



# Board of Supervisors Operations Cluster Agenda Review Meeting

**DATE:** March 18, 2026

**TIME:** 2:00 p.m. – 4:00 p.m.

**MEETING CHAIR:** Tami Omoto-Frias, 1<sup>st</sup> Supervisorial District

**CEO MEETING FACILITATOR:** Dardy Chen

**THIS MEETING IS HELD UNDER THE GUIDELINES OF BOARD POLICY 3.055**

**THIS MEETING WILL BE  
CONDUCTED 100% VIRTUALLY**

To participate in this meeting virtually, please call teleconference number  
1 (323) 776-6996 and enter the following 359163428# or [Click here to join the meeting](#)

Teams Meeting ID: 296 429 091 989 41  
Passcode: jZ9Ch2sJ

**For Spanish Interpretation, the Public should send emails within 48 hours in  
advance of the meeting to [ClusterAccommodationRequest@bos.lacounty.gov](mailto:ClusterAccommodationRequest@bos.lacounty.gov).**

Members of the Public may address the Operations Cluster on  
any agenda item during General Public Comment.  
The meeting chair will determine the amount of time allowed for each item.  
**THIS TELECONFERENCE WILL BE MUTED FOR ALL CALLERS. PLEASE DIAL  
\*6 TO UNMUTE YOUR PHONE WHEN IT IS YOUR TIME TO SPEAK.**

**1. CALL TO ORDER**

**2. INFORMATIONAL ITEM(S):**

[Any informational item is subject to discussion and/or presentation at the request of  
two or more Board offices with advance notification]

None.

**3. BOARD MOTION ITEM(S):**

None.

**4. DISCUSSION/PRESENTATION ITEM(S):**

A) 2026-27 RECOMMENDED BUDGET PRESENTATION - OPERATIONS

**5. PUBLIC COMMENT**

**6. ADJOURNMENT**

**UPCOMING ITEMS FOR MARCH 25, 2026:**

**A) Board Letter:**

REQUEST FOR APPROVAL TO AWARD AND EXECUTE RISK CONSULTING SERVICES MASTER AGREEMENTS

CEO/RM - Roberto Chavez, Manager,  
Anthony Taras, Manager and

Kashari S. Jones, Administrative Services Manager III

IF YOU WOULD LIKE TO EMAIL A COMMENT ON AN ITEM ON THE OPERATIONS CLUSTER AGENDA, PLEASE USE THE FOLLOWING EMAIL AND INCLUDE THE AGENDA NUMBER YOU ARE COMMENTING ON:

[OPS\\_CLUSTER\\_COMMENTS@CEO.LACOUNTY.GOV](mailto:OPS_CLUSTER_COMMENTS@CEO.LACOUNTY.GOV)

**OPERATIONS CLUSTER  
FY 2026-27 RECOMMENDED CHANGES  
MARCH 13, 2026**

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>LA PLAZA DE CULTURA Y ARTES</b>					
2024-25 Final Adopted Budget	2,044,000	--	--	2,044,000	0.0
<i>Other Changes</i>					
1. <b>Operating Agreement:</b> Reflects an increase in funding pursuant to the Board-approved operating agreement.	70,000	--	--	70,000	--
<b>Total Changes</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>0.0</b>
2025-26 Recommended Budget	2,114,000	0	0	2,114,000	0.0
<b>MUSEUM OF ART</b>					
2025-26 Final Adopted Budget	41,440,000	0	0	41,440,000	7.0
<i>Other Changes</i>					
1. <b>Employee Benefits:</b> Reflects a Board-approved increase in Dependent Care Spending, fully offset with a reduction in services and supplies.	--	--	--	--	--
2. <b>Operating Agreement:</b> Reflects an increase in funding pursuant to the 1994 operating agreement.	1,232,000	--	--	1,232,000	--
3. <b>One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis consistent with the Board-approved operating agreement.	(398,000)	--	--	(398,000)	--
<b>Total Changes</b>	<b>834,000</b>	<b>0</b>	<b>0</b>	<b>834,000</b>	<b>0.0</b>
2026-27 Recommended Budget	42,274,000	0	0	42,274,000	7.0
<b>MUSEUM OF NATURAL HISTORY</b>					
2025-26 Final Adopted Budget	29,511,000	--	142,000	29,369,000	5.0
<i>Other Changes</i>					
1. <b>Operating Agreement:</b> Reflects an increase in funding pursuant to the 1994 operating agreement.	875,000	--	--	875,000	--
2. <b>One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis consistent with the Board-approved funding agreement.	(233,000)	--	--	(233,000)	--
3. <b>Grant:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for one Productivity Investment Fund grant awarded by the Quality and Productivity Commission.	(142,000)	--	(142,000)	--	--
4. <b>Countywide Cost Allocation Adjustment:</b> Reflects and adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	--	--	--	--	--

**OPERATIONS CLUSTER  
FY 2026-27 RECOMMENDED CHANGES  
MARCH 13, 2026**

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
5. <b>Ministerial Adjustment:</b> Reflects the realignment of services and supplies and other charges based on projected expenditures.	--	--	--	--	--
<b>Total Changes</b>	<b>500,000</b>	<b>0</b>	<b>(142,000)</b>	<b>642,000</b>	<b>0.0</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>

**COUNTY COUNSEL**

<b>2025-26 Final Adopted Budget</b>	<b>213,144,000</b>	<b>161,225,000</b>	<b>35,429,000</b>	<b>16,490,000</b>	<b>746.0</b>
<b><i>New/Expanded Programs</i></b>					
1. <b>Executive Office:</b> Reflects the addition of 1.0 Senior Assistant County Counsel position, fully offset with the deletion of 1.0 Senior Deputy County Counsel and 1.0 Senior Associate County Counsel positions and a reduction in services and supplies.	--	--	--	--	(1.0)
2. <b>Metropolitan Transportation Authority (MTA):</b> Reflects the addition of 4.0 Senior Deputy County Counsel and 1.0 Senior Legal Office Support Assistant positions and services and supplies funding to provide dedicated legal support to the MTA.	1,688,000	--	1,688,000	--	5.0
3. <b>Justice and Safety Division:</b> Reflects the addition of 2.0 Senior Deputy County Counsel positions and services and supplies funding to provide dedicated legal support to the Department of Youth Development and Fire Department, respectively.	776,000	388,000	388,000	--	2.0
<b><i>Other Changes</i></b>					
1. <b>Employee Benefits:</b> Reflects Board-approved increases in Options and Dependent Care Spending.	146,000	121,000	14,000	11,000	--
2. <b>Unavoidable Costs:</b> Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	83,000	75,000	8,000	--	--
3. <b>One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for legal fees for Los Angeles Homeless Services Authority (\$0.6 million), Workers' Rights Enforcement grant (\$0.3 million), and cybersecurity (\$2,000).	(845,000)	(20,000)	(253,000)	(572,000)	--
4. <b>Countywide Cost Allocation Adjustment:</b> Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	35,000	29,000	3,000	3,000	--
5. <b>Ministerial Adjustment:</b> Reflects the realignment of services and supplies to other charges based on projected expenditures.	--	--	--	--	--
<b>Total Changes</b>	<b>1,883,000</b>	<b>593,000</b>	<b>1,848,000</b>	<b>(558,000)</b>	<b>6.0</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>

**OPERATIONS CLUSTER  
FY 2026-27 RECOMMENDED CHANGES  
MARCH 13, 2026**

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>HUMAN RESOURCES</b>					
<b>2025-26 Final Adopted Budget</b>	<b>133,045,000</b>	<b>90,304,000</b>	<b>21,895,000</b>	<b>20,846,000</b>	<b>591.0</b>
<i>Other Changes</i>					
1. <b>Badge Program:</b> Reflects the addition of 1.0 Executive Assistant position transferred from the Executive Office of the Board, to support the Badge Program.	283,000	--	--	283,000	1.0
2. <b>Contract Costs:</b> Reflects increased funding for anticipated contract service costs associated with employee benefit plan administration and disability management.	1,897,000	1,651,000	246,000	--	--
3. <b>Employee Benefits:</b> Reflects Board-approved increases in Options and Dependent Care Spending.	152,000	112,000	16,000	24,000	--
4. <b>Unavoidable Costs:</b> Reflects changes in workers' compensation costs due to medical cost trends and increases in claims.	197,000	172,000	25,000	--	--
5. <b>Countywide Cost Allocation Adjustment:</b> Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	26,000	19,000	3,000	4,000	--
6. <b>One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for cybersecurity.	(13,000)	(10,000)	(1,000)	(2,000)	--
<b>Total Changes</b>	<b>2,542,000</b>	<b>1,944,000</b>	<b>289,000</b>	<b>309,000</b>	<b>1.0</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>
<b>GRAND PARK</b>					
<b>2025-26 Final Adopted Budget</b>	<b>11,405,000</b>	<b>0</b>	<b>765,000</b>	<b>10,640,000</b>	<b>0.0</b>
<i>New/Expanded Programs</i>					
1. <b>General Programming:</b> Reflects an increase in funding for Park programming materials and labor costs, fully offset by an anticipated increase in revenue.	10,000	--	10,000	--	--
<i>Other Changes</i>					
1. <b>Operating Agreement:</b> Reflects an increase in funding for custodial, landscaping, security, utilities, and contractor costs pursuant to the 2021 operating agreement.	447,000	--	--	447,000	--
2. <b>One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for programming and operations throughout the Park.	(110,000)	--	--	(110,000)	--
<b>Total Changes</b>	<b>347,000</b>	<b>0</b>	<b>10,000</b>	<b>337,000</b>	<b>0.0</b>
<b>2026-27 Recommended Budget</b>	<b>11,752,000</b>	<b>0</b>	<b>775,000</b>	<b>10,977,000</b>	<b>0.0</b>

**OPERATIONS CLUSTER  
FY 2026-27 RECOMMENDED CHANGES  
MARCH 13, 2026**

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>MUSIC CENTER</b>					
<b>2025-26 Final Adopted Budget</b>	<b>42,065,000</b>	<b>0</b>	<b>332,000</b>	<b>41,733,000</b>	<b>0.0</b>
<i>Other Changes</i>					
1. <b>Operating Agreement:</b> Reflects an increase in funding for insurance, custodial services, and building maintenance pursuant to the 2017 amended and restated operating lease agreement.	683,000	--	--	683,000	--
2. <b>Usher and Security Services:</b> Reflects an increase in funding for usher and security services as a result of the City of Los Angeles' minimum wage requirements.	319,000	--	--	319,000	--
3. <b>Countywide Cost Allocation Adjustment:</b> Reflects an adjustment in rent charges to comply with Federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	4,000	--	--	4,000	--
4. <b>One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the Annual Holiday Celebration.	(204,000)	--	--	(204,000)	--
<b>Total Changes</b>	<b>802,000</b>	<b>0</b>	<b>0</b>	<b>802,000</b>	<b>0.0</b>
<b>2026-27 Recommended Budget</b>	<b>42,867,000</b>	<b>0</b>	<b>332,000</b>	<b>42,535,000</b>	<b>0.0</b>

**INTERNAL SERVICES DEPARTMENT**

<b>2025-26 Final Adopted Budget</b>	<b>947,010,000</b>	<b>638,430,000</b>	<b>239,263,000</b>	<b>69,317,000</b>	<b>2,158.0</b>
<i>Other Changes</i>					
1. <b>Energy &amp; Environmental Service:</b> Reflects a net increase for grant related programs fully reimbursable from various funding sources.	82,903,000	--	82,903,000	--	--
2. <b>PACE Administrative Support Program:</b> Reflects one-time funding to provide administrative support for the PACE program.	715,000	--	(427,000)	1,142,000	--
3. <b>Employee Benefits:</b> Primarily reflects Board-approved increases in health insurance subsidies.	4,400,000	3,415,000	750,000	235,000	--
4. <b>Unavoidable Costs:</b> Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	(40,000)	(33,000)	(7,000)	--	--
5. <b>Countywide Cost Allocation Adjustment:</b> Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2CFR Part 200).	(296,000)	--	--	(296,000)	--
6. <b>Reclassification:</b> Reflects a Board-approved position reclassification.	191,000	157,000	34,000	--	--

**OPERATIONS CLUSTER  
FY 2026-27 RECOMMENDED CHANGES  
MARCH 13, 2026**

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
7. <b>One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the EV infrastructure (\$2.5 million), PACE Administrative Support Program (\$0.6 million), consultants (\$0.6 million), diesel fuel tanks replacement (\$1.3 million), ARPA for DTDI and ADE (\$15.6 million), parking lot equipment (\$3.2 million), and various grants (\$98.3 million).	(122,126,000)	950,000	(97,884,000)	(25,192,000)	--
<b>Total Changes</b>	<b>(34,253,000)</b>	<b>4,489,000</b>	<b>(14,631,000)</b>	<b>(24,111,000)</b>	<b>0.0</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>

**ARTS AND CULTURE**

<b>2025-26 Final Adopted Budget</b>	<b>53,799,000</b>	<b>(1,371,000)</b>	<b>33,329,000</b>	<b>19,099,000</b>	<b>60.0</b>
<b>Other Changes</b>					
1. <b>Organizational Grants Program (OGP):</b> Reflects one-time funding to support the OGP.	5,059,000	--	--	5,059,000	--
2. <b>Bloomberg Arts Internship Program:</b> Reflects an increase in services and supplies and other charges to support the implementation of a new Internship Program, fully offset by philanthropic revenue.	1,000,000	--	1,000,000	--	--
3. <b>Employee Benefits:</b> Reflects Board-approved increases in health insurance subsidies.	4,000	--	--	4,000	--
4. <b>Unavoidable Costs:</b> Reflects changes in long-term disability costs due to medical cost trends and decreases in claims.	--	--	--	--	--
5. <b>Reclassifications:</b> Reflects Board-approved position reclassifications.	--	--	--	--	--
6. <b>One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the OGP (\$5.1 million), the tribal consultation policy (\$0.3 million), and cybersecurity (\$1,000).	(5,360,000)	--	--	(5,360,000)	--
<b>Total Changes</b>	<b>703,000</b>	<b>0</b>	<b>1,000,000</b>	<b>(297,000)</b>	<b>0.0</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>

**REGISTRAR-RECORDER/COUNTY CLERK**

<b>2025-26 Final Adopted Budget</b>	<b>336,698,000</b>	<b>14,000</b>	<b>89,874,000</b>	<b>246,810,000</b>	<b>1,150.0</b>
<b>Other Changes</b>					
1. <b>Employee Benefits:</b> Reflects Board-approved increases in Health Insurance subsidies.	2,317,000	--	--	2,317,000	--
2. <b>Unavoidable Costs:</b> Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and decreases in claims.	--	--	--	--	--

**OPERATIONS CLUSTER  
FY 2026-27 RECOMMENDED CHANGES  
MARCH 13, 2026**

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>3. Positions:</b> Reflects the addition of 1.0 Warehouse Worker I position to support the Elections Operations and Logistics Bureau and 1.0 General Maintenance Worker position to support Facilities and Emergency Management, fully offset by the deletion of 2.0 positions and a reduction in overtime.	--	--	--	--	--
<b>4. Operational Adjustments:</b> Reflects an increase in services and supplies fully offset by special fund revenues, primarily to support the restoration and repair of vitals index books.	686,000	--	686,000	--	--
<b>5. One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for VSAP (\$48.0 million), election adjustments (\$12.8 million), IT Services (\$9.4 million), the EMS (\$5.8 million), the BPC (\$4.0 million), and cybersecurity (\$20,000).	(79,985,000)	--	--	(79,985,000)	--
<b>Total Changes</b>	<b>(76,982,000)</b>	<b>--</b>	<b>686,000</b>	<b>(77,668,000)</b>	<b>--</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>
<b>PROVISIONAL FINANCING USES</b>					
<b>1. Voting Solutions for All People (VSAP):</b> Reflects one-time funding for the VSAP election system model.	31,614,000	--	--	31,614,000	--
<b>2. Election Adjustments:</b> Reflects one-time funding for various election costs, including sample ballots, vote by mail services, and advertising and outreach, partially offset by election revenue.	16,658,000	--	556,000	16,102,000	--
<b>2026-27 Recommended Budget</b>	<b>48,272,000</b>	<b>0</b>	<b>556,000</b>	<b>47,716,000</b>	<b>0.0</b>
<b>BOARD OF SUPERVISORS</b>					
<b>2025-26 Final Adopted Budget</b>	<b>318,437,000</b>	<b>22,481,000</b>	<b>15,604,000</b>	<b>280,352,000</b>	<b>460.0</b>
<b>Other Changes</b>					
<b>1. Employee Benefits:</b> Reflects Board-approved increases in health insurance subsidies.	30,000	--	--	30,000	--
<b>2. Unavoidable Costs:</b> Reflects changes in long-term disability costs due to medical cost trends and decreases in claims.	--	--	--	--	--
<b>3. Countywide Cost Allocation Adjustment:</b> Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2CFRPart 225).	67,000	--	1,000	66,000	--
<b>4. Badge Program:</b> Reflects the transfer of 1.0 Executive Assistant position to the DHR to administer the County Badge Program.	(283,000)	--	--	(283,000)	(1.0)
<b>5. OCP:</b> Reflects a one-time funding transfer to the DPH to support the Help Me Grow Los Angeles program.	(600,000)	--	--	(600,000)	--

**OPERATIONS CLUSTER  
FY 2026-27 RECOMMENDED CHANGES  
MARCH 13, 2026**

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
6. <b>SD1 - Board Community Programs:</b> Reflects a one-time funding transfer to the Sheriff's Department to support security and crime enforcement in the unincorporated areas of Rowland Heights, Hacienda Heights, and Avocado Heights.	(1,560,000)	--	--	(1,560,000)	--
7. <b>Ministerial Adjustments:</b> Reflect an alignment of expenditures and billings for services based on historical and anticipated trends and an employee benefit realignment.	113,000	101,000	12,000	--	--
8. <b>AB 109 Realignment:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the Countywide Criminal Justice Coordinating Committee.	(1,252,000)	--	(1,252,000)	--	--
9. <b>One-Time Funding:</b> Reflects an adjustment to remove prior year funding that was provided on a one-time basis for Board meeting broadcast and production services (\$3.2 million) and security (\$0.8 million) costs; the GRTF (\$2.3 million); settlement costs (\$1.2 million); the Building Management and Information Technology Service Desk legacy service ticketing system (\$0.5 million); OCP consultant support (\$0.5 million); UUT (\$0.3 million); and cybersecurity (\$16,000). Also reflects the reversal of OCP funding provided to the Department of Children and Family Services for the Child Protection Hotline's Domestic Violence Experts Program (\$0.6 million).	(8,303,000)	-	(681,000)	(7,622,000)	--
<b>Total Changes</b>	<b>(11,788,000)</b>	<b>101,000</b>	<b>(1,920,000)</b>	<b>(9,969,000)</b>	<b>(1.0)</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>

**AUDITOR-CONTROLLER**

<b>2025-26 Final Adopted Budget</b>	<b>136,804,000</b>	<b>72,062,000</b>	<b>29,545,000</b>	<b>35,197,000</b>	<b>627.0</b>
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**New/Expanded Programs**

1. <b>Measure A Funding:</b> Reflects funding to provide fiscal services to the Homeless Services and Housing Department and audit funding and related services, fully offset by Measure A revenue.	502,000	--	502,000	--	--
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**Other Changes**

1. <b>Cyclical Audits:</b> Reflects one-time (\$1.0 million) and ongoing (\$0.5 million) funding in the Audit Division to perform General Fund department cyclical audits.	--	(1,547,000)	--	1,547,000	--
2. <b>Property Tax Database (PDB) Mainframe:</b> Reflects one-time funding for hosting costs from the Internal Services Department to maintain the PDB Mainframe.	170,000	--	58,000	112,000	--
3. <b>Employee Benefits:</b> Reflects Board-approved increases in options funding.	419,000	292,000	1,000	126,000	--

**OPERATIONS CLUSTER  
FY 2026-27 RECOMMENDED CHANGES  
MARCH 13, 2026**

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
4. <b>Unavoidable Costs:</b> Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	81,000	81,000	--	--	--
5. <b>Countywide Cost Allocation Adjustment:</b> Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	42,000	29,000	--	13,000	--
6. <b>One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for General Fund department audits (\$1.9 million), Task Management Dashboard (\$0.5 million), Digitization Project (\$1.0 million), IT Refresh (\$0.8 million), Measure U – Utility User Tax (\$0.1 million), PDB funding (\$0.2 million), and cybersecurity (\$14,000).	(2,511,000)	1,905,000	(58,000)	(4,358,000)	--
7. <b>Ministerial Adjustment:</b> Reflects the realignment of intrafund transfers and revenue based on current and anticipated trends.	--	(335,000)	335,000	--	--
<b>Total Changes</b>	<b>(1,297,000)</b>	<b>425,000</b>	<b>838,000</b>	<b>(2,560,000)</b>	<b>0.0</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>
<b>PROVISIONAL FINANCING USES</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	--
<b>2025-26 Recommended Budget</b>	<b>885,000</b>	<b>0</b>	<b>0</b>	<b>885,000</b>	<b>0.0</b>
<b>AUDITOR-CONTROLLER – INTEGRATED APPLICATIONS</b>					
<b>2025-26 Final Adopted Budget</b>	<b>72,676,000</b>	<b>34,945,000</b>	<b>7,313,000</b>	<b>30,418,000</b>	<b>0.0</b>
<b>Other Changes</b>					
1. <b>System Upgrade Costs:</b> Reflects one-time funding for fourth-year implementation costs of upgrading the Enterprise Financial and Human Resources software applications and related services.	12,129,000	--	--	12,129,000	--
2. <b>One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the Data and Analytics project (\$1.3 million) and the Enterprise Financial and Human Resources software applications upgrade (\$15.5 million).	(16,807,000)	--	--	(16,807,000)	--
3. <b>Ministerial Adjustment:</b> Reflects the realignment of appropriation based on current and anticipated trends.	--	--	--	--	--
<b>Total Changes</b>	<b>(4,678,000)</b>	<b>0</b>	<b>0</b>	<b>(4,678,000)</b>	<b>0.0</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>

**OPERATIONS CLUSTER  
FY 2026-27 RECOMMENDED CHANGES  
MARCH 13, 2026**

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>ASSESSOR</b>					
<b>2025-26 Final Adopted Budget</b>	<b>283,107,000</b>	<b>18,000</b>	<b>98,476,000</b>	<b>184,613,000</b>	<b>1,433.0</b>
<i>Other Changes</i>					
1. <b>Employee Benefits:</b> Primarily reflects Board-approved increases in options and dependent care spending plan.	997,000	--	347,000	650,000	--
2. <b>Unavoidable Costs:</b> Reflects changes in long-term disability costs due to medical cost trends and decreases in claims.	(48,000)	--	(48,000)	--	--
3. <b>Countywide Cost Allocation Adjustment:</b> Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	(4,000)	--	(1,000)	(3,000)	--
4. <b>One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for Assessor Modernization Project (\$11.1 million), tenant improvements (\$1.0 million), overtime (\$7.0 million), legal services (\$3.0 million), ADIF loan repayment (\$0.6 million), and cybersecurity (\$30,000).	(22,770,000)	--	(2,404,000)	(20,366,000)	--
<b>Total Changes</b>	<b>(21,777,000)</b>	<b>0</b>	<b>(2,058,000)</b>	<b>(19,719,000)</b>	<b>0.0</b>
<b>2026-27 Recommended Budget</b>	<b>261,330,000</b>	<b>18,000</b>	<b>96,418,000</b>	<b>164,894,000</b>	<b>1,433.0</b>

**CONSUMER AND BUSINESS AFFAIRS**

<b>2025-26 Final Adopted Budget</b>	<b>82,308,000</b>	<b>26,734,000</b>	<b>15,086,000</b>	<b>40,488,000</b>	<b>185.0</b>
<i>Other Changes</i>					
1. <b>Rent Registry:</b> Reflects an increase in funding to budgetary align the Rent Registry program and funding for 2.0 Consumer Business Affairs Representative III positions, fully offset by Rent Registry fees.	5,036,000	--	5,036,000	--	2.0
2. <b>Dispute Resolution:</b> Reflects revenue and appropriation adjustments to align the DCBA Dispute Resolution Program funds with the operating budget based on historical trends.	63,000	--	63,000	--	--
3. <b>Stay Housed LA (SHLA) and Right to Counsel (RTC):</b> Reflects one-time funding to support the SHLA/RTC program, fully offset by intrafund transfers from the Justice Care and Opportunities Department.	1,144,000	1,144,000	--	--	--
4. <b>Countywide Benefits Entitlement Services Team (CBEST):</b> Reflects a decrease in funding from the Department of Health Services for the CBEST program.	(1,000,000)	(1,000,000)	--	--	--
5. <b>Employee Benefits:</b> Primarily reflects Board-approved increases in dependent care spending plan.	13,000	--	--	13,000	--

**OPERATIONS CLUSTER  
FY 2026-27 RECOMMENDED CHANGES  
MARCH 13, 2026**

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>6. Unavoidable Costs:</b> Reflects changes in workers' compensation costs due to medical cost trends and increases in claims and a projected increase in unemployment insurance costs based on historical experience, fully offset by revenue.	34,000	--	34,000	--	--
<b>7. Countywide Cost Allocation Adjustment:</b> Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	3,000	--	--	3,000	--
<b>8. One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for Children's Savings Account (\$0.3 million), Self-Help Legal Access Centers (\$3.3 million), Represent LA (\$7.7 million), Office of Cannabis Management (\$2.3 million), ARP Projects (\$4.7 million), SHLA/RTC (\$7.2 million), Volunteer Income Tax Assistance (\$0.6 million), Fair Chance and Fair Workweek outreach (\$0.4 million), Community Centers improvements (\$0.5 million), Household Fire Relief (\$0.2 million), Office of Immigrant Affairs (\$0.3 million), strategic planning consultant (\$0.1 million), County Counsel legal costs (\$1.0 million), Retail Access Grant (\$0.5 million), Emergency Rent Relief (\$9.8 million), Eviction Diversion (\$3.0 million), Housing and Tenant Protections (\$0.4 million), Guaranteed Basic Income Program (\$5.4 million), Measure U – Utility User Tax (\$0.3 million), Language Access (\$24,000), and cybersecurity (\$3,000).	(48,085,000)	(19,876,000)	(4,815,000)	(23,394,000)	--
<b>9. Reclassification:</b> Reflects a Board-approved position reclassification.	--	--	--	--	--
<b>10. Ministerial Adjustment:</b> Reflects an employee benefits realignment.	--	--	--	--	--
<b>Total Changes</b>	<b>(42,792,000)</b>	<b>(19,732,000)</b>	<b>318,000</b>	<b>(23,378,000)</b>	<b>2.0</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>

**TREASURER AND TAX COLLECTOR**

<b>2025-26 Final Adopted Budget</b>	<b>99,450,000</b>	<b>12,824,000</b>	<b>51,110,000</b>	<b>35,516,000</b>	<b>466.0</b>
<b>Other Changes</b>					
<b>1. Property Tax Database (PDB) Mainframe:</b> Reflects one-time funding for hosting costs from the Internal Services Department to maintain the PDB Mainframe.	170,000	--	--	170,000	--
<b>2. Electronic Permitting and Inspections County of Los Angeles (EPIC-LA):</b> Reflects the transfer of funding from the EPIC-LA budget unit for EPIC-LA services.	--	(180,000)	--	180,000	--
<b>3. Employee Benefits:</b> Reflects Board-approved increases in dependent care spending plan.	28,000	--	8,000	20,000	--

**OPERATIONS CLUSTER  
FY 2026-27 RECOMMENDED CHANGES  
MARCH 13, 2026**

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
<b>4. Unavoidable Costs:</b> Reflects changes in long-term disability costs due to medical cost trends and decreases in claims.	(13,000)	--	(13,000)	--	--
<b>5. Countywide Cost Allocation Adjustment:</b> Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	53,000	--	15,000	38,000	--
<b>6. One-Time Funding:</b> Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for eTAX funding (\$0.3 million), property tax mailing costs (\$0.5 million), an additional secured property tax-defaulted auction (\$1.3 million), Measure U – Utility User Tax (\$13, 000), PDB funding (\$0.2 million), and cybersecurity (\$8,000).	(2,241,000)	--	(146,000)	(2,095,000)	--
<b>7. Ministerial Adjustments:</b> Reflects the realignment of appropriation, intrafund transfers, and revenue based on current and anticipated trends; and a realignment in employee benefits, fully offset by the deletion of 4.0 positions, reduction in services and supplies, and an increase in Property Tax Administrative Fee revenue.	1,159,000	(1,027,000)	2,186,000	--	(4.0)
<b>Total Changes</b>	<b>(844,000)</b>	<b>(1,207,000)</b>	<b>2,050,000</b>	<b>(1,687,000)</b>	<b>(4.0)</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>PROVISIONAL FINANCING USES</b>					
<b>1. Integrated Property Tax System (eTAX):</b> Reflects one-time funding for the continued development and implementation of eTAX.	7,827,000	--	--	7,827,000	--
<b>2025-26 Recommended Budget</b>	<b>7,827,000</b>	<b>0</b>	<b>0</b>	<b>7,827,000</b>	<b>0.0</b>