



**Chief  
Executive  
Office.**

**COUNTY OF LOS ANGELES**

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**CHIEF EXECUTIVE OFFICER**

Joseph M. Nicchitta

June 22, 2026

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 2026-27 RECOMMENDED BUDGET TO  
REFLECT VARIOUS CHANGES AND REQUEST AUTHORIZATION TO EXECUTE  
FUNDING AGREEMENTS  
(ALL DISTRICTS AFFECTED) (3- and 4-VOTES)**

The County continues to operate in a difficult financial environment.

The unprecedented budgetary pressures referenced in our April 14, 2026, letter to the Board of Supervisors (Board) remain unchanged. These pressures include federal revenue loss impacting our health and social services departments and financing \$4.8 billion in settlements pursuant to Assembly Bill (AB) 218. Locally generated revenues remain constrained by high interest rates, flat property sales, and consumer concerns over the economic outlook. We continue to face great uncertainty, rapidly changing funding commitments, and growing demand for a wide range of services. In the months ahead, federal rule changes related to Medicaid and the Supplemental Nutrition Assistance Program (SNAP), which fund Medi-Cal and CalFresh benefits, are expected to further reduce available funding and increase the demand for general relief, food distribution and emergency room care as more residents lose access to federally funded health care and food benefits. As of this writing, votes for Measure ER have not yet been certified but will have a major impact on budgeting for our health departments. Measure ER revenues will be addressed in the Supplemental Changes budget phase in September 2026.



## **OVERVIEW OF FINAL CHANGES BUDGET**

Final Changes represents the second phase in the County's annual, three-phase budget process. It incorporates the latest revenue projections and details any adjustments to address critical needs identified by the Board or otherwise necessary to provide a balanced budget for the Board's approval and adoption before the new fiscal year begins on July 1.

Projections for property tax revenue, which is the primary source of local funding, remain unchanged from the Recommended Budget. We are not adding any new locally generated revenues to the budget during this Final Changes phase.

The other primary source of local funding typically available at this phase in the budget process is anticipated year-end savings, called "fund balance," which represents budgeted funds unspent by County departments as of June 30, 2026, and available for reallocation as one-time funding. Department projections as of our latest estimates in March 2026 indicate that most department fiscal year-end savings will be significantly lower than usual, with some departments anticipating deficits. This can be attributed in part to tighter budgeting in Fiscal Year (FY) 2025-26, including curtailments in the current fiscal year to fund higher wages and AB 218 settlements of childhood sexual assault claims.

The loss of some federal and State funding and the early impact of new federal regulations referenced above are also adding pressure. While fund balance is typically higher at fiscal year-end, these pressures make it less likely that fund balance will significantly exceed the amount needed to meet existing obligations, including AB 218 settlement payments and carryover requests, thereby limiting the amount available for discretionary allocation. As a result, we are taking a prudent approach and recommending that only \$27.6 million in one-time fund balance be allocated at this time to support key programs and priorities.

One other source of funding comes from realigning the retirement benefits budget to better reflect anticipated costs. A total of 1,408 vacant budgeted positions have been cut from departments over the last 12 months based on a combination of curtailments and operational needs, reducing the total budgeted positions to 115,683. In addition, some departments have not filled vacancies at the pace expected. This results in a lower overall cost of retirement benefits than originally budgeted, generating \$14.9 million in ongoing local funding for reallocation.

This budget also reflects new federal and State funding not captured in the Recommended Budget. This includes \$965.3 million consisting of \$895.3 million in Behavioral Health Services Act (BSHA) revenues and \$70.0 million in related interest earnings to be deposited in the newly created BHSA Special Revenue Fund, \$167.6 million in other State and federal funding, and \$79.9 million in Fire District-specific funding, as further outlined below. The State budget has not yet been finalized as of the date of this letter, and additional funds may be available in the Supplemental Changes Budget.

The recommended allocations for all ongoing and one-time County funding are aligned with Board priorities and in response to a critical need or time sensitive work, as outlined below.

Most of the adjustments contained in this letter require three-vote approval by your Board. A few exceptions are the: (1) allocation of \$37.9 million in total new revenue for the Department of Homeless Services and Housing (HSH); (2) recognition of \$965.3 million in new revenue and interest earnings, and transfer of \$1.4 billion from the Mental Health Services Act (MHSA) Special Revenue Fund into the newly established BHSA Special Revenue Fund; and (3) cancelation of \$263.9 million in the MHSA Special Revenue Fund. These actions require four-vote approval pursuant to Government Code Section 29064, which, among other things, dictates that revisions to the Recommended Budget may be made after the start of the public hearing if submitted in writing to the Clerk of the Board prior to the close of the hearings, or by a four-fifths vote of the Board following the close of the hearing.

Item 1 adds new one-time funding, primarily from California Advancing and Innovating Medi-Cal (CalAIM) and State grants, to support housing assistance and subsidies for intensive case management, specialized services for vulnerable or high-need populations, and capacity-building efforts. Item 2 adds annual BHSA revenue from the State, based on estimates on State Proposition 1 "Millionaire's Tax" collections, and transfers residual MHSA funding from the MHSA Special Revenue Fund, which must be closed out, and into the newly-created BHSA Special Revenue Fund. Funds must be spent from the BHSA Special Revenue Fund, starting July 1, 2026, in accordance with State law. Item 3 is a technical adjustment to enable the closure of the MHSA Special Revenue Fund. BHSA funds will support a continuum of behavioral health programs throughout the County, including residential treatment, substance abuse treatment, emergency crisis response, and outpatient services, among others. These adjustments requiring four-vote approval are specifically identified in Attachments I and III.

## **BUDGET HIGHLIGHTS**

### **Ongoing County Funding**

The County's main source of locally generated revenue, which funds the net County cost (NCC) portion of the budget, is property taxes. The Assessor's 2026 roll forecast released in May 2026 projects a 3.9 percent increase in assessed valuation, which is consistent with the projection included in the 2026-27 Recommended Budget. As a result, no additional property tax revenue is available for allocation during this budget phase.

While no new revenues are available to fund ongoing programs, the realignment of the retirement budget generated \$14.9 million in ongoing funding. We recommend allocating this funding primarily for the following:

- \$7.0 million to operate and maintain Esperanza Hills, Charles White, Earvin "Magic" Johnson, and Wishing Tree Parks;
- \$5.0 million set aside in the Provisional Financing Uses (PFU) budget unit for the establishment of the new independent Ethics Commission, as well as Office of Ethics Compliance, pursuant to the voter-approved Measure G County Charter Amendment;
- \$1.7 million set aside in the PFU budget unit for the Sheriff Department's Computer-Aided Dispatch System licenses;
- \$0.3 million for the Medical Examiner to add 1.0 Compliance Officer to maintain accreditation with the National Association of Medical Examiners; and
- \$0.2 million for the Department of Military and Veterans Affairs to add 1.0 Human Services Administrator I to support targeted suicide prevention initiatives, postvention support, and outreach efforts.

### **One-Time County and Bridge Funding**

In addition to the ongoing NCC allocation recommendations, we are recommending approximately \$27.6 million in one-time fund balance this budget phase for one-time programs and priorities, including:

- \$9.1 million for the Youth@Work program to fund paid work experience and career development opportunities for young people;
- \$3.3 million (as well as \$0.9 million transferred from the PFU budget unit) to continue supporting the Governance Reform Task Force by funding staff,

consultant costs, and member stipends, pursuant to the Measure G County Charter amendment; and

- \$1.1 million for the Preparing for Los Angeles County Employment (PLACE) program to provide workforce development and career pathway services that connect County residents to employment opportunities with the County.

One-time fund balance has also been allocated to temporarily bridge some programs through the Supplemental Changes Budget phase, at which time the departments can identify alternative funding sources, evaluate the availability of year-end savings, redirect existing resources, or explore scaling or winding down programs. Those recommendations, also included in the \$27.6 million, include:

- \$4.2 million to administer the Represent LA program for six months, which provides critical legal representation to immigrants, both in custody and in the community, who are facing deportation, as well as to vulnerable individuals seeking affirmative immigration relief;
- \$1.8 million for the Public Defender and \$0.2 million for the Alternate Public Defender for the Holistic Defense program which funds Partners for Justice client advocates who connect individuals to supportive services and help them complete court requirements necessary for case dismissals;
- \$1.5 million to administer the Self-Help Legal Access Centers for six months, which provides information and resources to litigants that are representing themselves in court without the help of an attorney ; and
- \$1.4 million for the Office of Cannabis Management for staffing to continue the development and establishment of a commercial cannabis program .

### **Revenue Offset and Other Changes**

Funding from other sources, including federal and State funding for particular programs the Measure A sales tax for homeless services, and dollars previously set aside in anticipation of specific needs is also recommended in this letter and enables us to make the following recommendations:

- \$895.3 million in BHSA revenue to be deposited in the newly established BHSA Special Revenue Fund for behavioral health programming and \$70.0 million in related interest earnings. Also, as part of the transition from the MHSA to BHSA, \$1.4 billion in existing obligated fund balance is being transferred from the closed-out MHSA Special Revenue Fund to the new BHSA Special Revenue Fund. This action will close out the MHSA Special Revenue Fund in FY 2026-27

with all remaining unspent fund balance transferred to the newly established BHSA Special Revenue Fund; additionally, new revenue from Proposition 1 and projected interest earnings are also reflected in this new fund;

- \$167.6 million in State and federal funding for various Department of Mental Health programs, including the addition of 376 acute, subacute and enriched residential services treatment beds, additional Emergency Psychiatric Assessment Treatment and Healing units at MLK Jr. Community Hospital and Henry Mayo Memorial Hospital, and intensive, community-based outpatient care as an alternative to hospitalization for patients stepping down from an acute or crisis setting;
- \$101.6 million in one-time funding from various sources including intrafund transfers from County departments, as well as new revenue from CalAIM, State grant, and other jurisdictions for HSH to continue providing services and programs that assist those experiencing homelessness;
- \$34.3 million in one-time funding transfer (\$7.8 million from the PFU budget unit and \$26.5 million from obligated fund balance Committed for eTAX) for the Treasurer and Tax Collector to continue implementing the new integrated property tax system;
- \$18.6 million in election revenue to support various election functions managed by the Registrar-Recorder/County Clerk;
- \$5.6 million in Measure A funding from the Los Angeles County Affordable Housing Solutions Agency for the Stay Housed LA program;
- \$3.7 million in one-time bridge funding from obligated fund balance Committed for Youth Justice Reimagined to the Department of Youth Development (DYD) to continue supporting the Youth Development Networks program which provides community-based prevention and enrichment programming and early intervention care coordination; and
- \$2.0 million in one-time funding transfer from the PFU budget unit to support the Department of Economic Opportunity's (DEO) Business Interruption Fund, which provides financial assistance to small businesses experiencing significant, unforeseen economic disruptions that adversely impact business operations.

### **Deferred Requests**

While the recommendations in this letter address the County's highest-priority funding needs, several requests have been partly or wholly deferred to the Supplemental Changes Budget phase for further evaluation. Deferring these requests will allow the

County to assess updated revenue estimates and fiscal year-end funding availability, as well as provide departments additional time to pursue non-County funding sources before making final budget decisions.

Deferred requests include the following:

- \$9.8 million for the Elder Nutrition Program;
- An additional \$4.2 million for the Represent LA program;
- An additional \$3.0 million for the Business Interruption Fund; and
- An additional \$1.5 million for the Self-Help Legal Access Centers.

In addition, funding needs for the Vision Zero initiative and encampment cleanup activities remain under review. Given the constraints on NCC, we are also evaluating alternative funding from special district revenues, Measure A, and other non-County resources.

To support DYD's ongoing planning and implementation efforts pursuant to your Board's direction to lead and coordinate programming and care coordination within youth justice facilities, 4.0 ordinance-only programmatic and administrative positions are recommended to support initial development and implementation activities, while a more comprehensive implementation plan is being developed and additional information is provided to inform future staffing and programming recommendations.

### **Update on the County Disaster Recovery Rebuild Authority**

To advance the County's plan for long-term recovery efforts following the January 2025 Eaton and Palisades Fires, and given the County's financial constraints and the timing of reimbursements from State and federal funding sources, we are exploring the establishment of a revolving loan fund to provide interim financing for recovery activities. The revolving fund would provide an initial startup loan to the Rebuild Authority for the coordination, development, or implementation of recovery projects. Jointly managed by the Chief Executive Office (CEO) and the Rebuild Authority, the revolving fund would bridge funding needs while the County awaits reimbursement or receipt of revenues from philanthropic contributions, Enhanced Infrastructure Financing Districts, and State or federal funding sources. Once these funds are received, the revolving fund would be reimbursed and ultimately retired once sufficient State and federal funding is in place to support recovery. We will provide an update on the identification of in one-time funding to establish the revolving fund as part of the Supplemental Changes Budget.

### **Jail Closure**

The Jail Closure Implementation Team's (JCIT) work is focused on developing a long-term and sustainable pathway to close Men's Central Jail (MCJ) without a replacement—through safely reducing the County jail population, leveraging existing jail

facilities to relocate people, and planning for the essential functions currently provided at MCJ. JCIT is leveraging numerous existing resources to this end.

JCIT's April 2026 Board Report Back identified approximately \$1.3 billion in current and future investments to support MCJ closure over the next five years. As a County, we have invested heavily in these alternatives to incarceration.

Currently, JCIT manages \$42.0 million through Care First and Community Investment (CFCI) and works with departments to address system needs and pilot new interventions that support releases from custody. These efforts include expanding diversion and community-based treatment options, including the P3/P4 Jail Depopulation Plan, supportive housing and treatment beds, legal advocacy, and substance use treatment and navigation services that connect people leaving custody with community care.

CFCI funding administered by JCIT currently supports all but two of the seven required actions identified in the April 2026 Board Report Back. This includes \$2.1 million allocated to the Department of Public Health (DPH) in the current budget cycle to expand substance use navigation services at felony arraignment courts. The FY 2025-26 budget includes at least \$243.0 million in ongoing funding to support the County's jail closure efforts.

## **STRUCTURAL DEFICITS**

Maintaining long-term fiscal sustainability remains a priority. As part of this effort, we continue to monitor budget units and programs with projected structural deficits. Some key Board priorities, such as Stay Housed LA, currently lack a dedicated long-term funding source. Others, including Integrated Correctional Health Services and the Office of Diversion and Reentry, are primarily funded with ongoing resources, but have existing or future structural deficits due to one-time or time-limited funding that partially support their existing operations.

Although these structural and operating deficits have been managed through a series of short-term, one-time solutions, sustaining or expanding these programs is becoming increasingly more challenging given the County's growing budgetary pressures, competing priorities, and limited discretionary funding sources. Identifying sustainable funding for these and other structurally imbalanced programs remains an ongoing focus of the County's fiscal planning efforts.

## **FISCAL AND ECONOMIC OUTLOOK**

The U.S. economy is expected to continue growing at a moderate pace, supported by consumer spending and a resilient labor market. While the economic outlook remains generally positive, uncertainty and fiscal pressures persists.

The County will continue to closely monitor economic conditions and evaluate their impact on key revenue sources. Particular attention will be given to potential reductions in federal funding and the effect those changes may have on County departments and programs that rely heavily on federal support. We will update our revenue projections during the Supplemental Changes Budget phase to reflect the latest economic data and emerging trends.

The recommendations included in this letter, together with any approved Budget Deliberation matters approved by your Board, will result in the adoption of the 2026-27 County Budget. Any updated revenue estimates and funding changes will be incorporated in the Supplemental Changes Budget set to go before your Board on September 29, 2026.

### **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, and V) to the 2026-27 Recommended County Budget.
3. Authorize the Director of the DEO, or her designee, to execute and, if necessary, amend or terminate funding agreements totaling \$1,482,000 with the Los Angeles County Development Authority (LACDA) for the Community Policing Program in public housing sites in an amount not to exceed \$1,007,000, and for the Cooperative Extension Program in an amount not to exceed \$475,000.
4. 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 the 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**

Recommendations 1 and 2: These recommendations would find the actions are not a project pursuant to CEQA and adopt final changes to the 2026-27 Recommended Budget, which was approved by your Board on April 14, 2026.

Recommendation 3: This recommendation would 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.

Recommendation 4: This recommendation would 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.

### **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 \$50.3 billion and 115,683 positions as summarized by fund group below.

<b>Fund Group (\$ in Billions)</b>	<b>2025-26 Final Adopted Budget</b>	<b>2026-27 Recommended</b>	<b>2026-27 Final Changes</b>	<b>Change From 2026-27 Recommended</b>
Total General County	\$40.097	\$38.319	\$38.554	↑ \$0.235
Special District/ Special Funds	12.380	10.467	11.776	↑ \$1.309
<b>Total Budget</b>	<b>\$52.477</b>	<b>\$48.786</b>	<b>\$50.330</b>	<b>↑ \$1.544</b>
<b>Budgeted Positions</b>	<b>115,966</b>	<b>115,885</b>	<b>115,683</b>	<b>↓ (202)</b>

## **FOLLOW-UP BUDGET ACTIONS**

The Board requested the CEO to report back on the status of the food programs and violence intervention programs during this budget phase.

### **Food-Related Programs**

#### **Market Match:**

Members of the public requested a \$3.0 million backfill of American Rescue Plan Act (ARPA) funding that supported Market Match. The County provided \$3.0 million in ARPA funding to expand the program into underserved communities from July 2022 through December 2024, which has been fully expended. The statewide program is largely funded through the California Nutrition Incentive Program, which provides a dollar-for-dollar match to certain public benefits recipients (CalFresh, WIC) to purchase fruits and vegetables at farmers markets. Advocates have been lobbying the State for permanent funding, including \$20.0 million in FY 2026-27, which was not included in the Governor’s May Revise. However, \$15.0 million is included in the Legislative Budget Plan that was submitted by the Legislature to the Governor on June 15, 2026, though final funding will not be known until the State budget is finalized.

#### **CalFresh Healthy Living:**

Members of the public requested a \$14.0 million backfill of federal funding that supported CalFresh Healthy Living, also known as SNAP-Ed, a federally funded nutrition education program administered through the US Department of Agriculture. H.R. 1, signed on July 4, 2025, eliminated federal SNAP-Ed funding effective September 30, 2025, resulting in a \$15.8 million annual funding loss in funding for DPH. This funding supported contracts with 18 local agencies. In FY 2025-26, in the context of the US federal government shutdown, the County provided \$2.0 million in Department of Public Social Services funding and approximately \$19.0 million in CFCI funding, to sustain 17 of the 18

agencies through June 2027, or longer. One agency did not meet the “high-need” criteria required under CFCI and was not funded.

**Immigrant Food Justice/Grocery Voucher Program:**

Members of the public requested \$20.0 million to support the Immigrant Food Justice/Grocery Voucher program. This appears to be a backfill/expansion request for the ARPA Grocery Voucher program, through which the County provided \$15.0 million for grocery vouchers in high-need communities, including immigrant communities, from October 2022 through January 2025. This funding has been fully expended.

**CEO Recommendation:**

No additional funding for these programs is recommended in this budget phase.

As your Board is aware, the County is facing unprecedented financial pressures from reduced revenues, changes in federal funding priorities, and settlement costs associated with AB 218. CalFresh Healthy Living is funded through June 30, 2027. My office does not recommend providing additional funding at this time, because the program is fully funded. ARPA funding that supported Market Match and Immigrant Food Justice/Grocery Vouchers have been fully expended and funding is not available to backfill the loss of ARPA funding, through which the County received approximately \$1.9 billion in onetime federal support. Moreover, no department has requested funding for the above programs in their FY 2026-27 budget requests, as these programs are no longer administered by any County department.

Moving forward, DPH has the option to request one-time or ongoing CFCI funding through the annual CFCI Spending Plan process to support program continuation, subject to available funding and program eligibility, and in the context of DPH’s priority funding needs.

**Violence Intervention Programs**

Members of the public requested County funding to backfill \$9.0 million in U.S. Department of Justice (DOJ) grants that supported violence prevention, violence intervention, and victim services programs, which were not administered by DPH or the County. In October 2025, the U.S. DOJ cancelled \$811.0 million (nationwide) in grants, which had supported the Community Violence Intervention Prevention Initiative (CVIPI) grant program, among others. My office has been unable to verify the reported \$9.0 million loss of local funding, though this may be a multi-year amount, as prior CVIPI grants have been awarded for a three-to-four-year term.

Members of the public noted that the County invests approximately only \$7.0 million annually in the Office of Violence Prevention (OVP), comparing it to a purportedly larger investment in similar programs by the City of Los Angeles. The information provided by members of the public is not accurate, and the County investment far exceeds \$7.0 million. Total DPH OVP funding from a variety of braided sources included \$42.8 million in FY 2024-25 and \$29.6 million in FY 2025-26, including ongoing and one-time Measure B, AB 109, Probation Juvenile Justice Crime Prevention Act, and other funding sources.

At the May 6, 2026, Budget Public Hearing, Supervisor Horvath requested information on CFCI funding that supports Violence Intervention. In FY 2025-26, CFCI supported 12 programs totaling \$60.5 million that include a nexus to violence intervention services, with a total ongoing allocation of \$45.1 million and a one-time allocation of \$15.4 million. Every program is administered through one or more community-based organizations (CBO), who are contracted through the CFCI Third Party Administrator.

**CEO Recommendation:**

Backfilling the loss of US DOJ grants made directly to CBOs with County General Fund is inconsistent with Board Budget Policy No. 4.030. The \$9.0 million in US DOJ grant funding did not pass through the County and DPH did not request funding to backfill this loss to local violence intervention providers. Additionally, the County has other critical and priority programs for which funding is limited or not available. Accordingly, my office does not recommend backfilling this loss of federal funding.

**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.

The Honorable Board of Supervisors  
June 22, 2026  
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**IMPACT ON CURRENT SERVICES (OR PROJECTS)**

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

Respectfully submitted,



JOSEPH M. NICCHITTA  
Chief Executive Officer

JMN:JG:MM  
YYR:cg

**Attachments**

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

## GENERAL FUND AND HOSPITAL ENTERPRISE

## Changes from the 2026-27 Recommended Budget

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>AGING AND DISABILITIES – ADMINISTRATION</b>					
<b>2026-27 Recommended Budget</b>	<b>127,937,000</b>	<b>90,624,000</b>	<b>12,023,000</b>	<b>25,290,000</b>	<b>593.0</b>
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	(25,000)	--	--	(25,000)	--
2. <b>Shared Services:</b> Reflects the transfer of ongoing funding from the Auditor-Controller to transition to a full cost billing model.	16,000	--	10,000	6,000	--
3. <b>Position Requests:</b> Reflects the addition of 2.0 Senior Application Developer positions to support the Business and Information Technology Division, fully offset with the deletion of 2.0 positions and a reduction in services and supplies.	--	--	--	--	--
<b>Total Changes</b>	<b>(9,000)</b>	<b>0</b>	<b>10,000</b>	<b>(19,000)</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>127,928,000</b>	<b>90,624,000</b>	<b>12,033,000</b>	<b>25,271,000</b>	<b>593.0</b>
<b>AGRICULTURAL COMMISSIONER/ WEIGHTS AND MEASURES</b>					
<b>2026-27 Recommended Budget</b>	<b>71,314,000</b>	<b>1,107,000</b>	<b>50,252,000</b>	<b>19,955,000</b>	<b>448.0</b>
1. <b>Reclassification:</b> Reflects the Board-approved reclassification of 1.0 Intermediate Typist-Clerk to 1.0 Senior Typist-Clerk.	9,000	--	9,000	--	--
2. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	392,000	--	111,000	281,000	--
3. <b>Shared Services:</b> Reflects the transfer of ongoing funding from the Auditor-Controller to transition to a full cost billing model.	371,000	--	105,000	266,000	--
<b>Total Changes</b>	<b>772,000</b>	<b>0</b>	<b>225,000</b>	<b>547,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>72,086,000</b>	<b>1,107,000</b>	<b>50,477,000</b>	<b>20,502,000</b>	<b>448.0</b>
<b>ALTERNATE PUBLIC DEFENDER</b>					
<b>2026-27 Recommended Budget</b>	<b>103,203,000</b>	<b>2,923,000</b>	<b>10,322,000</b>	<b>89,958,000</b>	<b>351.0</b>
1. <b>Holistic Defense:</b> Reflects one-time funding for contracted holistic advocacy services.	225,000	--	--	225,000	--
2. <b>Shared Services:</b> Reflects the transfer of ongoing funding from the Auditor-Controller to transition to a full cost billing model.	111,000	6,000	--	105,000	--
3. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	680,000	9,000	31,000	640,000	--
<b>Total Changes</b>	<b>1,016,000</b>	<b>15,000</b>	<b>31,000</b>	<b>970,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>104,219,000</b>	<b>2,938,000</b>	<b>10,353,000</b>	<b>90,928,000</b>	<b>351.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>ANIMAL CARE AND CONTROL</b>					
<b>2026-27 Recommended Budget</b>	<b>69,401,000</b>	<b>0</b>	<b>24,955,000</b>	<b>44,446,000</b>	<b>381.0</b>
1. <b>Reclassification:</b> Reflects the Board-approved reclassification of an Intermediate Typist-Clerk to a Senior Information Technology Technical Support Analyst, fully offset with Charges for Services revenue.	71,000	--	71,000	--	--
2. <b>Shared Services:</b> Reflects the transfer of ongoing funding from the Auditor-Controller to transition to a full-cost billing model, partially offset with Charges for Services revenue.	1,044,000	--	264,000	780,000	--
<b>Total Changes</b>	<b>1,115,000</b>	<b>0</b>	<b>335,000</b>	<b>780,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>70,516,000</b>	<b>0</b>	<b>25,290,000</b>	<b>45,226,000</b>	<b>381.0</b>
<b>ARTS AND CULTURE</b>					
<b>2026-27 Recommended Budget</b>	<b>54,502,000</b>	<b>1,371,000</b>	<b>34,329,000</b>	<b>18,802,000</b>	<b>60.0</b>
1. <b>Arts Internship Program:</b> Reflects an increase to maintain the program due to the County of Los Angeles' minimum wage increase.	29,000	--	--	29,000	--
2. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	(11,000)	--	--	(11,000)	--
<b>Total Changes</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>54,520,000</b>	<b>1,371,000</b>	<b>34,329,000</b>	<b>18,820,000</b>	<b>60.0</b>
<b>ASSESSOR</b>					
<b>2026-27 Recommended Budget</b>	<b>261,282,000</b>	<b>18,000</b>	<b>96,370,000</b>	<b>164,894,000</b>	<b>1,433.0</b>
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	(1,027,000)	--	(358,000)	(669,000)	--
<b>Total Changes</b>	<b>(1,027,000)</b>	<b>0</b>	<b>(358,000)</b>	<b>(669,000)</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>260,255,000</b>	<b>18,000</b>	<b>96,012,000</b>	<b>164,225,000</b>	<b>1,433.0</b>
<b>AUDITOR-CONTROLLER</b>					
<b>2026-27 Recommended Budget</b>	<b>135,507,000</b>	<b>72,487,000</b>	<b>30,383,000</b>	<b>32,637,000</b>	<b>627.0</b>
1. <b>Integrated Property Tax System (eTAX):</b> Reflects one-time funding for the continued development and implementation of eTAX.	885,000	--	--	885,000	--
2. <b>Shared Services:</b> Reflects the transfer of ongoing funding from the Auditor-Controller to transition to a full cost billing model.	--	5,326,000	--	(5,326,000)	--
3. <b>Office of County Investigations:</b> Reflects the addition of 1.0 Program Specialist I position to address the increase in investigations and referral volume from the Fraud hotline, fully offset with billings to departments requesting and/or referring cases to Auditor-Controller.	220,000	193,000	27,000	--	1.0

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
4. <b>Ombudsperson:</b> Reflects one-time funding to support the Ombudsperson for Youth in Short-Term Residential Therapeutic Programs, fully offset by intrafund transfers from the Department of Children and Family Services.	579,000	579,000	--	--	--
5. <b>Task Management System:</b> Reflects ongoing funding for licensing costs for the Task Management system to enhance management's ability to effectively oversee and monitor audit assignments, fully offset with billings to County departments.	53,000	47,000	6,000	--	--
6. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	1,466,000	1,022,000	2,000	442,000	--
7. <b>Ministerial Adjustment:</b> Reflects a realignment of intrafund transfers and revenue based on current and anticipated trends.	--	170,000	(170,000)	--	--
<b>Total Changes</b>	<b>3,203,000</b>	<b>7,337,000</b>	<b>(135,000)</b>	<b>(3,999,000)</b>	<b>1.0</b>
<b>2026-27 Final Changes</b>	<b>138,710,000</b>	<b>79,824,000</b>	<b>30,248,000</b>	<b>28,638,000</b>	<b>628.0</b>
<b>AUDITOR-CONTROLLER – INTEGRATED APPLICATIONS</b>					
<b>2026-27 Recommended Budget</b>	<b>67,998,000</b>	<b>34,945,000</b>	<b>7,313,000</b>	<b>25,740,000</b>	<b>0.0</b>
1. <b>Enterprise Systems Maintenance:</b> Reflects an increase in ongoing (\$1.9 million) and one-time (\$0.1 million) funding to maintain the eHR and eCAPS software applications and related services.	2,007,000	1,689,000	318,000	--	--
<b>Total Changes</b>	<b>2,007,000</b>	<b>1,689,000</b>	<b>318,000</b>	<b>0</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>70,005,000</b>	<b>36,634,000</b>	<b>7,631,000</b>	<b>25,740,000</b>	<b>0.0</b>
<b>BEACHES AND HARBORS</b>					
<b>2026-27 Recommended Budget</b>	<b>78,285,000</b>	<b>(52,000)</b>	<b>82,882,000</b>	<b>(4,649,000)</b>	<b>333.0</b>
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	163,000	--	--	163,000	--
2. <b>Shared Services:</b> Reflects the transfer of ongoing funding from the Auditor-Controller to transition to a full cost billing model.	692,000	--	--	692,000	--
3. <b>Transient Occupancy Tax:</b> Reflects an increase in annual funding based on the projected estimates of hotel occupancy rates from travel and tourism in Marina del Rey to be applied to the marina visitor-serving events, attractions, and programs.	3,600,000	--	--	3,600,000	--
<b>Total Changes</b>	<b>4,455,000</b>	<b>0</b>	<b>0</b>	<b>4,455,000</b>	<b>0</b>
<b>2026-27 Final Changes</b>	<b>82,740,000</b>	<b>(52,000)</b>	<b>82,882,000</b>	<b>(194,000)</b>	<b>333.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>BOARD OF SUPERVISORS</b>					
<b>2026-27 Recommended Budget</b>	<b>306,649,000</b>	<b>22,582,000</b>	<b>13,684,000</b>	<b>270,383,000</b>	<b>459.0</b>
1. <b>Governance Reform Task Force (GRTF):</b> Reflects one-time funding to continue supporting the GRTF pursuant to the Measure G County Charter amendment.	4,194,000	--	--	4,194,000	--
2. <b>Information Technology:</b> Reflects one-time funding to upgrade an end-of-life customer relations management system.	467,000	--	--	467,000	--
3. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	1,042,000	8,000	5,000	1,029,000	--
4. <b>Proprietorship Program:</b> Reflects an increase in building proprietorship costs (\$5,000), fully offset by an increase in expenditure distribution to tenant departments.	--	--	--	--	--
<b>Total Changes</b>	<b>5,703,000</b>	<b>8,000</b>	<b>5,000</b>	<b>5,690,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>312,352,000</b>	<b>22,590,000</b>	<b>13,689,000</b>	<b>276,073,000</b>	<b>459.0</b>
<b>CARE FIRST AND COMMUNITY INVESTMENT (CFCI)</b>					
<b>2026-27 Recommended Budget</b>	<b>727,850,000</b>	<b>0</b>	<b>0</b>	<b>727,850,000</b>	<b>0.0</b>
1. <b>Jail Closure Implementation Team Funding Recommendation:</b> Reflects the transfer of \$2.1 million in ongoing funding from the CFCI-To Be Allocated budget unit to the CFCI-Public Health budget unit, for a net zero impact to the overall CFCI budget unit, to support the Substance Abuse Prevention and Control Client Engagement and Navigation Services Courthouse Expansion. The funding will allow for additional arraignment courthouses currently without coverage to provide substance use disorder screening, referral, and Medi-Cal navigation for in-custody clients.	--	--	--	--	--
2. <b>Justice, Care and Opportunities Department's (JCOD) 1 Percent Administrative Allocation Adjustment:</b> Reflects the transfer of \$0.648 million in ongoing funding from the CFCI-To Be Allocated budget unit to the CFCI- JCOD budget unit, for a net zero impact to the overall CFCI budget unit, to restore JCOD's 1 percent administrative allocation to the full \$2.8 million for FY 2026-27. This restoration is supported by sufficient ongoing funding available through the set-aside increase of \$26.7 million for FY 2026-27.	--	--	--	--	--

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>3. Warm Landing Place Capital Project Budget</b>	--	--	--	--	--
<b>Adjustment:</b> Reflects the realignment of \$4.6 million in one-time funding from the CFCI-JCOD budget unit to the CFCI-Capital Projects budget unit, for a net zero impact to the overall CFCI budget unit, for the Warm Landing Place capital project to better align funding with projected expenditures.					
<b>Total Changes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>727,850,000</b>	<b>0</b>	<b>0</b>	<b>727,850,000</b>	<b>0.0</b>
<b>CHIEF EXECUTIVE OFFICER</b>					
<b>2026-27 Recommended Budget</b>	<b>197,927,000</b>	<b>48,624,000</b>	<b>51,604,000</b>	<b>97,699,000</b>	<b>557.0</b>
<b>1. Anti-Racism, Diversity and Inclusion (ARDI):</b> Reflects the addition of 1.0 position, offset with Measure A revenue, to lead and track ARDI's housing and homelessness equity portfolio and coordinate with internal and external partners to advance priorities such as Black People Experiencing Homelessness, and Latinos Experiencing Homelessness.	334,000	334,000	--	--	1.0
<b>2. Budget and Operations Management:</b> Reflects the addition of 1.0 position, offset with Measure A revenue, in the Budget and Operations Management Branch to provide budget and operational support for the newly established Department of Homeless Services and Housing.	279,000	279,000	--	--	1.0
<b>3. Classification and Compensation:</b> Reflects the addition of 1.0 position in the Classification and Compensation unit to directly support the Department of Mental Health by providing consultation on classification and pay actions, as well supporting organizational planning.	279,000	279,000	--	--	1.0
<b>4. Salaries and Employee Benefits:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	568,000	--	--	568,000	--
<b>5. Shared Services:</b> Reflects the transfer of ongoing funding to support the Auditor-Controller's transition to a full cost billing model.	333,000	--	--	333,000	--
<b>6. Ministerial Adjustments:</b> Reflects classification changes in accordance with the Countywide Classification Actions adopted by the Board on April 7, 2026; as well as an increase in appropriation and intrafund transfers/revenue, primarily to account for the 2024 Urban Area Security Initiative Grant, as adopted by the Board on September 16, 2025.	141,000	491,000	(350,000)	--	--
<b>Total Changes</b>	<b>1,934,000</b>	<b>1,383,000</b>	<b>(350,000)</b>	<b>901,000</b>	<b>3.0</b>
<b>2026-27 Final Changes</b>	<b>199,861,000</b>	<b>50,007,000</b>	<b>51,254,000</b>	<b>98,600,000</b>	<b>560.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>CHILD SUPPORT SERVICES</b>					
<b>2026-27 Recommended Budget</b>	<b>229,594,000</b>	<b>0</b>	<b>223,186,000</b>	<b>6,408,000</b>	<b>1,451.0</b>
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	65,000	--	63,000	2,000	--
2. <b>Reclassifications:</b> Reflects various Board-approved position reclassifications.	536,000	--	536,000	--	--
<b>Total Changes</b>	<b>601,000</b>	<b>0</b>	<b>599,000</b>	<b>2,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>230,195,000</b>	<b>0</b>	<b>223,785,000</b>	<b>6,410,000</b>	<b>1,451.0</b>
<b>CHILDREN AND FAMILY SERVICES – ADMINISTRATION</b>					
<b>2026-27 Recommended Budget</b>	<b>2,201,928,000</b>	<b>7,509,000</b>	<b>1,641,409,000</b>	<b>553,010,000</b>	<b>9,888.0</b>
1. <b>Administrative Support Services:</b> Reflects funding for 10.0 positions primarily to support human resources functions, offset by the deletion of 11.0 vacant budgeted positions and a reduction in services and supplies appropriation.	--	--	--	--	(1.0)
2. <b>Information Technology (IT) Support Services:</b> Reflects funding for 2.0 positions to support IT, offset by the deletion of 3.0 vacant budgeted positions and a reduction in services and supplies appropriation.	--	--	--	--	(1.0)
3. <b>Children's Services Ombudsman's Office:</b> Reflects funding to the Auditor-Controller for 3.0 positions in the Ombudsman's Office that serve young people in transitional housing placements.	579,000	--	579,000	--	--
4. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	4,465,000	--	2,302,000	2,163,000	--
5. <b>Position Reclassifications:</b> Reflects various Board-approved position reclassifications.	--	--	--	--	--
<b>Total Changes</b>	<b>5,044,000</b>	<b>0</b>	<b>2,881,000</b>	<b>2,163,000</b>	<b>(2.0)</b>
<b>2026-27 Final Changes</b>	<b>2,206,972,000</b>	<b>7,509,000</b>	<b>1,644,290,000</b>	<b>555,173,000</b>	<b>9,886.0</b>
<b>CONSUMER AND BUSINESS AFFAIRS</b>					
<b>2026-27 Recommended Budget</b>	<b>39,516,000</b>	<b>7,002,000</b>	<b>15,404,000</b>	<b>17,110,000</b>	<b>187.0</b>
1. <b>Represent LA:</b> Reflects one-time funding to continue to provide critical legal representation to immigrants, both in custody and in the community, who are facing deportation, as well as to vulnerable individuals seeking affirmative immigration relief.	4,188,000	--	--	4,188,000	--
2. <b>Self-Help Legal Access Centers:</b> Reflects one-time funding to continue to provide information and resources to litigants that are representing themselves in court without the help of an attorney.	1,500,000	--	--	1,500,000	--

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
3. <b>Office of Cannabis Management:</b> Reflects one-time funding for staffing to continue the development and establishment of a commercial cannabis program.	1,431,000	--	--	1,431,000	--
4. <b>Stay Housed LA:</b> Reflects the addition of 1.0 Human Services Administrator II and 1.0 Management Analyst positions and services and supplies, fully offset with intrafund transfers from the Homeless Services and Housing Department and revenue from the Los Angeles Affordable Housing Solutions Agency.	5,611,000	295,000	5,316,000	--	2.0
5. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	172,000	--	--	172,000	--
6. <b>Shared Services:</b> Reflects the transfer of ongoing funding from the Auditor-Controller to transition to a full cost billing model.	325,000	--	--	325,000	--
7. <b>Reclassifications:</b> Reflects Board-approved position reclassifications.	--	--	--	--	--
<b>Total Changes</b>	<b>13,227,100</b>	<b>295,000</b>	<b>5,316,000</b>	<b>7,616,000</b>	<b>2.0</b>
<b>2026-27 Final Changes</b>	<b>52,743,000</b>	<b>7,297,000</b>	<b>20,720,000</b>	<b>24,726,000</b>	<b>189.0</b>
<b>COUNTY COUNSEL</b>					
<b>2026-27 Recommended Budget</b>	<b>215,027,000</b>	<b>161,818,000</b>	<b>37,277,000</b>	<b>15,932,000</b>	<b>752.0</b>
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	2,136,000	1,375,000	590,000	171,000	--
2. <b>Shared Services:</b> Reflects the transfer of ongoing funding from the Auditor-Controller to transition to a full cost billing model.	199,000	128,000	55,000	16,000	--
<b>Total Changes</b>	<b>2,335,000</b>	<b>1,503,000</b>	<b>645,000</b>	<b>187,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>217,362,000</b>	<b>163,321,000</b>	<b>37,922,000</b>	<b>16,119,000</b>	<b>752.0</b>
<b>DISTRICT ATTORNEY</b>					
<b>2026-27 Recommended Budget</b>	<b>512,297,000</b>	<b>5,492,000</b>	<b>232,274,000</b>	<b>274,531,000</b>	<b>2,005.0</b>
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	2,380,000	--	110,000	2,270,000	--
2. <b>Reclassification:</b> Reflects a Board-approved position reclassification.	--	--	--	--	--
3. <b>One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the Pandemic Unemployment Assistance and the Unemployment Insurance Anti-Fraud programs.	(500,000)	--	(500,000)	--	--
4. <b>Bureau of Communications:</b> Reflects the addition of 1.0 Video Production Specialist to support public outreach and internal training, fully offset by the deletion of 1.0 Witness Assistant I, DA; 1.0 Legal Office Support Assistant II; and 1.0 Senior Typist-Clerk positions.	--	--	--	--	(2.0)

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
5. <b>Murder Resentencing Unit:</b> Reflects one-time funding for 3.0 Deputy District Attorney IV, 3.0 Deputy District Attorney III, 1.0 Legal Office Support Assistant II, and 1.0 Paralegal positions to support the Murder Resentencing Unit.	2,427,000	--	--	2,427,000	8.0
6. <b>Grant Funding:</b> Reflects a decrease in appropriation and revenue for various witness protection and victim services programs to align with anticipated cases and claims.	(2,000,000)	--	(2,000,000)	--	--
7. <b>Ministerial Changes:</b> Reflects realignment of appropriation to align with anticipated expenditures.	--	--	--	--	(15.0)
<b>Total Changes</b>	<b>2,307,000</b>	<b>0</b>	<b>(2,390,000)</b>	<b>4,697,000</b>	<b>(9.0)</b>
<b>2026-27 Final Changes</b>	<b>514,604,000</b>	<b>5,492,000</b>	<b>229,884,000</b>	<b>279,228,000</b>	<b>1,996.0</b>
<b>ECONOMIC OPPORTUNITY – ADMINISTRATION</b>					
<b>2026-27 Recommended Budget</b>	<b>51,162,000</b>	<b>4,359,000</b>	<b>25,777,000</b>	<b>21,026,000</b>	<b>185.0</b>
1. <b>Business Interruption Fund (BIF):</b> Reflects one-time funding to support administration of the BIF, which provides financial assistance to County small businesses impacted by significant unexpected economic disruptions to operations.	200,000	--	--	200,000	--
2. <b>Preparing for Los Angeles County Employment (PLACE):</b> Reflects one-time funding to support administration of PLACE which prepares and places individuals facing barriers to employment into permanent County jobs with career pathways.	108,000	--	--	108,000	--
3. <b>Safe and Clean Water Program:</b> Reflects the transfer of Measure W funding from the Administration budget unit to the Assistance budget unit to support programmatic costs for the Water Infrastructure Construction High Road Training Partnership.	(100,000)	--	(100,000)	--	--
4. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	135,000	--	28,000	107,000	--
5. <b>Reclassification:</b> Reflects the Board-adopted reclassification of an Administrative Services Manager I to a Senior Application Developer.	--	--	--	--	--
<b>Total Changes</b>	<b>343,000</b>	<b>0</b>	<b>(72,000)</b>	<b>415,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>51,505,000</b>	<b>4,359,000</b>	<b>25,705,000</b>	<b>21,441,000</b>	<b>185.0</b>
<b>ECONOMIC OPPORTUNITY – ASSISTANCE</b>					
<b>2026-27 Recommended Budget</b>	<b>75,497,000</b>	<b>16,699,000</b>	<b>46,904,000</b>	<b>11,894,000</b>	<b>0.0</b>
1. <b>Youth@Work (Y@W):</b> Reflects one-time funding for the Y@W program, which provides young adults with paid work experience.	9,118,000	--	--	9,118,000	--

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2. <b>Business Interruption Fund (BIF):</b> Reflects one-time funding to support the BIF, which provides financial assistance to County small businesses impacted by significant unexpected economic disruptions to operations.	1,800,000	--	--	1,800,000	--
3. <b>Preparing for Los Angeles County Employment (PLACE):</b> Reflects one-time funding to support PLACE which prepares and places individuals facing barriers to employment into permanent County jobs with career pathways.	988,000	--	--	988,000	--
4. <b>Safe and Clean Water Program:</b> Reflects the transfer of Measure W funding from the Administration budget unit to the Assistance budget unit to support programmatic costs for the Water Infrastructure Construction High Road Training Partnership.	100,000	--	100,000	--	--
<b>Total Changes</b>	<b>12,006,000</b>	<b>0</b>	<b>100,000</b>	<b>11,906,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>87,503,000</b>	<b>16,699,000</b>	<b>47,004,000</b>	<b>23,800,000</b>	<b>0.0</b>
<b>EPIC-LA</b>					
<b>2026-27 Recommended Budget</b>	<b>7,795,000</b>	<b>0</b>	<b>4,929,000</b>	<b>2,866,000</b>	<b>0</b>
1. <b>Public Works:</b> Reflects the transfer of one-time funding from the Public Works budget unit for 1.0 Senior Information Systems Analyst and 1.0 Information Systems Analyst II in Services and Supplies to centrally support the EPIC-LA system.	674,000	--	--	674,000	--
<b>Total Changes</b>	<b>674,000</b>	<b>0</b>	<b>0</b>	<b>674,000</b>	<b>0</b>
<b>2026-27 Final Changes</b>	<b>8,469,000</b>	<b>0</b>	<b>4,929,000</b>	<b>3,540,000</b>	<b>0</b>
<b>FINANCING ELEMENTS</b>					
<b>2026-27 Recommended Budget</b>	<b>58,666,000</b>	<b>0</b>	<b>12,098,766,000</b>	<b>(12,040,100,000)</b>	<b>0.0</b>
1. <b>Fund Balance:</b> Reflects an increase in fund balance for various programs and projects based on revised estimates.	--	--	27,598,000	(27,598,000)	--
2. <b>Obligated Fund Balance:</b> Reflects the use of obligated fund balance to fund costs associated with the implementation of the eTAX system (\$26.5 million) and to support the Department of Youth Development's Youth Development Networks program (\$3.7 million). Also reflects an increase in obligated fund balance Committed for Youth Justice Reimagined Development to set aside unspent funds (\$1.0 million).	--	--	29,236,000	(29,236,000)	--
<b>Total Changes</b>	<b>0</b>	<b>0</b>	<b>56,834,000</b>	<b>(56,834,000)</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>58,666,000</b>	<b>0</b>	<b>12,155,600,000</b>	<b>(12,096,934,000)</b>	<b>0.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>FIRE – LIFEGUARDS</b>					
<b>2026-27 Recommended Budget</b>	<b>45,653,000</b>	<b>0</b>	<b>0</b>	<b>45,653,000</b>	<b>0.0</b>
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	290,000	--	--	290,000	--
2. <b>General Operations:</b> Reflects funding pursuant to the Board-approved operating agreement.	109,000	--	--	109,000	--
<b>Total Changes</b>	<b>399,000</b>	<b>0</b>	<b>0</b>	<b>399,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>46,052,000</b>	<b>0</b>	<b>0</b>	<b>46,052,000</b>	<b>0.0</b>
<b>GRAND JURY</b>					
<b>2026-27 Recommended Budget</b>	<b>2,409,000</b>	<b>0</b>	<b>4,000</b>	<b>2,405,000</b>	<b>5.0</b>
1. <b>Court Approved Reclassification:</b> Reflects the deletion of 3.0 positions and the addition of 3.0 positions, resulting in a net zero change to staffing levels, to implement a Superior Court–approved reclassification. The Grand Jury will absorb the associated cost increase within its existing resources.	--	--	--	--	--
<b>Total Changes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>2,409,000</b>	<b>0</b>	<b>4,000</b>	<b>2,405,000</b>	<b>5.0</b>
<b>HEALTH SERVICES</b>					
<b>2026-27 Recommended Budget</b>	<b>10,717,385,000</b>	<b>203,127,000</b>	<b>9,236,703,000</b>	<b>1,277,555,000</b>	<b>26,964.0</b>
1. <b>Office of Diversion and Re-entry (ODR):</b> Reflects the addition of 2.0 positions to support ODR's P3/P4 diversion efforts, funded through existing Care First and Community Investment resources, in alignment with the Jail Closure Implementation Team's goal of transitioning individuals from jail to community-based care. Also includes additional grant funding to support various ODR operations.	3,651,000	199,000	3,452,000	--	2.0
2. <b>Position Changes:</b> Reflects the deletion of 173.0 vacant budgeted positions and zero cost Board-approved reclassifications affecting 42.0 positions.	--	--	--	--	(173.0)
3. <b>Capital Projects:</b> Reflects one-time adjustments to various capital projects.	6,354,000	--	4,000,000	2,354,000	--
4. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	(60,452,000)	--	(247,000)	(60,205,000)	--
5. <b>Ministerial Changes:</b> Primarily reflects adjustments in Board-approved contracts, living wage ordinance contracts, utilities, and charges from other County departments.	10,178,000	276,000	(706,000)	10,608,000	--

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
6. <b>Fund Balance and Operating Subsidies:</b> Reflects a \$49.0 million net reduction in the use of prior-year fund balance and operating subsidy allocations to the hospital enterprise funds to balance the FY 2026-27 budget.	(39,582,000)	--	(88,616,000)	49,034,000	--
<b>Total Changes</b>	<b>(79,851,000)</b>	<b>475,000</b>	<b>(82,117,000)</b>	<b>1,791,000</b>	<b>(171.0)</b>
<b>2026-27 Final Changes</b>	<b>10,637,534,000</b>	<b>203,602,000</b>	<b>9,154,586,000</b>	<b>1,279,346,000</b>	<b>26,793.0</b>
<b>HOMELESS SERVICES AND HOUSING</b>					
<b>2026-27 Recommended Budget</b>	<b>965,866,000</b>	<b>129,095,000</b>	<b>750,899,000</b>	<b>85,872,000</b>	<b>573.0</b>
1. <b>Services Provided to Other County Departments:</b> Reflects an increase in one-time funding for services provided to various County departments.	63,639,000	63,639,000	--	--	--
2. <b>California Advancing and Innovating Medi-Cal (CalAIM) Revenue:</b> Reflects an increase in one-time funding from CalAIM revenue. (4-VOTES)	32,480,000	--	32,480,000	--	--
3. <b>State Grant Funding:</b> Reflects an increase in one-time funding from Providing Access and Transforming Health Capacity and Infrastructure Transition, Expansion and Development State grant revenue. (4-VOTES)	2,886,000	--	2,886,000	--	--
4. <b>Partnerships with Other Municipal Jurisdictions:</b> Reflects an increase in one-time funding for services to be provided to other municipal jurisdictions. (4-VOTES)	1,695,000	--	1,695,000	--	--
5. <b>Unincorporated Areas Funding:</b> Reflects an increase in one-time funding from the Los Angeles County Affordable Housing Solutions Agency for Housing for Health programs assisting residents in the County's unincorporated areas. (4-VOTES)	886,000	--	886,000	--	--
<b>Total Changes</b>	<b>101,586,000</b>	<b>63,639,000</b>	<b>37,947,000</b>	<b>0</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>1,067,452,000</b>	<b>192,734,000</b>	<b>788,846,000</b>	<b>85,872,000</b>	<b>573.0</b>
<b>HUMAN RESOURCES</b>					
<b>2026-27 Recommended Budget</b>	<b>135,587,000</b>	<b>92,248,000</b>	<b>22,184,000</b>	<b>21,155,000</b>	<b>592.0</b>
1. <b>Contract Costs:</b> Reflects increased funding for anticipated contract services costs associated with Occupational Health Clinic costs.	1,279,000	1,114,000	165,000	--	--
2. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	88,000	64,000	10,000	14,000	--
3. <b>Shared Services:</b> Reflects the transfer of ongoing funding from the Auditor-Controller to transition to a full cost billing model.	199,000	146,000	22,000	31,000	--
<b>Total Changes</b>	<b>1,566,000</b>	<b>1,324,000</b>	<b>197,000</b>	<b>45,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>137,153,000</b>	<b>93,572,000</b>	<b>22,381,000</b>	<b>21,200,000</b>	<b>592.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>INTERNAL SERVICES</b>					
<b>2026-27 Recommended Budget</b>	<b>912,757,000</b>	<b>642,919,000</b>	<b>224,632,000</b>	<b>45,206,000</b>	<b>2,158.0</b>
1. <b>Communications and Mobility Services:</b> Reflects an increase in services and supplies for facilities maintenance services per the Los Angeles Regional Interoperable Communications System Authority Memorandum of Understanding.	450,000	--	450,000	--	--
2. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	2,000,000	1,552,000	341,000	107,000	--
3. <b>Reclassifications:</b> Reflects Board-approved position reclassifications.	862,000	707,000	155,000	--	--
<b>Total Changes</b>	<b>3,312,000</b>	<b>2,259,000</b>	<b>946,000</b>	<b>107,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>916,069,000</b>	<b>645,178,000</b>	<b>225,578,000</b>	<b>45,313,000</b>	<b>2,158.0</b>
<b>JUSTICE, CARE AND OPPORTUNITIES</b>					
<b>2026-27 Recommended Budget</b>	<b>79,500,000</b>	<b>14,133,000</b>	<b>31,482,000</b>	<b>33,885,000</b>	<b>134.0</b>
1. <b>Revenue Adjustment:</b> Reflects an increase in appropriation, fully offset by Proposition 47 revenue, to support reentry, workforce and wrap-around services.	1,109,000	--	1,109,000	--	--
2. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	158,000	--	--	158,000	--
<b>Total Changes</b>	<b>1,267,000</b>	<b>0</b>	<b>1,109,000</b>	<b>158,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>80,767,000</b>	<b>14,133,000</b>	<b>32,591,000</b>	<b>34,043,000</b>	<b>134.0</b>
<b>MEDICAL EXAMINER</b>					
<b>2026-27 Recommended Budget</b>	<b>59,298,000</b>	<b>163,000</b>	<b>2,385,000</b>	<b>56,750,000</b>	<b>273.0</b>
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	(334,000)	--	(2,000)	(332,000)	--
2. <b>Shared Services:</b> Reflects the transfer of ongoing funding from the Auditor-Controller to transition to a full cost billing model.	645,000	--	4,000	641,000	--
3. <b>Reclassification:</b> Reflects a Board-approved reclassification.	--	--	--	--	--
4. <b>Compliance Officer:</b> Reflects the addition of 1.0 Administrative Services Manager III position for Quality Assurance and Compliance and Disaster Response programs.	303,000	--	--	303,000	1.0
5. <b>Ministerial Changes:</b> Reflects a realignment of appropriation to align with anticipated expenditures.	--	--	--	--	--
<b>Total Changes</b>	<b>614,000</b>	<b>0</b>	<b>2,000</b>	<b>612,000</b>	<b>1.0</b>
<b>2026-27 Final Changes</b>	<b>59,912,000</b>	<b>163,000</b>	<b>2,387,000</b>	<b>57,362,000</b>	<b>274.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>MENTAL HEALTH</b>					
<b>2026-27 Recommended Budget</b>	<b>4,307,688,000</b>	<b>146,959,000</b>	<b>4,087,944,000</b>	<b>72,785,000</b>	<b>7,670.0</b>
1. <b>Acute and Residential Treatment Beds:</b> Reflects an increase in beds throughout the County to meet settlement requirements; including \$39.190 million to expand Acute Psychiatric Hospital and General Acute Care Hospital beds; \$9.323 million to expand Psychiatric Health Facility beds; \$8.456 million to expand subacute treatment beds; and \$22.241 million to expand Enriched Residential Services beds.	79,210,000	--	79,210,000	--	--
2. <b>Crisis Response Services:</b> Reflects additional Emergency Psychiatric Assessment, Treatment, and Healing units to provide crisis stabilization, psychiatric assessment, and short-term treatment services at Martin Luther King Jr. Community Hospital and Henry Mayo Newhall Hospital.	42,235,000	--	42,235,000	--	--
3. <b>Outpatient Services:</b> Reflects an increase in outpatient services, including \$15.929 million to expand Daily Intensive Treatment Services; \$20.089 million to expand individual and group therapy services; and \$13.359 million to expand eating disorder services.	49,377,000	--	49,377,000	--	--
4. <b>Behavioral Health Bridge Housing Grant:</b> Reflects additional State funding through the Behavioral Health Bridge Housing grant, which will provide auxiliary services for assisted living, interim housing, rental assistance, and housing navigation services.	17,927,000	--	17,927,000	--	--
5. <b>Administrative Staffing:</b> Reflects the addition of 19.0 positions for various administrative areas, including accounting, human resources, and program administration.	3,463,000	--	3,463,000	--	19.0
6. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	(6,920,000)	--	(6,920,000)	--	--
<b>Total Changes</b>	<b>185,292,000</b>	<b>0</b>	<b>185,292,000</b>	<b>0</b>	<b>19.0</b>
<b>2026-27 Final Changes</b>	<b>4,492,980,000</b>	<b>146,959,000</b>	<b>4,273,236,000</b>	<b>72,785,000</b>	<b>7,689.0</b>
<b>MILITARY AND VETERAN AFFAIRS</b>					
<b>2026-27 Recommended Budget</b>	<b>12,992,000</b>	<b>2,462,000</b>	<b>3,418,000</b>	<b>7,112,000</b>	<b>65.0</b>
1. <b>Veteran Suicide Review Team:</b> Reflects funding for 1.0 position to support targeted prevention initiatives, postvention support, and outreach efforts.	229,000	--	--	229,000	1.0
2. <b>Shared Services:</b> Reflects the transfer of ongoing funding from the Auditor-Controller to transition to a full cost billing model.	245,000	--	--	245,000	--
3. <b>State Funding Realignment:</b> Reflects the alignment of State revenue based on updated allocations.	159,000	--	159,000	--	--

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
4. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	(476,000)	--	--	(476,000)	--
<b>Total Changes</b>	<b>157,000</b>	<b>0</b>	<b>159,000</b>	<b>(2,000)</b>	<b>1.0</b>
<b>2026-27 Final Changes</b>	<b>13,149,000</b>	<b>2,462,000</b>	<b>3,577,000</b>	<b>7,110,000</b>	<b>66.0</b>
<b>MUSEUM OF ART</b>					
<b>2026-27 Recommended Budget</b>	<b>42,274,000</b>	<b>0</b>	<b>0</b>	<b>42,274,000</b>	<b>7.0</b>
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates, fully offset with a reduction 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>2026-27 Final Changes</b>	<b>42,274,000</b>	<b>0</b>	<b>0</b>	<b>42,274,000</b>	<b>7.0</b>
<b>MUSEUM OF NATURAL HISTORY</b>					
<b>2026-27 Recommended Budget</b>	<b>30,011,000</b>	<b>0</b>	<b>0</b>	<b>30,011,000</b>	<b>5.0</b>
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates, fully offset with a reduction 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>2026-27 Final Changes</b>	<b>30,011,000</b>	<b>0</b>	<b>0</b>	<b>30,011,000</b>	<b>5.0</b>
<b>PARKS AND RECREATION</b>					
<b>2026-27 Recommended Budget</b>	<b>295,631,000</b>	<b>5,594,000</b>	<b>70,476,000</b>	<b>219,561,000</b>	<b>1,718.0</b>
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	785,000	--	33,000	752,000	--
2. <b>Shared Services:</b> Reflects the transfer of ongoing funding from the Auditor-Controller to transition to a full cost billing model.	670,000	28,000	--	642,000	--
3. <b>Utility User Tax – Measure U:</b> Reflects the appropriation of one-time Supervisorial District 1 Measure U funding for ESTEAM and senior programs.	999,000	--	--	999,000	--
4. <b>Board Approved Reclasses:</b> Reflects Board-approved reclassifications of 1.0 Assistant Arboretum Gardner to 1.0 Arboretum Gardener; 2.0 Helper, Electrical to 1.0 Electrician; 2.0 Park Planning Assistants to 2.0 Park Planners; 1.0 Plumber to 1.0 Electrician; and 1.0 Real Property Agent I to 1.0 Real Property Agent II; fully offset by charges for services revenue, and the deletion of 1.0 Helper, Electrical position.	228,000	--	228,000	--	(1.0)
5. <b>Esperanza Hills Regional Park:</b> Reflects ongoing and one-time funding, including positions and appropriation, necessary to operate and maintain Esperanza Hills Regional Park at the former Puente Hills Landfill, partially offset by charges for services revenue.	8,706,000	--	700,000	8,006,000	22.0

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
6. <b>Charles White Park Improvements:</b> Reflects ongoing and one-time funding, including positions and appropriation, necessary to operate and maintain the improvements at Charles White Park.	1,399,000	--	--	1,399,000	7.0
7. <b>Earvin Magic Johnson Park (EMJ) and Wishing Tree Park:</b> Reflects the replacement of one-time funding from the Department of Youth Development with ongoing funding to support ongoing positions at EMJ and Wishing Tree Park.	--	(478,000)	--	478,000	--
8. <b>Strengthen Year-Round Pool Operations:</b> Reflects the addition of 2.0 permanent Pool Managers, fully offset by the deletion of 4.0 recurrent Pool Managers to provide consistent year-round oversight of pool operations.	--	--	--	--	(2.0)
9. <b>Various Revenue Offset Projects:</b> Reflects an increase in appropriation and revenue for various improvement projects and programs including, but not limited to, the Baldwin Lake Historic Wall Restoration Project, Lower LA River Projects, the Paseo at Rio Hondo, and Acton Park Cooling Strategies, primarily funded by Regional Park and Open Space Districts revenue.	4,728,000	(100,000)	4,828,000	--	--
<b>Total Changes</b>	<b>17,515,000</b>	<b>(550,000)</b>	<b>5,789,000</b>	<b>12,276,000</b>	<b>26.0</b>
<b>2026-27 Final Changes</b>	<b>313,146,000</b>	<b>5,044,000</b>	<b>76,265,000</b>	<b>231,837,000</b>	<b>1,744.0</b>
<b>PROBATION</b>					
<b>2026-27 Recommended Budget</b>	<b>1,106,466,000</b>	<b>5,043,000</b>	<b>437,783,000</b>	<b>663,640,000</b>	<b>4,958.0</b>
1. <b>Salaries and Employee Benefits:</b> Reflects realignment of health insurance subsidies.	--	--	--	--	--
<i>Support Services</i>	1,897,000	--	--	1,897,000	--
<i>Juvenile Institution Services</i>	(527,000)	--	--	(527,000)	--
<i>Field Services</i>	(1,794,000)	--	--	(1,794,000)	--
<i>Special Services</i>	424,000	--	--	424,000	--
2. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	(1,890,000)	--	(234,000)	(1,656,000)	--
<i>Support Services</i>	283,000	--	--	283,000	--
<i>Juvenile Institution Services</i>	2,830,000	--	--	2,830,000	--
<i>Field Services</i>	(5,510,000)	--	(234,000)	(5,276,000)	--
<i>Special Services</i>	507,000	--	--	507,000	--
3. <b>Internal Affairs:</b> Reflects the addition of 1.0 Internal Affairs Manager position to provide direct oversight of administrative and criminal internal affairs cases, fully offset by the deletion of 2.0 Intermediate Typist-Clerk positions and 1.0 Transcriber Typist position, and a decrease in services and supplies.	--	--	--	--	(2.0)

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<i>Support Services</i>	172,000	--	--	172,000	1.0
<i>Field Services</i>	(172,000)	--	--	(172,000)	(3.0)
<b>4. Ministerial Change:</b> Reflects a realignment of revenue based on operational needs.	--	--	--	--	--
<i>Support Services</i>	--	--	--	--	--
<i>Juvenile Institution Services</i>	--	--	--	--	--
<i>Field Services</i>	--	--	--	--	--
<i>Special Services</i>	--	--	--	--	--
<b>Total Changes</b>	<b>(1,890,000)</b>	<b>0</b>	<b>(234,000)</b>	<b>(1,656,000)</b>	<b>(2.0)</b>
<b>2026-27 Final Changes</b>	<b>1,104,576,000</b>	<b>5,043,000</b>	<b>437,549,000</b>	<b>661,984,000</b>	<b>4,956.0</b>
<b>PROBATION – COMMUNITY-BASED CONTRACTS</b>					
<b>2026-27 Recommended Budget</b>	<b>2,920,000</b>	<b>0</b>	<b>0</b>	<b>2,920,000</b>	<b>0.0</b>
<b>1. Community-Based Contracts Transfer:</b> Reflects the transfer of the Community-Based Contracts (CBC) budget unit from the Probation Department to the Department of Youth Development, effective July 1, 2026, in accordance with the adopted Board Letter dated April 14, 2026.	(2,920,000)	--	--	(2,920,000)	--
<b>Total Changes</b>	<b>(2,920,000)</b>	<b>0</b>	<b>0</b>	<b>(2,920,000)</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>PROVISIONAL FINANCING USES</b>					
<b>2026-27 Recommended Budget</b>	<b>2,246,295,000</b>	<b>0</b>	<b>0</b>	<b>2,246,295,000</b>	<b>0.0</b>
<b>1. Public Health:</b> Reflects the set aside of ongoing funding from the Department of Public Health due to the consolidation of various public health clinics and other programs.	13,397,000	--	--	13,397,000	--
<b>2. Ethics Commission:</b> Reflects the set aside of ongoing funding for the creation of the Ethics Commission.	5,000,000	--	--	5,000,000	--
<b>3. Enterprise Systems Maintenance:</b> Reflects the set aside of \$0.7 million in ongoing funding and \$32,000 in one-time funding for enterprise systems maintenance costs.	713,000	--	--	713,000	--
<b>4. Sheriff:</b> Reflects the transfer of \$6.6 million in one-time funding for the purchase of buses. Also reflects the set aside of \$1.7 million in ongoing funding for computer-aided dispatch system licensing costs.	(4,931,000)	--	--	(4,931,000)	--
<b>5. Registrar-Recorder/County Clerk:</b> Reflects the transfer of one-time funding for the Voting Solutions for All People system (\$31.6 million) and cybersecurity costs (\$1.5 million).	(33,119,000)	--	--	(33,119,000)	--

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
6. <b>Treasurer and Tax Collector:</b> Reflects the transfer of one-time funding for eTAX system implementation costs.	(7,827,000)	--	--	(7,827,000)	--
7. <b>Auditor-Controller:</b> Reflects the transfer of one-time funding for eTAX system implementation costs.	(885,000)	--	--	(885,000)	--
8. <b>Parks and Recreation:</b> Reflects the transfer of one-time funding for new facilities (\$2.3 million), Environment, Science, Technology, Engineering, Arts, and Mathematics summer camp program (\$0.5 million), and senior programs (\$0.5 million).	(3,347,000)	--	--	(3,347,000)	--
9. <b>Economic Opportunity:</b> Reflects the transfer of one-time funding for the Business Interruption Fund.	(2,000,000)	--	--	(2,000,000)	--
10. <b>Board of Supervisors:</b> Reflects the transfer of one-time funding for the Governance Reform Task Force.	(886,000)	--	--	(886,000)	--
11. <b>Fire Lifeguards:</b> Reflects the transfer of ongoing funding for costs associated with consumer price index growth.	(109,000)	--	--	(109,000)	--
12. <b>Ongoing Funding:</b> Reflects the reallocation of ongoing funding no longer required to be set aside.	(21,000)	--	--	(21,000)	--
13. <b>Carryover:</b> Reflects a decrease in carryover from the 2026-27 Recommended Budget.	(17,156,000)	--	--	(17,156,000)	--
<b>Total Changes</b>	<b>(51,171,000)</b>	<b>0</b>	<b>0</b>	<b>(51,171,000)</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>2,195,124,000</b>	<b>0</b>	<b>0</b>	<b>2,195,124,000</b>	<b>0.0</b>
<b>PUBLIC DEFENDER</b>					
<b>2026-27 Recommended Budget</b>	<b>307,307,000</b>	<b>7,986,000</b>	<b>32,509,000</b>	<b>266,812,000</b>	<b>1,120.0</b>
1. <b>Holistic Defense:</b> Reflects one-time funding for contracted holistic advocacy services.	1,752,000	--	--	1,752,000	--
2. <b>Revenue Adjustments – Ongoing:</b> Reflects adjustments to ongoing funding for 3.0 positions to support the Youth Competency Advocacy Program (\$0.853 million) and a cost-of-living adjustment for 11.0 existing positions that support the Client Assessment Recommendation and Evaluation project (\$0.511 million), fully offset by funding from the Board of State and Community Corrections, Juvenile Justice Crime Prevention Act.	1,364,000	--	1,364,000	--	3.0
3. <b>Revenue Adjustment – One-Time:</b> Reflects an adjustment for one-time funding to support the Juvenile Mental Health Court Youth Enrichment Resources program, fully offset by funding from the Superior Court.	402,000	--	402,000	--	--
4. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	(347,000)	--	(18,000)	(329,000)	--

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
5. <b>Shared Services:</b> Reflects the transfer of ongoing funding from the Auditor-Controller to transition to a full cost billing model.	989,000	--	50,000	939,000	--
<b>Total Changes</b>	<b>4,160,000</b>	<b>0</b>	<b>1,798,000</b>	<b>2,362,000</b>	<b>3.0</b>
<b>2026-27 Final Changes</b>	<b>311,467,000</b>	<b>7,986,000</b>	<b>34,307,000</b>	<b>269,174,000</b>	<b>1,123.0</b>
<b>PUBLIC HEALTH</b>					
<b>2026-27 Recommended Budget</b>	<b>1,855,464,000</b>	<b>96,012,000</b>	<b>1,517,970,000</b>	<b>241,482,000</b>	<b>5,540.0</b>
1. <b>Public Health Clinics Consolidation:</b> Reflects the deletion of 115.0 positions, resulting in a decrease of \$13.4 million in appropriation to consolidate various public health clinics and other programs to reduce operational costs during County budgetary constraints while preserving public health services.	(13,397,000)	--	--	(13,397,000)	(115.0)
2. <b>Capital Project:</b> Reflects funding for furniture, fixtures, and equipment for the newly constructed North Hollywood Health Clinic.	1,447,000	--	--	1,447,000	--
3. <b>Grant Funding:</b> Reflects various adjustments resulting in a net decrease in appropriation, intrafund transfers, and revenue to align the Department's grant funding budget based on experience, as well as anticipated changes in federal, State, and local funding.	(53,485,000)	1,881,000	(55,366,000)	--	--
4. <b>Substance Abuse and Prevention Control (SAPC):</b> Reflects the addition of 47.0 positions, offset with federal and State funding, primarily to support data analytics, contract management and compliance, health information services, and financial services.	11,767,000	--	11,767,000	--	47.0
5. <b>Children's Medical Services:</b> Reflects a request for 1.0 position, offset with 2.0 position deletions, a realignment of appropriation, and an increase in State funding, for additional support in information technology for children's health services.	38,000	--	38,000	--	(1.0)
6. <b>Ministerial Changes:</b> Reflects various ministerial adjustments, offset with federal and State funding, to meet operational needs including changes to services provided by other County departments, position reclassifications, and other budgetary realignments.	51,000	--	51,000	--	(1.0)
7. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	(1,735,000)	--	(1,137,000)	(598,000)	--
<b>Total Changes</b>	<b>(55,314,000)</b>	<b>1,881,000</b>	<b>(44,647,000)</b>	<b>(12,548,000)</b>	<b>(70.0)</b>
<b>2026-27 Final Changes</b>	<b>1,800,150,000</b>	<b>97,893,000</b>	<b>1,473,323,000</b>	<b>228,934,000</b>	<b>5,470.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>PUBLIC SOCIAL SERVICES – ADMINISTRATION</b>					
2026-27 Recommended Budget	3,108,945,000	3,426,000	2,818,076,000	287,443,000	14,587.0
1. <b>Housing and Disability Advocacy Program (HDAP) Targeted Strategic Investments (TSI):</b> Reflects a decrease in appropriation to align the HDAP TSI program budget unit with the State allocation levels. The Department is the pass-through funding agency to the Department of Homeless and Housing Services.	(2,682,000)	--	(2,682,000)	--	--
2. <b>Ministerial Adjustment:</b> Reflects adjustments to align the Department's budget unit to the appropriate object classifications.	--	--	--	--	--
3. <b>Reclassification:</b> Reflects the Board-adopted reclassification, fully offset with a decrease in services and supplies and an increase in State and federal revenues.	205,000	--	205,000	--	--
4. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	1,307,000	--	1,047,000	260,000	--
<b>Total Changes</b>	<b>(1,170,000)</b>	<b>0</b>	<b>(1,430,000)</b>	<b>260,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>3,107,775,000</b>	<b>3,426,000</b>	<b>2,816,646,000</b>	<b>287,703,000</b>	<b>14,587.0</b>
<b>PUBLIC SOCIAL SERVICES – ASSISTANCE</b>					
2026-27 Recommended Budget	3,076,449,000	0	2,424,863,000	651,586,000	0.0
1. <b>In-Home Supportive Services (IHSS):</b> Reflects an increase in appropriation due to higher enrollment in the IHSS provider health care plan.	8,363,000	--	8,363,000	--	--
<b>Total Changes</b>	<b>8,363,000</b>	<b>0</b>	<b>8,363,000</b>	<b>0</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>3,084,812,000</b>	<b>0</b>	<b>2,433,226,000</b>	<b>651,586,000</b>	<b>0.0</b>
<b>PUBLIC WORKS – GENERAL FUND</b>					
2026-27 Recommended Budget	131,739,000	388,000	83,003,000	48,348,000	0.0
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	18,000	--	--	18,000	--
2. <b>EPIC-LA:</b> Reflects the transfer of one-time funding to the EPIC-LA budget unit for 2.0 Information Technology positions supporting the EPIC-LA centralized system.	(674,000)	--	--	(674,000)	--
<b>Total Changes</b>	<b>(656,000)</b>	<b>0</b>	<b>0</b>	<b>(656,000)</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>131,083,000</b>	<b>388,000</b>	<b>83,003,000</b>	<b>47,692,000</b>	<b>0.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>REGIONAL PLANNING</b>					
<b>2026-27 Recommended Budget</b>	<b>46,827,000</b>	<b>1,152,000</b>	<b>10,989,000</b>	<b>34,686,000</b>	<b>212.0</b>
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	376,000	--	15,000	361,000	--
2. <b>Shared Services:</b> Reflects the transfer of ongoing funding from the Auditor-Controller to transition to a full cost billing model.	319,000	--	14,000	305,000	--
3. <b>U.S. Department of Housing and Urban Development Pathways to Removing Obstacles to Housing (PRO Housing) Grant:</b> Reflects one-time funding for the preparation and adoption of planning documents to increase the production and preservation of housing in the unincorporated County areas, fully offset by the PRO Housing Grant.	6,000,000	--	6,000,000	--	--
4. <b>Infill Accessory Dwelling Unit (ADU) Grant Program:</b> Reflects one-time funding to support an Infill ADU Grant Program for households in the unincorporated County areas with emphasis on properties within the Eaton Fire perimeter, fully offset by the State of California Regional Early Action Planning 2.0 Grant.	3,800,000	--	3,800,000	--	--
<b>Total Changes</b>	<b>10,495,000</b>	<b>0</b>	<b>9,829,000</b>	<b>666,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>57,322,000</b>	<b>1,152,000</b>	<b>20,818,000</b>	<b>35,352,000</b>	<b>212.0</b>
<b>REGISTRAR-RECORDER/COUNTY CLERK</b>					
<b>2026-27 Recommended Budget</b>	<b>259,716,000</b>	<b>14,000</b>	<b>90,560,000</b>	<b>169,142,000</b>	<b>1,150.0</b>
1. <b>Voting Solutions for All People (VSAP):</b> Reflects one-time funding for the VSAP election system model.	31,614,000	--	--	31,614,000	--
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.	1,505,000	--	--	1,505,000	--
3. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	325,000	--	--	325,000	--
4. <b>Election Adjustments:</b> Reflects one-time funding for various elections costs, including sample ballots, vote by mail services, and advertising and outreach, fully offset by election revenue.	18,647,000	--	18,647,000	--	--
5. <b>Position:</b> Reflects the addition of 1.0 Election Program Coordinator position to support Election Training, fully offset by the deletion of 1.0 Staff Development Specialist position and a reduction in overtime.	--	--	--	--	--
<b>Total Changes</b>	<b>52,091,000</b>	<b>0</b>	<b>18,647,000</b>	<b>33,444,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>311,807,000</b>	<b>14,000</b>	<b>109,207,000</b>	<b>202,586,000</b>	<b>1,150.0</b>

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>SHERIFF</b>					
<b>2026-27 Recommended Budget</b>	<b>4,092,131,000</b>	<b>95,134,000</b>	<b>2,072,555,000</b>	<b>1,924,442,000</b>	<b>17,369.0</b>
<b>1. Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	(25,320,000)	(679,000)	(1,285,000)	(23,356,000)	--
<i>Administration</i>	(1,158,000)	--	--	(1,158,000)	--
<i>County Services</i>	(1,136,000)	(679,000)	(269,000)	(188,000)	--
<i>Court</i>	(2,736,000)	--	(24,000)	(2,712,000)	--
<i>Custody</i>	(6,513,000)	--	(758,000)	(5,755,000)	--
<i>Detective</i>	(1,620,000)	--	(32,000)	(1,588,000)	--
<i>General Support</i>	(2,588,000)	--	(147,000)	(2,441,000)	--
<i>Patrol Specialized &amp; Unallocated</i>	(9,569,000)	--	(55,000)	(9,514,000)	--
<i>Patrol Clearing</i>	--	--	--	--	--
<b>2. Computer Aided Dispatch (CAD):</b> Reflects the addition of 1.0 Head Sheriff Dispatcher position, 5.0 Supervising Public Response Dispatcher positions, 4.0 Public Response Dispatcher Specialist positions, and 80.0 Public Response Dispatcher II positions in the General Support budget unit to support the implementation of the new CAD system. These positions are offset by the deletion of 92.0 Law Enforcement Technician positions, 4.0 Community Services Assistant positions, 6.0 Sheriff Station Clerk II positions, and 1.0 Lieutenant position.	--	--	--	--	(13.0)
<i>General Support</i>	14,607,000	--	--	14,607,000	89.0
<i>Patrol Specialized &amp; Unallocated</i>	(14,607,000)	--	--	(14,607,000)	--
<i>Patrol Clearing</i>	--	--	--	--	(102.0)
<b>3. Custody Transportation Buses:</b> Reflects one-time funding for the replacement of six buses used to transport justice-involved individuals to court proceedings and related appointments.	6,631,000	--	--	6,631,000	--
<i>Court</i>	6,631,000	--	--	6,631,000	--
<b>4. Contract Changes:</b> Reflects changes in services provided to contract agencies.	(9,177,000)	(9,177,000)	--	--	(50.0)
<i>County Services</i>	(8,177,000)	(8,177,000)	--	--	(47.0)
<i>Detective</i>	(1,000,000)	(1,000,000)	--	--	(3.0)

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>5. Various Position Changes:</b> Reflects position changes in various budget units to better reflect operational needs, and Board-approved position reclassifications and reorganizations in various budget units.	--	--	--	--	(3.0)
<i>Administration</i>	--	--	--	--	--
<i>County Services</i>	--	--	--	--	(3.0)
<i>General Support</i>	--	--	--	--	--
<b>Total Changes</b>	<b>(27,866,000)</b>	<b>(9,856,000)</b>	<b>(1,285,000)</b>	<b>(16,725,000)</b>	<b>(66.0)</b>
<b>2026-27 Final Changes</b>	<b>4,064,265,000</b>	<b>85,278,000</b>	<b>2,071,270,000</b>	<b>1,907,717,000</b>	<b>17,303.0</b>
<b>TREASURER AND TAX COLLECTOR</b>					
<b>2026-27 Recommended Budget</b>	<b>98,606,000</b>	<b>11,617,000</b>	<b>53,160,000</b>	<b>33,829,000</b>	<b>462.0</b>
<b>1. Integrated Property Tax System (eTAX):</b> Reflects one-time funding for the continued development and implementation of eTAX.	34,327,000	--	--	34,327,000	--
<b>2. Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates and an alignment of employee benefits.	892,000	--	505,000	387,000	--
<b>Total Changes</b>	<b>35,219,000</b>	<b>0</b>	<b>505,000</b>	<b>34,714,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>133,825,000</b>	<b>11,617,000</b>	<b>53,665,000</b>	<b>68,543,000</b>	<b>462.0</b>
<b>TRIAL COURT OPERATIONS</b>					
<b>2026-27 Recommended Budget</b>	<b>427,130,000</b>	<b>0</b>	<b>85,554,000</b>	<b>341,576,000</b>	<b>50.0</b>
<b>1. Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	51,000	--	51,000	--	--
<b>Total Changes</b>	<b>51,000</b>	<b>0</b>	<b>51,000</b>	<b>0</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>427,181,000</b>	<b>0</b>	<b>85,605,000</b>	<b>341,576,000</b>	<b>50.0</b>
<b>YOUTH DEVELOPMENT</b>					
<b>2026-27 Recommended Budget</b>	<b>82,968,000</b>	<b>5,423,000</b>	<b>68,081,000</b>	<b>9,464,000</b>	<b>102.0</b>
<b>1. Youth Development Networks:</b> Reflects one-time funding from the obligated fund balance committed for Youth Justice Reimagined to continue supporting the Youth Development Networks program.	3,688,000	--	--	3,688,000	--
<b>2. Administrative and Data Analytics Positions:</b> Reflects 2.0 positions to support fiscal and data analytics functions, fully offset by a realignment of existing services and supplies appropriation and intrafund transfers.	149,000	149,000	--	--	2.0
<b>3. One-Time Funding:</b> Reflects an adjustment to remove one-time funding previously provided for additional Department of Parks and Recreation staffing at Earvin Magic Johnson Park and Wishing Tree Park.	(952,000)	--	--	(952,000)	--

## GENERAL FUND AND HOSPITAL ENTERPRISE

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
4. <b>Ministerial Adjustment:</b> Reflects the realignment of appropriation based on anticipated expenditure trends.	--	--	--	--	--
5. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	123,000	--	100,000	23,000	--
<b>Total Changes</b>	<b>3,008,000</b>	<b>149,000</b>	<b>100,000</b>	<b>2,759,000</b>	<b>2.0</b>
<b>2026-27 Final Changes</b>	<b>85,976,000</b>	<b>5,572,000</b>	<b>68,181,000</b>	<b>12,223,000</b>	<b>104.0</b>
<b>YOUTH DEVELOPMENT – COMMUNITY-BASED CONTRACTS</b>					
<b>2026-27 Recommended Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
1. <b>Community-Based Contracts (CBC) Transfer:</b> Reflects the transfer of the CBC budget unit from the Probation Department to the Department of Youth Development, effective July 1, 2026, in accordance with the adopted Board Letter dated April 14, 2026.	2,920,000	--	--	2,920,000	--
2. <b>One-Time Funding:</b> Reflects projected year-end savings to be carried over to FY 2026-27.	2,000,000	--	--	2,000,000	--
<b>Total Changes</b>	<b>4,920,000</b>	<b>0</b>	<b>0</b>	<b>4,920,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>4,920,000</b>	<b>0</b>	<b>0</b>	<b>4,920,000</b>	<b>0.0</b>
<b>GRAND TOTAL FINAL CHANGES</b>	<b>264,901,000</b>	<b>71,551,000</b>	<b>205,015,000</b>	<b>(11,665,000)</b>	<b>(262.0)</b>

## CAPITAL PROJECTS\_REFURBISHMENTS

## Changes from the 2026-27 Recommended Budget

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>INTERNAL SERVICES</b>					
<b>2026-27 Recommended Budget</b>	<b>14,513,000</b>	<b>0</b>	<b>0</b>	<b>14,513,000</b>	<b>0.0</b>
<b>1. Castro Peak Microwave Station Fuel Tank Replacement:</b> Reflects increased carryover funding due to project approval after the FY 2026-27 Recommended Budget Board approval.	663,000	--	--	663,000	--
<b>2. Oat Mountain Microwave Station Fuel Tank Replacement:</b> Reflects increased carryover funding due to project approval after the FY 2026-27 Recommended budget Board approval.	427,000	--	--	427,000	--
<b>Total Changes</b>	<b>1,090,000</b>	<b>0</b>	<b>0</b>	<b>1,090,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>15,603,000</b>	<b>0</b>	<b>0</b>	<b>15,603,000</b>	<b>0.0</b>
<b>PARKS AND RECREATION</b>					
<b>2026-27 Recommended Budget</b>	<b>142,811,000</b>	<b>0</b>	<b>111,604,000</b>	<b>31,207,000</b>	<b>0.0</b>
<b>1. Loma Alta Park Trail Relocation:</b> Reflects the transfer of funding to the Shady Lane Trail Project for pre-development activities.	(60,000)	--	--	(60,000)	--
<b>2. San Angelo Park Community Building 1 Renovations Project:</b> Reflects increased carryover funding due to project approval after the FY 2026-27 Recommended Budget Board approval.	606,000	--	--	606,000	--
<b>3. Magic Johnson Park Make Ready and Parking Project:</b> Reflects increased carryover funding due to project approval after the FY 2026-27 Recommended Budget Board approval.	11,416,000	--	--	11,416,000	--
<b>4. Shady Lane Trail Project:</b> Reflects an increase in State grant funding and funding from the Loma Alta Park Trail Relocation project to fund anticipated project costs.	429,000	--	369,000	60,000	--
<b>5. William Steinmetz Park Restroom Renovation Project:</b> Reflects an increase in revenue from the Parks and Recreation's Park In-Lieu Funds available to Park Planning Area No. 9 to fund anticipated project costs.	584,000	--	584,000	--	--
<b>6. Eugene A. Obregon Park Cooling Amenities Improvements Project:</b> Reflects an increase in grant funding from the Regional Park and Open Space District, Measure A, and State grant funding to fund anticipated project costs.	1,556,000	--	1,556,000	--	--

## CAPITAL PROJECTS\_REFURBISHMENTS

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>7. City Terrace Park Cooling Amenities Improvements Project:</b> Reflects an increase in grant funding from the Regional Park and Open Space District, Measure A, and State grant funding to fund anticipated project costs.	2,560,000	--	2,560,000	--	--
<b>Total Changes</b>	<b>17,091,000</b>	<b>0</b>	<b>5,069,000</b>	<b>12,022,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>159,902,000</b>	<b>0</b>	<b>116,673,000</b>	<b>43,229,000</b>	<b>0.0</b>
<b>PROBATION</b>					
<b>2026-27 Recommended Budget</b>	<b>148,964,000</b>	<b>0</b>	<b>47,058,000</b>	<b>101,906,000</b>	<b>0.0</b>
<b>1. Campus Kilpatrick Camp Miller Perimeter Fence Refurbishment:</b> Reflects an increase in State grant funding to fund anticipated project costs.	5,702,000	--	5,702,000	--	--
<b>2. Campus Kilpatrick Pool Fence Refurbishment:</b> Reflects an increase in State grant funding to fund anticipated project costs.	991,000	--	991,000	--	--
<b>Total Changes</b>	<b>6,693,000</b>	<b>0</b>	<b>6,693,000</b>	<b>0</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>155,657,000</b>	<b>0</b>	<b>53,751,000</b>	<b>101,906,000</b>	<b>0.0</b>
<b>PUBLIC HEALTH</b>					
<b>2026-27 Recommended Budget</b>	<b>54,086,000</b>	<b>0</b>	<b>2,247,000</b>	<b>51,839,000</b>	<b>0.0</b>
<b>1. Various Public Health Center Refurbishment:</b> Reflects a decrease in funding for furniture, fixtures, and equipment for the North Hollywood Health Center.	(1,447,000)	--	--	(1,447,000)	--
<b>Total Changes</b>	<b>(1,447,000)</b>	<b>0</b>	<b>0</b>	<b>(1,447,000)</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>52,639,000</b>	<b>0</b>	<b>2,247,000</b>	<b>50,392,000</b>	<b>0.0</b>
<b>GRAND TOTAL FINAL CHANGES</b>	<b>23,427,000</b>	<b>0</b>	<b>11,762,000</b>	<b>11,665,000</b>	<b>0.0</b>

## SPECIAL REVENUE FUNDS

## Changes from the 2026-27 Recommended Budget

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
<b>BEHAVIORAL HEALTH SERVICES ACT (BHSA)</b>			
<b>2026-27 Recommended Budget</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
1. <b>Transfer of Mental Health Services Act (MHSA) Funding:</b> Reflects the transfer of MHSA funding as part of the transition to the BHSA, which became effective July 1, 2026. (4-VOTES)	1,434,696,000	1,434,696,000	--
2. <b>BHSA Adjustments:</b> Reflects an increase in Financing Sources and a corresponding increase in Financing Uses to more closely reflect anticipated funding and expenditure levels for BHSA services. This includes \$895.3 million in BHSA funding and \$70.0 million in interest revenue. (4-VOTES)	965,311,000	965,311,000	--
<b>Total Changes</b>	<b>2,400,007,000</b>	<b>2,400,007,000</b>	<b>0.0</b>
<b>2024-25 Supplemental Changes</b>	<b>2,400,007,000</b>	<b>2,400,007,000</b>	<b>0.0</b>
<b>FIRE DEPARTMENT – MEASURE E SPECIAL TAX FUND</b>			
<b>2026-27 Recommended Budget</b>	<b>152,000,000</b>	<b>152,000,000</b>	<b>0.0</b>
1. <b>Measure E Revenue:</b> Reflects a decrease in anticipated Measure E Special Tax revenue for FY 2026-27.	--	(5,894,000)	--
2. <b>Facilities:</b> Reflects a decrease to replace old fire stations, perform seismic retrofitting, and complete deferred maintenance projects.	(19,277,000)	--	--
3. <b>Apparatus and Vehicles:</b> Reflects an increase to replace emergency vehicles.	13,852,000	--	--
4. <b>Staffing:</b> Reflects an increase for Fire Fighter positions.	13,335,000	--	--
5. <b>Helicopter Replacement:</b> Reflects a decrease for future helicopter purchases.	(15,200,000)	--	--
6. <b>Communications and Information Technology Equipment:</b> Reflects an increase for various information technology and communications projects.	4,073,000	--	--
7. <b>Firefighter Equipment:</b> Reflects a decrease for the purchase of firefighter equipment.	(2,677,000)	--	--
<b>Total Changes</b>	<b>(5,894,000)</b>	<b>(5,894,000)</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>146,106,000</b>	<b>146,106,000</b>	<b>0.0</b>
<b>LA COUNTY LIBRARY</b>			
<b>2026-27 Recommended Budget</b>	<b>229,110,000</b>	<b>229,110,000</b>	<b>1,239.0</b>
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	613,000	613,000	--
2. <b>Reclassification:</b> Reflects the Board-approved reclassification of 1.0 Administrative Assistant III to 1.0 Administrative Service Manager I, fully offset by the reduction in Services and Supplies.	--	--	--
3. <b>Senior Typist Clerk:</b> Reflects the funding for 1.0 Senior Typist Clerk, fully offset with a reduction in Services and Supplies.	--	--	1.0
4. <b>Fund Balance Adjustment:</b> Reflects an adjustment in the Department's estimated fund balance based on estimated year-end savings.	5,505,000	5,505,000	--
<b>Total Changes</b>	<b>6,118,000</b>	<b>6,118,000</b>	<b>1.0</b>
<b>2026-27 Final Changes</b>	<b>235,228,000</b>	<b>235,228,000</b>	<b>1,240.0</b>

## SPECIAL REVENUE FUNDS

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
<b>MENTAL HEALTH SERVICES ACT (MHSA)</b>			
<b>2026-27 Recommended Budget</b>	<b>1,170,778,000</b>	<b>1,170,778,000</b>	<b>0.0</b>
1. <b>Revenue Adjustments:</b> Reflects an increase in Financing Sources and a corresponding increase in Financing Uses to more closely reflect anticipated funding. (4-VOTES)	263,918,000	263,918,000	--
2. <b>Behavioral Health Services Act (BHSA) Establishment:</b> Reflects the transfer of \$1.435 billion from the MHSA fund to the newly established BHSA budget unit.	--	--	--
<b>Total Changes</b>	<b>263,918,000</b>	<b>263,918,000</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>1,434,696,000</b>	<b>1,434,696,000</b>	<b>0.0</b>
<b>PARKS AND RECREATION – RECREATION FUND</b>			
<b>2026-27 Recommended Budget</b>	<b>1,690,000</b>	<b>1,690,000</b>	<b>0.0</b>
1. <b>Realignment:</b> Reflects the realignment of \$40,000 from Services and Supplies to Capital Assets – Equipment for the purchase of life saving equipment for the lakes.	--	--	--
<b>Total Changes</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>1,690,000</b>	<b>1,690,000</b>	<b>0.0</b>
<b>GRAND TOTAL FINAL CHANGES 2,664,149,000 2,664,149,000 1.0</b>			

## SPECIAL DISTRICT FUNDS

## Changes from the 2026-27 Recommended Budget

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
<b>FIRE</b>			
<b>2026-27 Recommended Budget</b>	<b>1,739,643,000</b>	<b>1,739,643,000</b>	<b>4,951.0</b>
<b>1. Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates.	8,463,000	290,000	--
<i>Administrative</i>	574,000	--	--
<i>Emergency Medical Services</i>	120,000	--	--
<i>Executive</i>	145,000	--	--
<i>Health Hazardous Materials</i>	234,000	--	--
<i>Leadership &amp; Professional Standards</i>	179,000	--	--
<i>Lifeguard</i>	504,000	290,000	--
<i>Operations</i>	5,656,000	--	--
<i>Prevention</i>	489,000	--	--
<i>Special Services</i>	562,000	--	--
<b>2. Lifeguard Operations:</b> Reflects funding from the General Fund to meet the requirements of the Beach and Ocean Rescue Services agreement.	109,000	109,000	--
<i>Lifeguard</i>	109,000	109,000	--
<b>3. Grants:</b> Reflects the addition and/or carryover of Board-adopted grant funding.	38,591,000	38,591,000	--
<i>Executive</i>	3,849,000	3,849,000	--
<i>Operations</i>	34,742,000	34,742,000	--
<b>4. One-Time Revenue Offset Funding:</b> Reflects one-time funding to address various operational needs, fully offset with funding from Southern California Edison, Measure B, and donations.	12,630,000	12,630,000	--
<i>Administrative</i>	1,000	1,000	--
<i>Emergency Medical Services</i>	350,000	350,000	--
<i>Executive</i>	18,000	18,000	--
<i>Leadership &amp; Professional Standards</i>	2,000	2,000	--
<i>Lifeguard</i>	1,000	1,000	--
<i>Operations</i>	12,247,000	12,247,000	--
<i>Special Services</i>	11,000	11,000	--
<b>5. Tax Revenue:</b> Reflects increases in revenue from property taxes and special taxes based on current projections.	--	24,235,000	--
<i>Financing Elements</i>	--	24,235,000	--
<b>6. Other Revenue:</b> Reflects a net increase in revenue received from CAL FIRE and contract cities.	--	4,852,000	--
<i>Special Services</i>	--	5,053,000	--
<i>Prevention</i>	--	(80,000)	--
<i>Operations</i>	--	(121,000)	--

## SPECIAL DISTRICT FUNDS

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos	
7. <b>Measure E:</b> Reflects the addition of 54.0 Fire Fighter positions to convert 18 engine companies from 3-person to 4-person staffing, fully offset with Measure E tax revenue.	13,237,000	13,237,000	54.0	
<i>Operations</i>	13,237,000	13,237,000	54.0	
8. <b>Legislative Analyst:</b> Reflects the addition of 1.0 Legislative Analyst position to analyze legislative and regulatory changes, fully offset by the deletion of 1.0 Disaster Services Planning Assistant and 2.0 Student Worker positions.	(4,000)	--	(2.0)	
<i>Executive</i>	225,000	--	1.0	
<i>Health Hazardous Materials</i>	(96,000)	--	(1.0)	
<i>Prevention</i>	(133,000)	--	(2.0)	
9. <b>Reclassifications:</b> Reflects Board-approved reclassifications.	--	--	--	
<i>Health Hazardous Materials</i>	--	--	--	
10. <b>Ongoing Department Operations:</b> Reflects ongoing funding primarily to address operational cost changes.	5,562,000	--	--	
<i>Administrative</i>	149,000	--	--	
<i>Emergency Medical Services</i>	(2,000)	--	--	
<i>Executive</i>	(171,000)	--	--	
<i>Health Hazardous Materials</i>	50,000	--	--	
<i>Leadership &amp; Professional Standards</i>	1,420,000	--	--	
<i>Lifeguard</i>	25,000	--	--	
<i>Operations</i>	865,000	--	--	
<i>Prevention</i>	10,000	--	--	
<i>Special Services</i>	3,216,000	--	--	
11. <b>Other Salaries and Employee Benefits:</b> Reflects various adjustments based on historical costs and future year projections.	5,054,000	98,000	--	
<i>Administrative</i>	890,000	--	--	
<i>Emergency Medical Services</i>	252,000	67,000	--	
<i>Executive</i>	225,000	--	--	
<i>Health Hazardous Materials</i>	363,000	--	--	
<i>Leadership &amp; Professional Standards</i>	309,000	31,000	--	
<i>Lifeguard</i>	782,000	--	--	
<i>Operations</i>	603,000	--	--	
<i>Prevention</i>	758,000	--	--	
<i>Special Services</i>	872,000	--	--	
12. <b>Appropriations for Contingencies:</b> Reflects an increase to fund other expenses and to support the changing needs of the Department.	10,400,000	--	--	
<i>Administrative</i>	10,400,000	--	--	
	<b>Total Changes</b>	<b>94,042,000</b>	<b>94,042,000</b>	<b>52.0</b>
<b>2026-27 Final Changes</b>	<b>1,833,685,000</b>	<b>1,833,685,000</b>	<b>5,003.0</b>	

## SPECIAL DISTRICT FUNDS

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
<b>FIRE DEPARTMENT A.C.O. FUND</b>			
2026-27 Recommended Budget	151,700,000	151,700,000	0.0
1. <b>Appropriations for Contingencies:</b> Reflects a decrease in appropriation for anticipated projects to be funded by Measure E Special Tax revenue.	(24,050,000)	(24,050,000)	--
<b>Total Changes</b>	<b>(24,050,000)</b>	<b>(24,050,000)</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>127,650,000</b>	<b>127,650,000</b>	<b>0.0</b>
<b>PUBLIC WORKS – FLOOD CONTROL DISTRICT</b>			
2026-27 Recommended Budget	1,451,277,000	1,451,277,000	0.0
1. <b>Measure W – SCW District Program-Administration Fund:</b> Reflects an increase of \$2,000,000 in Other Financing Uses, offset by a corresponding decrease in Services and Supplies for the Safe, Clean Water Program-Workforce Development collaboration with the Department of Economic Opportunity.	--	--	--
<b>Total Changes</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>2026-27 Final Changes</b>	<b>1,451,277,000</b>	<b>1,451,277,000</b>	<b>0.0</b>
<b>GRAND TOTAL FINAL CHANGES</b>	<b>69,992,000</b>	<b>69,992,000</b>	<b>52.0</b>

## OTHER PROPRIETARY FUNDS

## Changes from the 2026-27 Recommended Budget

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
<b>PUBLIC WORKS – INTERNAL SERVICE FUND</b>			
<b>2026-27 Recommended Budget</b>	<b>1,148,404,000</b>	<b>1,148,404,000</b>	<b>4,247.0</b>
1. <b>Retirement:</b> Reflects updated retirement estimates based on revised retirement contribution rates, fully offset by a corresponding increase in Charges for Services revenue.	629,000	629,000	--
2. <b>Salaries and Employee Benefits:</b> Reflects various position changes required to meet the operational needs of the Department, fully offset by a corresponding increase in Charges for Services revenue.	1,213,000	1,213,000	7.0
<b>Total Changes</b>	<b>1,842,000</b>	<b>1,842,000</b>	<b>7.0</b>
<b>2026-27 Final Changes</b>	<b>1,150,246,000</b>	<b>1,150,246,000</b>	<b>4,254.0</b>
<b>GRAND TOTAL FINAL CHANGES</b>	<b>1,842,000</b>	<b>1,842,000</b>	<b>7.0</b>