjustments in salaries and employee benefits.	(52,000)	--	(14,000)	(38,000)	--
<b>3. Reclassification:</b> Reflects a Board-approved position reclassification.	54,000	--	54,000	--	--
<b>Total Changes</b>	<b>425,000</b>	<b>0</b>	<b>463,000</b>	<b>(38,000)</b>	<b>3.0</b>
<b>2025-26 Final Changes</b>	<b>99,891,000</b>	<b>12,427,000</b>	<b>51,940,000</b>	<b>35,524,000</b>	<b>487.0</b>
<b>YOUTH DEVELOPMENT</b>					
<b>2025-26 Recommended Budget</b>	<b>73,816,000</b>	<b>10,423,000</b>	<b>57,411,000</b>	<b>5,982,000</b>	<b>95.0</b>
<b>1. Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	6,000	--	4,000	2,000	--
<b>Total Changes</b>	<b>6,000</b>	<b>0</b>	<b>4,000</b>	<b>2,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>73,822,000</b>	<b>10,423,000</b>	<b>57,415,000</b>	<b>5,984,000</b>	<b>95.0</b>
<b>GRAND TOTAL FINAL CHANGES</b>	<b>483,616,000</b>	<b>10,803,000</b>	<b>473,282,000</b>	<b>(469,000)</b>	<b>(56.0)</b>

## CAPITAL PROJECTS\_REFURBISHMENTS

## Changes from the 2025-26 Recommended Budget

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>PARKS AND RECREATION</b>					
<b>2025-26 Recommended Budget</b>	<b>250,220,000</b>	<b>0</b>	<b>175,987,000</b>	<b>74,233,000</b>	<b>0.0</b>
<b>1. Arboretum East Propagation Greenhouse System Replacement:</b> Reflects increased carryover funding due to the transfer of funds from the Arboretum Volunteer Building System Replacement project to fund higher than anticipated prior-year project expenditures.	215,000	--	--	215,000	--
<b>2. Arboretum Volunteer Building System Replacement:</b> Reflects decreased carryover funding due to lower than anticipated prior-year project expenditures.	(215,000)	--	--	(215,000)	--
<b>3. Athens Park Swimming Pool Renovation:</b> Reflects an increase in grant funding from Regional Park and Open Space District, Measure A funding to fund anticipated project costs.	550,000	--	550,000	--	--
<b>4. Castaic Lake State Recreation Area Overlook Picnic Area Shade Shelters Replacement:</b> Reflects an increase in grant funding from Regional Park and Open Space District, Measure A and State grant funding to fund anticipated project costs.	2,000,000	--	2,000,000	--	--
<b>5. Frank G. Bonelli Regional Park North Shore Picnic Shelters Replacement:</b> Reflects an increase in grant funding from Regional Park and Open Space District, Measure A funding to fund anticipated project costs.	1,500,000	--	1,500,000	--	--
<b>6. MacLaren Community Park:</b> Reflects an increase in Federal grant funding to fund anticipated project costs.	1,500,000	--	1,500,000	--	--
<b>7. San Gabriel Valley Aquatic Center:</b> Reflects an increase in federal grant funding to fund anticipated project costs.	1,500,000	--	1,500,000	--	--
<b>8. Val Verde Community Regional Park Pool Deck Repair:</b> Reflects an increase in grant funding from Regional Park and Open Space District, Measure A funding to fund anticipated project costs.	580,000	--	580,000	--	--
<b>Total Changes</b>	<b>7,630,000</b>	<b>0</b>	<b>7,630,000</b>	<b>0</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>257,850,000</b>	<b>0</b>	<b>183,617,000</b>	<b>74,233,000</b>	<b>0.0</b>

## CAPITAL PROJECTS\_REFURBISHMENTS

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>PROBATION</b>					
<b>2025-26 Recommended Budget</b>	<b>145,367,000</b>	<b>0</b>	<b>32,330,000</b>	<b>113,037,000</b>	<b>0.0</b>
1. <b>Barry J. Nidorf Juvenile Hall Security Upgrades:</b> Reflects an increase in State grant funding to fund anticipated project costs.	9,726,000	--	9,726,000	--	--
2. <b>Camp Afflerbaugh Administration Building Electrical and Light System Repairs:</b> Reflects increased carryover funding due to lower than anticipated prior-year project expenditures.	75,000	--	--	75,000	--
3. <b>Camp Glenn Rockey Security Upgrades:</b> Reflects an increase in State grant funding to fund anticipated project costs.	3,713,000	--	3,713,000	--	--
<b>Total Changes</b>	<b>13,514,000</b>	<b>0</b>	<b>13,439,000</b>	<b>75,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>158,881,000</b>	<b>0</b>	<b>45,769,000</b>	<b>113,112,000</b>	<b>0.0</b>
<b>PUBLIC HEALTH</b>					
<b>2025-26 Recommended Budget</b>	<b>52,390,000</b>	<b>0</b>	<b>9,719,000</b>	<b>42,671,000</b>	<b>0.0</b>
1. <b>Monrovia Public Health Center Deferred Maintenance Repairs:</b> Reflects increased carryover funding due to lower than anticipated prior-year project expenditures.	40,000	--	--	40,000	--
<b>Total Changes</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>52,430,000</b>	<b>0</b>	<b>9,719,000</b>	<b>42,711,000</b>	<b>0.0</b>
<b>REGISTRAR-RECORDER/COUNTY CLERK</b>					
<b>2025-26 Recommended Budget</b>	<b>3,380,000</b>	<b>0</b>	<b>0</b>	<b>3,380,000</b>	<b>0.0</b>
1. <b>Harry Hufford Registrar-Recorder/County Clerk Deferred Maintenance Repairs:</b> Reflects increased carryover funding due to lower than anticipated prior-year project expenditures.	64,000	--	--	64,000	--
<b>Total Changes</b>	<b>64,000</b>	<b>0</b>	<b>0</b>	<b>64,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>3,444,000</b>	<b>0</b>	<b>0</b>	<b>3,444,000</b>	<b>0.0</b>
<b>VARIOUS PROJECTS</b>					
<b>2025-26 Recommended Budget</b>	<b>365,431,000</b>	<b>0</b>	<b>7,934,000</b>	<b>357,497,000</b>	<b>0.0</b>
1. <b>Land Bank Pilot Program Site #1:</b> Reflects the transfer of funding to various Land Bank Pilot Program Site projects for anticipated project expenditures.	(6,200,000)	--	--	(6,200,000)	--
2. <b>Land Bank Pilot Program Site #2:</b> Reflects the transfer of funding to various Land Bank Pilot Program Site projects, and additional funding for anticipated project expenditures.	(5,700,000)	--	--	(5,700,000)	--
3. <b>Land Bank Pilot Program Site #3:</b> Reflects the transfer of funding to various Land Bank Pilot Program Site projects for anticipated project expenditures.	4,200,000	--	--	4,200,000	--

## CAPITAL PROJECTS\_REFURBISHMENTS

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
4. <b>Land Bank Pilot Program Site #4:</b> Reflects the transfer of funding to various Land Bank Pilot Program Site projects for anticipated project expenditures.	4,750,000	--	--	4,750,000	--
5. <b>Land Bank Pilot Program Site #5:</b> Reflects the transfer of funding to various Land Bank Pilot Program Site projects for anticipated project expenditures.	3,240,000	--	--	3,240,000	--
<b>Total Changes</b>	<b>290,000</b>	<b>0</b>	<b>0</b>	<b>290,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>365,721,000</b>	<b>0</b>	<b>7,934,000</b>	<b>357,787,000</b>	<b>0.0</b>
<b>GRAND TOTAL FINAL CHANGES</b>	<b>21,538,000</b>	<b>0</b>	<b>21,069,000</b>	<b>469,000</b>	<b>0.0</b>

## SPECIAL REVENUE FUNDS

## Changes from the 2025-26 Recommended Budget

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
<b>CABLE TV FRANCHISE FUND</b>			
2025-26 Recommended Budget	12,811,000	12,811,000	0.0
1. <b>Broadcasting Services:</b> Reflects a one-time increase in other financing uses (\$0.3 million) to support Board meeting broadcast equipment maintenance and support costs, fully offset by a decrease in Appropriations for Contingencies (\$0.3 million).	--	--	--
<b>Total Changes</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>12,811,000</b>	<b>12,811,000</b>	<b>0.0</b>
<b>FIRE DEPARTMENT – MEASURE E SPECIAL TAX FUND</b>			
2025-26 Recommended Budget	0	0	0.0
1. <b>Measure E Revenue:</b> Reflects anticipated Measure E Special Tax revenue for FY 2025-26.	--	152,000,000	--
2. <b>Facilities:</b> Reflects an increase to replace old fire stations, perform seismic retrofitting, and complete deferred maintenance projects.	62,389,000	--	--
3. <b>Apparatus and Vehicles:</b> Reflects an increase to replace emergency vehicles.	17,206,000	--	--
4. <b>Fire Fighter Positions:</b> Reflects an increase to set aside funding for Fire Fighter positions.	3,508,000	--	--
5. <b>Helicopter Replacement:</b> Reflects an increase to replace a helicopter that is nearing twenty-five years of service.	41,500,000	--	--
6. <b>Air Operations Capital Assets:</b> Reflects an increase to update and expand existing air operations facilities.	10,000,000	--	--
7. <b>Communications and IT Equipment:</b> Reflects an increase for various communications and IT projects.	6,339,000	--	--
8. <b>Firefighter Equipment:</b> Reflects an increase for the purchase of firefighter equipment.	11,058,000	--	--
<b>Total Changes</b>	<b>152,000,000</b>	<b>152,000,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>152,000,000</b>	<b>152,000,000</b>	<b>0.0</b>
<b>HOMELESS AND HOUSING – MEASURE A SPECIAL TAX FUND</b>			
2025-26 Recommended Budget	1,076,000,000	1,076,000,000	0.0
1. <b>Measure A:</b> Reflects an adjustment to align Measure A to the March 25, 2025 Board-adopted FY 2025-26 spending plan.	77,000	77,000	--
<b>Total Changes</b>	<b>77,000</b>	<b>77,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>1,076,077,000</b>	<b>1,076,077,000</b>	<b>0.0</b>

## SPECIAL REVENUE FUNDS

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
<b>HOMELESS AND HOUSING – MEASURE H SPECIAL TAX FUND</b>			
2025-26 Recommended Budget	59,544,000	59,244,000	0.0
1. <b>Measure H Adjustments:</b> Reflects an increase in one-time Measure H funding due to the cancellation of committed obligated fund balance in alignment with anticipated expenditure levels.	150,413,000	150,413,000	--
<b>Total Changes</b>	<b>150,413,000</b>	<b>150,413,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>209,657,000</b>	<b>209,657,000</b>	<b>0.0</b>
<b>HOMELESSNESS SOLUTIONS – MEASURE A ACCOUNTABILITY, DATA, AND RESEARCH</b>			
2025-26 Recommended Budget	0	0	0.0
1. <b>Measure A:</b> Reflects an adjustment to align Measure A to the March 25, 2025, Board-adopted spending plan.	13,384,000	13,384,000	--
<b>Total Changes</b>	<b>13,384,000</b>	<b>13,384,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>13,384,000</b>	<b>13,384,000</b>	<b>0.0</b>
<b>HOMELESSNESS SOLUTIONS – MEASURE A COMPREHENSIVE HOMELESSNESS SERVICES</b>			
2025-26 Recommended Budget	0	0	0.0
1. <b>Measure A:</b> Reflects an adjustment to align Measure A to the March 25, 2025, Board-adopted spending plan.	642,418,000	642,418,000	--
<b>Total Changes</b>	<b>642,418,000</b>	<b>642,418,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>642,418,000</b>	<b>642,418,000</b>	<b>0.0</b>
<b>HOMELESSNESS SOLUTIONS – MEASURE A COUNTY ADMINISTRATION FUND</b>			
2025-26 Recommended Budget	0	0	0.0
1. <b>Measure A:</b> Reflects an adjustment to align Measure A to the March 25, 2025, Board-adopted spending plan.	5,380,000	5,380,000	--
<b>Total Changes</b>	<b>5,380,000</b>	<b>5,380,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>5,380,000</b>	<b>5,380,000</b>	<b>0.0</b>
<b>HOMELESSNESS SOLUTIONS – MEASURE A HOMELESSNESS SOLUTIONS INNOVATIONS</b>			
2025-26 Recommended Budget	0	0	0.0
1. <b>Measure A:</b> Reflects an adjustment to align Measure A to the March 25, 2025 Board-adopted spending plan.	10,600,000	10,600,000	--
<b>Total Changes</b>	<b>10,600,000</b>	<b>10,600,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>10,600,000</b>	<b>10,600,000</b>	<b>0.0</b>

## SPECIAL REVENUE FUNDS

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
<b>HOMELESSNESS SOLUTIONS – MEASURE A LOCAL SOLUTIONS</b>			
2025-26 Recommended Budget	0	0	0.0
1. <b>Measure A:</b> Reflects an adjustment to align Measure A to the March 25, 2025 Board-adopted spending plan.	96,363,000	96,363,000	--
<b>Total Changes</b>	<b>96,363,000</b>	<b>96,363,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>96,363,000</b>	<b>96,363,000</b>	<b>0.0</b>
<b>HOMELESSNESS SOLUTIONS – MEASURE A UNINCORPORATED AREAS</b>			
2025-26 Recommended Budget	0	0	0.0
1. <b>Measure A:</b> Reflects an adjustment to align Measure A to the March 25, 2025, Board-adopted spending plan.	10,781,000	10,781,000	--
<b>Total Changes</b>	<b>10,781,000</b>	<b>10,781,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>10,781,000</b>	<b>10,781,000</b>	<b>0.0</b>
<b>LA COUNTY LIBRARY</b>			
2025-26 Recommended Budget	237,285,000	237,285,000	1,273.0
1. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits, offset by a decrease in Services and Supplies and an increase in Fund Balance Available.	1,473,000	1,473,000	--
2. <b>Reclassification:</b> Reflects the Board-approved reclassification of 1.0 Administrative Services Manager I to a Senior Marketing Analyst in Education Engagement, fully offset by a decrease in Services and Supplies.	--	--	--
<b>Total Changes</b>	<b>1,473,000</b>	<b>1,473,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>238,758,000</b>	<b>238,758,000</b>	<b>1,273.0</b>
<b>MENTAL HEALTH SERVICES ACT (MHSA)</b>			
2025-26 Recommended Budget	1,288,584,000	1,288,584,000	0.0
1. <b>MHSA Adjustments:</b> Reflects an increase in Financing Uses and a corresponding increase in Financing Sources to more closely reflect anticipated funding and expenditure levels for MHSA services. This includes a \$29.4 million increase in operating transfers out and a \$73.9 million increase in obligated fund balance, fully offset by a \$107.2 million increase in revenue and a \$3.9 million decrease in obligated fund balance cancellations, for a variety of MHSA-funded services.	103,293,000	103,293,000	--
<b>Total Changes</b>	<b>103,293,000</b>	<b>103,293,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>1,391,877,000</b>	<b>1,391,877,000</b>	<b>0.0</b>

## SPECIAL REVENUE FUNDS

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
<b>PROBATION – JUVENILE JUSTICE CRIME PREVENTION ACT (JJCPA) FUND</b>			
2025-26 Recommended Budget	146,186,000	146,186,000	0.0
1. JJCPA: Reflects an increase of \$34,000 in Services and Supplies, fully offset by a reduction in Other Financing Uses.	--	--	--
<b>Total Changes</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>146,186,000</b>	<b>146,186,000</b>	<b>0.0</b>
<b>PROBATION – JUVENILE JUSTICE REALIGNMENT BLOCK GRANT (JJRBG) FUND</b>			
2025-26 Recommended Budget	151,459,000	151,459,000	0.0
1. JJRBG: Reflects an increase of \$2,009,000 in Other Financing Uses, fully offset by a reduction in Services and Supplies.	--	--	--
<b>Total Changes</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>151,459,000</b>	<b>151,459,000</b>	<b>0.0</b>
<b>PUBLIC WORKS – ROAD FUND</b>			
2025-26 Recommended Budget	403,068,000	403,068,000	0.0
1. Pathway Home – Recreational Vehicle Encampment Program: Reflects an increase of \$3,050,000 in Services and Supplies, fully offset by a corresponding increase in Operating Transfers In - Measure H.	3,050,000	3,050,000	--
<b>Total Changes</b>	<b>3,050,000</b>	<b>3,050,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>406,118,000</b>	<b>406,118,000</b>	<b>0.0</b>
<b>GRAND TOTAL FINAL CHANGES</b>	<b>1,189,232,000</b>	<b>1,189,232,000</b>	<b>0.0</b>

## CAPITAL PROJECTS SPECIAL FUNDS

## Changes from the 2025-26 Recommended Budget

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
<b>LEASE REVENUE OBLIGATION NOTES – FACILITY REINVESTMENT FUND</b>			
2025-26 Recommended Budget	32,649,000	32,649,000	0.0
1. <b>Various Facility Reinvestment Projects:</b> Reflects reallocation of funds between various projects to better align with expenditure requirements.	--	--	--
<b>Total Changes</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>32,649,000</b>	<b>32,649,000</b>	<b>0.0</b>
<b>GRAND TOTAL FINAL CHANGES</b>			
	<b>0</b>	<b>0</b>	<b>0.0</b>

## SPECIAL DISTRICT FUNDS

## Changes from the 2025-26 Recommended Budget

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
<b>PUBLIC WORKS – COMMUNITY FACILITIES DISTRICT SUMMARY</b>			
2025-26 Recommended Budget	0	0	0.0
1. <b>CFD-Valencia Services 2021-02:</b> Reflects an increase of \$3,820,000 in Services and Supplies, fully offset by a corresponding increase in Special Assessments revenue to fund median/parkway landscape and water quality maintenance services.	3,820,000	3,820,000	--
<b>Total Changes</b>	<b>3,820,000</b>	<b>3,820,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>3,820,000</b>	<b>3,820,000</b>	<b>0.0</b>
<b>FIRE</b>			
2025-26 Recommended Budget	1,697,962,000	1,697,962,000	4,837.0
1. <b>Salaries and Employee Benefits:</b> Reflects Board-approved increases in salaries and employee benefits.	456,000	15,000	--
<i>Administrative</i>	45,000	--	--
<i>Emergency Medical Services</i>	44,000	--	--
<i>Executive</i>	131,000	--	--
<i>Health – Hazardous Materials</i>	56,000	--	--
<i>Leadership and Professional Standards</i>	62,000	--	--
<i>Lifeguard</i>	22,000	15,000	--
<i>Operations</i>	42,000	--	--
<i>Prevention</i>	32,000	--	--
<i>Special Services</i>	22,000	--	--
2. <b>Lifeguard Operations:</b> Reflects funding from the General Fund to meet the requirements of the Beach and Ocean Rescue Services agreement.	127,000	127,000	--
<i>Lifeguard</i>	127,000	127,000	--
3. <b>Grants:</b> Reflects the addition and/or carryover of Board-adopted grant funding.	34,441,000	34,441,000	--
<i>Executive</i>	3,510,000	3,510,000	--
<i>Operations</i>	30,931,000	30,931,000	--
4. <b>One-Time Carryover:</b> Reflects the carryover of unspent prior-year funding to support critical departmental operations.	7,840,000	7,840,000	--
<i>Special Services</i>	4,840,000	--	--
<i>Prevention</i>	3,000,000	--	--
<i>Financing Elements</i>	--	7,840,000	--
5. <b>Other Revenue:</b> Reflects a net increase based on the latest projections for Fire Camps, CalFire State Responsibility Areas, and fee-for-service revenue.	--	8,099,000	--
<i>Operations</i>	--	7,339,000	--
<i>Prevention</i>	--	294,000	--
<i>Special Services</i>	--	466,000	--

## SPECIAL DISTRICT FUNDS

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
6. <b>Dispatch Positions:</b> Reflects the addition of 12.0 dispatch positions to address increasing call volume and to implement and maintain the Department's Computer Aided Dispatch system replacement.	1,836,000	--	12.0
<i>Special Services</i>	1,836,000	--	12.0
7. <b>Forestry Positions:</b> Reflects the addition of 2.0 Forestry positions to conduct defensible space inspections.	423,000	--	2.0
<i>Prevention</i>	423,000	--	2.0
8. <b>Los Angeles County Electronic Permitting and Inspections (EPIC-LA) Positions:</b> Reflects the addition of 5.0 positions to support the Department's buildout of the EPIC-LA system.	965,000	--	5.0
<i>Administrative</i>	738,000	--	4.0
<i>Prevention</i>	227,000	--	1.0
9. <b>One-Stop Staffing Positions:</b> Reflects the addition of 26.0 positions to staff three one-stop locations to ensure efficient response for building permits related to the January 2025 wildfires.	4,996,000	--	26.0
<i>Prevention</i>	4,996,000	--	26.0
10. <b>Reclassification:</b> Reflects a Board-adopted reclassification, partially offset by related position deletions.	291,000	--	--
<i>Administrative</i>	73,000	--	--
<i>Executive</i>	218,000	--	--
11. <b>One-Time Revenue Offset Funding:</b> Reflects an increase in one-time funding primarily for the Coulson Helitanker and Measure H.	5,348,000	5,348,000	--
<i>Executive</i>	36,000	36,000	--
<i>Operations</i>	4,987,000	4,987,000	--
<i>Prevention</i>	325,000	325,000	--
12. <b>Ongoing Department Operations:</b> Reflects ongoing funding primarily to address operational cost changes.	500,000	--	--
<i>Administrative</i>	(957,000)	--	(1.0)
<i>Executive</i>	3,000	--	--
<i>Leadership and Professional Standards</i>	378,000	--	--
<i>Lifeguard</i>	88,000	--	--
<i>Operations</i>	(118,000)	--	--
<i>Prevention</i>	421,000	--	--
<i>Special Services</i>	685,000	--	1.0
13. <b>Tax Revenue:</b> Reflects decreases in revenue from property taxes and special taxes based on current projections.	--	(2,937,000)	--
<i>Financing Elements</i>	--	(2,937,000)	--
14. <b>Appropriations for Contingencies:</b> Reflects a net decrease to fund other expenses and to support the changing needs of the Department.	(193,000)	--	--
<i>Administrative</i>	(193,000)	--	--

## SPECIAL DISTRICT FUNDS

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
<b>15. Committed to Reserves:</b> Reflects funding committed to reserves for anticipated future expenses.	(4,097,000)	--	--
<i>Administrative</i>	(1,076,000)	--	--
<i>Financing Elements</i>	(3,021,000)	--	--
<b>Total Changes</b>	<b>52,933,000</b>	<b>52,933,000</b>	<b>45.0</b>
<b>2025-26 Final Changes</b>	<b>1,750,895,000</b>	<b>1,750,895,000</b>	<b>4,882.0</b>
<b>FIRE DEPARTMENT A.C.O. FUND</b>			
<b>2025-26 Recommended Budget</b>	<b>45,002,000</b>	<b>45,002,000</b>	<b>0.0</b>
<b>1. Appropriations for Contingencies:</b> Reflects an increase in appropriation for anticipated projects to be funded by Measure E Special Tax revenue.	71,850,000	71,850,000	--
<b>Total Changes</b>	<b>71,850,000</b>	<b>71,850,000</b>	<b>0.0</b>
<b>2025-26 Final Changes</b>	<b>116,852,000</b>	<b>116,852,000</b>	<b>0.0</b>
<b>GRAND TOTAL FINAL CHANGES</b>	<b>128,603,000</b>	<b>128,603,000</b>	<b>45.0</b>

## OTHER PROPRIETARY FUNDS

## Changes from the 2025-26 Recommended Budget

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
<b>PUBLIC WORKS – INTERNAL SERVICE FUND</b>			
<b>2025-26 Recommended Budget</b>	<b>1,107,799,000</b>	<b>1,107,799,000</b>	<b>4,232.0</b>
1. <b>Salaries and Employee Benefits:</b> Reflects Board–approved increases in salaries and employee benefits, the reclassification of 11.0 Member, Los Angeles County Highway Safety Commission positions to Member, Transportation Commission and various other position changes, including the addition of 2.0 positions for the EPIC-LA system, fully offset with an increase to Charges for Services revenue.	1,622,000	1,622,000	2.0
<b>Total Changes</b>	<b>1,622,000</b>	<b>1,622,000</b>	<b>2.0</b>
<b>2025-26 Final Changes</b>	<b>1,109,421,000</b>	<b>1,109,421,000</b>	<b>4,234.0</b>
<b>GRAND TOTAL FINAL CHANGES</b>	<b>1,622,000</b>	<b>1,622,000</b>	<b>2.0</b>