County of Los Angeles

2025-26 Recommended Budget

Submitted to the
Board of Supervisors
April 2025

Volume One

Board of Supervisors

Hilda L. Solis
Supervisor, First District

Holly J. Mitchell
Supervisor, Second District

Lindsey P. Horvath
Supervisor, Third District

Janice Hahn
Supervisor, Fourth District

Kathryn Barger
Supervisor, Fifth District

Fesia A. Davenport
Chief Executive Officer

Oscar Valdez
Auditor-Controller

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"To Enrich Lives Through Effective and Caring Service"

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County of Los Angeles Board of Supervisors

Hilda L. Solis
Supervisor, First District
Population: 1,953,236
Square Miles: 269

Holly J. Mitchell
Supervisor, Second District
Population: 1,970,548
Square Miles: 177

Lindsey P. Horvath
Supervisor, Third District
Population: 2,005,634
Square Miles: 446

Janice Hahn
Supervisor, Fourth District
Population: 2,039,859
Square Miles: 411

Kathryn Barger
Supervisor, Fifth District
Population: 1,868,257
Square Miles: 2,785

Enriching Lives

County of Los Angeles

2025-26 Recommended Budget

April 2025

Submitted to the

County of Los Angeles Board of Supervisors

by

Fesia A. Davenport
Chief Executive Officer

and

Oscar Valdez
Auditor-Controller

BOARD OF SUPERVISORS
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Holly J. Mitchell, Second District
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Chief Executive Office.

COUNTY OF LOS ANGELES
Kenneth Hahn Hall of Administration
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CHIEF EXECUTIVE OFFICER
Fesia A. Davenport

April 15, 2025

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

Dear Supervisors:

2025-26 RECOMMENDED COUNTY BUDGET
(3-VOTES)

The 2025-26 Recommended Budget marks the start of an unprecedented season of budgetary pressure and constraint in Los Angeles County (County) as we confront an array of major fiscal challenges against the backdrop of a highly unsettling economic landscape.

This Recommended Budget—the first step in the County's three-part annual budget process—reflects the daunting fiscal realities we are facing with a prudent, pared-down spending plan that we hope to build upon in future budget phases as our financial picture comes into greater focus.

The $47.9 billion Recommended Budget reflects a decrease of nearly $1.3 billion compared to the 2024-25 Final Adopted Budget of October 2024. It includes 14 new positions, a small number when compared to prior Recommended Budgets, bringing the County's total budgeted workforce to 117,100.

The Recommended Budget includes $230.5 million in new net revenues—a stark decrease from the $390.2 million in new net revenues available in the 2024-25 budget year and an even greater decrease from the $551.7 million available in 2023-24. These dollars will be used to fund key existing obligations, including:

- Previously contracted increases in wages and benefits for the County's workforce;
- Growing public assistance caseload costs;

- Previously approved Board policies and County commitments; and
- Compliance with a Department of Justice consent decree.

After funding these existing obligations, relatively little funding remains to fund new programs and initiatives in this budget phase. Additionally, this Recommended Budget includes $88.9 million in ongoing savings resulting from three percent net County cost (NCC) reductions in departmental budgets.

As always, funding requests far exceed available resources. This year we received budget requests totaling $2.4 billion. We are recommending funding for $230.5 million of these requests, deferring over $815.0 million in funding requests to future budget phases, leaving $1.3 billion as an unmet need.

The Challenges

The County is facing a daunting array of challenges in a dynamic economic and political landscape full of uncertainties, yet like all other local governments in California, we are required by State law to balance our budget. Our challenges include:

Assembly Bill (AB) 218

The County has reached a tentative $4.0 billion settlement—the largest in County history—to resolve thousands of lawsuits filed under AB 218, a law which became effective in 2020, waived the statute of limitations to file a claim of childhood sexual assault by providing a 3-year window to allow victims of childhood sexual abuse to come forward. If the settlement is approved by your Board, the settlement financing plan will require annual payments totaling hundreds of millions of dollars through 2030 and substantial continuing annual payments through fiscal year (FY) 2050-51. This settlement will resolve most—but not all—of the AB 218 cases filed to date.

Wildfires

The Eaton and Palisades wildfires are among the worst natural disasters to strike the County in modern times. Beyond the human toll of these deadly, destructive and unprecedented fires, some early forecasts place the overall economic impact on the County region at more than $250.0 billion. As a vital player in the regional economy, the County expects decreases in some locally generated revenues, including decreases in property tax revenues from the full or partial loss of properties in the affected areas and further decreases in our local sales tax-based revenues due to the loss and closure of businesses. Extending, through April 2026, the deadline for property owners in fire impacted areas to pay their real property taxes without penalties and interest will further impact our revenue assumptions.

While revenues will face significant fire-driven declines, we anticipate significant increases in County costs to provide essential aid to impacted residents and to invest in clean-up and rebuilding efforts to help our communities recover as quickly as possible. As recovery and rebuilding gets underway, we are actively calculating these costs, which we expect to be substantial as departments confront sharply increased workloads, the need to replace County structures destroyed by the fires, and other new responsibilities to meet the challenge.

We expect these costs to negatively impact current departmental budgets which were adopted prior to this emergency—and these multi-year costs, will reverberate well beyond the 2024-25 budget year. The County will shoulder most of the response and rebuilding costs initially while we work with the Federal Emergency Management Agency (FEMA) to claim eligible costs for future reimbursement. Based on our experience with prior natural disasters, FEMA does not typically cover all claimed costs, and reimbursements are not fully repaid until years after claims are submitted. While the costs will be substantial, supporting our communities as they move toward full recovery will ultimately create a stronger, safer, more resilient County for all our residents.

Federal Impacts

The new federal administration's policy changes jeopardize hundreds of millions of federal dollars that support vital County services and programs. For example, Public Health was recently notified that more than $45.0 million in previously awarded grant funds—intended to last through July 2026—were rescinded, although that decision is being challenged in court by 22 State Attorneys General and the District of Columbia and a temporary restraining order has been granted. If this rescission does move forward, it will be reflected in a later budget phase. My office continues to evaluate the impact these potential funding losses will have on services and the County workforce providing these services. Thirteen percent of this year's Recommended Budget comes from direct federal assistance and billions more comes from sources reliant on federal funding which means we have thousands of employees paid, in whole or part, with federal funding. Even absent the budgetary pressures listed above, the County would be unable to support the cost of hundreds of employees currently paid with federal funding if that funding were to disappear. We are closely monitoring these shifts in federal policy and their potential impact on our federal revenue streams and on our budget. We will return to the Board with additional recommendations in a later budget phase to address any federal funding changes, as appropriate.

Declining Growth in Property Tax Revenues
Rising mortgage rates contributed to a sharp decline in home sales since 2022. Over the same period, the County's share of property tax revenue growth has declined from $450.5 million in 2022-23 to a projected $233.9 million in 2025-26, a $216.6 million decline.

Complete Spend Down of American Rescue Plan Act Funding
The County is nearing the complete spend-down of nearly $2.0 billion of American Rescue Plan Act funds. This one-time federal funding was allocated to various countywide programs to serve communities most heavily affected by the COVID-19 pandemic. The County lacks the resources to sustain these programs and services on an ongoing basis once these funds have been exhausted by December 2026.

More Budgetary Pressure
We are currently in negotiations with our valued labor partners negotiating in good faith at 49 open tables representing 14 unions in 46 bargaining units. Although negotiations are occurring during a time of heightened budgetary challenges and new constraints in an uncertain and evolving broader economic landscape, we remain hopeful of reaching agreements that are fair to our valued workforce, enable us to sustain vital services to the public, in alignment with our budgetary reality.

Preparing to Do More with Less

In the face of mounting pressures on our budget, my office instructed departments to submit three percent NCC reduction scenarios to generate ongoing savings, to help mitigate the impact of these challenges like the multi-billion dollar AB 218 settlement. Our aim, as always, is to strategically target reductions that minimize impacts on the public.

Following a review of departmental submissions—in which some proposed cuts were modified or rejected—we are recommending an $88.9 million decrease in NCC allocated to departments and a reduction of 310 positions. These vacant positions are not expected to materially impact overall departmental operations and should leave departments with capacity to manage their recruiting and staffing needs for the year.

My office continues to work with departments to refine their reduction plans and any changes will be included in subsequent budget phases.

Budgeting for Change

Both Measure G (related to County governance reform) and Measure A (related to homelessness funding), were passed by County voters on November 5, 2024 and will drive changes to the County's budget, budgeting process and the lives of our residents, this year and for decades to come.

Measure G requires important changes in the County's organizational design by: establishing an Ethics Commission and Office of Ethics Compliance by 2026, creating an elected County Executive by 2028, and expanding the Board from five to nine members starting in 2032. These changes are intended to create accountability, efficiency and transparency while increasing representation for its residents. We have already seen Measure G reforms on display through the County's first-ever public departmental budget presentations, which took place in February and March of this year. This Recommended Budget adds $1.9 million in one-time fund balance to support implementation costs to establish the Governance Reform Task Force, and sets aside $10.0 million in ongoing funding for governance reform related costs, such as the ongoing operations of the Ethics Commission and Office of Ethics Compliance which must be established by 2026.

Measure A replaces Measure H (which was passed by voters in 2017), and establishes a new half-cent sales tax expected to generate over $1.0 billion annually for the County, the Los Angeles County Development Authority, and the Los Angeles County Affordable Housing Solutions Agency (LACAHSA). More than half of this funding will remain in the County to maintain vital programs and services aimed at combating homelessness-services previously funded by Measure H. Although this Recommended Budget includes the projected revenue from Measure A, we will return in a subsequent budget phase to allocate the County's share to align with the Board-approved spending plan. In a separate action, LACHASA will submit its spending plan to the LACAHSA board for approval.

More details of the 2025-26 Recommended Budget are provided below.

BUDGET OVERVIEW

As stated above, the 2025-26 Recommended Budget totals $47.9 billion, which is a decrease of nearly $1.3 billion in total financing uses when compared to the 2024-25 Final Adopted Budget of October 2024. This decrease is due primarily from the deletion of one-time funding provided for one-time needs in FY 2024-25.

Fund Group ($ in billions)	2024-25 Final Adopted Budget	2025-26 Recommended	Change	% Change
Total General County	$37.995	$37.352	-$0.642	-1.7%
Special Districts/ Special Funds	11.178	10.569	-0.609	-5.5%
Total Budget	**$49.173**	**$47.921**	**-$1.252***	**-2.7%**
Budgeted Positions	117,086	117,100	14	0.01%

**Though this represents an almost three percent reduction from the 2024-25 Final Adopted Budget, additional funding may be allocated over the coming budget phases.*

ECONOMIC OUTLOOK

The forecast for the U.S. economy has recently changed. While initial projections pointed to slow growth in 2025, the outlook is increasingly becoming negative. A strong labor market and consumer spending are projected to remain relatively stable. However, recent actions by the new Presidential administration have increased uncertainty and market volatility and prompted discussions of a potential recession. On March 19, 2025, the Federal Reserve held interest rates unchanged after three straight rate cuts in 2024, further raising concerns over the economic outlook. The uncertainty at the national level coupled with local budgetary pressures is painting a bleak picture of the County's economic outlook in the coming years.

The wildfires put further stress on the County's fiscal outlook with increases in unforeseen expenditures, as well as decreases in property tax revenues from the full or partial loss of properties in the affected areas and in sales tax-based revenues due to the loss and closure of businesses. The financial impacts of the fires are expected to be felt beyond 2025-26.

Our forecast for sales tax revenues reflects a mix of moderate and nominal growth based on current revenue trends. The 2025-26 Recommended Budget includes an estimated increase of two percent, or $1.8 million, from sales and use tax collections in the County

unincorporated areas. For Proposition 172 Public Safety statewide sales tax revenues, the 2025-26 Recommended Budget reflects a 0.5 percent decline, or $5.0 million, from the 2024-25 Final Adopted Budget. This is due primarily to the County's decreased percentage allocation of statewide sales and use tax revenues, as well as weaker than budgeted revenue growth in 2024-25.

The local housing market continues to experience a slowdown in the form of year-over-year declines in home sales due to elevated interest rates. Further straining property tax revenues, the County's main source of NCC, is the impact from the recent devastation caused by wildfires. After consulting with the County Assessor, we are forecasting a very moderate three percent increase to the 2025 tax assessment roll, resulting in a $233.9 million increase in property tax revenue. Since the Assessor is scheduled to issue his official forecast in May 2025 and release the final roll in the summer of 2025, our office will update assessed value projections in future budget phases, if needed.

In light of the current economic instability, it is important to remain adaptable and resilient. My office is committed to carefully monitoring emerging trends and making informed decisions to ensure the continued delivery of essential services. We will refine our revenue forecasts as needed throughout the year.

ABOUT THE BUDGET PROCESS

The Recommended Budget is the first step in the County's multi-part budget process, which includes Public Hearings in May; deliberations leading to the approval of the Adopted Budget in June; and the Supplemental Budget culminating with the approval of the Final Adopted Budget in September. This multi-phase process enables the County to respond to fiscal and economic changes, that may have been absent, and opportunities, that may have been unavailable, at the start of the budget year.

Although the County's budget is very large – most of it is already "spoken for." Most of the County's budget comes from State and federal sources, as well as charges and fees for services provided to contract cities or to the public. Generally speaking, these revenues are tied to specific programs and services and may not be repurposed for uses that are different from the use restrictions tied to the program or service unless a waiver is obtained from the funding entity. This funding covers the existing costs to implement the programs including costs for: staff, salaries, employee benefits, office space, and benefits to service recipients. Similarly, the bulk of our locally generated revenues is already committed to ongoing programs and services previously approved by the Board. As part of our budget process, we focus on the changes (i.e., additional revenue) to our budget – a budgeting convention known as incremental budgeting. As a result, the

Recommended Budget highlights listed in APPENDIX A focus on how anticipated additional revenue and funding sources are allocated rather than how the County's entire, existing budget resources are allocated. The budget process is guided by the fiscal policy which has kept the County's budget sound for many years. Those policy mandates include directives to fund ongoing costs with ongoing revenue/resources and fund mandatory obligations before discretionary ones.

FOLLOW-UP BUDGET ACTIONS

Your Board requested my office to report back on the following items during the 2025-26 Recommended Budget.

Proclaiming November 2024 as Native American Heritage Month

On October 22, 2024, the Board adopted a motion directing the Chief Executive Office (CEO) and the Department of Arts and Culture (Arts) to determine the feasibility of funding a new Office of Tribal Affairs (Tribal Affairs) and include funding in the 2025-26 Recommended Budget. A funding request for four positions and services and supplies to establish Tribal Affairs was submitted by Arts as a Tier 3 – "Other Unmet Needs" request in the 2025-26 Recommended Budget request. Other Unmet Needs requests are not characterized by urgency and are included to establish a record of the request or to signal intent to submit the same request in a future budget phase. Arts included this request to ensure its visibility at this stage in the budget process, and has indicated that renegotiating the Memorandum of Understanding, pursuant to directives A and B of the October 22, 2024 motion, with the City of Los Angeles about their participation and relationship to the Los Angeles City/County Native American Indian Commission is a priority and will likely be a yearlong process Arts also reported that the establishment of the Office of Tribal Affairs requires further discussion with Board offices to identify its most critical functions and to inform what the beginning steps of implementation will resemble. As such, no funding to support the establishment of Tribal Affairs is recommended in the 2025-26 Recommended Budget and the Arts may request funding consideration consistent with the Board's motion during a subsequent budget phase once the aforementioned tasks have been addressed. This motion is reflected in the Fiscal Resilience Protocol as Tier 3 pursuant to my office's Fiscal Resilience Protocol (Step 3) memorandum dated April 4, 2025.

Increasing Support for County Immigrants

On November 26, 2024, the Board adopted a motion directing the CEO in partnership with the Office of Immigrant Affairs to identify a minimum of $5.5 million in ongoing funding to continue supporting the existing RepresentLA program. DCBA's submitted a funding request of $5.5 million as a Tier 1 – Critical Unmet Needs request in the 2025-26 Recommended Budget request. Due to limited new ongoing revenue, the 2025-26 Recommended Budget includes $5.5 million in one-time funding to continue to support the existing RepresentLA program through June 30, 2026. DCBA may request funding for the program in the 2026-27 Recommended Budget phase once all directives in the November 2024 motion have been addressed. The CEO and DCBA will report back no later than May 15, 2025, with updates on the appropriate number and level of staff to adequately respond to immigrant communities' need for outreach and education, linkage to services, and language access and/or consider the option of creating a County Department of Immigrant Affairs; and efforts made to engage the City of Los Angeles and philanthropic partners on continued partnership to fund RepresentLA. This motion is reflected in the Fiscal Resilience Protocol as Tier 1 pursuant to my office's Fiscal Resilience Protocol (Step 3) memorandum dated April 4, 2025.

Trans, Gender Expansive, and Intersex (TGI) Wellness and Equity Initiative

On November 26, 2024, the Board adopted a motion that directed the Department of Public Health, in consultation with the LGBTQ+ Commission, to establish a pilot two-year TGI Wellness and Equity Initiative to enhance services being provided to the TGI community and to build the capacity of organizations serving the TGI community. The Board further directed the CEO to identify $7.0 million in funding over a 24-month period ($3.5 million per year) to initiate the program, including the use of NCC. Given the vast budgetary pressures on the County at this time and the constraint on available NCC, the CEO is actively exploring alternative funding sources to support this program, including one-time Care First and Community Investment funding. We plan to return to the Board during a subsequent budget phase with budget recommendations, as available. This motion is reflected in the Fiscal Resilience Protocol as Tier 1 pursuant to my office's Fiscal Resilience Protocol (Step 3) memorandum dated April 4, 2025.

The State of Latinos in Los Angeles County: Recognizing their Importance and Addressing Disparities

On December 3, 2024, the Board adopted a motion on the State of Latinos in the County, recognizing their importance and addressing disparities. The motion instructed the Executive Director of Racial Equity to consult with a representative group of Latino stakeholders and academic and/or research institutions and create A State of Latinidad County report, with the report to be presented to the Board biennially. Additionally, it

directed the CEO to identify $0.6 million in one-time funding to produce the report. The CEO has identified one-time funding within its FY 2024-25 budget to fund the report. Initial planning for a consulting agreement is underway. This motion is reflected in the Fiscal Resilience Protocol as Tier 4 pursuant to my office's Fiscal Resilience Protocol (Step 3) memorandum dated April 4, 2025.

LONG-TERM BUDGET CONCERNS

In addition to the budget pressures identified earlier in this letter, we have identified several needs that will require significant investments through a longer, multi-year funding approach. The most significant of these are outlined below:

- **Department of Children and Family Services** – The Department is forecasting a structural deficit of more than $200.0 million, due to the prior expiration of the Title IV-E Waiver and federal bridge funding under the Families First Transition Act Funding Certainty Grant, rising staff and placement costs, and the substantial expansion of State-mandated services for children and youth through age 21.
- **Other Department Deficits** – Another department with an unresolved structural deficit is the LA County Library, which is anticipated in 2029-30. The Department of Health Services is also facing a future deficit based on a gap between revenues and operating costs. Registrar-Recorder/County Clerk also has an unresolved ongoing structural deficit due to the reliance on one-time funding for the VSAP election system model.
- **Information Technology Systems Replacement** – The unfunded cost to replace and modernize the County's critical information technology legacy systems is expected to exceed $450.0 million.
- **Deferred Maintenance** – The Facility Reinvestment Program is a $750.0 million program previously approved by the Board to address deferred maintenance of existing County buildings and facilities. The $750.0 million funds an initial plan to address a larger backlog of the highest-priority deferred maintenance and building systems replacement projects. This is comprised of $546.0 million in previously approved one-time NCC and $204.0 million in short-term borrowing, which is planned to be long-term debt-financed in FY 2029-30 at $20 million annually for 15 years.
- **Seismic Safety** – Over $1.5 billion in funding is estimated to be needed in the next 20 years to improve the County's ability to withstand a major earthquake and provide public services following an earthquake. This is a decrease of approximately $500 million due to the acquisition of the Gas Company Tower,

allowing the County to reposition its County assets, including the Hall of Administration, thereby substantially reducing seismic costs associated with older, existing buildings. Public Works is currently performing an assessment and prioritization of high-risk buildings. A proposed building code ordinance requiring the seismic retrofitting of high rise non-ductile concrete buildings is targeting Board adoption in May 2025.

- **Stormwater and Urban Runoff** – To address regulatory stormwater and urban runoff compliance in unincorporated areas, we estimate that $502.0 million will be needed over the next five years. This amount will be partially offset with Measure W tax revenue as awards are made annually to County stormwater projects.
- **Other Post-Employment Benefits (OPEB)** – The 2025-26 Recommended Budget adds $75.4 million in pre-funding contributions to the OPEB Trust Fund. This is the 11th year of a multi-year plan to reach the estimated $1.5 billion actuarially determined contribution (ADC). The ADC is recognized as the measuring stick indicating that these health benefits for retired members of our County workforce are adequately funded. This multi-year plan will ensure that we have a secure and stable funding source for these expenses.

BUDGET TIMETABLE

Below is the schedule for budget hearings and deliberations.

Board Action	Approval Date
Adopt Recommended Budget; Order the Publication of the Necessary Notices; Distribute the Recommended Budget; and Schedule Public Hearings	April 15, 2025
Commence Public Budget Hearings	May 7, 2025
Commence Final Budget Deliberations and Adopt Budget Upon Conclusion of Deliberations	June 23, 2025

Prior to deliberations on the 2025-26 Adopted Budget, we will file reports on:

- May revisions to the Governor's Budget and updates on other 2025-26 State and federal budget legislation and the impact on the County's Recommended Budget;
- Final revisions reflecting the latest estimates of requirements and available funds;
- Issues raised in public hearings or written testimony;
- Specific matters with potential fiscal impact, including the potential impacts from federal policy changes; and
- Other issues as instructed by the Board.

APPROVAL OF RECOMMENDED BUDGET

The matter before the Board is the adoption of the Recommended Budget.

- The documents must be available for consideration by the public at least 10 days prior to the commencement of public budget hearings in May.
- Adjustments to the budget, can be made during budget deliberations, prior to adoption of the Budget in June.
- Pursuant to State law (the County Budget Act), the Board may make changes to the Recommended Budget with a simple majority (3 votes) until adoption of the Budget, if changes are based on the permanent record developed during public hearings (e.g., Recommended Budget, budget requests, and all written and oral input by Supervisors, County staff and the public).
- Changes not based on the "permanent record" require four votes.

THEREFORE, IT IS RECOMMENDED THAT THE BOARD:

Approve the Recommended Budget for 2025-26; order the publication of the necessary notices; and set May 7, 2025, as the date that public budget hearings will begin.

Respectfully submitted,

FESIA A. DAVENPORT
Chief Executive Officer

Enclosure

RECOMMENDED BUDGET HIGHLIGHTS

Homelessness, Mental Health, and Affordable Housing

- **Measure H and Measure A Homeless Services and Housing** – Reflects a total budget of $1.1 billion in voter-approved sales tax revenue to fund the County's ($720.4 million), the Los Angeles County Development Authority's (LACDA) ($32.1 million), and the Los Angeles County Affordable Housing Solution Agency's (LACAHSA) ($382.8 million) multi-layered approach to combating homelessness. All the Measure A revenue will be budgeted in the Measure A Special Revenue Fund and distributed, based on the formula specified in the Measure, to the County, LACDA, and LACAHSA. We will return in a subsequent budget phase to allocate the County's share to align with the Board-approved spending plan.

- **Affordable Housing** – Provides $30.0 million in one-time revenues and fund balance to maintain a total of $100.0 million for the development and preservation of affordable housing pursuant to Board policy. This funding will support affordable housing for very low- and extremely low-income households, individuals and families experiencing homelessness, as well as other supportive services such as eviction defense, mortgage relief, rapid re-housing, homeownership and acquisition.

- **Housing** – Allocates $7.1 million and 8 positions, fully offset by State funding, to the Department of Mental Health (DMH) to support the addition of approximately 180 housing subsidies and the management of housing resources.

- **Alternative Crisis Response (ACR)** – Allocates $6.7 million and 17 positions, fully offset by State and federal funding, to DMH for six Psychiatric Mobile Response Teams and other ACR resources that are needed to support adherence to State standards and goals for crisis response services.

- **Child and Adolescent Programs** – Allocates $2.5 million and 13 positions, fully offset by State and federal funding, to DMH to facilitate increased capacity in child and transitioned-age youth outpatient mental health programs.

Care First, Jails Last

- **Care First and Community Investment (CFCI)** – Adjusts the set aside of ten percent of ongoing locally generated unrestricted revenues to meet the Board's commitment to *Care First, Jails Last* and support direct community investments and alternatives to incarceration, as required by voter-approved Measure J and consistent with Board Policy No. 4.031. Based on this annual calculation, outlined in a related Board notification memo, the Recommended Budget reduces the set aside by $13.0 million in ongoing funding, bringing the County's ongoing annual commitment from $300.6 million to $287.7 million. However, the total investment to CFCI programs is $571.6 million, including $284.0 million in one-time dollars—unspent funds from previous budget cycles being carried over for one-time use.

- **Youth Programming Support** – Adds 1 position to the Department of Youth Development (DYD), funded by a realignment of existing, ongoing Juvenile Justice Realignment Block Grant revenue, to lead and oversee DYD-led programming within Probation juvenile detention facilities. This new position will ensure that DYD has at least one dedicated staff member to provide full-time support at each Probation facility.

Immigrant Assistance Services

- **RepresentLA** – Provides $5.5 million in one-time funding to the Department of Consumer and Business Affairs to support the RepresentLA program, which provides immigration legal services to eligible disabled immigrants who are experiencing or are at risk of homelessness and lacking clear residency status.

Public Health Services

- **Gender-Based Violence (GBV) Program** – Adds $1.7 million in ongoing NCC to the Department of Public Health (DPH) for the GBV program to continue to support contracted services to promote healthy relationships, encourage community-based solutions, and implement other supportive services for LGBTQ+ youth. This augments the $2.3 million and 2 positions added in FY 2024-25 to launch the program, with contracted services funded at a partial level.

- **Doula Hub** – Adds $0.9 million one-time fund balance to DPH for year 3 of 3 funding for contract services to support doula hub operations that will provide technical support to the doula provider workforce and expand access throughout the County.

- **Sexually Transmitted Infections** – Allocates $2.5 million in one-time Tobacco Settlement funding to DPH for year 4 of 4 funding to support the County's response to the rise in sexual transmitted infections.

- **Health Facilities Inspection Program** – Provides $11.1 million in State revenue for 9 positions in DPH to conduct certification, licensing, and complaint investigations for health care facilities in the County.

Public Safety

- **Park Safety** – Adds $2.4 million in ongoing NCC and 31 positions to the Department of Parks and Recreation to staff nighttime closures at County parks needed to enhance public and staff safety.

- **Fire** – Adds $1.8 million and 12 positions, fully offset with Fire District revenue, to the Fire Department to support vehicle maintenance, fiscal operations, and the Los Angeles Regional Interoperable Communications System.

- **Academy Classes** – Allocates a net $2.0 million in one-time fund balance to the Sheriff's Department for the continuation of four academy classes, as well as related recruitment efforts costs to increase the number of applicants. These classes are needed to adequately staff the jails to meet the requirements of the DOJ consent decree and help to close the Department's significant sworn vacancy gap, as well as to train a new cohort of deputies. This does not expand the number of academy classes budgeted last year.

Jobs and Workforce Development

- **Youth@Work Program** – Allocates $12.2 million in ongoing NCC ($1.4 million) and one-time fund balance ($10.8 million) to the Department of Economic Opportunity (DEO) to continue the Youth@Work Program, which provides youth with first-time, paid work experience and supports their development as part of our future adult workforce.

- **Contract Bonding and Assistance Program** – Adds $1.2 million in ongoing NCC to DEO to support investments toward Equity in County Contracting and access to capital and contracting opportunities for local and diverse businesses.

Public Services Cost Increases

- **Foster Care Assistance** – Sets aside $10.2 million in ongoing NCC in the Provisional Financing Uses (PFU) budget unit needed for the Department of Children and Family Services (DCFS) to pay the County's share of projected placement rate increases to foster families, as required by State and federal law. Foster care assistance is paid on behalf of children in out-of-home placements who meet the eligibility requirements specified in applicable State and federal regulations and laws.

- **Adoption Assistance Program (AAP) and Kinship Guardianship Assistance Program (KinGAP)** – Sets aside $11.7 million in ongoing NCC in the PFU budget unit needed for DCFS to pay the County's share of projected AAP and KinGAP placement rate increases to families and caseload growth, as required by State and federal law. The AAP helps prospective adoptive parents meet additional expenses of children, including those with special needs. KinGAP provides funding to children and transition-age youth who leave the juvenile court dependency system to live with a relative who acts as their legal guardian.

- **Addressing Electronic Benefit Transfer (EBT) Theft** – Sets aside $4.9 million one-time fund balance in the PFU budget unit to continue to address for General Relief EBT cardholders theft through skimming and scamming, which took place statewide.

- **General Relief (GR)** – Provides $40.6 million ongoing NCC to the Department of Public Social Services to fund estimated GR caseload increases.

Encouraging the Arts and Recreational Activities

- **Teen Arts Internship Program** – Adds $0.2 million in philanthropic funding for 1 position in the Department of Arts and Culture for the new Teen Arts Internship Program, which will provide internship opportunities at arts organizations to high school seniors.

- **Aquatics Program** – Allocates $1.7 million ongoing NCC and 39 positions to the Department of Parks and Recreation to support aquatics programming.

Investing in Elections

- **Voting Solutions for All People (VSAP)** – Provides $31.6 million in one-time funding one-time fund balance for the Registrar-Recorder/County Clerk's VSAP election system model.

Investing in Public Assets

- **Capital Projects (CP)** – Allocates $2.0 billion, comprised of $1.4 billion in carryover of one-time fund balance and $629.3 million from various revenue sources, for the continued development, design, and construction of capital projects in support of Board-directed priorities. This investment will improve the County's ability to serve the public and protect the County's real estate portfolio. The proposed CP budget unit reflects a decrease of $392.8 million and the completion of 55 projects from the FY 2024-25 Final Adopted Budget.

- **Environmental Stewardship** – Provides $237.5 million, comprised of $207.6 million in carryover of one-time fund balance and $29.9 million from various revenue sources, mainly Measure W, for continued water conservation projects, including 50 active stormwater projects, which are part of a countywide program to capture, divert, and treat polluted stormwater runoff and comply with federal and State clean water regulations. During the last full water year that ended in September 2024, the County captured more than 117 billion gallons of stormwater within its dams and spreading grounds – enough water to meet the needs of three million people for an entire year.

- **Enhancing Public Parks** – Includes $250.2 million, comprised of $74.2 million in carryover of one-time fund balance and $176.0 million from various revenue sources to develop, renovate, repair, and/or enhance County facilities, such as the Parks and Recreation Security Lighting project, various pool lighting remodel projects, the Puente Hills County Regional Park Development, the San Gabriel Valley Aquatic Center, and the Kenneth Hahn Park Japanese Garden Renovation project.

- **Reinvesting in County Facilities** – Provides $170.2 million, comprised of $131.6 million in carryover of one-time and $38.6 million from the Extraordinary Maintenance Budget ($5 million in incremental increase for FY 25-26 and $33.6 million of existing funds) for the rehabilitation of County facilities to support goals of the Strategic Asset Management Plan, primarily through the Facility Reinvestment Program. This program includes the highest-priority projects to sustain and/or rehabilitate County owned facilities. This recommended allocation will:
  - Extend the useful life of County facilities and reduce facility replacement costs in the long run;
  - Allow the County to undertake the highest priority deferred maintenance projects to optimize the use of assets in their highest and best uses;
  - Establish stronger connections between County service priorities and asset decisions, better aligning our capital projects with the most pressing needs of County residents; and
  - Create a better enterprise-wide understanding of asset needs and priorities and promote safety of employees and visitors to County facilities.

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General Information

COUNTY OF LOS ANGELES

2024-2030 Strategic Plan

CHOOSE LA COUNTY: To Live! To Invest! To Work!

VISION

A value driven culture, characterized by extraordinary employee commitment to enrich lives through effective and caring service, and empower people through knowledge and information

MISSION

Establish superior services through inter-departmental and cross-sector collaboration that measurably improves the quality of life for the people and communities of Los Angeles County

VALUES

Integrity: We do the right thing: being honest, transparent, and accountable

Inclusivity: We embrace the need for multiple perspectives where individual and community differences are seen as strengths

Compassion: We treat those we serve, and each other, the way we want to be treated

Customer Orientation: We place our highest priority on meeting the needs of our customers

Equity: We recognize that individuals have different circumstances and the importance of allocating the resources and opportunities needed to reach an equal outcome

NORTH STAR GOALS AND FOC

- NORTH STAR I GOAL - Make Investments That Transform Lives

Address society's most complicated social, health, and public safety challenges:

A. Healthy Individuals and Families
B. Employment and Sustainable Wages
C. Housing and Homelessness
D. Support Vulnerable Populations

- NORTH STAR II GOAL - Foster Vibrant and Resilient Communities

Create the hub of a network of public-private partnering agencies supporting vibrant communities in:

A. Public Health
B. Care First, Jails Last
C. Public Safety
D. Sustainability
E. Economic Health
F. Community Connections

- NORTH STAR III GOAL - Realize Tomorrow's Government Today

Develop an innovative, flexible, effective, and transparent partnership focused on advancing the common good through:

A. Communication and Public Access
B. Diverse and Inclusive Workforce
C. Equity-Centered Policies and Practices
D. Streamlined and Equitable Contracting and Procurement
E. Data-Driven Decision Making
F. Flexible and Efficient Infrastructure
G. Internal Controls and Processes

More information can be found at https://ceo.lacounty.gov/lacplan/

2025-26 RECOMMENDED BUDGET
FINANCIAL SUMMARY
TOTAL COUNTY

(in Billions of Dollars)

	2024-25 Budget	2025-26 Recommended Budget	Change	Percent Change
General County	$37.995	$37.352	-$0.643	-1.7%
Special Revenue Funds	5.464	5.406	-0.058	-1.1%
Capital Project Special Funds	0.483	0.340	-0.143	-29.6%
Special Districts	3.724	3.406	-0.318	-8.5%
Other Proprietary Funds	0.407	0.395	-0.012	-2.9%
Fiduciary Funds	1.100	1.022	-0.078	-7.1%
TOTAL	**$49.173**	**$47.921**	**-$1.252**	**-2.5%**

The 2025-26 recommended net operating budget totals $47.9 billion, a decrease of $1.3 billion, or 2.5 percent lower than the 2024-25 budget. The budget represents a balanced plan, devoting limited resources to the highest priority programs while maintaining basic services. These programs cover a wide range of functions, from road and flood maintenance, to ensuring the health and safety of County residents, to providing access to a variety of recreational and cultural opportunities. The proposals for 2025-26 are subject to public hearings, scheduled for May 2025, and adoption by the Board, anticipated in June 2025. Changes are detailed by department and/or fund within the 2025-26 Recommended Budget.

The figures displayed on this page reflect the revenues and expenditures of the County as if it were one large budget. This display does not include certain non-program expenditures and revenues that are included in the budget for accounting purposes. Inclusion of such amounts increases the budget and gives the impression that more County resources are actually available. These amounts, totaling $4.7 billion, artificially inflate the budget by approximately 9.8 percent, resulting in an operating budget of $52.6 billion, which is reflected in the Auditor-Controller's budget schedules, pursuant to State Controller requirements.

TOTAL COUNTY
REQUIREMENTS: $47.9 Billion

Social Services	21%
Health	29%
Public Protection	16%
Other	12%
Special Districts/Funds	22%

TOTAL COUNTY
RESOURCES: $47.9 Billion

Property Taxes	20%
State Assistance	23%
Federal Assistance	13%
Other	23%
Charges for Services	21%

2025-26 RECOMMENDED BUDGET
FINANCIAL SUMMARY
GENERAL COUNTY

(in Billions of Dollars)

	2024-25 Budget	2025-26 Recommended Budget	Change	Percent Change
General Fund	$32.761	$31.788	-$0.973	-3.0%
Hospital Enterprise Funds	5.234	5.564	0.330	6.3%
TOTAL	**$37.995**	**$37.352**	**-$0.643**	**-1.7%**

The 2025-26 recommended net operating budget for general County operations is $37.4 billion, a decrease of $0.6 billion, or 1.7 percent lower than the 2024-25 budget. General County funds provide for a multitude of services to individuals and communities within the County. These services include: 1) a law enforcement system; 2) justice-related services; 3) extensive regulatory services to ensure public and environmental protection; 4) various health, welfare, and social services; 5) diverse recreational and cultural programs; and 6) essential government services. Changes are detailed by department within the Budget Summaries section of this document.

The figures displayed on this page reflect the revenues and expenditures of general County operations as if they were one large budget. This display does not include certain non-program expenditures and revenues that are included in the budget for accounting purposes. Inclusion of such amounts increases the budget and gives the impression that more County resources are actually available. These amounts, totaling $3.1 billion, artificially inflate the budget by approximately 8.3 percent, resulting in an operating budget of $40.5 billion.

GENERAL COUNTY
REQUIREMENTS: $37.4 Billion

Social Services	27%
Health	37%
Public Protection	20%
Other	16%

GENERAL COUNTY
RESOURCES: $37.4 Billion

Property Taxes	22%
State Assistance	26%
Federal Assistance	15%
Other	14%
Charges for Services	23%

BUDGETED POSITIONS
BY MAJOR FUNCTIONAL GROUP
TOTAL BUDGETED POSITIONS = 117,100.0

The 2025-26 Recommended Budget provides funding for 117,100.0 budgeted full-time equivalent positions, which represents an increase of 14.0 from the 2024-25 level of 117,086.0. As depicted in the chart, 82 percent of the budgeted positions in the County are in the health, law and justice, and social services groups.

The major changes in budgeted positions are attributable to the following:

- Assessor - increase of 33.0 primarily to support the assessment of new construction and transfer valuations.
- District Attorney - decrease of 60.0 primarily due to curtailments and the deletion of grant-funded positions.
- Mental Health - increase of 149.0 primarily to support administrative services, mental health clinics, and various behavioral health programs.
- Parks and Recreation - increase of 70.0 primarily to support aquatics programs and improve staff safety.
- Probation - decrease of 226.0 to fund increase in workers' compensation costs and curtailments.
- Public Health - increase of 30.0 primarily to support substance abuse prevention and other public health programs.
- Other - net increase of 18.0 in the remaining departments primarily to support various programs within the County, partially offset by the deletion of vacant positions.

Recommended Budgeted Positions

FUND	ORGANIZATION NAME	BUDGET FISCAL YEAR 2024-25	RECOMMENDED FISCAL YEAR 2025-26	NET CHANGE
GENERAL FUND	AGING AND DISABILITIES - ADMINISTRATION	596.0	592.0	(4.0)
	AGRICULTURAL COMMISSIONER - WEIGHTS AND MEASURES	444.0	449.0	5.0
	ALLIANCE FOR HEALTH INTEGRATION	7.0	7.0	0.0
	ALTERNATE PUBLIC DEFENDER	385.0	378.0	(7.0)
	ANIMAL CARE AND CONTROL	402.0	398.0	(4.0)
	ARTS AND CULTURE	54.0	57.0	3.0
	ASSESSOR	1,400.0	1,433.0	33.0
	AUDITOR-CONTROLLER	636.0	631.0	(5.0)
	BEACHES AND HARBORS	356.0	359.0	3.0
	BOARD OF SUPERVISORS	501.0	483.0	(18.0)
	CHIEF EXECUTIVE OFFICER	590.0	597.0	7.0
	CHILD SUPPORT SERVICES	1,460.0	1,452.0	(8.0)
	CHILDREN AND FAMILY SERVICES - ADMINISTRATION	9,986.0	9,989.0	3.0
	CONSUMER AND BUSINESS AFFAIRS	186.0	190.0	4.0
	COUNTY COUNSEL	764.0	759.0	(5.0)
	DISTRICT ATTORNEY	2,172.0	2,112.0	(60.0)
	ECONOMIC OPPORTUNITY - ADMINISTRATION	206.0	206.0	0.0
	GRAND JURY	5.0	5.0	0.0
	HEALTH SERVICES - AMBULATORY CARE NETWORK	3,457.0	3,457.0	0.0
	HEALTH SERVICES - COMMUNITY PROGRAMS	449.0	463.0	14.0
	HEALTH SERVICES - HEALTH SERVICES ADMINISTRATION	2,365.0	2,368.0	3.0
	HEALTH SERVICES - INTEGRATED CORRECTIONAL HEALTH SERVICES	2,366.0	2,366.0	0.0
	HEALTH SERVICES - JUVENILE COURT HEALTH SERVICES	240.0	237.0	(3.0)
	HUMAN RESOURCES	597.0	597.0	0.0
	INDEPENDENT DEFENSE COUNSEL OFFICE	18.0	18.0	0.0
	INTERNAL SERVICES	2,157.0	2,157.0	0.0
	JUSTICE, CARE AND OPPORTUNITIES	131.0	131.0	0.0
	MEDICAL EXAMINER	288.0	299.0	11.0
	MENTAL HEALTH	7,434.0	7,583.0	149.0
	MILITARY AND VETERANS AFFAIRS	65.0	66.0	1.0
	MUSEUM OF ART	8.0	7.0	(1.0)
	MUSEUM OF NATURAL HISTORY	7.0	6.0	(1.0)
	PARKS AND RECREATION	1,689.0	1,759.0	70.0
	PROBATION	5,482.0	5,256.0	(226.0)
	PUBLIC DEFENDER	1,224.0	1,223.0	(1.0)
	PUBLIC HEALTH	5,631.0	5,661.0	30.0
	PUBLIC SOCIAL SERVICES - ADMINISTRATION	14,669.0	14,669.0	0.0
	REGIONAL PLANNING	211.0	213.0	2.0
	REGISTRAR-RECORDER/COUNTY CLERK	1,170.0	1,166.0	(4.0)
	SHERIFF	17,578.0	17,571.0	(7.0)
	TREASURER AND TAX COLLECTOR	497.0	484.0	(13.0)
	TRIAL COURT OPERATIONS	50.0	50.0	0.0
	YOUTH DEVELOPMENT	93.0	95.0	2.0
	TOTAL GENERAL FUND	**88,026.0**	**87,999.0**	**(27.0)**

FUND	ORGANIZATION NAME	BUDGET FISCAL YEAR 2024-25	RECOMMENDED FISCAL YEAR 2025-26	NET CHANGE
HOSPITAL ENTERPRISE FUNDS	HARBOR-UCLA MEDICAL CENTER	4,931.0	4,931.0	0.0
	LOS ANGELES GENERAL MEDICAL CENTER	9,010.0	9,042.0	32.0
	OLIVE VIEW-UCLA MEDICAL CENTER	3,018.0	3,018.0	0.0
	RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER	1,769.0	1,768.0	(1.0)
	TOTAL HOSPITAL ENTERPRISE FUNDS	**18,728.0**	**18,759.0**	**31.0**
	TOTAL GENERAL FUND AND HOSPITAL ENTERPRISE	**106,754.0**	**106,758.0**	**4.0**
INTERNAL SERVICE FUND	PUBLIC WORKS	4,231.0	4,232.0	1.0
	TOTAL INTERNAL SERVICE FUND	**4,231.0**	**4,232.0**	**1.0**
	TOTAL OTHER PROPRIETARY FUNDS	**4,231.0**	**4,232.0**	**1.0**
SPECIAL DISTRICT FUNDS	FIRE DEPARTMENT	4,825.0	4,837.0	12.0
	TOTAL SPECIAL DISTRICT FUNDS	**4,825.0**	**4,837.0**	**12.0**
SPECIAL REVENUE FUNDS	LA COUNTY LIBRARY	1,276.0	1,273.0	(3.0)
	TOTAL SPECIAL REVENUE FUNDS	**1,276.0**	**1,273.0**	**(3.0)**
	TOTAL ALL FUNDS	**117,086.0**	**117,100.0**	**14.0**

Reader's Guide to Understanding the Budget

The Recommended Budget contains the County's proposed financial and operating plan for the fiscal year which runs from July 1 to June 30. The following general outline is designed to assist the reader in understanding the information presented in each document. Additional information related to the County and its operations and services can be obtained at https://lacounty.gov.

THE GOVERNING BODY

A five-member, elected Board of Supervisors that has legislative and executive authority governs the County, a political subdivision of the State of California.

FINANCIAL STRUCTURE AND OPERATIONS

To secure uniform accounting standards among California's 58 counties, the State Controller provides administrative directives and recommends practices and procedures relating to the form and content of the annual County Budget. In accordance with State direction, the County uses a modified accrual basis of accounting, and organizes and operates that system on a fund basis. Funds are separate legal or fiscal entities by which resources are allocated and controlled. The County Budget has seven major types of funds:

I. General Fund

The General Fund is the principal fund and finances most governmental operations that are general in purpose and not included in another fund.

II. Enterprise Funds

Enterprise Funds account for the operations of governmental units where the users of the services include the general public, and the costs of providing such services are financed primarily by user charges, similar to a private business. Examples are the Hospital Enterprise Funds.

III. Special Revenue Funds

Special Revenue Funds account for the proceeds of revenue sources that must be spent for specific purposes. Examples are the Child Abuse and Neglect Prevention Program Fund and the Sheriff - Processing Fee Fund.

IV. Capital Project Special Funds

Capital Project Special Funds account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds). Examples are the Lease Revenue Obligation Notes - General Facilities Capital Improvement Fund and the Marina Replacement Accumulated Capital Outlay Fund.

V. Special District Funds

Special District Funds, financed by specific taxes and assessments, are separate legal entities that provide public improvements and services to benefit targeted properties and residents. Examples are the Garbage Disposal Districts and the Sewer Maintenance Districts.

VI. Other Proprietary Funds

Other Proprietary Funds account for those governmental activities that are similar to those found in the private sector and include Enterprise Funds and Internal Service Fund.

VII. Fiduciary Funds

Fiduciary Funds are separate legal entities under the authority of the Board such as the Los Angeles County Development Authority. Formerly known as Agency Fund.

VOLUME ONE

TRANSMITTAL LETTER

The Transmittal Letter provides an overview of the Chief Executive Officer's Recommended Budget. The letter includes a summary of the key countywide recommendations reflected in the budget and provides a discussion of funding recommendations for major County program areas. The letter also outlines the legal requirements and process for adopting both a Recommended and Final County Budget.

BUDGET SUMMARIES

The Budget Summaries section provides information about each budget unit. The following information, where applicable, is included in this section for each budget unit:

- Budget Summary
- Mission Statement
- Budget Message
- Critical/Strategic Planning Initiatives
- Changes From Prior Year Budget
- Critical and Unmet Needs
- Budget Detail
- Program Summary
- Organization Chart

VOLUME TWO

BUDGET DETAIL SCHEDULES

The Budget Detail Schedules section displays appropriation by budget unit by object (and in some cases, object class) and provides the Auditor-Controller with budgetary control over expenditures and future financial commitments during the fiscal year. This section is separated into six subsections: Capital Projects/Refurbishments, Special Revenue Funds, Capital Project Special Funds, Special District Funds, Other Proprietary Funds, and Fiduciary Funds.

BUDGET SUMMARY SCHEDULES

These schedules provide summary information on financing sources and uses.

AUDITOR-CONTROLLER SCHEDULES

These schedules provide summary and detailed countywide financing sources and uses information necessary to meet mandated State Controller requirements.

COUNTY OF LOS ANGELES
LEGEND
APPOINTIVE
REQUIRED BY COUNTY CHARTER
REQUIRED OR AUTHORIZED BY STATE LAW
ESTABLISHED BY ORDINANCE OF THE BOARD OF SUPERVISORS
ESTABLISHED BY ORDER OF THE BOARD OF SUPERVISORS
ELECTIVE
REQUIRED BY COUNTY CHARTER
ELECTORATE
ASSESSOR
DISTRICT ATTORNEY
SHERIFF
BOARD OF SUPERVISORS
GRAND JURY
EMPLOYEES RETIREMENT ASSOCIATION
BOARD OF RETIREMENT
BOARD OF INVESTMENTS
OFFICE OF EDUCATION
BOARD OF EDUCATION
REGIONAL PLANNING COMMISSION
EXECUTIVE OFFICE OF THE BOARD OF SUPERVISORS
AUDITOR-CONTROLLER
CHILDREN & FAMILY SERVICES
COUNTY COUNSEL
CHIEF EXECUTIVE OFFICER
ASSESSMENT APPEALS BOARD
BOARD ADVISORY COMMISSIONS & COMMITTEES
CIVIL SERVICE COMMISSION
FIRE
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY
PROBATION
COUNTYWIDE EQUITY OVERSIGHT PANEL
EMPLOYEE RELATIONS COMMISSION
INFORMATION SYSTEMS ADVISORY BODY
AGING & DISABILITIES
AGRICULTURAL COMMISSIONER/ WEIGHTS & MEASURES
ALTERNATE PUBLIC DEFENDER
ANIMAL CARE & CONTROL
OFFICE OF CHILD PROTECTION
OFFICE OF INSPECTOR GENERAL
PROBATION OVERSIGHT COMMISSION
SHERIFF CIVILIAN OVERSIGHT COMMISSION
ARTS & CULTURE
BEACHES & HARBORS
CHILD SUPPORT SERVICES
CONSUMER & BUSINESS AFFAIRS
ECONOMIC OPPORTUNITY
HEALTH AGENCY
HEALTH SERVICES
MENTAL HEALTH
PUBLIC HEALTH
HUMAN RESOURCES
INTERNAL SERVICES
JUSTICE, CARE & OPPORTUNITIES
LA COUNTY LIBRARY
MEDICAL EXAMINER
MILITARY & VETERANS AFFAIRS
MUSEUM OF ART
MUSEUM OF NATURAL HISTORY
PARKS & RECREATION
PUBLIC DEFENDER
PUBLIC SOCIAL SERVICES
PUBLIC WORKS
REGIONAL PLANNING
REGISTRAR-RECORDER/ COUNTY CLERK
TREASURER & TAX COLLECTOR
YOUTH DEVELOPMENT

Budget Summaries

Affordable Housing

Affordable Housing Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 111,845,805.03	$ 137,552,000	$ 138,727,000	$ 12,040,000	$ 12,040,000	$ (126,687,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 5,061,030.11	$ 6,321,000	$ 6,321,000	$ 5,000,000	$ 5,000,000	$ (1,321,000)
OTHER CHARGES	229,532,031.43	244,404,000	245,579,000	107,465,000	107,465,000	(138,114,000)
GROSS TOTAL	$ 234,593,061.54	$ 250,725,000	$ 251,900,000	$ 112,465,000	$ 112,465,000	$ (139,435,000)
NET TOTAL	$ 234,593,061.54	$ 250,725,000	$ 251,900,000	$ 112,465,000	$ 112,465,000	$ (139,435,000)
NET COUNTY COST	$ 122,747,256.51	$ 113,173,000	$ 113,173,000	$ 100,425,000	$ 100,425,000	$ (12,748,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	OTHER ASSISTANCE

Mission Statement

The Affordable Housing budget unit was established pursuant to an October 27, 2015 Board Order to provide funding for the development and preservation of affordable housing, including support services such as rental assistance, rapid re-housing, and move-in assistance.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects continued funding for affordable housing efforts. The Recommended Budget includes $0.4 million for various operational and maintenance expenditures related to certain public housing units in the unincorporated areas of South Los Angeles; and $1.7 million for the Emergency Rental Assistance Program.

Critical/Strategic Planning Initiatives

Program goals continue to focus on funding the development of affordable housing and its related support services within the County.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**251,900,000**	**0**	**138,727,000**	**113,173,000**	**0.0**
Other Changes					
1. Affordable Housing: Reflects the continuation of $30.0 million in one-time funding to support the development of affordable housing.	30,000,000	--	--	30,000,000	--
2. Emergency Rental Assistance Program: Reflects one-time revenue to continue with the administration of the Emergency Rental Assistance Program.	1,740,000	--	1,740,000	--	--
3. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for Project Homekey ($130.2 million), affordable housing ($31.3 million), public housing capital improvements ($5.3 million), and the Emergency Rental Assistance Program ($4.4 million).	(171,175,000)	--	(128,427,000)	(42,748,000)	--
Total Changes	**(139,435,000)**	**0**	**(126,687,000)**	**(12,748,000)**	**0.0**
2025-26 Recommended Budget	**112,465,000**	**0**	**12,040,000**	**100,425,000**	**0.0**

AFFORDABLE HOUSING BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COVID-19	$ 106,418,472.03	$ 127,252,000	$ 128,427,000	$ 1,740,000	$ 1,740,000	$ (126,687,000)
MISCELLANEOUS	730.00	0	0	0	0	0
TRANSFERS IN	5,426,603.00	10,300,000	10,300,000	10,300,000	10,300,000	0
TOTAL REVENUE	$ 111,845,805.03	$ 137,552,000	$ 138,727,000	$ 12,040,000	$ 12,040,000	$ (126,687,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	$ 767,989.78	$ 1,437,000	$ 1,832,000	$ 1,092,000	$ 1,092,000	$ (740,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	18,000.00	18,000	18,000	18,000	18,000	0
CONTRACTED PROGRAM SERVICES	3,420,718.03	3,581,000	3,581,000	3,000,000	3,000,000	(581,000)
MISCELLANEOUS EXPENSE	7,335.06	0	0	0	0	0
OFFICE EXPENSE	174.58	0	0	0	0	0
PROFESSIONAL SERVICES	758,524.73	1,285,000	890,000	890,000	890,000	0
TECHNICAL SERVICES	88,287.93	0	0	0	0	0
TOTAL S & S	5,061,030.11	6,321,000	6,321,000	5,000,000	5,000,000	(1,321,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	130,935,787.20	180,781,000	245,579,000	107,465,000	107,465,000	(138,114,000)
JUDGMENTS & DAMAGES	1,000.00	0	0	0	0	0
SUPPORT & CARE OF PERSONS	98,595,244.23	63,623,000	0	0	0	0
TOTAL OTH CHARGES	229,532,031.43	244,404,000	245,579,000	107,465,000	107,465,000	(138,114,000)
GROSS TOTAL	$ 234,593,061.54	$ 250,725,000	$ 251,900,000	$ 112,465,000	$ 112,465,000	$ (139,435,000)
NET TOTAL	$ 234,593,061.54	$ 250,725,000	$ 251,900,000	$ 112,465,000	$ 112,465,000	$ (139,435,000)
NET COUNTY COST	$ 122,747,256.51	$ 113,173,000	$ 113,173,000	$ 100,425,000	$ 100,425,000	$ (12,748,000)

Departmental Program Summary

1. Housing Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	112,465,000	--	12,040,000	100,425,000	--
Less Administration	--	--	--	--	--
Net Program Costs	112,465,000	--	12,040,000	100,425,000	--

Authority: Non-mandated, discretionary program.

Provides funding for the development and preservation of affordable housing, including services such as rental assistance, rapid re-housing, and move-in assistance. Also supports operational and maintenance expenditures related to certain public housing units in the unincorporated areas of South Los Angeles.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	112,465,000	0	12,040,000	100,425,000	0.0

Aging and Disabilities

Laura Trejo, DSW, MSG, MPA, Director

Aging and Disabilities Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 49,441,372.77	$ 54,278,000	$ 63,804,000	$ 59,692,000	$ 59,691,000	$ (4,113,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 62,475,607.19	$ 71,005,000	$ 87,688,000	$ 88,035,000	$ 87,251,000	$ (437,000)
SERVICES & SUPPLIES	93,018,538.95	100,055,000	134,118,000	125,732,000	119,559,000	(14,559,000)
OTHER CHARGES	1,937,149.25	3,233,000	3,302,000	2,654,000	2,654,000	(648,000)
CAPITAL ASSETS - EQUIPMENT	8,823.42	42,000	42,000	42,000	42,000	0
GROSS TOTAL	$ 157,440,118.81	$ 174,335,000	$ 225,150,000	$ 216,463,000	$ 209,506,000	$ (15,644,000)
INTRAFUND TRANSFERS	(81,804,366.80)	(88,568,000)	(123,194,000)	(120,497,000)	(120,497,000)	2,697,000
NET TOTAL	$ 75,635,752.01	$ 85,767,000	$ 101,956,000	$ 95,966,000	$ 89,009,000	$ (12,947,000)
NET COUNTY COST	$ 26,194,379.24	$ 31,489,000	$ 38,152,000	$ 36,274,000	$ 29,318,000	$ (8,834,000)
BUDGETED POSITIONS	587.0	596.0	596.0	595.0	592.0	(4.0)

Aging and Disabilities - Administration Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 8,041,930.96	$ 8,293,000	$ 14,472,000	$ 13,146,000	$ 13,145,000	$ (1,327,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 62,475,607.19	$ 71,005,000	$ 87,688,000	$ 88,035,000	$ 87,251,000	$ (437,000)
SERVICES & SUPPLIES	16,930,190.55	20,847,000	49,145,000	50,625,000	44,452,000	(4,693,000)
OTHER CHARGES	1,937,149.25	3,233,000	3,302,000	2,654,000	2,654,000	(648,000)
CAPITAL ASSETS - EQUIPMENT	8,823.42	42,000	42,000	42,000	42,000	0
GROSS TOTAL	$ 81,351,770.41	$ 95,127,000	$ 140,177,000	$ 141,356,000	$ 134,399,000	$ (5,778,000)
INTRAFUND TRANSFERS	(60,659,060.51)	(61,540,000)	(94,731,000)	(94,322,000)	(94,322,000)	409,000
NET TOTAL	$ 20,692,709.90	$ 33,587,000	$ 45,446,000	$ 47,034,000	$ 40,077,000	$ (5,369,000)
NET COUNTY COST	$ 12,650,778.94	$ 25,294,000	$ 30,974,000	$ 33,888,000	$ 26,932,000	$ (4,042,000)
BUDGETED POSITIONS	587.0	596.0	596.0	595.0	592.0	(4.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	ADMINISTRATION

Mission Statement

The Aging and Disabilities (AD) Department and its network of community and agency partners improve lives and support self-determination for older adults, adults with disabilities, and communities. The Department commits to help older, dependent adults age in place with dignity and independence, ensure the safety and well-being of older and dependent adults in their communities, and create vibrant community centers that empower and connect residents to services and each other.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $4.0 million primarily due to the removal of $2.3 million in prior-year funding that was provided on a one-time basis for various programs and services, a decrease of $0.9 million for the department's share of the countywide NCC reduction, a decrease of $0.7 million for retirement costs, and a decrease of $0.7 million for the Altadena Community Center transfer to the Department of Consumer and Business Affairs (DCBA). This is partially offset by an increase of $0.6 million for Board-approved salaries and employee benefits as well as retiree health insurance.

Critical/Strategic Planning Initiatives

- Support countywide efforts to address the needs of the County's aging and dependent population through programs such as Adult Protective Services, the Elder Nutrition Program, and transportation programming, with a critical lens towards equity in service delivery and poverty alleviation.
- Support major Board initiatives and priorities around homeless prevention; poverty alleviation; immigration; Care First, Jails Last; health integration; sustainability; environmental health; child protection; and Anti-Racism, Diversity, and Inclusion. Directly or indirectly, each of these initiatives impact older adults, adults with disabilities, and communities. Leveraging their specific experiences to inform strong public policy around these critical areas is vital to the County's success.
- Continue efforts around digital inclusion and social connectedness for the most vulnerable County residents.
- Continue to optimize County investment and Board commitment to establish and strengthen the Department as it enters its fourth year.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**140,177,000**	**94,731,000**	**14,472,000**	**30,974,000**	**596.0**
Curtailments					
1. Administration: Reflects a reduction in services and supplies.	(921,000)	--	--	(921,000)	--
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in salaries and health insurance subsidies.	249,000	--	--	249,000	--
2. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims. Also reflects a projected increase in unemployment insurance costs based on historical experience, offset by reductions in other costs.	--	--	--	--	--
3. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(1,631,000)	--	(963,000)	(668,000)	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
4. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	370,000	--	--	370,000	--
5. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various programs and services.	(3,098,000)	(409,000)	(363,000)	(2,326,000)	--
6. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	(2,000)	--	(1,000)	(1,000)	--
7. Position Requests: Reflects the addition of 1.0 Video Production Specialist to provide support in the Communications Division, fully offset with the deletion of 1.0 Senior Typist Clerk and a reduction in services and supplies.	--	--	--	--	--
8. Altadena Community Center Transfer: Reflects the transfer of 4.0 budgeted positions and related funding from AD to DCBA pursuant to adoption of a March 19, 2024, Board Motion.	(745,000)	--	--	(745,000)	(4.0)
9. Miscellaneous Adjustment: Reflects a revenue realignment.	--	--	--	--	--
Total Changes	**(5,778,000)**	**(409,000)**	**(1,327,000)**	**(4,042,000)**	**(4.0)**
2025-26 Recommended Budget	**134,399,000**	**94,322,000**	**13,145,000**	**26,932,000**	**592.0**

Critical and Unmet Needs

The Department identified a critical and unmet need of $5.2 million to purchase seven emergency generators for their community and senior centers.

AGING AND DISABILITIES - ADMINISTRATION BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
BUSINESS LICENSES	$ 500.00	$ 1,000	$ 0	$ 0	$ 0	$ 0
FEDERAL - COVID-19	547,988.81	1,159,000	1,159,000	1,159,000	1,159,000	0
FEDERAL - OTHER	605,682.00	0	0	0	0	0
FEDERAL - SENIOR CITIZENS PROGRAMS	5,716,519.02	6,224,000	11,640,000	10,314,000	10,314,000	(1,326,000)
MISCELLANEOUS	123,621.13	470,000	815,000	815,000	814,000	(1,000)
OTHER GOVERNMENTAL AGENCIES	0.00	0	383,000	383,000	383,000	0
STATE - AGING PROGRAMS	0.00	0	0	73,000	73,000	73,000
STATE - OTHER	1,047,620.00	390,000	390,000	317,000	317,000	(73,000)
TRANSFERS IN	0.00	49,000	85,000	85,000	85,000	0
TOTAL REVENUE	$ 8,041,930.96	$ 8,293,000	$ 14,472,000	$ 13,146,000	$ 13,145,000	$ (1,327,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 35,485,822.83	$ 40,574,000	$ 50,206,000	$ 50,606,000	$ 50,402,000	$ 196,000
CAFETERIA BENEFIT PLANS	8,151,057.36	9,127,000	10,968,000	11,028,000	10,953,000	(15,000)
COUNTY EMPLOYEE RETIREMENT	8,709,508.57	9,976,000	11,393,000	10,027,000	9,838,000	(1,555,000)
DENTAL INSURANCE	162,546.78	183,000	407,000	407,000	405,000	(2,000)
DEPENDENT CARE SPENDING ACCOUNTS	38,292.00	54,000	61,000	61,000	61,000	0
DISABILITY BENEFITS	444,551.90	454,000	556,000	576,000	570,000	14,000
FICA (OASDI)	557,884.90	625,000	854,000	862,000	859,000	5,000
HEALTH INSURANCE	1,273,157.51	1,467,000	3,847,000	4,058,000	3,781,000	(66,000)
LIFE INSURANCE	136,709.99	227,000	227,000	229,000	227,000	0
OTHER EMPLOYEE BENEFITS	8,108.00	8,000	20,000	20,000	20,000	0
RETIREE HEALTH INSURANCE	5,337,290.00	5,946,000	5,946,000	6,850,000	6,850,000	904,000
SAVINGS PLAN	507,355.33	573,000	724,000	744,000	727,000	3,000
THRIFT PLAN (HORIZONS)	1,157,264.57	1,300,000	1,963,000	1,980,000	1,971,000	8,000
UNEMPLOYMENT INSURANCE	10,711.00	0	25,000	25,000	25,000	0
WORKERS' COMPENSATION	495,346.45	491,000	491,000	562,000	562,000	71,000
TOTAL S & E B	62,475,607.19	71,005,000	87,688,000	88,035,000	87,251,000	(437,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	2,201,852.30	2,920,000	9,051,000	8,706,000	8,706,000	(345,000)
CLOTHING & PERSONAL SUPPLIES	5,678.98	3,000	3,000	3,000	3,000	0
COMMUNICATIONS	109,834.57	119,000	119,000	119,000	119,000	0
COMPUTING-MAINFRAME	0.00	3,000	3,000	3,000	3,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	579,638.96	580,000	1,298,000	1,298,000	1,298,000	0
COMPUTING-PERSONAL	1,082,233.14	1,280,000	2,997,000	2,997,000	2,997,000	0
CONTRACTED PROGRAM SERVICES	2,492,926.43	2,670,000	4,860,000	4,451,000	4,451,000	(409,000)
FOOD	47,479.35	36,000	36,000	36,000	36,000	0
HOUSEHOLD EXPENSE	44,434.05	29,000	29,000	29,000	29,000	0
INFORMATION TECHNOLOGY SECURITY	8,520.00	0	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	772,207.34	461,000	461,000	451,000	451,000	(10,000)
INSURANCE	32,656.24	9,000	9,000	9,000	9,000	0
MAINTENANCE - EQUIPMENT	3,317.77	361,000	480,000	5,255,000	5,000	(475,000)
MAINTENANCE-BUILDINGS & IMPRV	2,399,065.71	2,812,000	3,466,000	2,671,000	2,671,000	(795,000)

AGING AND DISABILITIES - ADMINISTRATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
MEMBERSHIPS	53,656.00	33,000	33,000	33,000	33,000	0
MISCELLANEOUS EXPENSE	5,592.17	26,000	1,459,000	1,459,000	1,459,000	0
OFFICE EXPENSE	645,571.70	902,000	2,822,000	2,465,000	1,544,000	(1,278,000)
PROFESSIONAL SERVICES	980,247.50	2,536,000	10,160,000	8,833,000	8,833,000	(1,327,000)
PUBLICATIONS & LEGAL NOTICES	55,529.42	29,000	29,000	29,000	29,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	398,098.88	500,000	906,000	906,000	904,000	(2,000)
RENTS & LEASES - EQUIPMENT	66,966.46	105,000	433,000	433,000	433,000	0
SMALL TOOLS & MINOR EQUIPMENT	406.16	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	205,461.02	401,000	401,000	349,000	349,000	(52,000)
TECHNICAL SERVICES	2,467,970.09	2,675,000	5,319,000	5,319,000	5,319,000	0
TELECOMMUNICATIONS	1,161,578.40	1,260,000	3,443,000	3,443,000	3,443,000	0
TRAINING	114,117.00	160,000	309,000	309,000	309,000	0
TRANSPORTATION AND TRAVEL	528,600.80	417,000	417,000	417,000	417,000	0
UTILITIES	466,550.11	520,000	602,000	602,000	602,000	0
TOTAL S & S	16,930,190.55	20,847,000	49,145,000	50,625,000	44,452,000	(4,693,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	7,979.72	1,032,000	1,032,000	384,000	384,000	(648,000)
RETIREMENT OF OTHER LONG TERM DEBT	1,778,121.88	2,201,000	2,270,000	2,270,000	2,270,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	151,047.65	0	0	0	0	0
TOTAL OTH CHARGES	1,937,149.25	3,233,000	3,302,000	2,654,000	2,654,000	(648,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	8,823.42	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	0.00	42,000	42,000	42,000	42,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	8,823.42	42,000	42,000	42,000	42,000	0
TOTAL CAPITAL ASSETS	8,823.42	42,000	42,000	42,000	42,000	0
GROSS TOTAL	$ 81,351,770.41	$ 95,127,000	$ 140,177,000	$ 141,356,000	$ 134,399,000	$ (5,778,000)
INTRAFUND TRANSFERS	(60,659,060.51)	(61,540,000)	(94,731,000)	(94,322,000)	(94,322,000)	409,000
NET TOTAL	$ 20,692,709.90	$ 33,587,000	$ 45,446,000	$ 47,034,000	$ 40,077,000	$ (5,369,000)
NET COUNTY COST	$ 12,650,778.94	$ 25,294,000	$ 30,974,000	$ 33,888,000	$ 26,932,000	$ (4,042,000)
BUDGETED POSITIONS	587.0	596.0	596.0	595.0	592.0	(4.0)

Aging and Disabilities - Assistance Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 41,399,441.81	$ 45,985,000	$ 49,332,000	$ 46,546,000	$ 46,546,000	$ (2,786,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 76,088,348.40	$ 79,208,000	$ 84,973,000	$ 75,107,000	$ 75,107,000	$ (9,866,000)
GROSS TOTAL	$ 76,088,348.40	$ 79,208,000	$ 84,973,000	$ 75,107,000	$ 75,107,000	$ (9,866,000)
INTRAFUND TRANSFERS	(21,145,306.29)	(27,028,000)	(28,463,000)	(26,175,000)	(26,175,000)	2,288,000
NET TOTAL	$ 54,943,042.11	$ 52,180,000	$ 56,510,000	$ 48,932,000	$ 48,932,000	$ (7,578,000)
NET COUNTY COST	$ 13,543,600.30	$ 6,195,000	$ 7,178,000	$ 2,386,000	$ 2,386,000	$ (4,792,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	OTHER ASSISTANCE

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $4.8 million due to the removal of prior-year funding that was provided on a one-time basis for various programs and services.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**84,973,000**	**28,463,000**	**49,332,000**	**7,178,000**	**0.0**
Other Changes					
1. **One-Time Funding:** Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various programs and services.	(9,866,000)	(2,288,000)	(2,786,000)	(4,792,000)	--
2. **Miscellaneous Adjustment:** Reflects a revenue realignment.	--	--	--	--	--
Total Changes	**(9,866,000)**	**(2,288,000)**	**(2,786,000)**	**(4,792,000)**	**0.0**
2025-26 Recommended Budget	**75,107,000**	**26,175,000**	**46,546,000**	**2,386,000**	**0.0**

AGING AND DISABILITIES - ASSISTANCE BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COVID-19	$ 6,833,460.30	$ 2,942,000	$ 2,942,000	$ 2,942,000	$ 2,942,000	$ 0
FEDERAL - OTHER	(4,131,058.13)	0	0	0	0	0
FEDERAL - SENIOR CITIZENS PROGRAMS	26,210,166.64	37,083,000	40,430,000	37,644,000	37,644,000	(2,786,000)
STATE - AGING PROGRAMS	0.00	0	0	4,694,000	4,694,000	4,694,000
STATE - OTHER	12,486,873.00	5,960,000	5,960,000	1,266,000	1,266,000	(4,694,000)
TOTAL REVENUE	$ 41,399,441.81	$ 45,985,000	$ 49,332,000	$ 46,546,000	$ 46,546,000	$ (2,786,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
COMPUTING-PERSONAL	$ 26,885.40	$ 0	$ 0	$ 0	$ 0	$ 0
CONTRACTED PROGRAM SERVICES	76,061,463.00	79,208,000	84,973,000	75,107,000	75,107,000	(9,866,000)
TOTAL S & S	76,088,348.40	79,208,000	84,973,000	75,107,000	75,107,000	(9,866,000)
GROSS TOTAL	$ 76,088,348.40	$ 79,208,000	$ 84,973,000	$ 75,107,000	$ 75,107,000	$ (9,866,000)
INTRAFUND TRANSFERS	(21,145,306.29)	(27,028,000)	(28,463,000)	(26,175,000)	(26,175,000)	2,288,000
NET TOTAL	$ 54,943,042.11	$ 52,180,000	$ 56,510,000	$ 48,932,000	$ 48,932,000	$ (7,578,000)
NET COUNTY COST	$ 13,543,600.30	$ 6,195,000	$ 7,178,000	$ 2,386,000	$ 2,386,000	$ (4,792,000)

Aging, Community, and Adult Protective Services Programs Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 41,399,441.81	$ 45,985,000	$ 49,332,000	$ 46,546,000	$ 46,546,000	$ (2,786,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 76,088,348.40	$ 79,208,000	$ 84,973,000	$ 75,107,000	$ 75,107,000	$ (9,866,000)
GROSS TOTAL	$ 76,088,348.40	$ 79,208,000	$ 84,973,000	$ 75,107,000	$ 75,107,000	$ (9,866,000)
INTRAFUND TRANSFERS	(21,145,306.29)	(27,028,000)	(28,463,000)	(26,175,000)	(26,175,000)	2,288,000
NET TOTAL	$ 54,943,042.11	$ 52,180,000	$ 56,510,000	$ 48,932,000	$ 48,932,000	$ (7,578,000)
NET COUNTY COST	$ 13,543,600.30	$ 6,195,000	$ 7,178,000	$ 2,386,000	$ 2,386,000	$ (4,792,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	OTHER ASSISTANCE

Departmental Program Summary

1. Adult Protective Services (APS)

	Gross Appropriation ($)	Intrafund Transfers ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	89,695,000	87,273,000	1,110,000	1,312,000	345.0
Less Administration	--	--	--	--	--
Net Program Costs	89,695,000	87,273,000	1,110,000	1,312,000	345.0

Authority: Mandated program – Social Security Act Title XX; California Welfare and Institutions Code Sections 15630-15637, 15640, 15750-15755, 15760, and 15762-15763, and California Department of Social Services Regulations Sections 33-100 through 33-805.

This program helps seniors (age 60 or older) and dependent adults (physically or cognitively impaired 18-59 year olds) who are suspected victims of abuse or neglect (including self-neglect). APS social workers investigate reports of alleged abuse, assess an individual's abilities and limitations, provide referrals to community services, and provide general case management to help those that are unable to protect themselves.

2. Aging and Adult Services

	Gross Appropriation ($)	Intrafund Transfers ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	7,536,000	--	5,966,000	1,570,000	28.0
Less Administration	--	--	--	--	--
Net Program Costs	7,536,000	--	5,966,000	1,570,000	28.0

Authority: Non-mandated, discretionary program.

This program ensures that home delivered meals are provided to the frailest and those least able to prepare meals for themselves. Nutritious meals are provided to seniors (age 60 and older) and their spouses in a congregate social setting, and support services are provided to caregivers of older adults and to senior grandparents caring for grandchildren. The program also provides various care management services to frail, elderly, and younger adults with disabilities who are at risk of being placed in an institutional setting.

3. Community and Senior Centers

	Gross Appropriation ($)	Intrafund Transfers ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	12,958,000	286,000	1,460,000	11,212,000	60.0
Less Administration	--	--	--	--	--
Net Program Costs	12,958,000	286,000	1,460,000	11,212,000	60.0

Authority: Non-mandated, discretionary program.

Community and Senior Centers' staff provide oversight or coordinate programs and services for people of all ages through partnerships with community businesses, volunteers, and public and private agencies. These services reduce the isolation faced by constituents, improve their health and well-being, and simplify access to information such as income tax preparation, notary services, and other services.

4. Administration

	Gross Appropriation ($)	Intrafund Transfers ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	24,210,000	6,763,000	4,609,000	12,838,000	159.0
Less Administration	--	--	--	--	--
Net Program Costs	24,210,000	6,763,000	4,609,000	12,838,000	159.0

Authority: Non-mandated, discretionary program except for APS administration.

Administration provides executive management and general administrative support and includes strategic planning, budget planning and control, accounting, contract administration and monitoring, IT, staff development, property and facilities management, procurement, human resources, timekeeping, and payroll services to the Department.

5. Assistance

	Gross Appropriation ($)	Intrafund Transfers ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	75,107,000	26,175,000	46,546,000	2,386,000	--
Less Administration	--	--	--	--	--
Net Program Costs	75,107,000	26,175,000	46,546,000	2,386,000	--

Authority: Non-mandated, discretionary programs.

Assistance provides direct assistance and social services to the public that include APS and Aging and Adult Services.

	Gross Appropriation ($)	Intrafund Transfers ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	209,506,000	120,497,000	59,691,000	29,318,000	592.0

AGING AND DISABILITIES DEPARTMENT

Dr. Laura Trejo, Director

2025-26 Recommended Budget Positions = 592.0

Agricultural Commissioner/Weights and Measures

Kurt E. Floren, Agricultural Commissioner/Director of Weights and Measures

Agricultural Commissioner/Weights and Measures Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 48,561,506.29	$ 49,430,000	$ 48,540,000	$ 49,160,000	$ 49,169,000	$ 629,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 47,651,027.98	$ 49,656,000	$ 58,829,000	$ 59,762,000	$ 59,762,000	$ 933,000
SERVICES & SUPPLIES	10,498,196.05	10,568,000	10,568,000	10,625,000	10,625,000	57,000
OTHER CHARGES	160,429.30	310,000	310,000	310,000	310,000	0
CAPITAL ASSETS - EQUIPMENT	169,706.27	1,536,000	1,536,000	878,000	254,000	(1,282,000)
GROSS TOTAL	$ 58,479,359.60	$ 62,070,000	$ 71,243,000	$ 71,575,000	$ 70,951,000	$ (292,000)
INTRAFUND TRANSFERS	(1,217,397.67)	(1,065,000)	(1,065,000)	(1,095,000)	(1,095,000)	(30,000)
NET TOTAL	$ 57,261,961.93	$ 61,005,000	$ 70,178,000	$ 70,480,000	$ 69,856,000	$ (322,000)
NET COUNTY COST	$ 8,700,455.64	$ 11,575,000	$ 21,638,000	$ 21,320,000	$ 20,687,000	$ (951,000)
BUDGETED POSITIONS	432.0	444.0	444.0	449.0	449.0	5.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	PROTECTION INSPECTION

Mission Statement

As an essential resource and value-added partner, the Agricultural Commissioner/Weights and Measures (ACWM) protects the environment, the agricultural industry, consumers, and business operators through effective enforcement of federal and State laws and County ordinances, and continuously advances reliability, locally and nationally, in environmental initiatives and marketplace integrity.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $0.9 million primarily due to curtailments and an adjustment to remove prior-year funding that was provided on a one-time basis, partially offset by Board-approved increases in salaries and health insurance subsidies and retiree health insurance. The Recommended Budget also reflects the addition of 1.0 Administrative Assistant III for the Administrative Services Bureau and 4.0 Agricultural/Weights and Measures Inspector II positions for the Weights and Measures Bureau, Meter Division.

Critical/Strategic Planning Initiatives

The Department continues to:

- Support the Board's Initiative on Anti-Racism, Diversity, and Inclusion (ARDI) through focused recruitment efforts to further diversify the Department's field workforce by promoting outreach and awareness of departmental job and career opportunities to the full array of qualified potential applicants, coordinating with local universities for placement and recruitment programs, and participating in job fairs throughout all supervisorial districts. ACWM will further implement culturally relevant training, tools, and implementation plans, as well as communication plans, to identify and eliminate bias and promote the work of ARDI.
- Support wellness of our communities (County Strategic Plan, North Star II, C II) through coordination with County departments in reducing wildfire fuel loads, maintaining roads and flood channels, and maximizing pest exclusion and vegetation management efforts through use of the least toxic methodologies to minimize pesticide use and protect the environment and public.
- Actively pursue opportunities and coordinate efforts to secure and increase revenue and funding sources (County Strategic Plan, North Star III, E) through proactive involvement in legislation and regulation development; coordination with leadership from the California Department of Food and Agriculture and the California Department of Pesticide Regulation to influence program support and funding; and working with statewide partners to secure federal funds.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**71,243,000**	**1,065,000**	**48,540,000**	**21,638,000**	**444.0**
Curtailments					
1. Capital Assets - Equipment: Reflects a reduction in capital assets funding for the purchase of vehicles and equipment.	(624,000)	--	--	(624,000)	--
New Expanded Programs					
1. Weights and Measures: Reflects the addition of funding for 4.0 Agricultural/Weights and Measures Inspector II positions, offset by a reduction in overtime and additional revenue.	93,000	--	93,000	--	4.0
2. Administration: Reflects the addition of 1.0 Administrative Assistant III in the Administrative Services Bureau, fully offset by revenue from Unclaimed Gas Tax.	159,000	--	159,000	--	1.0
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	366,000	--	101,000	265,000	--
2. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles Employees Retirement Association's investment portfolio.	(85,000)	--	(24,000)	(61,000)	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	419,000	--	116,000	303,000	--
4. Unavoidable Costs: Reflects changes in long-term disability costs due to medical cost trends and decreases in claims.	7,000	--	7,000	--	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
5. Position Reclassification: Reflects a Board-approved position reclassification of an Intermediate Typist Clerk to a Senior Typist Clerk, fully offset with state revenue.	9,000	--	9,000	--	--
6. Deletion of One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for cybersecurity and the purchase of vehicles.	(834,000)	--	--	(834,000)	--
7. Capital Assets: Reflects funding for two vehicles for the Meters Division, fully offset by licenses and permits revenue.	170,000	--	170,000	--	--
8. Miscellaneous Adjustments: Reflects the deletion of the department's share of one-time costs for cybersecurity, and adjustments to services and supplies and revenue based on historical expenditures.	28,000	30,000	(2,000)	--	--
Total Changes	**(292,000)**	**30,000**	**629,000**	**(951,000)**	**5.0**
2025-26 Recommended Budget	**70,951,000**	**1,095,000**	**49,169,000**	**20,687,000**	**449.0**

AGRICULTURAL COMMISSIONER - WEIGHTS AND MEASURES BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
AGRICULTURAL SERVICES	$ 21,717,027.54	$ 21,678,000	$ 21,863,000	$ 21,922,000	$ 21,922,000	$ 59,000
BUSINESS LICENSES	9,795,684.66	9,930,000	9,930,000	10,169,000	10,169,000	239,000
CHARGES FOR SERVICES - OTHER	99,472.16	188,000	188,000	188,000	188,000	0
HOSPITAL OVERHEAD	33,389.84	0	0	0	0	0
LEGAL SERVICES	1,172,590.60	1,484,000	1,484,000	1,484,000	1,484,000	0
MISCELLANEOUS	421,441.71	464,000	464,000	464,000	464,000	0
OTHER SALES	(1,338.18)	3,000	3,000	3,000	3,000	0
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	257,743.68	300,000	300,000	300,000	300,000	0
SALE OF CAPITAL ASSETS	67,560.55	0	0	0	0	0
STATE - OTHER	173,524.65	217,000	217,000	217,000	217,000	0
STATE AID - AGRICULTURE	14,824,409.08	15,166,000	14,091,000	14,413,000	14,422,000	331,000
TOTAL REVENUE	$ 48,561,506.29	$ 49,430,000	$ 48,540,000	$ 49,160,000	$ 49,169,000	$ 629,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 27,113,683.22	$ 29,788,000	$ 35,194,000	$ 35,400,000	$ 35,400,000	$ 206,000
CAFETERIA BENEFIT PLANS	6,751,483.08	8,970,000	7,923,000	8,082,000	8,082,000	159,000
COUNTY EMPLOYEE RETIREMENT	5,950,203.81	4,077,000	6,559,000	6,654,000	6,654,000	95,000
DENTAL INSURANCE	138,678.02	136,000	161,000	165,000	165,000	4,000
DEPENDENT CARE SPENDING ACCOUNTS	63,506.20	34,000	79,000	79,000	79,000	0
DISABILITY BENEFITS	166,015.05	171,000	194,000	201,000	201,000	7,000
FICA (OASDI)	416,071.22	439,000	467,000	479,000	479,000	12,000
HEALTH INSURANCE	852,362.00	911,000	1,311,000	1,312,000	1,312,000	1,000
LIFE INSURANCE	92,378.87	89,000	91,000	92,000	92,000	1,000
OTHER EMPLOYEE BENEFITS	2,200.00	0	5,000	5,000	5,000	0
RETIREE HEALTH INSURANCE	4,495,422.00	3,447,000	5,054,000	5,473,000	5,473,000	419,000
SAVINGS PLAN	203,200.56	200,000	345,000	347,000	347,000	2,000
THRIFT PLAN (HORIZONS)	817,477.79	852,000	826,000	853,000	853,000	27,000
UNEMPLOYMENT INSURANCE	30,758.00	28,000	55,000	55,000	55,000	0
WORKERS' COMPENSATION	557,588.16	514,000	565,000	565,000	565,000	0
TOTAL S & E B	47,651,027.98	49,656,000	58,829,000	59,762,000	59,762,000	933,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	878,987.67	1,006,000	1,006,000	1,006,000	1,006,000	0
AGRICULTURAL	1,372,959.13	1,286,000	1,286,000	1,316,000	1,316,000	30,000
CLOTHING & PERSONAL SUPPLIES	145,816.84	100,000	100,000	100,000	100,000	0
COMMUNICATIONS	114,398.00	150,000	150,000	150,000	150,000	0
COMPUTING-MAINFRAME	9,470.00	55,000	55,000	55,000	55,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	660,503.34	670,000	670,000	670,000	670,000	0
COMPUTING-PERSONAL	48,328.89	200,000	200,000	200,000	200,000	0
CONTRACTED PROGRAM SERVICES	(147.89)	0	0	0	0	0
HOUSEHOLD EXPENSE	54,298.58	100,000	100,000	100,000	100,000	0
INFORMATION TECHNOLOGY SECURITY	28,080.00	17,000	17,000	9,000	9,000	(8,000)
INFORMATION TECHNOLOGY SERVICES	55,291.98	175,000	175,000	175,000	175,000	0
INSURANCE	78,301.00	25,000	25,000	25,000	25,000	0

AGRICULTURAL COMMISSIONER - WEIGHTS AND MEASURES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
MAINTENANCE - EQUIPMENT	99,608.25	67,000	67,000	67,000	67,000	0
MAINTENANCE-BUILDINGS & IMPRV	577,630.78	750,000	750,000	750,000	750,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	27,751.82	65,000	65,000	65,000	65,000	0
MEMBERSHIPS	25,478.88	25,000	25,000	25,000	25,000	0
MISCELLANEOUS EXPENSE	17,215.12	90,000	40,000	40,000	40,000	0
OFFICE EXPENSE	293,089.92	312,000	362,000	397,000	397,000	35,000
PROFESSIONAL SERVICES	116,579.45	99,000	99,000	99,000	99,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	480,406.39	560,000	560,000	560,000	560,000	0
RENTS & LEASES - EQUIPMENT	57,411.90	80,000	80,000	80,000	80,000	0
SMALL TOOLS & MINOR EQUIPMENT	91,708.98	114,000	114,000	114,000	114,000	0
SPECIAL DEPARTMENTAL EXPENSE	140,962.42	100,000	100,000	100,000	100,000	0
TECHNICAL SERVICES	2,295,269.59	1,829,000	1,829,000	1,829,000	1,829,000	0
TELECOMMUNICATIONS	840,318.49	750,000	750,000	750,000	750,000	0
TRAINING	61,493.46	75,000	75,000	75,000	75,000	0
TRANSPORTATION AND TRAVEL	1,565,832.25	1,518,000	1,518,000	1,518,000	1,518,000	0
UTILITIES	361,150.81	350,000	350,000	350,000	350,000	0
TOTAL S & S	10,498,196.05	10,568,000	10,568,000	10,625,000	10,625,000	57,000
OTHER CHARGES						
JUDGMENTS & DAMAGES	11,392.23	250,000	250,000	250,000	250,000	0
RETIREMENT OF OTHER LONG TERM DEBT	44,300.92	60,000	60,000	60,000	60,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	104,733.70	0	0	0	0	0
TAXES & ASSESSMENTS	2.45	0	0	0	0	0
TOTAL OTH CHARGES	160,429.30	310,000	310,000	310,000	310,000	0
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	82.03	0	0	0	0	0
ELECTRONIC EQUIPMENT	74,244.77	0	0	0	0	0
NON-MEDICAL LAB/TESTING EQUIP	87,949.89	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	7,429.58	1,536,000	1,536,000	878,000	254,000	(1,282,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	169,706.27	1,536,000	1,536,000	878,000	254,000	(1,282,000)
TOTAL CAPITAL ASSETS	169,706.27	1,536,000	1,536,000	878,000	254,000	(1,282,000)
GROSS TOTAL	$ 58,479,359.60	$ 62,070,000	$ 71,243,000	$ 71,575,000	$ 70,951,000	$ (292,000)
INTRAFUND TRANSFERS	(1,217,397.67)	(1,065,000)	(1,065,000)	(1,095,000)	(1,095,000)	(30,000)
NET TOTAL	$ 57,261,961.93	$ 61,005,000	$ 70,178,000	$ 70,480,000	$ 69,856,000	$ (322,000)
NET COUNTY COST	$ 8,700,455.64	$ 11,575,000	$ 21,638,000	$ 21,320,000	$ 20,687,000	$ (951,000)
BUDGETED POSITIONS	432.0	444.0	444.0	449.0	449.0	5.0

Departmental Program Summary

1. Exotic Pest Detection

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	13,304,000	--	7,302,000	6,002,000	79.0
Less Administration	*3,057,000*	--	*541,000*	*2,516,000*	--
Net Program Costs	10,247,000	--	6,761,000	3,486,000	79.0

Authority: Mandated program – California Food and Agricultural Code (CFAC) Sections 401 and 5101.

Protect crops and home gardens from exotic insects known to be pests in other parts of the country or world through a detection trapping system.

2. Pesticide Training and Hazardous Materials Inventory Reporting

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	206,000	--	124,000	82,000	1.0
Less Administration	*39,000*	--	*21,000*	*18,000*	--
Net Program Costs	167,000	--	103,000	64,000	1.0

Pesticide Training

Authority: Non-mandated, discretionary program.

Provide training for private industry, County, and other governmental agencies whose employees handle pesticides.

Hazardous Materials Management Plan and Inventory Statement Program

Authority: Mandated Program – California Health and Safety Code (CHSC) Division 20, Chapter 6.95 Article 1.

Conduct inspections of agricultural handlers of hazardous materials and forward these inventories to the County Certified Unified Program Agency (CUPA) for review and incorporation into CUPA's business plan database.

3. Agricultural Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	402,000	--	289,000	113,000	3.0
Less Administration	*77,000*	--	*60,000*	*17,000*	--
Net Program Costs	325,000	--	229,000	96,000	3.0

Authority: Non-mandated, discretionary program.

Enforce apiary laws and regulations. Provide direct services to the public and to act as a clearing house for other agencies providing services where the Department is unable to offer public outreach on apiary matters, and to make available a public education component. Conduct presentations for public, private, and governmental employees, and at fairs and seminars. Maintain the Africanized Honey Bee (AHB) Hotline. Respond to general public and private industry AHB infestation complaints by assessing and determining the appropriate course of action.

4. Pesticide Use Regulation

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	5,164,000	--	3,894,000	1,270,000	29.0
Less Administration	*1,044,000*	--	*166,000*	*878,000*	--
Net Program Costs	4,120,000	--	3,728,000	392,000	29.0

Authority: Mandated program – CFAC Sections 11501, 11501.5, 2272, and 2279.

Provide direct services, regulatory oversight and local administration of pesticide use enforcement, and develop an annual statistical report of the County's agricultural production.

5. Nursery and Seed

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	406,000	--	173,000	233,000	2.0
Less Administration	*77,000*	--	*27,000*	*50,000*	--
Net Program Costs	329,000	--	146,000	183,000	2.0

Authority: Mandated program – CFAC Sections 52251 and 6961.

Provide healthy, pest-free plants to consumers for the beautification of their homes and environment through the detection and control of existing and introduced injurious pests and diseases.

The Nursery Program prevents the introduction and spread of agricultural pests through nursery stock and protects agriculture and consumers against economic losses resulting from the sale of inferior, defective, or pest-infested nursery stock.

The Seed Program ensures accurate identification and viability of seeds available for purchase by consumers and industry. Poor quality seeds can cost farmers and home gardeners alike considerable amounts of time, money, and resources by way of reduced yields, poor crop quality, contamination by weeds, or other unwanted species. By enforcing California Seed Law requiring labeling, the Department is able to ensure that consumers receive the desired product.

6. Pest Exclusion

High Risk

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	5,513,000	--	3,708,000	1,805,000	27.0
Less Administration	*1,044,000*	--	*253,000*	*791,000*	--
Net Program Costs	4,469,000	--	3,455,000	1,014,000	27.0

Authority: Mandated program – CFAC Sections 5101 and 6301.

Protect agriculture and natural resources by enforcing both State and federal quarantines established against exotic pests and diseases. County agricultural inspectors seek out unauthorized agricultural shipments at the Los Angeles International Airport (LAX) and high-risk facilities, such as postal offices, express carrier locations, air and sea ports, and produce specialty markets. Shipments infested with quarantine pests and/or in violation with established quarantines are required to be treated under the supervision of County agricultural inspectors.

Low Risk

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	2,800,000	--	3,206,000	(406,000)	16.0
Less Administration	*619,000*	--	*116,000*	*503,000*	--
Net Program Costs	2,181,000	--	3,090,000	(909,000)	16.0

Authority: Mandated program – CFAC Sections 5202 and 5205.

Provide an efficient service for the nursery and produce industries by certifying that their highly perishable shipments comply with the entry requirements of other states and countries through the use of Phytosanitary certifications. The program promotes commerce and supports the ability of industry to export agricultural products domestically and internationally.

Entomology/Plant Pathology Laboratories/Sudden Oak Death (SOD)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	767,000	--	439,000	328,000	4.0
Less Administration	*155,000*	--	*97,000*	*58,000*	--
Net Program Costs	612,000	--	342,000	270,000	4.0

Entomology/Plant Pathology Laboratories

Authority: Non-mandated, discretionary program.

Provide support and assistance to departmental programs, such as Fruit Fly Detection, SOD, and Pest Exclusion, as well as other County departments and municipal governments. Protect consumers by identifying known and potential agricultural pests entering the County through port facilities. Produce educational materials, including pest images to augment presentations, to increase the efficiency of departmental pest exclusion staff and the public. Information is provided to the general public via the Department's website.

SOD

Authority: Mandated program – Federal Domestic Quarantine, 7 CFR 301.92.

Enforce federal and State quarantines against Phytophthora ramorum (P. ramorum). County agricultural inspectors inspect and sample nurseries in the County for plants infected by P. ramorum. Nurseries found to be free of P. ramorum are issued a compliance agreement that allows them to ship nursery stock out-of-state. Nurseries found to have plants that are infected by P. ramorum are further inspected to determine the extent of the disease within the nursery. All blocks of nursery stock found to have infected plants are required to be destroyed by burial in a landfill. Audits of each nursery with a SOD compliance agreement are conducted quarterly to ensure that the nurseries are following the requirements contained in the compliance agreement.

Glassy-Winged Sharpshooter (GWSS)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	2,120,000	--	1,985,000	135,000	13.0
Less Administration	*464,000*	--	*202,000*	*262,000*	--
Net Program Costs	1,656,000	--	1,783,000	(127,000)	13.0

Authority: Mandated program – CFAC Sections 6045, 6046, and 6047.

Provide a mechanism by which wholesale nurseries, a major agricultural producer in the County, can ship intrastate and prevent the artificial spread of the insect pest that carries Pierce's Disease, a disease threatening grape and wine production.

7. Produce Standardization

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	3,023,000	--	1,809,000	1,214,000	16.0
Less Administration	*542,000*	--	*219,000*	*323,000*	--
Net Program Costs	2,481,000	--	1,590,000	891,000	16.0

Authority: Mandated program – CFAC Sections 42801 and 43061.

Ensure fair competition between produce dealers and that fruit, vegetables, and eggs meet minimum California standards for quality. The program provides verification and documentation to growers for produce that is not sold and is donated or destroyed.

8. Scales and Meters Accuracy – Device

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,260,000	--	8,225,000	1,035,000	48.0
Less Administration	*1,817,000*	--	--	*1,817,000*	--
Net Program Costs	7,443,000	--	8,225,000	(782,000)	48.0

Authority: Mandated program – California Business and Professions Code (CBPC) Section 12103.5.

Test the accuracy of weighing and measuring devices used for commercial purposes. Inspectors use mass and volume standards, traceable to the National Institute of Standards and Technology, and specialized equipment to conduct these tests.

9. Scanner Inspection – Price Verification

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	4,259,000	--	2,220,000	2,039,000	23.0
Less Administration	*851,000*	--	--	*851,000*	--
Net Program Costs	3,408,000	--	2,220,000	1,188,000	23.0

Authority: Mandated program – CBPC Section 12103.5.

Conduct undercover test purchases at retail stores. The prices charged for items selected are compared with the stores lowest posted or advertised prices. Any overcharge is a violation of the CBPC.

10. Business Practices and Investigations

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	4,086,000	570,000	429,000	3,087,000	22.0
Less Administration	*812,000*	--	--	*812,000*	--
Net Program Costs	3,274,000	570,000	429,000	2,275,000	22.0

Authority: Mandated program – CBPC Section 12103.5.

Weighmaster Audits: Conduct audits of weighmaster tickets at weighmaster locations.

Test Sales: Conduct undercover test sales of pre-weighed recyclable materials at recycling businesses. Any underpayment, beyond scale tolerances, is a violation of CBPC 12512.

11. Integrated Pest Management

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,956,000	287,000	8,261,000	1,408,000	55.0
Less Administration	*2,050,000*	--	*875,000*	*1,175,000*	--
Net Program Costs	7,906,000	287,000	7,386,000	233,000	55.0

Authority: Mandated program – California Government Code Section 25842; CFAC Sections 5404, 6022, and 6024; and County Code Section 2.40.040E.

Control or reduce the spread of disease vectors and the establishment of animal, weed, insect, and disease pests detrimental to agriculture, ornamental landscaping, or the environment through biologically sound and efficient control methods.

12. Weed Abatement

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,685,000	238,000	7,105,000	2,342,000	46.0
Less Administration	*1,625,000*	--	--	*1,625,000*	--
Net Program Costs	8,060,000	238,000	7,105,000	717,000	46.0

Authority: Mandated program – CHSC Sections 14875-14922; California Government Code Sections 39560-39588 and 51182; and California Public Resources Code Section 4291.

Provide fire protection to homes, businesses, and County residents by monitoring and, if necessary, removing flammable vegetation and combustible debris from unimproved property.

13. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	14,273,000	--	2,577,000	11,696,000	65.0
Less Administration	--	--	--	--	--
Net Program Costs	14,273,000	--	2,577,000	11,696,000	65.0

Authority: Non-mandated, discretionary program.

Provide administrative support to the Department, including the executive office, finance, budgeting, purchasing, human resources, payroll, facility management, and IT.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	70,951,000	1,095,000	49,169,000	20,687,000	449.0

DEPARTMENT OF AGRICULTURAL COMMISSIONER/WEIGHTS AND MEASURES

Kurt E. Floren, Agricultural Commissioner/Director of Weights and Measures

2025-26 Recommended Budget Positions = 449.0

Alliance for Health Integration

Alliance for Health Integration Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 0.00	$ 0	$ 2,027,000	$ 2,027,000	$ 2,027,000	$ 0
SERVICES & SUPPLIES	0.00	0	282,000	282,000	282,000	0
CAPITAL ASSETS - EQUIPMENT	0.00	0	26,000	26,000	26,000	0
GROSS TOTAL	$ 0.00	$ 0	$ 2,335,000	$ 2,335,000	$ 2,335,000	$ 0
INTRAFUND TRANSFERS	0.00	0	(2,335,000)	(2,335,000)	(2,335,000)	0
NET TOTAL	$ 0.00	$ 0	$ 0	$ 0	$ 0	$ 0
NET COUNTY COST	$ 0.00	$ 0	$ 0	$ 0	$ 0	$ 0
BUDGETED POSITIONS	7.0	7.0	7.0	7.0	7.0	0.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	HEALTH AND SANITATION	HEALTH

Mission Statement

The mission of the Alliance for Health Integration (Alliance) is to strengthen innovation and collaboration to make significant improvements in health outcomes for County residents.

2025-26 Budget Message

On January 13, 2015, the Board approved in concept the integration of the Departments of Health Services, Mental Health, and Public Health to create the Health Agency. On February 18, 2020, the Board approved a proposal to transition the Health Agency to the Alliance to implement a series of intentional, integrated actions and activities to achieve measurably improved health outcomes for County residents in most need. The budgets for the three departments will continue to remain separate. The Alliance is funded with available resources and will be adjusted once its organizational structure has been finalized.

Critical/Strategic Planning Initiatives

The Alliance has three strategic priorities, which were developed in conjunction with various stakeholders, including departmental leadership teams, union partners, all health-affiliated County commissioners, and various community stakeholders. The three strategic priorities are:

- Integration and development of prevention, treatment, and healing services;
- Reduction of health inequities; and
- Improvement of organizational effectiveness.

The Alliance will continue to work with stakeholders to further refine the specific objectives and metrics for each strategic priority.

Alternate Public Defender

Erika C. Anzoátegui, Alternate Public Defender

Alternate Public Defender Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 8,011,957.81	$ 9,620,000	$ 11,094,000	$ 10,704,000	$ 8,300,000	$ (2,794,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 82,785,289.26	$ 89,771,000	$ 104,708,000	$ 107,633,000	$ 101,997,000	$ (2,711,000)
SERVICES & SUPPLIES	8,092,646.58	8,517,000	7,435,000	4,598,000	1,470,000	(5,965,000)
OTHER CHARGES	945,202.60	945,000	777,000	1,702,000	1,730,000	953,000
CAPITAL ASSETS - EQUIPMENT	0.00	94,000	94,000	44,000	44,000	(50,000)
GROSS TOTAL	$ 91,823,138.44	$ 99,327,000	$ 113,014,000	$ 113,977,000	$ 105,241,000	$ (7,773,000)
INTRAFUND TRANSFERS	(593,217.82)	(1,670,000)	(1,670,000)	(1,656,000)	(1,665,000)	5,000
NET TOTAL	$ 91,229,920.62	$ 97,657,000	$ 111,344,000	$ 112,321,000	$ 103,576,000	$ (7,768,000)
NET COUNTY COST	$ 83,217,962.81	$ 88,037,000	$ 100,250,000	$ 101,617,000	$ 95,276,000	$ (4,974,000)
BUDGETED POSITIONS	389.0	385.0	385.0	395.0	378.0	(7.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	JUDICIAL

Mission Statement

To provide high quality and caring legal representation to indigent persons charged with a crime when a conflict of interest prevents the Public Defender from providing required legal services and to represent clients in appellate courts as required.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $5.0 million primarily due to the removal of prior-year funding that was provided on a one-time basis for various projects and the department's share of countywide NCC reductions, partially offset by an increase in funding for Board-approved increases in salaries and retiree health insurance.

Critical/Strategic Planning Initiatives

The Department continues to:

- Collaborate with other justice partners to advance the Board's Care First, Jail's Last initiative to minimize the impact of the carceral system at every opportunity.
- Collaborate with justice partners to implement the Board of Supervisors' Alternatives-to-Incarceration (ATI) initiative and support the development and implementation of ATI recommendations.
- Collaborate with justice partners, the Chief of Executive Office, and community-based organizations to implement a plan to reduce the County's population of unhoused individuals by promoting increased visibility of available local resources and by assisting clients with referrals to various homeless assistance programs.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**113,014,000**	**1,670,000**	**11,094,000**	**100,250,000**	**385.0**
Curtailments					
1. Various Programs: Reflects a decrease in services and supplies.	(2,958,000)	--	--	(2,958,000)	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	722,000	9,000	31,000	682,000	--
2. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(1,540,000)	(19,000)	(67,000)	(1,454,000)	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	412,000	5,000	18,000	389,000	--
4. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for cybersecurity costs, office refurbishments and ergonomic upgrades, IT equipment, client case management system incidentals, and a department head vehicle.	(1,661,000)	--	--	(1,661,000)	--
5. AB 109 Funding: Reflects an adjustment to remove prior-year AB 109 funding that was provided on a one-time basis for post-conviction staff and the Holistic Advocacy program.	(2,776,000)	--	(2,776,000)	--	(7.0)
6. Rent Budget Realignment: Reflects a ministerial adjustment to align rent budgets with expenses.	--	--	--	--	--
7. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	28,000	--	--	28,000	--
Total Changes	**(7,773,000)**	**(5,000)**	**(2,794,000)**	**(4,974,000)**	**(7.0)**
2025-26 Recommended Budget	**105,241,000**	**1,665,000**	**8,300,000**	**95,276,000**	**378.0**

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) $0.5 million for 2.0 Administrative Services Manager I positions to oversee exam operations and to serve as the Department's Risk and Safety Officer, and 1.0 Departmental Finance Manager II, partially offset by the deletion of an existing position, to manage the increased complexity of the Department's budgetary, financial and facility operations; 2) $1.6 million for 4.0 attorney positions to handle serious and complex homicide cases; 3) $0.6 million for 1.0 attorney position and 1.0 psychiatric social worker position to establish a Neurocognitive Disorders Team (NDT); 4) $0.4 million for 1.0 attorney position to maintain participation in the Early Disposition Program; 5) $0.4 million for 1.0 attorney position to serve as the Department's Racial Justice Act Implementation subject matter expert; 6) 5.0 attorney positions and 2.0 investigator positions to continue post-conviction resentencing operations, funded by AB 109; 7) 8.0 attorney positions to support the Rapid Diversion Program at various locations throughout the County; 8) Funding to address projected increases in costs for services provided by County departments; 9) Funding for new operating leases to add additional office space for staff; and 10) Funding for replacement IT equipment.

ALTERNATE PUBLIC DEFENDER BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - GRANTS	$ (2,403.00)	$ 0	$ 175,000	$ 175,000	$ 175,000	$ 0
MISCELLANEOUS	6,748.31	175,000	86,000	86,000	86,000	0
RENTS & CONCESSIONS	100.00	0	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	6,516,268.51	6,397,000	7,785,000	7,395,000	4,991,000	(2,794,000)
STATE - LAW ENFORCEMENT	1,491,243.99	3,048,000	3,048,000	3,048,000	3,048,000	0
TOTAL REVENUE	$ 8,011,957.81	$ 9,620,000	$ 11,094,000	$ 10,704,000	$ 8,300,000	$ (2,794,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 50,227,072.87	$ 54,049,000	$ 64,523,000	$ 66,900,000	$ 63,633,000	$ (890,000)
CAFETERIA BENEFIT PLANS	7,571,062.17	7,975,000	9,936,000	10,324,000	9,747,000	(189,000)
COUNTY EMPLOYEE RETIREMENT	12,131,483.04	13,736,000	14,020,000	13,095,000	12,258,000	(1,762,000)
DENTAL INSURANCE	125,584.39	145,000	128,000	136,000	123,000	(5,000)
DEPENDENT CARE SPENDING ACCOUNTS	39,654.00	46,000	43,000	43,000	43,000	0
DISABILITY BENEFITS	570,454.43	619,000	240,000	266,000	231,000	(9,000)
FICA (OASDI)	802,890.24	847,000	996,000	1,032,000	983,000	(13,000)
HEALTH INSURANCE	2,883,969.65	3,049,000	4,876,000	5,251,000	4,695,000	(181,000)
LIFE INSURANCE	186,884.12	210,000	117,000	133,000	111,000	(6,000)
OTHER EMPLOYEE BENEFITS	11,377.50	7,000	6,000	6,000	6,000	0
RETIREE HEALTH INSURANCE	4,277,116.00	4,917,000	4,799,000	5,211,000	5,211,000	412,000
SAVINGS PLAN	1,803,058.60	1,939,000	2,434,000	2,549,000	2,407,000	(27,000)
THRIFT PLAN (HORIZONS)	1,656,710.09	1,735,000	2,104,000	2,201,000	2,063,000	(41,000)
UNEMPLOYMENT INSURANCE	1,647.00	2,000	3,000	3,000	3,000	0
WORKERS' COMPENSATION	496,325.16	495,000	483,000	483,000	483,000	0
TOTAL S & E B	82,785,289.26	89,771,000	104,708,000	107,633,000	101,997,000	(2,711,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	2,494,081.92	1,104,000	1,104,000	1,104,000	10,000	(1,094,000)
CLOTHING & PERSONAL SUPPLIES	487.28	3,000	3,000	3,000	3,000	0
COMMUNICATIONS	21,200.00	108,000	108,000	108,000	108,000	0
COMPUTING-MAINFRAME	10,650.00	0	0	0	0	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	15,458.73	53,000	53,000	53,000	53,000	0
COMPUTING-PERSONAL	83,715.30	340,000	340,000	175,000	56,000	(284,000)
HOUSEHOLD EXPENSE	0.00	5,000	5,000	5,000	5,000	0
INFORMATION TECHNOLOGY SECURITY	0.00	13,000	13,000	0	0	(13,000)
INFORMATION TECHNOLOGY SERVICES	3,120,000.00	1,330,000	80,000	10,000	10,000	(70,000)
INSURANCE	0.00	2,000	2,000	2,000	2,000	0
MAINTENANCE - EQUIPMENT	0.00	12,000	12,000	12,000	12,000	0
MAINTENANCE-BUILDINGS & IMPRV	35,035.00	1,364,000	1,364,000	117,000	117,000	(1,247,000)
MEMBERSHIPS	112,857.50	125,000	125,000	125,000	10,000	(115,000)
MISCELLANEOUS EXPENSE	2,151.02	81,000	81,000	81,000	81,000	0
OFFICE EXPENSE	71,759.69	1,286,000	1,454,000	500,000	10,000	(1,444,000)
PROFESSIONAL SERVICES	439,391.92	498,000	498,000	110,000	10,000	(488,000)
PUBLICATIONS & LEGAL NOTICES	0.00	15,000	15,000	15,000	15,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	376,301.51	231,000	231,000	231,000	231,000	0

ALTERNATE PUBLIC DEFENDER BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
RENTS & LEASES - EQUIPMENT	60,312.05	68,000	68,000	68,000	68,000	0
SPECIAL DEPARTMENTAL EXPENSE	3,000.00	364,000	364,000	364,000	10,000	(354,000)
TECHNICAL SERVICES	136,034.72	40,000	40,000	40,000	40,000	0
TELECOMMUNICATIONS	358,214.11	841,000	841,000	841,000	10,000	(831,000)
TRAINING	29,689.97	22,000	22,000	22,000	22,000	0
TRANSPORTATION AND TRAVEL	44,169.79	116,000	116,000	116,000	91,000	(25,000)
UTILITIES	678,136.07	496,000	496,000	496,000	496,000	0
TOTAL S & S	8,092,646.58	8,517,000	7,435,000	4,598,000	1,470,000	(5,965,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	0.00	0	3,000	3,000	3,000	0
RETIREMENT OF OTHER LONG TERM DEBT	817,137.50	945,000	774,000	1,699,000	1,727,000	953,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	128,065.10	0	0	0	0	0
TOTAL OTH CHARGES	945,202.60	945,000	777,000	1,702,000	1,730,000	953,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
DATA HANDLING EQUIPMENT	0.00	22,000	22,000	22,000	22,000	0
ELECTRONIC EQUIPMENT	0.00	22,000	22,000	22,000	22,000	0
VEHICLES & TRANSPORTATION EQUIPMENT	0.00	50,000	50,000	0	0	(50,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	0.00	94,000	94,000	44,000	44,000	(50,000)
TOTAL CAPITAL ASSETS	0.00	94,000	94,000	44,000	44,000	(50,000)
GROSS TOTAL	$ 91,823,138.44	$ 99,327,000	$ 113,014,000	$ 113,977,000	$ 105,241,000	$ (7,773,000)
INTRAFUND TRANSFERS	(593,217.82)	(1,670,000)	(1,670,000)	(1,656,000)	(1,665,000)	5,000
NET TOTAL	$ 91,229,920.62	$ 97,657,000	$ 111,344,000	$ 112,321,000	$ 103,576,000	$ (7,768,000)
NET COUNTY COST	$ 83,217,962.81	$ 88,037,000	$ 100,250,000	$ 101,617,000	$ 95,276,000	$ (4,974,000)
BUDGETED POSITIONS	389.0	385.0	385.0	395.0	378.0	(7.0)

Departmental Program Summary

1. Defense of Adults

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	86,344,000	216,000	8,300,000	77,828,000	307.0
Less Administration	--	--	--	--	--
Net Program Costs	86,344,000	216,000	8,300,000	77,828,000	307.0

Authority: Mandated program with discretionary service level – United States Constitution, Article VI; California Constitution, Article I, Section 15; and California Penal Code (PC) Section 987.2.

This program provides representation to indigent adults charged with felony and misdemeanor offenses.

2. Adult Diversion

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,449,000	1,449,000	--	--	6.0
Less Administration	--	--	--	--	--
Net Program Costs	1,449,000	1,449,000	--	--	6.0

Authority: Mandated program with discretionary service level – United States Constitution, Article VI; California Constitution, Article I, Section 15; and PC Section 987.2.

This program diverts eligible individuals into alternatives to incarceration.

3. Defense of Juveniles

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,833,000	--	--	9,833,000	39.0
Less Administration	--	--	--	--	--
Net Program Costs	9,833,000	--	--	9,833,000	39.0

Authority: Mandated program with discretionary service level – United States Constitution, Article VI; California Constitution, Article I, Section 15; California Rules of the Court Rule 5.663; PC Section 987.2; and California Welfare and Institutions Code Section 634.

This program provides representation to indigent juveniles charged with felony, misdemeanor, and truancy offenses in juvenile delinquency courts. The program also provides post-dispositional services.

4. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	7,615,000	--	--	7,615,000	26.0
Less Administration	--	--	--	--	--
Net Program Costs	7,615,000	--	--	7,615,000	26.0

Authority: Non-mandated, discretionary program.

This program provides administrative support to the Department including executive office, budgeting, accounting, procurement, personnel/payroll, data management, and facilities management.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	105,241,000	1,665,000	8,300,000	95,276,000	378.0

ALTERNATE PUBLIC DEFENDER
Erika C. Anzoátegui, Alternate Public Defender
2025-26 Recommended Budget Positions = 378.0

Animal Care and Control

Marcia Mayeda, Director

Animal Care and Control Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 18,551,882.43	$ 17,986,000	$ 17,986,000	$ 20,283,000	$ 20,183,000	$ 2,197,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 46,687,570.46	$ 50,369,000	$ 53,586,000	$ 54,896,000	$ 54,604,000	$ 1,018,000
SERVICES & SUPPLIES	13,930,861.97	11,646,000	11,710,000	15,751,000	11,445,000	(265,000)
OTHER CHARGES	1,087,628.66	1,038,000	1,038,000	1,038,000	1,005,000	(33,000)
CAPITAL ASSETS - EQUIPMENT	88,217.11	64,000	0	0	0	0
GROSS TOTAL	$ 61,794,278.20	$ 63,117,000	$ 66,334,000	$ 71,685,000	$ 67,054,000	$ 720,000
INTRAFUND TRANSFERS	(137,997.21)	0	0	0	0	0
NET TOTAL	$ 61,656,280.99	$ 63,117,000	$ 66,334,000	$ 71,685,000	$ 67,054,000	$ 720,000
NET COUNTY COST	$ 43,104,398.56	$ 45,131,000	$ 48,348,000	$ 51,402,000	$ 46,871,000	$ (1,477,000)
BUDGETED POSITIONS	396.0	402.0	402.0	402.0	398.0	(4.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	OTHER PROTECTION

Mission Statement

The Department of Animal Care and Control (DACC), operating under State law and County ordinance, creates safer and healthier communities through the enforcement of local and State laws related to stray animals, animal abuse and neglect, dangerous dogs, rabies vaccination, and licensing, along with the rescue and care of animals during wildfires and other emergencies. The Department provides compassionate sheltering and care for lost, abandoned, neglected, and abused pets, while seeking positive outcomes for those animals by reuniting lost pets with their families, and through its adoption program and partnerships with adopting organizations.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $1.5 million primarily due to curtailments and the deletion of one-time funding from the prior year, partially offset with increases in salaries and employee benefits.

Critical/Strategic Planning Initiatives

- Increase operational effectiveness by making improvements in online services, internal data collection and analytics, and enhancing mobile technology.
- Strengthen, standardize, and update internal policies and procedures to ensure the Department is consistent with best practices in the field.
- Enhance services to our communities by strengthening our volunteer and adoption programs, and partnerships with contract cities, including pursing grant opportunities that connect pet owners with resources to prevent surrenders.
- Continue to create cohesive communication strategies with a focus on internal and external audiences, traditional and modern media, and multi-ethnic communities, including strengthening the responses times.
- Strengthen and invest in our workforce by providing leadership development, career pathway plans, succession planning, and promotional opportunities for Department staff.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**66,334,000**	**0**	**17,986,000**	**48,348,000**	**402.0**
Curtailments					
1. Salaries: Reflects the deletion of 1.0 Animal Control Officer II, 1.0 Administrative Assistant II, 1.0 Intermediate Typist Clerk, and 1.0 Supervising Typist Clerk.	(292,000)	--	--	(292,000)	(4.0)
2. Services and Supplies: Reflects a reduction in services and supplies including the termination of the Pasadena Humane Society contract ($0.7 million).	(1,053,000)	--	--	(1,053,000)	--
3. Other Charges: Reflects the termination of the lease agreement in Norwalk that houses the business licensing unit.	(65,000)	--	--	(65,000)	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	532,000	--	117,000	415,000	--
2. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles Employees Retirement Association's investment portfolio.	(117,00)	--	(26,000)	(91,000)	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits	555,000	--	122,000	433,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	340,000	--	340,000	--	--
5. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for operating costs ($0.2 million), charges from other county departments ($0.5 million), spay and neuter support in the north area ($43,000), Pathway Planning Intervention Program ($0.1 million), and cybersecurity ($6,000).	(850,000)	--	(1,000)	(849,000)	--
6. Operational Cost Increases: Reflects an increase in costs primarily for medical supplies, animal food, and cost of services from other County departments, offset by revenue.	1,638,000	--	1,638,000	--	--
7. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	32,000	--	7,000	25,000	--
Total Changes	**720,000**	**0**	**2,197,000**	**(1,477,000)**	**(4.0)**
2025-26 Recommended Budget	**67,054,000**	**0**	**20,183,000**	**46,871,000**	**398.0**

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) $4.0 million to address rising costs, including increases in pet food, medications, and general inflation; 2) $0.3 million for rodent abatement services; and 3) $0.2 million for position reclassifications.

ANIMAL CARE AND CONTROL BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ANIMAL LICENSES	$ 1,184,012.20	$ 1,566,000	$ 1,566,000	$ 1,566,000	$ 1,566,000	$ 0
BUSINESS LICENSES	111,915.00	141,000	141,000	141,000	141,000	0
CHARGES FOR SERVICES - OTHER	1,155,648.40	1,810,000	1,810,000	1,810,000	1,810,000	0
HUMANE SERVICES	15,511,312.98	13,567,000	13,567,000	15,864,000	15,764,000	2,197,000
MISCELLANEOUS	450,588.30	895,000	895,000	895,000	895,000	0
SALE OF CAPITAL ASSETS	38,405.55	7,000	7,000	7,000	7,000	0
STATE - COVID-19	1,500.00	0	0	0	0	0
TRANSFERS IN	98,500.00	0	0	0	0	0
TOTAL REVENUE	$ 18,551,882.43	$ 17,986,000	$ 17,986,000	$ 20,283,000	$ 20,183,000	$ 2,197,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 25,735,521.19	$ 26,422,000	$ 29,639,000	$ 30,026,000	$ 29,734,000	$ 95,000
CAFETERIA BENEFIT PLANS	7,047,830.12	8,340,000	8,340,000	8,358,000	8,358,000	18,000
COUNTY EMPLOYEE RETIREMENT	5,870,137.87	6,581,000	6,581,000	6,566,000	6,566,000	(15,000)
DENTAL INSURANCE	135,655.73	45,000	45,000	45,000	45,000	0
DEPENDENT CARE SPENDING ACCOUNTS	40,641.13	46,000	46,000	46,000	46,000	0
DISABILITY BENEFITS	222,325.77	305,000	305,000	339,000	339,000	34,000
FICA (OASDI)	398,623.59	474,000	474,000	481,000	481,000	7,000
HEALTH INSURANCE	717,251.70	982,000	982,000	982,000	982,000	0
LIFE INSURANCE	57,542.68	49,000	49,000	50,000	50,000	1,000
OTHER EMPLOYEE BENEFITS	300.00	2,000	2,000	2,000	2,000	0
RETIREE HEALTH INSURANCE	4,504,746.00	5,023,000	5,023,000	5,578,000	5,578,000	555,000
SAVINGS PLAN	187,964.88	302,000	302,000	305,000	305,000	3,000
THRIFT PLAN (HORIZONS)	733,683.71	719,000	719,000	732,000	732,000	13,000
UNEMPLOYMENT INSURANCE	12,358.00	44,000	44,000	44,000	44,000	0
WORKERS' COMPENSATION	1,022,988.09	1,035,000	1,035,000	1,342,000	1,342,000	307,000
TOTAL S & E B	46,687,570.46	50,369,000	53,586,000	54,896,000	54,604,000	1,018,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,072,363.38	874,000	874,000	874,000	874,000	0
CLOTHING & PERSONAL SUPPLIES	206,333.98	177,000	177,000	217,000	177,000	0
COMMUNICATIONS	429,700.69	202,000	202,000	202,000	202,000	0
COMPUTING-MAINFRAME	4,838.00	68,000	68,000	68,000	68,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	479,658.12	291,000	291,000	391,000	332,000	41,000
COMPUTING-PERSONAL	410,788.32	201,000	201,000	711,000	201,000	0
CONTRACTED PROGRAM SERVICES	633,432.00	655,000	655,000	512,000	0	(655,000)
FOOD	6,063.03	0	0	0	0	0
HOUSEHOLD EXPENSE	565,260.62	435,000	435,000	435,000	405,000	(30,000)
INFORMATION TECHNOLOGY SECURITY	9,816.00	0	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	187,185.00	227,000	227,000	220,000	220,000	(7,000)
INSURANCE	0.00	7,000	7,000	7,000	7,000	0
MAINTENANCE - EQUIPMENT	30,383.03	85,000	85,000	85,000	85,000	0
MAINTENANCE-BUILDINGS & IMPRV	1,743,786.61	2,256,000	2,320,000	3,170,000	2,334,000	14,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	1,235,562.17	1,001,000	1,001,000	1,101,000	983,000	(18,000)

ANIMAL CARE AND CONTROL BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
MEMBERSHIPS	0.00	1,000	1,000	1,000	1,000	0
MISCELLANEOUS EXPENSE	8,657.54	91,000	91,000	91,000	91,000	0
OFFICE EXPENSE	151,101.05	253,000	253,000	203,000	203,000	(50,000)
PROFESSIONAL SERVICES	2,259,696.57	1,838,000	1,838,000	2,338,000	1,941,000	103,000
PUBLICATIONS & LEGAL NOTICES	0.00	1,000	1,000	1,000	1,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	8,918.56	116,000	116,000	116,000	116,000	0
RENTS & LEASES - EQUIPMENT	82,916.97	75,000	75,000	75,000	75,000	0
SMALL TOOLS & MINOR EQUIPMENT	33,190.99	9,000	9,000	9,000	9,000	0
SPECIAL DEPARTMENTAL EXPENSE	1,403,409.86	874,000	874,000	2,049,000	1,140,000	266,000
TECHNICAL SERVICES	373,214.54	78,000	78,000	369,000	78,000	0
TELECOMMUNICATIONS	1,037,652.90	82,000	82,000	782,000	269,000	187,000
TRAINING	29,256.75	63,000	63,000	63,000	63,000	0
TRANSPORTATION AND TRAVEL	797,681.13	802,000	802,000	777,000	747,000	(55,000)
UTILITIES	729,994.16	884,000	884,000	884,000	823,000	(61,000)
TOTAL S & S	13,930,861.97	11,646,000	11,710,000	15,751,000	11,445,000	(265,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	781.00	127,000	127,000	127,000	127,000	0
RETIREMENT OF OTHER LONG TERM DEBT	833,781.55	911,000	911,000	911,000	878,000	(33,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	253,066.11	0	0	0	0	0
TOTAL OTH CHARGES	1,087,628.66	1,038,000	1,038,000	1,038,000	1,005,000	(33,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
MACHINERY EQUIPMENT	31,676.64	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	56,540.47	64,000	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	88,217.11	64,000	0	0	0	0
TOTAL CAPITAL ASSETS	88,217.11	64,000	0	0	0	0
GROSS TOTAL	$ 61,794,278.20	$ 63,117,000	$ 66,334,000	$ 71,685,000	$ 67,054,000	$ 720,000
INTRAFUND TRANSFERS	(137,997.21)	0	0	0	0	0
NET TOTAL	$ 61,656,280.99	$ 63,117,000	$ 66,334,000	$ 71,685,000	$ 67,054,000	$ 720,000
NET COUNTY COST	$ 43,104,398.56	$ 45,131,000	$ 48,348,000	$ 51,402,000	$ 46,871,000	$ (1,477,000)
BUDGETED POSITIONS	396.0	402.0	402.0	402.0	398.0	(4.0)

Departmental Program Summary

1. Animal Housing

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	18,309,000	--	9,180,000	9,129,000	119.0
Less Administration	--	--	--	--	--
Net Program Costs	18,309,000	--	9,180,000	9,129,000	119.0

Authority: Mandated program with discretionary service level – California Code of Regulations (CCR) Sections 2606(b)(1), (b)(3), (c), 2606.4(a)(4); California Civil Code (CCC) Sections 1816, 1834, 1846, 1847, 2080; California Food and Agriculture Code (CFAC) Sections 17003, 17006, 31105, 31107, 31108, 31108.5, 31752, 31752.5, 31753, 31754, 32000, 32001, 32003; California Health and Safety Code (CHSC) Section 121690(e), (d); and California Penal Code (CPC) Sections 597.1(d), (h), (i), (l), (m), 597e, 597t.

The program includes: 1) impound, housing, and provision of medical care to stray and abandoned animals; 2) return of licensed, microchipped, or tagged animals to owners on record; 3) adoption of available animals to the public, animal rescues, and adoption partners; and 4) emergency sheltering of animals displaced by wildfires or other disasters.

2. Revenue Services (Licensing and Enforcement)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	6,008,000	--	1,525,000	4,483,000	38.0
Less Administration	--	--	--	--	--
Net Program Costs	6,008,000	--	1,525,000	4,483,000	38.0

Authority: Mandated program with discretionary service level – CCR Sections 2606.4(a)(1), (a)(3), (b), (c); California Government Code (CGC) Section 38792; CFAC Sections 30652, 30804.5, 30804.7, 31251, 31751.7; CHSC Sections 121690(a), (f), (g); and County Code (CC) Section 10.20.030.

The Licensing program is responsible for the maintenance of new license information and processing of annual renewal notices to animal owners in County unincorporated areas and contract cities.

The Enforcement program performs neighborhood animal license enforcement at residences and other locations in County unincorporated areas and contract cities. Department representatives collect past due licenses, verify rabies vaccination compliance, and perform annual inspections of businesses that care for, sell, or house animals.

3. Field Services (Includes Call Center)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	17,428,000	--	4,578,000	12,850,000	131.0
Less Administration	--	--	--	--	--
Net Program Costs	17,428,000	--	4,578,000	12,850,000	131.0

Authority: Mandated program with discretionary service level – CCR Sections 2039, 2606(b)(1), (b)(3), (c); CCC Sections 1816, 1834, 1846, 1847, 2080; CFAC Sections 17003, 30804.5, 31105(a), (b), 31107, 31108(c), 31752(c); CGC Section 53074; CHSC Section 121690(d); CPC Sections 597.1(a), (b), (c), (d), (f), (g), (i), (j), (l), (m), 597e, 597t, 22295(g), 597u, 597v, 11166 et seq.; and Welfare and Institutions Code (CWIC) Section 15600 et seq.

This program responds to calls in County unincorporated areas and contract cities for the capture and removal of dangerous and aggressive, stray, and unwanted dogs, cats, and other non-wildlife animals. It also provides direct customer services including the removal of dead animals from the public and acceptance of relinquished animals, and assists other public service agencies in providing emergency services during natural or man-made disasters.

4. Medical Services (Shelter and Clinic)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,324,000	--	1,898,000	7,426,000	44.0
Less Administration	--	--	--	--	--
Net Program Costs	9,324,000	--	1,898,000	7,426,000	44.0

Authority: Mandated program with discretionary service level – California Business and Professions Code Section 4853; CCR Sections 2039, 2606(b)(1), (b)(3), (c), 2606.4(a)(1), (a)(2), (a)(4), (b)(4); CCC Sections 1834, 1834.7, 1846, 1847, 2080; CFAC Sections 17006, 30503, 31105(b), 31751, 31751.3, 32000; CHSC Section 121690(e), (f), (g); and CPC Sections 597.1(a), (b), (c), (i), (j), 597e, 597t, 597u, 597v.

This program provides general medical services to stray, relinquished, and abandoned animals brought in from the field by Animal Control officers and the public. It also provides examinations, vaccinations, deworming, treatment, and surgical sterilization consistent with the Spay and Neuter Program, and services provided by private veterinarians.

5. Special Enforcement (Includes Spay and Neuter Program, Critical Case Processing (CCP) and Major Case Units)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	3,084,000	--	550,000	2,534,000	21.0
Less Administration	--	--	--	--	--
Net Program Costs	3,084,000	--	550,000	2,534,000	21.0

Authority: Mandated program with discretionary service level – CFAC Sections 31601 et seq., 31683; CHSC Section 121690(b); CPC Sections 597.1(a), (b), (c), (d), (f), (g), (i), (j), (l), (m), 599aa, 22295(g), 11166 et seq.; CWIC Section 15600 et seq.; and CC Sections 10.20.280, 10.28.020, 10.28.270, 10.40.010.

The Spay and Neuter Program supports the mandated spaying or neutering of all shelter dogs or cats prior to adoption and in County unincorporated areas. The CCP Unit conducts administrative hearings to determine whether certain offending dogs are potentially dangerous or vicious, and investigates and processes potentially dangerous and vicious dog cases. The Major Case Unit responds to calls or requests, and investigates and prosecutes incidents of animal cruelty or dangerous animals.

6. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	12,901,000	--	2,452,000	10,449,000	45.0
Less Administration	--	--	--	--	--
Net Program Costs	12,901,000	--	2,452,000	10,449,000	45.0

Authority: Non-mandated, discretionary program.

This program provides the support required for the ongoing operations of the Department. This includes the executive office, budget and fiscal services, contract development and monitoring, human resources, fleet management, and IT.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	67,054,000	0	20,183,000	46,871,000	398.0

DEPARTMENT OF ANIMAL CARE AND CONTROL
Marcia Mayeda, Director
2025-26 Recommended Budget Positions = 398.0

Arts and Culture

Kristin Sakoda, Executive Director

Arts and Culture Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 10,090,102.45	$ 21,905,000	$ 24,205,000	$ 19,516,000	$ 19,516,000	$ (4,689,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 9,226,041.95	$ 10,235,000	$ 12,217,000	$ 14,485,000	$ 13,049,000	$ 832,000
SERVICES & SUPPLIES	11,632,227.16	18,790,000	20,790,000	21,405,000	19,880,000	(910,000)
OTHER CHARGES	8,065,341.40	13,347,000	13,347,000	20,443,000	7,834,000	(5,513,000)
GROSS TOTAL	$ 28,923,610.51	$ 42,372,000	$ 46,354,000	$ 56,333,000	$ 40,763,000	$ (5,591,000)
INTRAFUND TRANSFERS	(1,507,287.36)	(1,371,000)	(1,371,000)	(1,371,000)	(1,371,000)	0
NET TOTAL	$ 27,416,323.15	$ 41,001,000	$ 44,983,000	$ 54,962,000	$ 39,392,000	$ (5,591,000)
NET COUNTY COST	$ 17,326,220.70	$ 19,096,000	$ 20,778,000	$ 35,446,000	$ 19,876,000	$ (902,000)
BUDGETED POSITIONS	52.0	54.0	54.0	64.0	57.0	3.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	RECREATION & CULTURAL SERVICES	CULTURAL SERVICES

Mission Statement

To advance arts, culture, and creativity, with a charge to develop comprehensive programs and policies related to arts and culture throughout the County. The Department of Arts and Culture invests in the County's cultural life, and provides leadership, services, and support in areas including grants and technical assistance for nonprofit organizations, countywide arts education initiatives, commissioning and care of civic art collections, research and evaluation, career pathways in the creative economy, professional development, free community programs, and cross-sector strategies that address civic issues. This work is framed by a commitment to fostering cultural equity and inclusion, and access to the arts.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $0.9 million primarily due to a curtailment in the Organizational Grants Program and an adjustment to remove prior-year funding that was provided on a one-time basis for tribal consultation policy development, increased costs from other County departments, and cybersecurity. The decrease is partially offset by a Board-approved increase in salaries and health insurance subsidies, as well as increases in retiree health insurance. The Recommended Budget also includes the addition of 2.0 positions to support the Arts Education and Youth Development Division and 1.0 position to support the new Teen Internship Program, fully offset by State and philanthropic revenues, respectively.

Critical/Strategic Planning Initiatives

- Implement the County's Cultural Policy, which serves as a road map for how all departments can contribute to cultural equity and inclusion in every sector of civic life as part of the Cultural Equity and Inclusion Initiative.
- Implement the County's Regional Blueprint for Arts Education, which contains strategies for increasing arts education in schools and communities, juvenile justice, foster youth, and workforce development systems; developing innovative arts-based approaches to youth justice reform, well-being, and anti-racism; and coordinating activities of the Arts Education Collective public-private initiative.
- Implement the County's Civic Art Policy, which dedicates one percent of design and construction costs to commissioning civic artworks for capital projects, facilities and civic spaces, as well as conservation and stewardship of the County Civic Art Collection and implementation of the Public Art in Private Development Ordinance.
- Enhance operational best practices, stabilization, administrative infrastructure, and growth of the Department with a focus on recovery, sustainability, and advancing equity

in arts and culture in the County, and strengthening the administrative infrastructure of the Los Angeles City/County Native American Indian Commission to support its programs and governance.

- Leverage the arts to support Board-Directed Priorities, and special Department initiatives for the benefit of the arts sector and the County's diverse communities.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**46,354,000**	**1,371,000**	**24,205,000**	**20,778,000**	**54.0**
Curtailments					
1. Organizational Grants Program: Reflects an 11 percent reduction in grant funding available to nonprofit arts organizations.	(609,000)	--	--	(609,000)	--
New/Expanded Programs					
1. Revenue Offset Positions: Reflects the addition of 3.0 Senior Program Associate, Arts and Culture positions to support the Arts Education and Youth Development Division and the new Teen Internship Program, fully offset by State and philanthropic revenues.	212,000	--	212,000	--	3.0
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increase in salaries and health insurance subsidies.	76,000	--	1,000	75,000	--
2. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of the costs to prefund the County's retiree healthcare benefits.	99,000	--	2,000	97,000	--
3. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	6,000	--	--	6,000	--
4. Reclassification: Reflects a Board-approved position reclassification.	--	--	--	--	--
5. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for: American Rescue Plan Act programs ($4.9 million); tribal consultation policy development ($0.3 million); increased costs from other County departments ($0.2 million); and cybersecurity ($1,000).	(5,375,000)	--	(4,904,000)	(471,000)	--
Total Changes	**(5,591,000)**	**0**	**(4,689,000)**	**(902,000)**	**3.0**
2025-26 Recommended Budget	**40,763,000**	**1,371,000**	**19,516,000**	**19,876,000**	**57.0**

Critical and Unmet Needs

The Department's unmet needs include: 1) $12.0 million to support grant-making activities as part of the 2028 Cultural Olympiad and Olympic Games celebrations; 2) $1.2 million for 4.0 positions and services and supplies to establish an Office of Tribal Affairs; 3) $1.0 million for 1.0 position and services and supplies to re-establish the Free Concerts in Public Sites program; 4) $0.4 million for 1.0 position and services and supplies to support professional development and technical assistance to the Los Angeles County region's arts and culture sector; 5) $0.2 million for 1.0 position to support the Civic Art Division; and 6) $0.2 million to support increased costs from other County departments.

ARTS AND CULTURE BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 0.00	$ 94,000	$ 94,000	$ 94,000	$ 94,000	$ 0
FEDERAL - COVID-19	482,192.46	4,904,000	4,904,000	0	0	(4,904,000)
FEDERAL - GRANTS	100,000.00	438,000	438,000	438,000	438,000	0
FEDERAL - PUBLIC ASSISTANCE PROGRAMS	337,485.74	0	0	0	0	0
MISCELLANEOUS	1,403,664.69	1,949,000	2,249,000	2,461,000	2,461,000	212,000
OTHER GOVERNMENTAL AGENCIES	47,000.00	0	0	0	0	0
STATE - OTHER	36,471.00	50,000	50,000	50,000	50,000	0
TRANSFERS IN	7,683,288.56	14,470,000	16,470,000	16,473,000	16,473,000	3,000
TOTAL REVENUE	$ 10,090,102.45	$ 21,905,000	$ 24,205,000	$ 19,516,000	$ 19,516,000	$ (4,689,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 5,454,522.34	$ 6,042,000	$ 6,324,000	$ 7,471,000	$ 6,722,000	$ 398,000
CAFETERIA BENEFIT PLANS	815,624.92	825,000	1,059,000	1,256,000	1,126,000	67,000
COUNTY EMPLOYEE RETIREMENT	1,297,737.65	1,442,000	1,446,000	1,726,000	1,543,000	97,000
DENTAL INSURANCE	18,914.18	19,000	43,000	52,000	46,000	3,000
DEPENDENT CARE SPENDING ACCOUNTS	5,696.00	1,000	4,000	4,000	4,000	0
DISABILITY BENEFITS	68,201.88	75,000	102,000	113,000	105,000	3,000
FICA (OASDI)	87,710.35	95,000	99,000	118,000	106,000	7,000
HEALTH INSURANCE	429,150.44	557,000	1,823,000	2,221,000	1,943,000	120,000
LIFE INSURANCE	15,766.75	15,000	40,000	49,000	43,000	3,000
OTHER EMPLOYEE BENEFITS	7,108.00	0	0	0	0	0
RETIREE HEALTH INSURANCE	665,595.00	741,000	736,000	835,000	835,000	99,000
SAVINGS PLAN	190,193.27	230,000	261,000	311,000	279,000	18,000
THRIFT PLAN (HORIZONS)	169,821.17	180,000	258,000	307,000	275,000	17,000
UNEMPLOYMENT INSURANCE	0.00	3,000	3,000	3,000	3,000	0
WORKERS' COMPENSATION	0.00	10,000	19,000	19,000	19,000	0
TOTAL S & E B	9,226,041.95	10,235,000	12,217,000	14,485,000	13,049,000	832,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	778,119.01	7,901,000	7,901,000	7,615,000	7,415,000	(486,000)
COMMUNICATIONS	6,087.36	30,000	30,000	30,000	30,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	38,206.27	3,000	3,000	3,000	3,000	0
COMPUTING-PERSONAL	133,141.35	0	0	0	0	0
FOOD	2,653.31	4,000	4,000	4,000	4,000	0
INFORMATION TECHNOLOGY SECURITY	4,965.00	0	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	491.00	81,000	81,000	81,000	81,000	0
INSURANCE	8,054.00	1,000	1,000	1,000	1,000	0
MAINTENANCE - EQUIPMENT	1,060.87	0	0	0	0	0
MAINTENANCE-BUILDINGS & IMPRV	212,454.11	0	0	0	0	0
MEMBERSHIPS	11,175.54	4,000	4,000	4,000	4,000	0
MISCELLANEOUS EXPENSE	84,467.62	36,000	36,000	36,000	36,000	0
OFFICE EXPENSE	7,093.27	35,000	35,000	35,000	35,000	0
PROFESSIONAL SERVICES	9,959,755.93	10,688,000	12,688,000	13,589,000	12,264,000	(424,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	12,566.10	0	0	0	0	0

ARTS AND CULTURE BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
SPECIAL DEPARTMENTAL EXPENSE	3,892.15	0	0	0	0	0
TECHNICAL SERVICES	129,154.91	0	0	0	0	0
TELECOMMUNICATIONS	30,726.45	0	0	0	0	0
TRAINING	34,765.95	0	0	0	0	0
TRANSPORTATION AND TRAVEL	60,054.92	7,000	7,000	7,000	7,000	0
UTILITIES	113,342.04	0	0	0	0	0
TOTAL S & S	11,632,227.16	18,790,000	20,790,000	21,405,000	19,880,000	(910,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	7,678,242.20	12,957,000	12,957,000	20,053,000	7,444,000	(5,513,000)
RETIREMENT OF OTHER LONG TERM DEBT	298,951.20	390,000	390,000	390,000	390,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	88,148.00	0	0	0	0	0
TOTAL OTH CHARGES	8,065,341.40	13,347,000	13,347,000	20,443,000	7,834,000	(5,513,000)
GROSS TOTAL	$ 28,923,610.51	$ 42,372,000	$ 46,354,000	$ 56,333,000	$ 40,763,000	$ (5,591,000)
INTRAFUND TRANSFERS	(1,507,287.36)	(1,371,000)	(1,371,000)	(1,371,000)	(1,371,000)	0
NET TOTAL	$ 27,416,323.15	$ 41,001,000	$ 44,983,000	$ 54,962,000	$ 39,392,000	$ (5,591,000)
NET COUNTY COST	$ 17,326,220.70	$ 19,096,000	$ 20,778,000	$ 35,446,000	$ 19,876,000	$ (902,000)
BUDGETED POSITIONS	52.0	54.0	54.0	64.0	57.0	3.0

Arts and Culture - Arts Programs Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 9,919,324.33	$ 21,476,000	$ 23,776,000	$ 19,084,000	$ 19,084,000	$ (4,692,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 7,732,346.86	$ 8,084,000	$ 9,623,000	$ 11,637,000	$ 10,413,000	$ 790,000
SERVICES & SUPPLIES	11,556,390.13	18,693,000	20,693,000	21,308,000	19,783,000	(910,000)
OTHER CHARGES	8,065,341.40	13,347,000	13,347,000	20,443,000	7,834,000	(5,513,000)
GROSS TOTAL	$ 27,354,078.39	$ 40,124,000	$ 43,663,000	$ 53,388,000	$ 38,030,000	$ (5,633,000)
INTRAFUND TRANSFERS	(1,507,287.36)	(1,371,000)	(1,371,000)	(1,371,000)	(1,371,000)	0
NET TOTAL	$ 25,846,791.03	$ 38,753,000	$ 42,292,000	$ 52,017,000	$ 36,659,000	$ (5,633,000)
NET COUNTY COST	$ 15,927,466.70	$ 17,277,000	$ 18,516,000	$ 32,933,000	$ 17,575,000	$ (941,000)
BUDGETED POSITIONS	41.0	42.0	42.0	51.0	45.0	3.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	RECREATION & CULTURAL SERVICES	CULTURAL SERVICES

Arts and Culture - Civic Art Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 170,778.12	$ 429,000	$ 429,000	$ 432,000	$ 432,000	$ 3,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 1,493,695.09	$ 2,151,000	$ 2,594,000	$ 2,848,000	$ 2,636,000	$ 42,000
SERVICES & SUPPLIES	75,837.03	97,000	97,000	97,000	97,000	0
GROSS TOTAL	$ 1,569,532.12	$ 2,248,000	$ 2,691,000	$ 2,945,000	$ 2,733,000	$ 42,000
NET TOTAL	$ 1,569,532.12	$ 2,248,000	$ 2,691,000	$ 2,945,000	$ 2,733,000	$ 42,000
NET COUNTY COST	$ 1,398,754.00	$ 1,819,000	$ 2,262,000	$ 2,513,000	$ 2,301,000	$ 39,000
BUDGETED POSITIONS	11.0	12.0	12.0	13.0	12.0	0.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	RECREATION & CULTURAL SERVICES	CULTURAL SERVICES

Departmental Program Summary

1. Grants and Professional Development

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	7,175,000	--	45,000	7,130,000	5.0
Less Administration	--	--	--	--	--
Net Program Costs	7,175,000	--	45,000	7,130,000	5.0

Authority: Non-mandated, discretionary program.

Provides financial support, technical assistance, capacity building, and professional development services to approximately 450 nonprofit arts organizations annually. These programs assist and strengthen nonprofit organizations and municipal programs to provide arts services that enrich the lives of County residents. All applications undergo a rigorous peer panel review and scoring process to determine the quality of proposed projects and services, which are then approved by the Board. Grantees are provided additional opportunities that include in-depth leadership training for executive, artistic, and managing directors; workshops on advancement and capacity building topics such as fostering cultural equity and inclusion; human resources, marketing, board development, and fundraising; grant application workshops; and scholarships for arts administrators to attend local conferences and take courses at the Center for Nonprofit Management and Long Beach Nonprofit Partnership.

2. Arts Internships

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	2,170,000	--	114,000	2,056,000	2.0
Less Administration	--	--	--	--	--
Net Program Costs	2,170,000	--	114,000	2,056,000	2.0

Authority: Non-mandated, discretionary program.

Provides 228 paid 10-week summer internships for undergraduate college students at approximately 145 performing and literary arts nonprofits and municipal arts agencies. In addition, interns participate in an arts summit. This program develops future arts leaders to serve in staff positions, as board members, and volunteers in organizations that provide cultural services to County residents. The program works in partnership with the Getty Foundation, which supports internships in visual arts organizations.

3. Arts Education

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	20,380,000	1,300,000	17,651,000	1,429,000	16.0
Less Administration	--	--	--	--	--
Net Program Costs	20,380,000	1,300,000	17,651,000	1,429,000	16.0

Authority: Non-mandated, discretionary program.

The Arts Ed Collective is the County's initiative dedicated to making the arts core in K-12 public education. Established by the Board in 2002, the program is a public-private collaboration with significant support and coordination by the Department, and in partnership with the Los Angeles County Office of Education. The Arts Ed Collective currently works with 74 of 81 County school districts and five charter school networks to implement policies and plans that support high-quality arts education for 1.5 million public school students. This unit also manages the Arts in Justice Reform initiative which promotes healing, personal growth and overall well-being among youth (and families) impacted, or at risk of becoming impacted by the justice system.

4. Civic Art

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	2,733,000	--	432,000	2,301,000	12.0
Less Administration	--	--	--	--	--
Net Program Costs	2,733,000	--	432,000	2,301,000	12.0

Authority: Non-mandated, discretionary program.

Provides leadership in the development of high-quality civic spaces by commissioning artists and integrating civic artwork into the planning, design, and construction of capital projects, infrastructure, and facilities. The program encourages innovative approaches to civic art and provides access to artistic experiences of the highest caliber to County residents and visitors. The program also provides educational resources and ensures stewardship of the Civic Art Collection to foster broad public access to artwork owned by the County. It has developed and maintains the records and inventory for County-owned civic artwork. This unit also manages the work related to the establishment of the Public Art in Private Development Ordinance.

5. Cross-Sector Initiatives

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,205,000	71,000	570,000	564,000	4.0
Less Administration	--	--	--	--	--
Net Program Costs	1,205,000	71,000	570,000	564,000	4.0

Authority: Non-mandated, discretionary program.

Manages a portfolio of programs and projects that apply arts-based creative strategies to address civic issues and support the integration of arts and culture in County plans and operations. This unit supports the administration of the County's Cultural Policy, collaborating with other departments and agencies to ensure that policy goals are met. A core program of this unit is the Creative Strategist Artist in Residence program, which places artists and creative workers in County departments to work alongside staff to strategize solutions to complex social challenges.

6. Los Angeles City/County Native American Indian Commission (LANAIC)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	944,000	--	485,000	459,000	2.0
Less Administration	--	--	--	--	--
Net Program Costs	944,000	--	485,000	459,000	2.0

Authority: Non-mandated, discretionary program.

LANAIC was established by the County of Los Angeles on June 25, 1976, through a joint effort of members of the Los Angeles American Indian community, Los Angeles City, and Los Angeles County governments. Its primary purpose is to improve the health and well-being of the Los Angeles American Indian and Alaska Native (AIAN) community through various strategies, including but not limited, to increasing the acquisition of funding resources available to the AIAN community, advocating for policy that will improve the health and well-being of AIANs, and gathering and disseminating information about AIANs in Los Angeles County. LANAIC's Self-Governance Board (LANAIC SGB) was established in 1993 by the Board. LANAIC SGB's primary purpose is to administer certain public and private funds, particularly funds that have Indian self-governance requirements. LANAIC is administratively housed within the Department of Arts and Culture.

7. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	6,156,000	--	219,000	5,937,000	16.0
Less Administration	--	--	--	--	--
Net Program Costs	6,156,000	--	219,000	5,937,000	16.0

Authority: Non-mandated, discretionary program.

Oversees strategic planning, budgeting, finance, human resources, and IT, along with support to the Arts Commissioners appointed by the Board. This section also includes activities of the Department's Research and Evaluation and Communication divisions which each have public-facing constituent serving roles and, along with Administration, are important to supporting the operations, programs, and mission of the Department.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	40,763,000	1,371,000	19,516,000	19,876,000	57.0

DEPARTMENT OF ARTS AND CULTURE

Kristin Sakoda, Director

2025-26 Recommended Budget Positions = 57.0

Assessor

Jeffrey Prang, Assessor

Assessor Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 98,802,436.29	$ 99,550,000	$ 95,985,000	$ 102,149,000	$ 96,027,000	$ 42,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 196,519,438.85	$ 208,668,000	$ 222,332,000	$ 240,644,000	$ 223,585,000	$ 1,253,000
SERVICES & SUPPLIES	64,280,826.13	72,560,000	72,690,000	37,379,000	32,813,000	(39,877,000)
OTHER CHARGES	3,235,038.27	3,803,000	3,420,000	3,806,000	3,806,000	386,000
CAPITAL ASSETS - EQUIPMENT	581,718.02	2,277,000	2,277,000	25,000	0	(2,277,000)
OTHER FINANCING USES	600,000.00	600,000	600,000	600,000	0	(600,000)
GROSS TOTAL	$ 265,217,021.27	$ 287,908,000	$ 301,319,000	$ 282,454,000	$ 260,204,000	$ (41,115,000)
INTRAFUND TRANSFERS	(222,990.87)	(135,000)	(18,000)	(18,000)	(18,000)	0
NET TOTAL	$ 264,994,030.40	$ 287,773,000	$ 301,301,000	$ 282,436,000	$ 260,186,000	$ (41,115,000)
NET COUNTY COST	$ 166,191,594.11	$ 188,223,000	$ 205,316,000	$ 180,287,000	$ 164,159,000	$ (41,157,000)
BUDGETED POSITIONS	1,378.0	1,400.0	1,400.0	1,500.0	1,433.0	33.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	FINANCE

Mission Statement

To produce an accurate and timely assessment roll while delivering exceptional service to the public.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a $41.2 million decrease in NCC primarily due to the removal of prior-year funding that was provided on a one-time basis for health and safety remediation services, Assessor Modernization Project (AMP), replacement of network equipment, overtime, legal services, Asset Development Implementation Fund (ADIF) loan payment, and West Regional offices tenant improvements, as well as the Department's share of the countywide NCC reduction. The decrease is partially offset by the addition of 33.0 positions in District Appraisals, increases in retiree health insurance, and Board-approved increases in salaries and health insurance subsidies.

Critical/Strategic Planning Initiatives

The Assessor's Office continues its five-year strategic plan to:

- Serve the public remotely and in physical offices in an effective manner;
- Continue to leverage technology and evidence-based operational efficiencies to increase security and improve work activities and public services;
- Continue to increase operational effectiveness and encourage professional growth through enhanced staff recruitment, training, and development programs; and
- Complete the fifth phase of development of the AMP while partnering with County stakeholders and tax system departments.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**301,319,000**	**18,000**	**95,985,000**	**205,316,000**	**1,400.0**
Curtailments					
1. Services and Supplies: Reflects a reduction in services and supplies for office expenses, telecommunications, and IT services.	(816,000)	--	(279,000)	(537,000)	--
2. Capital Assets: Reflects a reduction in capital assets funding for miscellaneous equipment.	(25,000)	--	(9,000)	(16,000)	--
New/Expanded Programs					
1. District Appraisals: Reflects the addition of 30.0 Appraiser and 3.0 Supervising Appraiser positions to process new construction and transfer valuations, partially offset by SB 2557 revenue.	5,337,000	--	1,825,000	3,512,000	33.0
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	1,458,000	--	499,000	959,000	--
2. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(418,000)	--	(143,000)	(275,000)	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	1,876,000	--	642,000	1,234,000	--
4. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	1,000	--	--	1,000	--
5. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for health and safety remediation services ($17.7 million), replacement of network equipment ($2.5 million), AMP ($15.6 million), tenant improvements ($2.1 million), overtime ($7.0 million), legal services ($3.0 million), ADIF loan repayment ($0.6 million), and cybersecurity ($32,000).	(48,528,000)	--	(2,493,000)	(46,035,000)	--
6. Ministerial Adjustments: Reflects the realignment of appropriation based on current trends.	--	--	--	--	--
Total Changes	**(41,115,000)**	**0**	**42,000**	**(41,157,000)**	**33.0**
2025-26 Recommended Budget	**260,204,000**	**18,000**	**96,027,000**	**164,159,000**	**1,433.0**

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) $4.9 million for 46.0 District Appraisal positions; 2) $1.6 million for 20.0 Ownership Clerk positions; 3) $0.1 million for 1.0 Safety Officer position; 4) $0.6 million for the ADIF loan payment; 5) $3.0 million for legal services; 6) $4.6 million for overtime; and 7) $0.8 million for aircraft software.

ASSESSOR BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ASSESSMENT & TAX COLLECTION FEES	$ 96,050,921.02	$ 98,408,000	$ 93,732,000	$ 99,896,000	$ 93,774,000	$ 42,000
AUDITING AND ACCOUNTING FEES	4,984.00	6,000	10,000	10,000	10,000	0
CHARGES FOR SERVICES - OTHER	1,497.00	2,000	2,000	2,000	2,000	0
COURT FEES & COSTS	3,710.00	4,000	2,000	2,000	2,000	0
FORFEITURES & PENALTIES	2,608,113.06	993,000	2,068,000	2,068,000	2,068,000	0
MISCELLANEOUS	49,452.72	57,000	54,000	54,000	54,000	0
OTHER SALES	41,798.00	43,000	66,000	66,000	66,000	0
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	35,519.49	36,000	50,000	50,000	50,000	0
RECORDING FEES	117.00	1,000	1,000	1,000	1,000	0
SALE OF CAPITAL ASSETS	6,324.00	0	0	0	0	0
TOTAL REVENUE	$ 98,802,436.29	$ 99,550,000	$ 95,985,000	$ 102,149,000	$ 96,027,000	$ 42,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 116,443,616.71	$ 123,053,000	$ 134,419,000	$ 144,778,000	$ 131,759,000	$ (2,660,000)
CAFETERIA BENEFIT PLANS	26,423,204.28	27,791,000	28,358,000	31,348,000	29,369,000	1,011,000
COUNTY EMPLOYEE RETIREMENT	26,191,291.04	27,894,000	28,425,000	30,728,000	29,149,000	724,000
DENTAL INSURANCE	500,394.82	499,000	566,000	635,000	588,000	22,000
DEPENDENT CARE SPENDING ACCOUNTS	173,738.76	180,000	183,000	183,000	183,000	0
DISABILITY BENEFITS	998,604.24	1,109,000	1,055,000	1,067,000	1,059,000	4,000
FICA (OASDI)	1,742,363.68	1,778,000	1,842,000	2,008,000	1,913,000	71,000
HEALTH INSURANCE	1,190,958.19	1,272,000	1,884,000	1,937,000	1,888,000	4,000
LIFE INSURANCE	260,207.32	260,000	286,000	313,000	296,000	10,000
OTHER EMPLOYEE BENEFITS	16,520.00	16,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	17,036,366.00	18,919,000	18,985,000	20,861,000	20,861,000	1,876,000
SAVINGS PLAN	548,470.84	561,000	668,000	672,000	668,000	0
THRIFT PLAN (HORIZONS)	3,712,392.51	3,884,000	4,388,000	4,835,000	4,573,000	185,000
UNEMPLOYMENT INSURANCE	21,970.00	23,000	28,000	34,000	34,000	6,000
WORKERS' COMPENSATION	1,259,340.46	1,429,000	1,238,000	1,238,000	1,238,000	0
TOTAL S & E B	196,519,438.85	208,668,000	222,332,000	240,644,000	223,585,000	1,253,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,615,698.19	1,983,000	1,579,000	1,472,000	1,472,000	(107,000)
CLOTHING & PERSONAL SUPPLIES	3,166.34	1,000	0	0	0	0
COMMUNICATIONS	71,848.49	73,000	56,000	56,000	56,000	0
COMPUTING-MAINFRAME	2,222,648.00	494,000	702,000	625,000	475,000	(227,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	9,786,633.56	11,778,000	10,940,000	10,366,000	9,616,000	(1,324,000)
COMPUTING-PERSONAL	1,274,935.77	825,000	907,000	907,000	907,000	0
HOUSEHOLD EXPENSE	12,623.10	10,000	2,000	2,000	2,000	0
INFORMATION TECHNOLOGY SECURITY	41,952.00	33,000	81,000	49,000	49,000	(32,000)
INFORMATION TECHNOLOGY SERVICES	14,936,013.84	17,761,000	18,748,000	4,523,000	4,523,000	(14,225,000)
INSURANCE	640,344.87	538,000	395,000	414,000	414,000	19,000
MAINTENANCE - EQUIPMENT	244,671.45	242,000	220,000	160,000	160,000	(60,000)
MAINTENANCE-BUILDINGS & IMPRV	7,093,381.57	9,134,000	7,873,000	6,262,000	6,262,000	(1,611,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	3,811.45	5,000	0	0	0	0

ASSESSOR BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
MEMBERSHIPS	32,358.00	32,000	16,000	16,000	16,000	0
MISCELLANEOUS EXPENSE	11,436.23	10,000	0	5,000	5,000	5,000
OFFICE EXPENSE	758,930.97	766,000	598,000	598,000	532,000	(66,000)
PROFESSIONAL SERVICES	17,656,204.94	20,188,000	21,347,000	3,735,000	735,000	(20,612,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	68,411.06	78,000	44,000	44,000	44,000	0
RENTS & LEASES - EQUIPMENT	6,145.26	5,000	0	0	0	0
RENTS & LEASES - OTHER RENTAL COSTS	435,930.40	412,000	830,000	402,000	402,000	(428,000)
SMALL TOOLS & MINOR EQUIPMENT	3,499.48	2,000	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	3,618.74	5,000	0	0	0	0
TECHNICAL SERVICES	989,238.53	1,093,000	818,000	818,000	818,000	0
TELECOMMUNICATIONS	2,780,928.40	3,378,000	3,241,000	2,632,000	2,032,000	(1,209,000)
TRAINING	73,758.90	76,000	9,000	9,000	9,000	0
TRANSPORTATION AND TRAVEL	694,965.35	732,000	1,284,000	1,284,000	1,284,000	0
UTILITIES	2,817,671.24	2,906,000	3,000,000	3,000,000	3,000,000	0
TOTAL S & S	64,280,826.13	72,560,000	72,690,000	37,379,000	32,813,000	(39,877,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	0.00	0	72,000	72,000	72,000	0
DEPRECIATION	490,855.79	421,000	500,000	500,000	500,000	0
JUDGMENTS & DAMAGES	69,529.92	385,000	70,000	70,000	70,000	0
RETIREMENT OF OTHER LONG TERM DEBT	1,725,006.02	2,047,000	2,134,000	2,520,000	2,520,000	386,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	949,646.54	950,000	639,000	639,000	639,000	0
TAXES & ASSESSMENTS	0.00	0	5,000	5,000	5,000	0
TOTAL OTH CHARGES	3,235,038.27	3,803,000	3,420,000	3,806,000	3,806,000	386,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	468,974.83	2,277,000	2,277,000	25,000	0	(2,277,000)
DATA HANDLING EQUIPMENT	1,000.00	0	0	0	0	0
ELECTRONIC EQUIPMENT	665.00	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	111,078.19	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	581,718.02	2,277,000	2,277,000	25,000	0	(2,277,000)
TOTAL CAPITAL ASSETS	581,718.02	2,277,000	2,277,000	25,000	0	(2,277,000)
OTHER FINANCING USES						
TRANSFERS OUT	600,000.00	600,000	600,000	600,000	0	(600,000)
TOTAL OTH FIN USES	600,000.00	600,000	600,000	600,000	0	(600,000)
GROSS TOTAL	$ 265,217,021.27	$ 287,908,000	$ 301,319,000	$ 282,454,000	$ 260,204,000	$ (41,115,000)
INTRAFUND TRANSFERS	(222,990.87)	(135,000)	(18,000)	(18,000)	(18,000)	0
NET TOTAL	$ 264,994,030.40	$ 287,773,000	$ 301,301,000	$ 282,436,000	$ 260,186,000	$ (41,115,000)
NET COUNTY COST	$ 166,191,594.11	$ 188,223,000	$ 205,316,000	$ 180,287,000	$ 164,159,000	$ (41,157,000)
BUDGETED POSITIONS	1,378.0	1,400.0	1,400.0	1,500.0	1,433.0	33.0

Departmental Program Summary

1. Appraisals

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	116,882,000	--	42,475,000	74,407,000	805.0
Less Administration	--	--	--	--	--
Net Program Costs	116,882,000	--	42,475,000	74,407,000	805.0

Authority: Mandated program – State Constitution Article XIII and the California Revenue and Taxation Code.

Appraise business personal property and real estate properties that either undergo a change of ownership, are subject to new construction, or are impacted by a change in market conditions. This includes over 2.3 million parcels throughout the County and over 190,000 business properties, that together total a revenue producing assessment value of over $2.1 trillion. This program also provides public service throughout the Assessor's district offices, which handle approximately 130,000 telephone calls from the public each year.

2. Roll Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	25,615,000	--	9,260,000	16,355,000	233.0
Less Administration	--	--	--	--	--
Net Program Costs	25,615,000	--	9,260,000	16,355,000	233.0

Authority: Mandated program – State Constitution Article XIII and the California Revenue and Taxation Code.

Update property ownership information, provide public service, and process new construction permits. This program is also responsible for appraisal standards and procedures, assessment appeals, special investigations, and providing appraisal expertise to the AMP.

3. Information Technology

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	31,766,000	--	11,854,000	19,912,000	141.0
Less Administration	--	--	--	--	--
Net Program Costs	31,766,000	--	11,854,000	19,912,000	141.0

Authority: Non-mandated, discretionary program.

Develop and support the Assessor's automated systems. IT is composed of a highly technical group of analysts, programmers and production operations specialists who manage systems in a multi-platform and multi-discipline environment. Key activities include developing the annual tax roll, facilitating solutions in response to tax law changes, and supporting customers and technical contracts management through the Help Desk. This program also supports the Assessor's multi-departmental property tax websites, which provide information on assessments, taxation, and appeals to over 11.5 million visitors.

4. Legal, Exemptions, Assessment and Public Services (LEAPS)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	15,856,000	--	5,611,000	10,245,000	160.0
Less Administration	--	--	--	--	--
Net Program Costs	15,856,000	--	5,611,000	10,245,000	160.0

Authority: Mandated program – California Constitution Article XIII and the California Revenue and Taxation Code.

Responsible for delivering public service in a responsive and fair manner; reviewing and analyzing homeowner and disabled veteran exemption claims, California Public Records Act requests, and subpoenas; responding to internal office legal inquiries; coordinating and preparing cases and representing the Assessor at hearings; and processing and answering inquiries on exemption claims from institutional entities.

5. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	70,085,000	18,000	26,827,000	43,240,000	94.0
Less Administration	--	--	--	--	--
Net Program Costs	70,085,000	18,000	26,827,000	43,240,000	94.0

Authority: Non-mandated, discretionary program.

Provide executive oversight and administrative support to the Department through the executive office, which provides leadership and direction in accounting, budgeting, purchasing, contracting, risk management, emergency planning, public services, facilities, human resources, materials management, reprographics, and training.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	260,204,000	18,000	96,027,000	164,159,000	1,433.0

OFFICE OF THE ASSESSOR
Jeffrey Prang, Assessor
2025-26 Recommended Budget Positions = 1,433.0

Auditor-Controller

Oscar Valdez, Auditor-Controller

Auditor-Controller Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 25,375,487.24	$ 25,104,000	$ 27,687,000	$ 28,237,000	$ 27,902,000	$ 215,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 97,760,877.88	$ 103,687,000	$ 116,747,000	$ 120,883,000	$ 117,115,000	$ 368,000
SERVICES & SUPPLIES	12,454,192.32	14,645,000	16,963,000	16,792,000	15,335,000	(1,628,000)
OTHER CHARGES	1,531,319.92	2,105,000	1,799,000	1,674,000	1,595,000	(204,000)
CAPITAL ASSETS - EQUIPMENT	187,563.19	5,000	0	0	0	0
GROSS TOTAL	$ 111,933,953.31	$ 120,442,000	$ 135,509,000	$ 139,349,000	$ 134,045,000	$ (1,464,000)
INTRAFUND TRANSFERS	(56,385,188.52)	(58,692,000)	(70,626,000)	(75,068,000)	(73,885,000)	(3,259,000)
NET TOTAL	$ 55,548,764.79	$ 61,750,000	$ 64,883,000	$ 64,281,000	$ 60,160,000	$ (4,723,000)
NET COUNTY COST	$ 30,173,277.55	$ 36,646,000	$ 37,196,000	$ 36,044,000	$ 32,258,000	$ (4,938,000)
BUDGETED POSITIONS	627.0	636.0	636.0	649.0	631.0	(5.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	FINANCE

Mission Statement

The Auditor-Controller (A-C) provides the County with expert advice and leadership in business and financial practices to promote integrity, accountability, compliance, and innovation.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $4.9 million primarily due to the deletion of funding that was provided on a one-time basis for eTAX costs, General Fund department audits, a lawsuit settlement, the Task Management System, consultant services, and the Property Tax Database (PDB) mainframe, as well as the Department's share of the countywide NCC reduction. The decrease is partially offset by increases for the PDB mainframe, retiree health insurance, and Board-approved increases in salaries and health insurance subsidies.

Critical/Strategic Planning Initiatives

The A-C advocates for fiscal responsibility and service excellence through various initiatives, including:

- Promoting accountability and public trust in County government by maintaining the Board-approved annual audit plan, and conducting investigations of fraud, waste, and abuse;
- Conducting compliance audits and enhancing service delivery by ensuring that services can be provided in a manner consistent with government and industry standards, that programmatic uses of public funds comply with applicable laws, regulations, and funding source requirements and best practices for audit independence;
- Reinforcing countywide IT security by conducting annual risk assessments, periodically seeking best practices to improve these assessments, and performing a risk-based program of audits of departments' application systems and IT security policy compliance;
- Enhancing the fiscal accountability of contractors by identifying and resolving issues related to questioned costs, ensuring auditor access to contractor records, educating contractors on best practices and fiscal requirements, and maintaining the Contractor Accounting Handbook as a resource to help foster compliance with contract terms and conditions, and the successful delivery of vital services and programs;
- Continuing to work with the Treasurer and Tax Collector to contract with a vendor to develop and implement an integrated, enterprise property tax system to replace aging, obsolete, and inefficient legacy applications that require high levels of staff and technical support;

- Enhancing and updating Advantage eCAPS and the eHR suite of applications to centralize, consolidate, and fully utilize the County's financial management, budgeting, reporting, human resources, payroll, and talent management functions;
- Continuing enhancements to the Contract Budgeting Module to improve contract data integrity, capture essential information on all County contracts with the ability to respond to inquiries, and deploy analytic capabilities;
- Enhancing the use and delivery of data and analytics to improve business operations, reinforce fiscal controls, and provide additional management information for decision-making; and
- Promoting succession planning across the A-C workforce by assessing leadership skills of key managers, developing a training curriculum that targets core leadership competencies, and making opportunities available for learning and professional growth.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**135,509,000**	**70,626,000**	**27,687,000**	**37,196,000**	**636.0**
Curtailments					
1. Vacancies: Reflects the deletion of 1.0 Program Specialist III, 1.0 Intermediate Supervising Typist-Clerk, 1.0 Senior Clerk, and 2.0 Accounting Technician II positions.	(617,000)	--	--	(617,000)	(5.0)
2. Services and Supplies: Reflects a reduction in services and supplies funding.	(207,000)	--	--	(207,000)	--
3. Overtime: Reflects a reduction in overtime funding.	(149,000)	--	--	(149,000)	--
Other Changes					
1. PDB Mainframe: Reflects one-time funding for hosting costs from the Internal Services Department to maintain the PDB mainframe.	170,000	--	58,000	112,000	--
2. Tracking System: Reflects funding for maintenance and support of the new Ombudsperson tracking system, fully offset by intrafund transfers from the Department of Children and Family Services.	9,000	9,000	--	--	--
3. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	850,000	438,000	173,000	239,000	--
4. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(537,000)	(356,000)	(30,000)	(151,000)	--
5. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	812,000	419,000	166,000	227,000	--
6. Unavoidable Costs: Reflects changes in workers' compensation costs due to medical cost trends and increases in claims.	62,000	45,000	17,000	--	--
7. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	1,000	1,000	--	--	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
8. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for General Fund department audits ($1.7 million), eTAX costs ($0.9 million), a lawsuit settlement ($0.4 million), the Task Management System ($0.4 million), the PDB mainframe ($0.2 million), consultant services ($0.2 million), IT refresh ($0.6 million), cybersecurity ($4,000), and Utility User Tax - Measure U ($42,000).	(1,858,000)	2,534,000	--	(4,392,000)	--
9. Ministerial Adjustments: Reflects the realignment of appropriation, intrafund transfers, and revenue based on current trends.	--	169,000	(169,000)	--	--
Total Changes	**(1,464,000)**	**3,259,000**	**215,000**	**(4,938,000)**	**(5.0)**
2025-26 Recommended Budget	**134,045,000**	**73,885,000**	**27,902,000**	**32,258,000**	**631.0**

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) $2.1 million for the Audit Division to perform General Fund department audits; 2) $0.3 million for 1.0 new position for eTAX; 3) $0.5 million for 2.0 new positions for the establishment of an Annual Comprehensive Financial Report section; 4) 2.0 new positions for Measure A audit services; 5) 1.0 new IT manager position; 6) 2.0 new positions for eCAPS and eHR Systems; 7) 4.0 new positions for the Office of County Investigations; 8) 1.0 new position for countywide systems training; and 9) funding for increases in rent costs, fully offset by billings to County departments.

AUDITOR-CONTROLLER BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ASSESSMENT & TAX COLLECTION FEES	$ 11,088,425.52	$ 10,543,000	$ 11,229,000	$ 10,681,000	$ 10,681,000	$ (548,000)
AUDITING AND ACCOUNTING FEES	10,788,181.60	11,178,000	12,741,000	13,848,000	13,621,000	880,000
CHARGES FOR SERVICES - OTHER	110,655.36	0	15,000	0	0	(15,000)
CIVIL PROCESS SERVICES	73,026.10	74,000	90,000	95,000	95,000	5,000
FEDERAL - COVID-19	297,761.77	73,000	213,000	0	0	(213,000)
FEDERAL AID - MENTAL HEALTH	292,270.25	331,000	286,000	334,000	332,000	46,000
INTEGRATED APPLICATIONS	2,160,561.36	2,340,000	2,349,000	2,458,000	2,378,000	29,000
INTERFUND CHARGES FOR SERVICES - OTHER	372,809.68	445,000	475,000	531,000	505,000	30,000
MISCELLANEOUS	22,925.22	30,000	35,000	34,000	34,000	(1,000)
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	67,490.45	90,000	254,000	256,000	256,000	2,000
STATE - COVID-19	3,000.00	0	0	0	0	0
STATE - LAW ENFORCEMENT	8,223.93	0	0	0	0	0
STATE - OTHER	3,859.00	0	0	0	0	0
STATE - SB 90 MANDATED COSTS	86,297.00	0	0	0	0	0
TOTAL REVENUE	$ 25,375,487.24	$ 25,104,000	$ 27,687,000	$ 28,237,000	$ 27,902,000	$ 215,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 56,625,378.83	$ 59,836,000	$ 69,877,000	$ 71,972,000	$ 69,831,000	$ (46,000)
CAFETERIA BENEFIT PLANS	10,855,257.64	11,286,000	12,240,000	12,629,000	12,197,000	(43,000)
COUNTY EMPLOYEE RETIREMENT	13,529,009.80	14,360,000	15,204,000	15,243,000	14,767,000	(437,000)
DENTAL INSURANCE	221,634.78	228,000	219,000	229,000	215,000	(4,000)
DEPENDENT CARE SPENDING ACCOUNTS	76,269.00	83,000	89,000	89,000	89,000	0
DISABILITY BENEFITS	611,728.27	639,000	653,000	677,000	656,000	3,000
FICA (OASDI)	884,225.18	922,000	965,000	1,000,000	968,000	3,000
HEALTH INSURANCE	3,534,706.73	3,793,000	4,487,000	4,964,000	4,487,000	0
LIFE INSURANCE	220,404.50	225,000	246,000	259,000	247,000	1,000
OTHER EMPLOYEE BENEFITS	10,308.00	7,000	6,000	6,000	6,000	0
RETIREE HEALTH INSURANCE	7,166,194.00	7,974,000	7,999,000	8,811,000	8,811,000	812,000
SAVINGS PLAN	1,752,145.64	1,911,000	2,230,000	2,317,000	2,243,000	13,000
THRIFT PLAN (HORIZONS)	1,913,254.33	2,054,000	2,156,000	2,249,000	2,160,000	4,000
UNEMPLOYMENT INSURANCE	3,296.00	11,000	18,000	18,000	18,000	0
WORKERS' COMPENSATION	357,065.18	358,000	358,000	420,000	420,000	62,000
TOTAL S & E B	97,760,877.88	103,687,000	116,747,000	120,883,000	117,115,000	368,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,238,026.46	1,359,000	1,603,000	1,598,000	1,598,000	(5,000)
CLOTHING & PERSONAL SUPPLIES	4,748.28	3,000	0	1,000	1,000	1,000
COMMUNICATIONS	37,060.42	40,000	39,000	43,000	43,000	4,000
COMPUTING-MAINFRAME	1,189,827.44	1,558,000	1,676,000	1,611,000	1,611,000	(65,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	576,748.53	700,000	605,000	650,000	650,000	45,000
COMPUTING-PERSONAL	313,555.79	888,000	954,000	217,000	217,000	(737,000)
HOUSEHOLD EXPENSE	4,373.31	1,000	0	0	0	0
INFORMATION TECHNOLOGY SECURITY	21,216.00	16,000	38,000	17,000	17,000	(21,000)
INFORMATION TECHNOLOGY SERVICES	2,587,470.22	3,007,000	3,479,000	3,190,000	3,190,000	(289,000)

AUDITOR-CONTROLLER BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
INSURANCE	327,297.69	257,000	200,000	250,000	250,000	50,000
MAINTENANCE - EQUIPMENT	52,287.94	52,000	61,000	63,000	63,000	2,000
MAINTENANCE-BUILDINGS & IMPRV	2,314,539.68	2,443,000	2,245,000	2,442,000	2,442,000	197,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	2,347.00	2,000	3,000	3,000	3,000	0
MEMBERSHIPS	20,388.98	28,000	30,000	32,000	32,000	2,000
MISCELLANEOUS EXPENSE	1,666.32	3,000	45,000	25,000	24,000	(21,000)
OFFICE EXPENSE	990,382.39	1,071,000	1,019,000	1,200,000	1,200,000	181,000
PROFESSIONAL SERVICES	479,978.97	626,000	2,060,000	2,617,000	1,338,000	(722,000)
PUBLICATIONS & LEGAL NOTICES	4,078.88	4,000	0	4,000	4,000	4,000
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	22,204.29	25,000	20,000	26,000	26,000	6,000
RENTS & LEASES - EQUIPMENT	63,848.76	55,000	80,000	65,000	65,000	(15,000)
SPECIAL DEPARTMENTAL EXPENSE	3,201.49	5,000	7,000	9,000	9,000	2,000
TECHNICAL SERVICES	342,424.12	405,000	469,000	440,000	440,000	(29,000)
TELECOMMUNICATIONS	639,823.11	639,000	685,000	614,000	614,000	(71,000)
TRAINING	116,034.47	98,000	229,000	210,000	133,000	(96,000)
TRANSPORTATION AND TRAVEL	75,726.30	85,000	140,000	189,000	89,000	(51,000)
UTILITIES	1,024,935.48	1,275,000	1,276,000	1,276,000	1,276,000	0
TOTAL S & S	12,454,192.32	14,645,000	16,963,000	16,792,000	15,335,000	(1,628,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	0.00	501,000	484,000	76,000	76,000	(408,000)
RETIREMENT OF OTHER LONG TERM DEBT	1,113,943.71	1,155,000	1,121,000	1,201,000	1,122,000	1,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	417,376.21	448,000	193,000	396,000	396,000	203,000
TAXES & ASSESSMENTS	0.00	1,000	1,000	1,000	1,000	0
TOTAL OTH CHARGES	1,531,319.92	2,105,000	1,799,000	1,674,000	1,595,000	(204,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	90,615.41	0	0	0	0	0
DATA HANDLING EQUIPMENT	9,679.80	5,000	0	0	0	0
ELECTRONIC EQUIPMENT	87,267.98	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	187,563.19	5,000	0	0	0	0
TOTAL CAPITAL ASSETS	187,563.19	5,000	0	0	0	0
GROSS TOTAL	$ 111,933,953.31	$ 120,442,000	$ 135,509,000	$ 139,349,000	$ 134,045,000	$ (1,464,000)
INTRAFUND TRANSFERS	(56,385,188.52)	(58,692,000)	(70,626,000)	(75,068,000)	(73,885,000)	(3,259,000)
NET TOTAL	$ 55,548,764.79	$ 61,750,000	$ 64,883,000	$ 64,281,000	$ 60,160,000	$ (4,723,000)
NET COUNTY COST	$ 30,173,277.55	$ 36,646,000	$ 37,196,000	$ 36,044,000	$ 32,258,000	$ (4,938,000)
BUDGETED POSITIONS	627.0	636.0	636.0	649.0	631.0	(5.0)

Departmental Program Summary

1. Accounting and Reporting

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	15,586,000	4,293,000	2,245,000	9,048,000	78.0
Less Administration	--	--	--	--	--
Net Program Costs	15,586,000	4,293,000	2,245,000	9,048,000	78.0

Authority: Mandated program – United States Government Code Title 26; Federal Uniform Guidance 2 Code of Federal Regulations (CFR) Part 200; State Constitution, Section 24, Article 13; California Government Code (various titles); California Education Codes 41760.2 and 84207; California Revenue and Taxation Code 4653; and County Code 5.02.

Maintains control over the County's accounting and budget functions, including enforcing budgetary controls over budget units; monitors and reports the County's cash position; prepares legally-required financial reports and the Countywide Cost Allocation Plan; allocates interest among treasury pool participants; and serves as controller for Joint Powers Authorities and nonprofit corporations per legal agreements. Also provides procedural and technical guidance on various financial matters such as general accounting, cost accounting, and capital assets accounting. Comprehensive financial reporting is prepared relative to the Board's directives, legal mandates, and compliance with Generally Accepted Accounting Principles.

2. Auditing and Reporting

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	12,564,000	10,059,000	1,520,000	985,000	61.0
Less Administration	--	--	--	--	--
Net Program Costs	12,564,000	10,059,000	1,520,000	985,000	61.0

Authority: Mandated program – California Government Code Sections 26909, 26923, 29321.1, 25252.6 and 25250; California Welfare and Institutions Code 275; California Revenue and Taxation Code 4108.5; and County Code Sections 2.10 and 16.62.

Performs financial, compliance, management, and performance audits; oversees contracts for audit services for all County departments; and responds immediately to all Board special requests for investigations or audits.

3. Countywide Contract Monitoring

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,616,000	9,616,000	--	--	45.0
Less Administration	--	--	--	--	--
Net Program Costs	9,616,000	9,616,000	--	--	45.0

Authority: Non-mandated, discretionary program.

Performs monitoring of County contractors for eight County departments and provides training and other technical assistance to support its clients' contract monitoring operations. The Countywide Contract Monitoring Division also provides oversight of work orders for various other County departments.

4. Countywide Disbursements Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,642,000	6,083,000	458,000	3,101,000	51.0
Less Administration	--	--	--	--	--
Net Program Costs	9,642,000	6,083,000	458,000	3,101,000	51.0

Authority: Mandated program – California Government Code Sections 911, 6001, 5.40, 5.42, 26390, 29741-29742, 29800-29803, 29806, and 29850-29853; California Welfare and Institutions Code Section 15000; and County Codes 2.10 and 4.08.020.

Issues payments on behalf of all County departments and certain special districts. Also responsible for retaining supporting payment records (e.g., warrant registers and negotiated warrants, etc.) to support expenditure information.

5. Countywide Payroll Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	7,148,000	5,931,000	1,217,000	--	36.0
Less Administration	--	--	--	--	--
Net Program Costs	7,148,000	5,931,000	1,217,000	--	36.0

Authority: Mandated program – United States Government Code Title 26; California Government Code Sections 11550-11563, 28101-28160, 30051-30056, and 30061; and County Code Titles 5 and 6, and Title 2 Section 2.10.020.

Prepares and accounts for the County employee payroll and related employee benefits. Also responsible for implementing pay practices negotiated with bargaining units, withholding both mandatory and voluntary deductions, and withholding earnings payable to various creditors and agencies for garnishments, federal and State tax levies, and child support.

6. Office of County Investigations (OCI)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	6,940,000	6,204,000	736,000	--	30.0
Less Administration	--	--	--	--	--
Net Program Costs	6,940,000	6,204,000	736,000	--	30.0

Authority: Mandated program – United States Federal Sentencing Guidelines Section 8B2.1(b)(5), and California Penal Code Section 830.13, County Code Section 2.10.

Conducts criminal and administrative investigations of alleged fraud and misconduct committed by County employees, contractors, and vendors. OCI responds immediately to all Board special requests for investigations and investigates and reports on allegations of fraud reported to the County Fraud Hotline or referred by other sources. In addition, OCI provides countywide consulting services, policy development, training, and fraud monitoring and prevention services.

7. Ombudsperson for Youth in Short-Term Residential Therapeutic Programs (STRTPs)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	771,000	771,000	--	--	3.0
Less Administration	--	--	--	--	--
Net Program Costs	771,000	771,000	--	--	3.0

Authority: Non-mandated, discretionary program.

Serves as an advocate and problem solver for youth placed in STRTPs and group homes who believe that their personal rights have been violated. The Ombudsperson is independent from the agencies that place youth in homes. Youth are encouraged to contact the Ombudsperson via the helpline, e-mail, or in person during outreach visits. The Ombudsperson will investigate the issues that are raised and provide assistance in resolving problems.

8. Shared Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	13,011,000	4,973,000	--	8,038,000	94.0
Less Administration	--	--	--	--	--
Net Program Costs	13,011,000	4,973,000	--	8,038,000	94.0

Authority: Non-mandated, discretionary program.

Provides a consolidated business processing center for 21 client departments. Services include accounts payable, accounts receivable, grants accounting, payroll, and procurement functions.

9. Systems Programs (Countywide IT Development and Maintenance and IT Network and Personal Computer Support Services (ITS))

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	26,249,000	18,041,000	4,503,000	3,705,000	103.0
Less Administration	--	--	--	--	--
Net Program Costs	26,249,000	18,041,000	4,503,000	3,705,000	103.0

Countywide IT Development and Maintenance Program

Authority: Non-mandated, discretionary program.

Develops, implements, and maintains automated systems which support operations of the Department and provide business services for all other departments through countywide programs, which include the following major automated systems: the electronic Countywide Accounting and Purchasing System; electronic Human Resources System; Community Redevelopment Agency System; Secured Tax Roll System, and other property tax systems.

ITS

Authority: Non-mandated, discretionary program.

Develops, installs, and maintains the departmental network of servers and computers; monitors network connectivity; implements and maintains various software applications relating to messaging and office productivity; implements backup and disaster recovery procedures to ensure business continuity; implements security features mandated by the Chief Information Security Officer; and supports the Administration program.

10. Property Tax

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	21,754,000	325,000	15,090,000	6,339,000	90.0
Less Administration	--	--	--	--	--
Net Program Costs	21,754,000	325,000	15,090,000	6,339,000	90.0

Authority: Mandated program – Federal Uniform Guidance 2 CFR Part 200, State Constitution Article 13; California Government Code Sections 30051-30056 and 30067; California Revenue and Taxation Code Sections 75, 100, 1647-49, 4655, 4658, 5102, and 5452-5454; and California Health and Safety Code Division 24.

Determines property tax allocations; distributes and accounts for property taxes collected; and issues overpayment refunds to taxpayers. Throughout the year, additions and changes to the tax roll are processed which result in new or corrected tax bills or refunds. After taxes are collected, they are apportioned and distributed to nearly 2,500 local agency accounts (one percent general tax levy, debt service, and direct assessment accounts) including the County, cities, school districts, education revenue augmentation fund, special districts, and successor agencies.

11. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	10,764,000	7,589,000	2,133,000	1,042,000	40.0
Less Administration	--	--	--	--	--
Net Program Costs	10,764,000	7,589,000	2,133,000	1,042,000	40.0

Authority: Non-mandated, discretionary program.

Provides executive oversight and administrative support to the operations of the Department. It includes the executive office and support staff, departmental budgeting, accounting, personnel and payroll, training and recruiting, emergency planning, procurement, strategic planning, master agreement functions, facilities management, and special projects.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	134,045,000	73,885,000	27,902,000	32,258,000	631.0

Auditor-Controller - Integrated Applications Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 6,624,000.00	$ 7,028,000	$ 7,028,000	$ 7,264,000	$ 7,028,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 59,026,486.81	$ 70,784,000	$ 71,766,000	$ 71,614,000	$ 69,245,000	$ (2,521,000)
OTHER CHARGES	247,000.00	273,000	262,000	352,000	262,000	0
GROSS TOTAL	$ 59,273,486.81	$ 71,057,000	$ 72,028,000	$ 71,966,000	$ 69,507,000	$ (2,521,000)
INTRAFUND TRANSFERS	(31,360,000.00)	(33,458,000)	(33,458,000)	(34,681,000)	(33,458,000)	0
NET TOTAL	$ 27,913,486.81	$ 37,599,000	$ 38,570,000	$ 37,285,000	$ 36,049,000	$ (2,521,000)
NET COUNTY COST	$ 21,289,486.81	$ 30,571,000	$ 31,542,000	$ 30,021,000	$ 29,021,000	$ (2,521,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	FINANCE

Mission Statement

The Auditor-Controller - Integrated Applications budget unit includes the costs associated with the development and operation of enterprise applications. The current budget reflects funding for costs associated with the eCAPS/eHR project, enterprise licenses, and other enterprise applications. eCAPS is the County's integrated financial application that includes accounting, budget, disbursement, procurement, inventory, vendor self-service, contracts, contract management, debt management, grant lifecycle management, and cost accounting. eHR is the integration of countywide human resources applications for payroll, timekeeping, personnel administration, position control, recruitment, mileage reimbursement, manager self-service, talent management, and other functions. In the future, other major County enterprise applications may be added to this budget unit.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $2.5 million due to adjustments to remove prior-year funding that was provided on a one-time basis for the Data and Analytics (DnA) project and second-year implementation costs to upgrade the Enterprise Financial and Human Resources software applications, partially offset by third-year implementation costs for upgrading the Enterprise Financial and Human Resources software applications.

Critical/Strategic Planning Initiatives

The A-C, through the eCAPS Advisory Committee, advocates for operational efficiencies, compliance with regulatory requirements, and alignment with industry standards through various initiatives, including:

- Ensuring continuity of operations by keeping these Integrated Applications on a supported version;
- Expanding functionality of eCAPS/eHR Enterprise modules with enhancements needed to stay current with technology;
- Creating newly integrated applications to further improve enterprise-wide needs;
- Developing best-of-breed technology along with new applications to further enhance administrative systems; and
- Planning and formulating strategies for the future Enterprise Resource Planning roadmap.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**72,028,000**	**33,458,000**	**7,028,000**	**31,542,000**	**0.0**
Other Changes					
1. System Upgrade Costs: Reflects one-time funding for third-year implementation costs to upgrade the Enterprise Financial and Human Resources software applications and related services.	15,410,000	--	--	15,410,000	--
2. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the DnA project ($1.6 million) and the second-year implementation costs to upgrade the Enterprise Financial and Human Resources software applications ($16.4 million).	(17,931,000)	--	--	(17,931,000)	--
Total Changes	**(2,521,000)**	**0**	**0**	**(2,521,000)**	**0.0**
2025-26 Recommended Budget	**69,507,000**	**33,458,000**	**7,028,000**	**29,021,000**	**0.0**

Critical and Unmet Needs

The Department's unmet needs include: 1) $1.0 million for the DnA project; 2) $1.2 million for enterprise system maintenance; and 3) $0.2 million for eCAPS systems operation implementation and maintenance, partially offset with billings to County departments.

AUDITOR-CONTROLLER – INTEGRATED APPLICATIONS BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
INTEGRATED APPLICATIONS	$ 6,624,000.00	$ 7,028,000	$ 7,028,000	$ 7,264,000	$ 7,028,000	$ 0
TOTAL REVENUE	$ 6,624,000.00	$ 7,028,000	$ 7,028,000	$ 7,264,000	$ 7,028,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	$ 11,540,000.00	$ 13,736,000	$ 13,736,000	$ 13,982,000	$ 13,736,000	$ 0
CLOTHING & PERSONAL SUPPLIES	122.73	0	0	0	0	0
COMMUNICATIONS	424.08	0	1,000	0	0	(1,000)
COMPUTING-MAINFRAME	225,980.00	212,000	246,000	246,000	246,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	15,704,769.87	19,179,000	20,247,000	20,360,000	20,360,000	113,000
HOUSEHOLD EXPENSE	1,120.70	0	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	15,547,354.06	19,317,000	19,160,000	19,257,000	17,663,000	(1,497,000)
MAINTENANCE-BUILDINGS & IMPRV	4,279.89	2,000	2,000	2,000	2,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	467.68	0	0	0	0	0
OFFICE EXPENSE	163.42	0	0	0	0	0
PROFESSIONAL SERVICES	15,923,277.00	18,248,000	18,248,000	17,651,000	17,122,000	(1,126,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	5,181.88	5,000	4,000	5,000	5,000	1,000
RENTS & LEASES - EQUIPMENT	3,037.92	3,000	15,000	10,000	10,000	(5,000)
TECHNICAL SERVICES	37,662.30	53,000	69,000	65,000	65,000	(4,000)
TELECOMMUNICATIONS	32,645.28	29,000	38,000	36,000	36,000	(2,000)
TOTAL S & S	59,026,486.81	70,784,000	71,766,000	71,614,000	69,245,000	(2,521,000)
OTHER CHARGES						
RETIREMENT OF OTHER LONG TERM DEBT	235,983.15	240,000	262,000	246,000	246,000	(16,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	11,016.85	33,000	0	106,000	16,000	16,000
TOTAL OTH CHARGES	247,000.00	273,000	262,000	352,000	262,000	0
GROSS TOTAL	$ 59,273,486.81	$ 71,057,000	$ 72,028,000	$ 71,966,000	$ 69,507,000	$ (2,521,000)
INTRAFUND TRANSFERS	(31,360,000.00)	(33,458,000)	(33,458,000)	(34,681,000)	(33,458,000)	0
NET TOTAL	$ 27,913,486.81	$ 37,599,000	$ 38,570,000	$ 37,285,000	$ 36,049,000	$ (2,521,000)
NET COUNTY COST	$ 21,289,486.81	$ 30,571,000	$ 31,542,000	$ 30,021,000	$ 29,021,000	$ (2,521,000)

Auditor-Controller - Transportation Clearing Account Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 6,402,327.44	$ 9,000,000	$ 13,000,000	$ 13,000,000	$ 13,000,000	$ 0
S & S EXPENDITURE DISTRIBUTION	(6,398,161.22)	(9,000,000)	(13,000,000)	(13,000,000)	(13,000,000)	0
TOTAL S & S	4,166.22	0	0	0	0	0
GROSS TOTAL	$ 4,166.22	$ 0	$ 0	$ 0	$ 0	$ 0
NET TOTAL	$ 4,166.22	$ 0	$ 0	$ 0	$ 0	$ 0
NET COUNTY COST	$ 4,166.22	$ 0	$ 0	$ 0	$ 0	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	FINANCE

2025-26 Budget Message

The Transportation Clearing Account is a central budget unit for transportation costs incurred by departments. All expenditures are first recorded in this budget unit and then distributed to the appropriate departments leaving this budget unit with no net expenditures. The 2025-26 Recommended Budget reflects the continuation of the countywide transportation program.

DEPARTMENT OF AUDITOR-CONTROLLER
OSCAR VALDEZ, AUDITOR-CONTROLLER
2025-26 Recommended Budget Positions = 631.0

Beaches and Harbors

Gary Jones, Director

Beaches and Harbors Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 96,977,397.70	$ 85,578,000	$ 79,550,000	$ 81,478,000	$ 80,368,000	$ 818,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 42,101,574.28	$ 45,137,000	$ 47,691,000	$ 49,668,000	$ 49,308,000	$ 1,617,000
SERVICES & SUPPLIES	28,284,238.14	25,462,000	25,484,000	19,878,000	22,194,000	(3,290,000)
OTHER CHARGES	8,779,461.35	8,888,000	8,888,000	8,888,000	8,595,000	(293,000)
CAPITAL ASSETS - EQUIPMENT	30,730.14	1,819,000	1,819,000	119,000	0	(1,819,000)
OTHER FINANCING USES	2,500,000.00	2,500,000	2,500,000	2,500,000	2,000,000	(500,000)
GROSS TOTAL	$ 81,696,003.91	$ 83,806,000	$ 86,382,000	$ 81,053,000	$ 82,097,000	$ (4,285,000)
INTRAFUND TRANSFERS	(81,049.37)	(52,000)	(52,000)	(52,000)	(52,000)	0
NET TOTAL	$ 81,614,954.54	$ 83,754,000	$ 86,330,000	$ 81,001,000	$ 82,045,000	$ (4,285,000)
NET COUNTY COST	$ (15,362,443.16)	$ (1,824,000)	$ 6,780,000	$ (477,000)	$ 1,677,000	$ (5,103,000)
BUDGETED POSITIONS	356.0	356.0	356.0	361.0	359.0	3.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	RECREATION & CULTURAL SERVICES	RECREATION FACILITIES

Mission Statement

The Department of Beaches and Harbors is dedicated to caring for and sustaining the County's coastline and Marina del Rey (Marina).

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a $5.1 million NCC decrease primarily due to curtailments, adjustments in rent charges, and the removal of prior-year funding that was provided on a one-time basis, partially offset by increases in salaries and employee benefits and funding from the Marina Transient Occupancy Tax for visitor programs and events.

Critical/Strategic Planning Initiatives

Implementation of the County's and the Department's strategic plans will accomplish the following outcomes: 1) visitors to our beaches and Marina will experience world-renowned recreational opportunities and quality customer service through accessible, clean, attractive, and safe facilities; and 2) Marina boaters, visitors and residents will enjoy experiencing the County's "Crown Jewel" through redeveloped leasehold properties and beautiful, well-maintained public amenities.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**86,382,000**	**52,000**	**79,550,000**	**6,780,000**	**356.0**
Curtailments					
1. Services and Supplies: Reflects a reduction in services and supplies.	(534,000)	--	--	(534,000)	--
2. Marina Accumulated Outlay Fund: Reflects a reduction of the annual contribution to the Marina Accumulated Outlay Fund.	(500,000)	--	--	(500,000)	--
3. Capital Assets-Equipment: Reflects a reduction of the Capital Asset budget to purchase or replace equipment for beach and marina operations.	(119,000)	--	--	(119,000)	--
Critical Issues					
1. Beach Operations: Reflects the addition of 2.0 Wastewater Treatment Operators, offset by an increase in beach revenue.	324,000	--	324,000	--	2.0
2. Administration: Reflects the addition of 1.0 Senior Public Information Specialist, offset by an increase in Marina revenue.	232,000	--	232,000	--	1.0
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	378,000	--	--	378,000	--
2. Retirement: Reflects an increase primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	48,000	--	--	48,000	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	373,000	--	--	373,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims, offset by beach and marina revenue.	262,000	--	262,000	--	--
5. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	(293,000)	--	--	(293,000)	--
6. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for cybersecurity ($6,000), environmental compliance ($0.5 million), septic tank repairs ($1.8 million), replacement of parking lot stations ($1.7 million), the Coastal Resilience Countywide Implementation Plan ($0.5 million), and Transient Occupancy Tax ($3.6 million).	(8,056,000)	--	--	(8,056,000)	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
7. Transient Occupancy Tax: 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	--
Total Changes	**(4,285,000)**	**0**	**818,000**	**(5,103,000)**	**3.0**
2025-26 Recommended Budget	**82,097,000**	**52,000**	**80,368,000**	**1,677,000**	**359.0**

Critical and Unmet Needs

The Department's critical and unmet needs include 1.0 Wastewater Supervisor and funding for an environmental consulting services firm associated with the operation, maintenance and repair of the septic systems, and 1.0 Management Analyst for the enforcement and parking services unit.

BEACHES AND HARBORS BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
BUSINESS LICENSES	$ 121,900.00	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 0
CHARGES FOR SERVICES - OTHER	2,171,051.58	2,189,000	2,165,000	2,165,000	2,165,000	0
FEDERAL - PUBLIC ASSISTANCE PROGRAMS	325.00	0	0	0	0	0
JOINT POWER AUTHORITY / SPECIAL DISTRICTS	0.00	261,000	261,000	261,000	261,000	0
MISCELLANEOUS	902,231.72	880,000	883,000	883,000	1,117,000	234,000
OTHER GOVERNMENTAL AGENCIES	300.00	0	0	0	0	0
OTHER LICENSES & PERMITS	164,358.21	191,000	171,000	171,000	171,000	0
OTHER SALES	485.00	0	0	0	0	0
PARK & RECREATION SERVICES	17,705,947.59	15,617,000	15,641,000	16,828,000	15,963,000	322,000
PLANNING & ENGINEERING SERVICES	3,500.50	0	0	0	0	0
RENTS & CONCESSIONS	72,793,593.66	63,345,000	57,334,000	58,075,000	57,596,000	262,000
SALE OF CAPITAL ASSETS	151,300.00	0	0	0	0	0
SANITATION SERVICES	1,748,574.18	1,700,000	1,700,000	1,700,000	1,700,000	0
SETTLEMENTS	5,500.00	0	0	0	0	0
STATE - COVID-19	1,500.00	0	0	0	0	0
TRANSFERS IN	360,520.05	545,000	545,000	545,000	545,000	0
VEHICLE CODE FINES	846,310.21	650,000	650,000	650,000	650,000	0
TOTAL REVENUE	$ 96,977,397.70	$ 85,578,000	$ 79,550,000	$ 81,478,000	$ 80,368,000	$ 818,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 23,375,422.29	$ 23,511,000	$ 26,899,000	$ 27,622,000	$ 27,422,000	$ 523,000
CAFETERIA BENEFIT PLANS	5,940,555.56	6,392,000	6,349,000	6,593,000	6,546,000	197,000
COUNTY EMPLOYEE RETIREMENT	5,537,458.84	5,810,000	5,672,000	5,906,000	5,853,000	181,000
DENTAL INSURANCE	111,347.45	119,000	115,000	119,000	117,000	2,000
DEPENDENT CARE SPENDING ACCOUNTS	42,017.82	36,000	36,000	36,000	36,000	0
DISABILITY BENEFITS	207,918.38	291,000	260,000	291,000	290,000	30,000
FICA (OASDI)	353,392.12	402,000	391,000	402,000	399,000	8,000
HEALTH INSURANCE	743,147.95	1,383,000	1,303,000	1,383,000	1,343,000	40,000
LIFE INSURANCE	45,982.91	56,000	53,000	56,000	54,000	1,000
OTHER EMPLOYEE BENEFITS	17,712.00	283,000	283,000	283,000	283,000	0
RETIREE HEALTH INSURANCE	3,934,465.00	4,897,000	4,413,000	4,786,000	4,786,000	373,000
SAVINGS PLAN	253,094.60	361,000	350,000	361,000	357,000	7,000
THRIFT PLAN (HORIZONS)	700,212.08	789,000	760,000	789,000	781,000	21,000
UNEMPLOYMENT INSURANCE	17,850.00	40,000	40,000	40,000	40,000	0
WORKERS' COMPENSATION	820,997.28	767,000	767,000	1,001,000	1,001,000	234,000
TOTAL S & E B	42,101,574.28	45,137,000	47,691,000	49,668,000	49,308,000	1,617,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	660,090.91	534,000	646,000	646,000	646,000	0
CLOTHING & PERSONAL SUPPLIES	190,206.77	54,000	27,000	27,000	27,000	0
COMMUNICATIONS	200,975.73	193,000	159,000	159,000	155,000	(4,000)
COMPUTING-MAINFRAME	484,952.03	451,000	411,000	411,000	264,000	(147,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	123,656.44	290,000	290,000	290,000	290,000	0
COMPUTING-PERSONAL	141,077.28	145,000	148,000	148,000	104,000	(44,000)
CONTRACTED PROGRAM SERVICES	9,630.88	5,000	5,000	5,000	0	(5,000)
FOOD	29,065.14	34,000	17,000	17,000	17,000	0

BEACHES AND HARBORS BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
HOUSEHOLD EXPENSE	1,230,040.31	875,000	845,000	845,000	845,000	0
INFORMATION TECHNOLOGY SECURITY	8,412.00	0	0	(6,000)	(6,000)	(6,000)
INFORMATION TECHNOLOGY SERVICES	43,021.00	49,000	49,000	49,000	49,000	0
INSURANCE	19,805.15	10,000	10,000	10,000	10,000	0
MAINTENANCE - EQUIPMENT	221,877.15	280,000	513,000	513,000	513,000	0
MAINTENANCE-BUILDINGS & IMPRV	4,009,881.17	4,337,000	4,431,000	3,431,000	3,367,000	(1,064,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	11,612.43	0	0	0	0	0
MEMBERSHIPS	7,829.00	15,000	10,000	10,000	10,000	0
MISCELLANEOUS EXPENSE	33,387.43	10,000	12,000	12,000	12,000	0
OFFICE EXPENSE	394,856.12	125,000	44,000	44,000	44,000	0
PROFESSIONAL SERVICES	5,713,373.50	4,392,000	3,845,000	2,845,000	1,970,000	(1,875,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	26,022.20	326,000	326,000	326,000	326,000	0
RENTS & LEASES - EQUIPMENT	902,611.12	704,000	238,000	238,000	238,000	0
SMALL TOOLS & MINOR EQUIPMENT	525,422.01	43,000	116,000	116,000	116,000	0
SPECIAL DEPARTMENTAL EXPENSE	2,300,352.93	3,636,000	4,918,000	1,318,000	4,815,000	(103,000)
TECHNICAL SERVICES	6,086,236.17	5,660,000	5,360,000	5,360,000	5,318,000	(42,000)
TELECOMMUNICATIONS	444,799.44	559,000	334,000	334,000	334,000	0
TRAINING	78,713.15	77,000	77,000	77,000	77,000	0
TRANSPORTATION AND TRAVEL	3,213,587.87	1,611,000	1,606,000	1,606,000	1,606,000	0
UTILITIES	1,172,742.81	1,047,000	1,047,000	1,047,000	1,047,000	0
TOTAL S & S	28,284,238.14	25,462,000	25,484,000	19,878,000	22,194,000	(3,290,000)
OTHER CHARGES						
INTEREST ON NOTES & WARRANTS	358,508.87	305,000	593,000	593,000	593,000	0
JUDGMENTS & DAMAGES	482,290.93	331,000	100,000	100,000	100,000	0
RETIREMENT OF OTHER LONG TERM DEBT	7,901,738.05	8,211,000	8,146,000	8,146,000	7,853,000	(293,000)
TAXES & ASSESSMENTS	36,923.50	41,000	49,000	49,000	49,000	0
TOTAL OTH CHARGES	8,779,461.35	8,888,000	8,888,000	8,888,000	8,595,000	(293,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
AGRICULTURE AND LNDSCPE EQUIP	8,145.78	0	0	0	0	0
MACHINERY EQUIPMENT	22,584.36	0	0	0	0	0
PARK/RECREATION EQUIPMENT	0.00	1,700,000	1,700,000	0	0	(1,700,000)
VEHICLES & TRANSPORTATION EQUIPMENT	0.00	119,000	119,000	119,000	0	(119,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	30,730.14	1,819,000	1,819,000	119,000	0	(1,819,000)
TOTAL CAPITAL ASSETS	30,730.14	1,819,000	1,819,000	119,000	0	(1,819,000)
OTHER FINANCING USES						
TRANSFERS OUT	2,500,000.00	2,500,000	2,500,000	2,500,000	2,000,000	(500,000)
TOTAL OTH FIN USES	2,500,000.00	2,500,000	2,500,000	2,500,000	2,000,000	(500,000)
GROSS TOTAL	$ 81,696,003.91	$ 83,806,000	$ 86,382,000	$ 81,053,000	$ 82,097,000	$ (4,285,000)
INTRAFUND TRANSFERS	(81,049.37)	(52,000)	(52,000)	(52,000)	(52,000)	0
NET TOTAL	$ 81,614,954.54	$ 83,754,000	$ 86,330,000	$ 81,001,000	$ 82,045,000	$ (4,285,000)
NET COUNTY COST	$ (15,362,443.16)	$ (1,824,000)	$ 6,780,000	$ (477,000)	$ 1,677,000	$ (5,103,000)
BUDGETED POSITIONS	356.0	356.0	356.0	361.0	359.0	3.0

Departmental Program Summary

1. Marina

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	34,626,000	--	57,896,000	(23,270,000)	92.0
Less Administration	*3,427,000*	--	--	*3,427,000*	*20.0*
Net Program Costs	31,199,000	--	57,896,000	(26,697,000)	72.0

Authority: Non-mandated, discretionary program.

Manage, develop, operate, maintain, and promote the Marina, a public asset managed as a public-private partnership with land owned by the County and ground leased to private investors, including professional real estate oversight of the Marina, development, maintenance, and operation of public areas (e.g., public launch ramp, guest docks, parking lots); Marina permit issuance; and repair and improvement of infrastructure.

2. Beach

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	44,644,000	52,000	20,189,000	24,403,000	245.0
Less Administration	*5,289,000*	--	--	*5,289,000*	*30.0*
Net Program Costs	39,355,000	52,000	20,189,000	19,114,000	215.0

Authority: Non-mandated, discretionary program.

Manage, develop, operate, maintain, and promote 25 miles of County-owned, controlled or managed beaches, including concession, parking and use permit administration, and beach maintenance (refuse removal, restroom cleaning, sand maintenance, landscaping, and facility repairs).

3. Water Awareness, Training, Education, and Recreation (WATER) Program

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	2,827,000	--	2,283,000	544,000	22.0
Less Administration	--	--	--	--	--
Net Program Costs	2,827,000	--	2,283,000	544,000	22.0

Authority: Non-mandated, discretionary program.

Educate County's youth in organized activities which provide skills, knowledge, and personal experiences in ocean and beach safety, with special emphasis on recruiting youth with limited access or opportunities to engage in beach and harbor activities.

4. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	8,716,000	--	--	8,716,000	50.0
Less Administration	--	--	--	--	--
Net Program Costs	8,716,000	--	--	8,716,000	50.0

Authority: Non-mandated, discretionary program.

Provide administrative support required for the ongoing operation of the Department, which includes executive management, human resources, accounts receivable and fiscal services, budgeting, information systems, materials management, contracts and grants, and auditing.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	82,097,000	52,000	80,368,000	1,677,000	359.0

DEPARTMENT OF BEACHES AND HARBORS
Gary Jones, Director
2025-26 Recommended Budget Positions = 359.0

Board Initiatives and Programs

Board Initiatives and Programs Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 2,749,844.56	$ 0	$ 0	$ 0	$ 0	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 4,885,180.95	$ 6,414,000	$ 9,439,000	$ 6,381,000	$ 6,381,000	$ (3,058,000)
GROSS TOTAL	$ 4,885,180.95	$ 6,414,000	$ 9,439,000	$ 6,381,000	$ 6,381,000	$ (3,058,000)
INTRAFUND TRANSFERS	0.00	0	0	(3,381,000)	(3,381,000)	(3,381,000)
NET TOTAL	$ 4,885,180.95	$ 6,414,000	$ 9,439,000	$ 3,000,000	$ 3,000,000	$ (6,439,000)
NET COUNTY COST	$ 2,135,336.39	$ 6,414,000	$ 9,439,000	$ 3,000,000	$ 3,000,000	$ (6,439,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	OTHER	VARIOUS

Mission Statement

To provide dedicated fiscal management for cost recovery facilitation and effective program implementation of Board priorities and initiatives managed by the Chief Executive Office (CEO).

2025-26 Budget Message

This budget unit was established for the tracking of expenditures associated with Board initiatives and programs outside of the CEO's operating budget.

Critical/Strategic Planning Initiatives

The budget addresses key Board priorities and initiatives through programmatic funding for the Poverty Alleviation Initiative (PAI); Anti-Racism, Diversity, and Inclusion (ARDI) Initiative; and administration costs related to the American Rescue Plan Act (ARPA) funding.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**9,439,000**	**0**	**0**	**9,439,000**	**0.0**
Other Changes					
1. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various projects.	(9,439,000)	--	--	(9,439,000)	--
2. Carryover: Reflects the carryover of one-time ARPA enabled funding for PAI and ARDI, as well as ARPA related administration costs.	3,000,000	--	--	3,000,000	--
3. One-Time Funding: Reflects one-time funding from the Department of Children and Family Services for PAI's Guaranteed Basic Income Expansion.	3,381,000	3,381,000	--	--	--
Total Changes	**(3,058,000)**	**3,381,000**	**0**	**(6,439,000)**	**0.0**
2025-26 Recommended Budget	**6,381,000**	**3,381,000**	**0**	**3,000,000**	**0.0**

Board of Supervisors

Edward Yen, Executive Officer

Board of Supervisors Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 32,044,569.20	$ 29,222,000	$ 29,222,000	$ 14,845,000	$ 14,845,000	$ (14,377,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 106,644,814.02	$ 125,884,000	$ 125,884,000	$ 136,412,000	$ 125,660,000	$ (224,000)
SERVICES & SUPPLIES	101,490,592.32	98,069,000	243,943,000	233,910,000	229,101,000	(14,842,000)
S & S EXPENDITURE DISTRIBUTION	(16,374,060.00)	(17,132,000)	(17,132,000)	(17,132,000)	(17,132,000)	0
TOTAL S & S	85,116,532.32	80,937,000	226,811,000	216,778,000	211,969,000	(14,842,000)
OTHER CHARGES	2,380,842.68	2,639,000	2,639,000	2,646,000	2,646,000	7,000
CAPITAL ASSETS - EQUIPMENT	55,878.25	235,000	235,000	242,000	235,000	0
OTHER FINANCING USES	135,000.00	125,000	125,000	125,000	125,000	0
GROSS TOTAL	$ 194,333,067.27	$ 209,820,000	$ 355,694,000	$ 356,203,000	$ 340,635,000	$ (15,059,000)
INTRAFUND TRANSFERS	(22,904,966.41)	(22,550,000)	(22,550,000)	(23,116,000)	(23,116,000)	(566,000)
NET TOTAL	$ 171,428,100.86	$ 187,270,000	$ 333,144,000	$ 333,087,000	$ 317,519,000	$ (15,625,000)
NET COUNTY COST	$ 139,383,531.66	$ 158,048,000	$ 303,922,000	$ 318,242,000	$ 302,674,000	$ (1,248,000)
BUDGETED POSITIONS	489.0	501.0	501.0	528.0	483.0	(18.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	LEGISLATIVE AND ADMINISTRATIVE

Mission Statement

The Board of Supervisors (Board), as the governing body of the County, enacts ordinances, directs overall operation of County departments and districts, and oversees the delivery of services within the County.

The Executive Office of the Board (Executive Office) performs a multi-functional support role for the Board in administering and managing technology, staffing, procurement, and facilities resources, along with the publication of information for the Board, various County departments, and the public. In addition, the Executive Office supports and staffs various County commissions, committees, and task forces. The mission of the Executive Office is to seamlessly support the Board, facilitating their success in serving the constituents of the County through efficient processes, innovation, and commitment.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects the funding levels necessary to provide efficient and responsive delivery of services to the Board and the public. The $1.2 million NCC decrease is primarily attributable to the removal of prior-year funding that was provided on a one-time basis for various Chief Sustainability Office (CSO) initiatives, the Building Management and Information Technology Service Desk legacy ticketing system, Board security enhancements, Utility User Tax, and cybersecurity, as well as the Department's share of the countywide NCC reduction. The decrease is partially offset by one-time funding to support the establishment of the Governance Reform Task Force (GRTF), Board-approved increases in salary and health insurance subsidies, as well as cost increases in retiree health insurance.

Critical/Strategic Planning Initiatives

The Executive Office continues to implement its strategic plan, in alignment with the County's Strategic Plan, with multiple goals for FY 2025-26. The Recommended Budget reflects the resources needed to achieve those goals that continue to focus on the use of technology-driven services.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**355,694,000**	**22,550,000**	**29,222,000**	**303,922,000**	**501.0**
Curtailments					
1. Vacancies: Reflects the deletion of vacant positions from Administrative Services (9.0), Operations and Commissions (2.0), Assessment Appeals Board (2.0), Office of Inspector General (2.0), Office of Child Protection (1.0), Human Relations Commission (1.0), and Campaign Compliance (1.0).	(2,953,000)	--	--	(2,953,000)	(18.0)
2. Services and Supplies: Reflects a reduction in appropriation for the Human Relations Commission ($92,000) and Campaign Compliance ($44,000).	(136,000)	--	--	(136,000)	--
New/Expanded Programs					
1. GRTF: Reflects one-time funding to support the establishment of the GRTF pursuant to the Measure G County Charter amendment.	1,875,000	--	--	1,875,000	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	887,000	9,000	4,000	874,000	--
2. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	774,000	8,000	4,000	762,000	--
3. Unavoidable Costs: Reflects changes in workers' compensation due to medical cost trends and increases in claims.	84,000	84,000	--	--	--
4. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 225).	7,000	--	--	7,000	--
5. Ministerial Adjustment: Reflects an alignment of expenditures and billings for services based on historical and anticipated trends.	773,000	465,000	308,000	--	--
6. AB 109 Realignment: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the Countywide Criminal Justice Coordinating Committee.	(1,345,000)	--	(1,345,000)	--	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
7. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the American Rescue Plan Act ($13.3 million); various CSO initiatives ($1.2 million); the Building Management and IT Service Desk legacy service ticketing system ($0.5 million); Board security enhancements ($0.4 million); Utility User Tax ($0.2 million); and cybersecurity ($17,000). Also reflects the reversal of Office of Child Protection funding provided to the Department of Public Health for the Help Me Grow LA program ($0.6 million).	(15,025,000)	--	(13,348,000)	(1,677,000)	--
Total Changes	**(15,059,00)**	**566,000**	**(14,377,000)**	**(1,248,000)**	**(18.0)**
2025-26 Recommended Budget	**340,635,000**	**23,116,000**	**14,845,000**	**302,674,000**	**483.0**

Critical and Unmet Needs

The Department's unmet needs include: 1) $4.3 million for 13.0 positions and services and supplies to support various commissions; 2) $2.7 million for 7.0 positions and services and supplies to establish the Prevention and Promotion Systems Governing Committee; 3) $2.0 million to support Board Office district resource allocation; 4) $1.3 million for 3.0 positions and services and supplies for the Office of Inspector General; 5) $1.2 million to support Board meeting broadcasting services; 6) $0.6 million for County Equity Oversight Panel Member rate increase; 7) $0.2 million for 1.0 position and services and supplies to support the Public Information Office; and 8) $75,000 for Clean Energy Partnership membership dues.

BOARD OF SUPERVISORS BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ASSESSMENT & TAX COLLECTION FEES	$ 3,537,801.55	$ 1,763,000	$ 1,763,000	$ 1,763,000	$ 1,763,000	$ 0
BUSINESS LICENSES	2,828.00	0	0	0	0	0
CHARGES FOR SERVICES - OTHER	293,220.57	253,000	253,000	253,000	253,000	0
CIVIL PROCESS SERVICES	123,643.00	120,000	120,000	135,000	135,000	15,000
CONTRACT CITIES SERVICES COST RECOVERY	0.00	105,000	105,000	105,000	105,000	0
ELECTION SERVICES	202,625.00	431,000	431,000	431,000	431,000	0
FEDERAL - COVID-19	11,965,779.85	13,348,000	13,348,000	0	0	(13,348,000)
FEDERAL - GRANTS	0.00	10,000	10,000	10,000	10,000	0
INTERFUND CHARGES FOR SERVICES - OTHER	117,025.32	817,000	817,000	635,000	635,000	(182,000)
MISCELLANEOUS	9,731,561.49	3,330,000	3,330,000	3,805,000	3,805,000	475,000
SALE OF CAPITAL ASSETS	935.00	0	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	2,214,956.00	4,674,000	4,674,000	3,337,000	3,337,000	(1,337,000)
STATE - LAW ENFORCEMENT	449,937.16	450,000	450,000	450,000	450,000	0
STATE - OTHER	1,607,020.92	1,327,000	1,327,000	1,327,000	1,327,000	0
TRANSFERS IN	1,797,235.34	2,594,000	2,594,000	2,594,000	2,594,000	0
TOTAL REVENUE	$ 32,044,569.20	$ 29,222,000	$ 29,222,000	$ 14,845,000	$ 14,845,000	$ (14,377,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 63,800,937.70	$ 80,092,000	$ 80,092,000	$ 86,365,000	$ 80,008,000	$ (84,000)
CAFETERIA BENEFIT PLANS	10,210,449.52	10,113,000	10,113,000	10,882,000	9,883,000	(230,000)
COUNTY EMPLOYEE RETIREMENT	14,636,802.71	15,491,000	15,491,000	16,579,000	15,326,000	(165,000)
DENTAL INSURANCE	190,316.82	124,000	124,000	143,000	112,000	(12,000)
DEPENDENT CARE SPENDING ACCOUNTS	41,019.27	48,000	48,000	48,000	48,000	0
DISABILITY BENEFITS	756,591.15	806,000	806,000	854,000	789,000	(17,000)
FICA (OASDI)	1,014,269.79	868,000	868,000	935,000	850,000	(18,000)
HEALTH INSURANCE	4,524,568.30	5,814,000	5,814,000	6,845,000	5,379,000	(435,000)
LIFE INSURANCE	314,782.79	128,000	128,000	156,000	118,000	(10,000)
OTHER EMPLOYEE BENEFITS	9,075.00	0	0	0	0	0
RETIREE HEALTH INSURANCE	6,931,009.00	7,733,000	7,733,000	8,507,000	8,507,000	774,000
SAVINGS PLAN	1,971,808.31	2,326,000	2,326,000	2,498,000	2,272,000	(54,000)
THRIFT PLAN (HORIZONS)	1,875,042.12	1,958,000	1,958,000	2,133,000	1,901,000	(57,000)
UNEMPLOYMENT INSURANCE	20,597.00	35,000	35,000	35,000	35,000	0
WORKERS' COMPENSATION	347,544.54	348,000	348,000	432,000	432,000	84,000
TOTAL S & E B	106,644,814.02	125,884,000	125,884,000	136,412,000	125,660,000	(224,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	6,858,827.56	4,836,000	4,836,000	5,373,000	5,373,000	537,000
CLOTHING & PERSONAL SUPPLIES	71,958.51	0	0	0	0	0
COMMUNICATIONS	1,279,073.10	984,000	984,000	984,000	984,000	0
COMPUTING-MAINFRAME	964,477.45	338,000	338,000	338,000	338,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	3,172,018.00	1,973,000	1,973,000	1,973,000	1,973,000	0
COMPUTING-PERSONAL	5,459,133.44	5,477,000	5,477,000	5,814,000	5,725,000	248,000
CONTRACTED PROGRAM SERVICES	18,977,499.83	19,434,000	149,349,000	148,978,000	148,978,000	(371,000)

BOARD OF SUPERVISORS BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FOOD	172,942.52	0	0	0	0	0
HOUSEHOLD EXPENSE	20,057.69	23,000	23,000	23,000	23,000	0
INFORMATION TECHNOLOGY SERVICES	4,080,586.46	2,960,000	2,960,000	2,960,000	2,960,000	0
INSURANCE	369,503.59	212,000	212,000	212,000	212,000	0
MAINTENANCE - EQUIPMENT	42,489.51	10,000	10,000	10,000	10,000	0
MAINTENANCE-BUILDINGS & IMPRV	12,783,992.28	12,011,000	12,011,000	12,112,000	12,034,000	23,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	8,000.92	0	0	0	0	0
MEMBERSHIPS	195,975.23	132,000	132,000	132,000	57,000	(75,000)
MISCELLANEOUS EXPENSE	260,357.22	345,000	345,000	395,000	345,000	0
OFFICE EXPENSE	1,177,092.17	2,629,000	2,629,000	2,837,000	2,657,000	28,000
PROFESSIONAL SERVICES	27,817,618.65	29,605,000	29,605,000	18,604,000	14,698,000	(14,907,000)
PUBLICATIONS & LEGAL NOTICES	72,320.71	340,000	340,000	155,000	155,000	(185,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	295,017.51	1,041,000	1,041,000	1,301,000	1,055,000	14,000
RENTS & LEASES - EQUIPMENT	215,005.78	246,000	246,000	246,000	246,000	0
RENTS & LEASES - OTHER RENTAL COSTS	55,339.81	0	0	0	0	0
SMALL TOOLS & MINOR EQUIPMENT	28,000.00	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	1,796,591.71	2,915,000	18,874,000	19,076,000	19,076,000	202,000
TECHNICAL SERVICES	8,726,399.59	8,073,000	8,073,000	7,780,000	7,684,000	(389,000)
TELECOMMUNICATIONS	4,360,750.07	2,936,000	2,936,000	2,980,000	2,958,000	22,000
TRAINING	101,997.04	98,000	98,000	98,000	98,000	0
TRANSPORTATION AND TRAVEL	775,473.38	279,000	279,000	357,000	290,000	11,000
UTILITIES	1,352,092.59	1,172,000	1,172,000	1,172,000	1,172,000	0
S & S EXPENDITURE DISTRIBUTION	(16,374,060.00)	(17,132,000)	(17,132,000)	(17,132,000)	(17,132,000)	0
TOTAL S & S	85,116,532.32	80,937,000	226,811,000	216,778,000	211,969,000	(14,842,000)
OTHER CHARGES						
INTEREST ON BONDS	32,557.18	0	0	0	0	0
JUDGMENTS & DAMAGES	280,807.84	75,000	75,000	75,000	75,000	0
RETIREMENT OF OTHER LONG TERM DEBT	1,435,490.07	2,531,000	2,531,000	2,538,000	2,538,000	7,000
RIGHTS OF WAY	0.00	31,000	31,000	31,000	31,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	631,987.59	0	0	0	0	0
TAXES & ASSESSMENTS	0.00	2,000	2,000	2,000	2,000	0
TOTAL OTH CHARGES	2,380,842.68	2,639,000	2,639,000	2,646,000	2,646,000	7,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	55,878.25	205,000	205,000	212,000	205,000	0
OFFICE FURNITURE,FIXTURES & EQ	0.00	30,000	30,000	30,000	30,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	55,878.25	235,000	235,000	242,000	235,000	0
TOTAL CAPITAL ASSETS	55,878.25	235,000	235,000	242,000	235,000	0
OTHER FINANCING USES						
TRANSFERS OUT	135,000.00	125,000	125,000	125,000	125,000	0
TOTAL OTH FIN USES	135,000.00	125,000	125,000	125,000	125,000	0
GROSS TOTAL	$ 194,333,067.27	$ 209,820,000	$ 355,694,000	$ 356,203,000	$ 340,635,000	$ (15,059,000)

BOARD OF SUPERVISORS BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
INTRAFUND TRANSFERS	(22,904,966.41)	(22,550,000)	(22,550,000)	(23,116,000)	(23,116,000)	(566,000)
NET TOTAL	$ 171,428,100.86	$ 187,270,000	$ 333,144,000	$ 333,087,000	$ 317,519,000	$ (15,625,000)
NET COUNTY COST	$ 139,383,531.66	$ 158,048,000	$ 303,922,000	$ 318,242,000	$ 302,674,000	$ (1,248,000)
BUDGETED POSITIONS	489.0	501.0	501.0	528.0	483.0	(18.0)

Departmental Program Summary

1. County Government Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	213,009,000	4,768,000	2,857,000	205,384,000	197.0
Less Administration	--	--	--	--	--
Net Program Costs	213,009,000	4,768,000	2,857,000	205,384,000	197.0

Authority: Mandated program with discretionary service levels – California Constitution, California Government Code Section 26227.

The program is comprised of the five Board offices and the Clerk of the Board. The Board provides for the public welfare by establishing County and special district policies, supervises activities of County departments and special districts, adopts annual budgets, and sets salaries. The Executive Office prepares Board meeting agendas and minutes, posts actions taken by the Board, maintains Board records, and provides legislative support.

The program also includes various Board-appointed legislative bodies, including various commissions, committees, and boards. Of these legislative bodies, the Executive Office has direct oversight of 34 commissions, committees, and boards, and manages the committee book for over 200 legislative bodies countywide.

2. Assessment Appeals Board (AAB)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	3,404,000	--	2,194,000	1,210,000	27.0
Less Administration	--	--	--	--	--
Net Program Costs	3,404,000	--	2,194,000	1,210,000	27.0

Authority: Mandated program with discretionary service levels – California Constitution Article XII.

The AAB hears and renders decisions on assessment appeals filed by property owners regarding assessed valuations on the County tax roll.

3. Information Systems Advisory Body (ISAB)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	15,679,000	10,206,000	4,666,000	807,000	11.0
Less Administration	--	--	--	--	--
Net Program Costs	15,679,000	10,206,000	4,666,000	807,000	11.0

Authority: Non-mandated, discretionary program.

The ISAB consists of the Integration Services and Videoconferencing programs. The Integration Services program provides funding to support the criminal justice systems participating in the ISAB, including coordinating and ensuring appropriate systems interface, and providing technical and administrative support and workload data analysis. The Videoconferencing program provides for the maintenance, operations, and videoconferencing expansion for additional videoconferencing and interviewer stations throughout the County.

4. Office of Inspector General (OIG)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,638,000	--	--	9,638,000	36.0
Less Administration	--	--	--	--	--
Net Program Costs	9,638,000	--	--	9,638,000	36.0

Authority: Non-mandated, discretionary program.

The OIG provides independent and comprehensive oversight, monitoring, and reporting of the Sheriff and Probation departments by reviewing operations and conditions in custody or detention facilities. The OIG consists of three functional divisions: Review and Analysis, Audit and Investigation, and Monitoring and Community Outreach. The Review and Analysis Division analyzes and reviews data to produce reports and identify trends. The Audit and Investigation Division audits the departments' compliance with policies and procedures. The Monitoring and Community Outreach Division monitors custody and detention facilities conditions; manages complaint responses from inmates, probationers, and the public; and receives input from the public.

5. Office of Child Protection (OCP)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	3,012,000	1,220,000	--	1,792,000	8.0
Less Administration	--	--	--	--	--
Net Program Costs	3,012,000	1,220,000	--	1,792,000	8.0

Authority: Non-mandated, discretionary program.

The OCP collaborates with County agencies, the community, and other entities to identify problems impacting child protection and safety and develops solutions to improve how the system serves children and families. The OCP's work is driven by integrity, data-driven planning, integrated service delivery, child-centered and family-focused transparency, community engagement, advocacy, and innovation.

6. Civilian Oversight Commission (COC)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	2,159,000	--	--	2,159,000	9.0
Less Administration	--	--	--	--	--
Net Program Costs	2,159,000	--	--	2,159,000	9.0

Authority: Non-mandated, discretionary program.

The COC provides robust opportunities for community engagement; ongoing analysis and oversight of the Sheriff Department's policies, practices, and procedures; and acts as an advisory body to the Sheriff, Board, and public. The COC works closely with OIG and provides expertise in areas such as custody, community engagement, juvenile justice, and mental health.

7. Probation Oversight Commission (POC)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	2,210,000	--	--	2,210,000	8.0
Less Administration	--	--	--	--	--
Net Program Costs	2,210,000	--	--	2,210,000	8.0

Authority: Non-mandated, discretionary program.

The POC advises the Board and Chief Probation Officer and oversees and monitors the Probation Department to address matters that affect the well-being of youth and adults under the Department's supervision. The POC evaluates and supports key reform efforts, promotes transparency and accountability, and maintains public trust in the Department by advising on policies and operations, conducting inspections and investigations, and establishing meaningful opportunities for community engagement.

8. Human Relations Commission (HRC)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	6,777,000	--	1,045,000	5,732,000	21.0
Less Administration	--	--	--	--	--
Net Program Costs	6,777,000	--	1,045,000	5,732,000	21.0

Authority: Mandated program Article XXIX of County Ordinance No. 4099, No. 7425, as amended by Ordinance No. 8118, No. 10,532, and No. 10,921.

The HRC collaborates with law enforcement, schools, cities, community-based organizations, youth, academics, policy makers, businesses, and other leaders to bring key players together to resolve immediate inter-cultural conflicts. The goal of the HRC is to develop programs that proactively address racism, homophobia, religious prejudice, linguistic bias, anti-immigrant sentiment, and other divisive attitudes that can lead to inter-cultural tensions, hate crimes, and violence.

9. Chief Sustainability Office (CSO)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	4,250,000	--	1,417,000	2,833,000	11.0
Less Administration	--	--	--	--	--
Net Program Costs	4,250,000	--	1,417,000	2,833,000	11.0

Authority: Non-mandated, discretionary program.

The CSO provides policy recommendations to the Board in the area of environmental sustainability with a specific focus on addressing historical environmental injustice in low-income communities of color. The primary activities performed by this program include overseeing the implementation of the countywide sustainability plan in coordination with departments; working with the Sustainability Council and stakeholders throughout the County to make recommendations on policies and programs, interim and long-term goals, metrics, and timelines; and creating a monitoring and reporting platform. This program also evaluates and makes recommendations on key environmental and environmental justice issues facing the County.

10. Administrative Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	80,497,000	6,922,000	2,666,000	70,909,000	155.0
Less Administration	--	--	--	--	--
Net Program Costs	80,497,000	6,922,000	2,666,000	70,909,000	155.0

Authority: Non-mandated, discretionary program.

The program provides budget, procurement, accounting, IT, personnel payroll, legislative, and operational support services to Board offices, the Executive Office, and commissions. It also provides office support and temporary clerical services to client departments and a comprehensive building management program for the Kenneth Hahn Hall of Administration.

The program also includes the Office of Protocol which serves as the liaison to the Los Angeles Consular Corps and foreign dignitaries, and promotes international business, tourism, and cultural exchanges throughout the County.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	340,635,000	23,116,000	14,845,000	302,674,000	483.0

BOARD OF SUPERVISORS
Edward Yen, Executive Officer
2025-26 Recommended Budget Positions = 483.0

Capital Projects/Refurbishments

Capital Projects/Refurbishments Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 183,578,785.26	$ 140,206,000	$ 478,648,000	$ 403,574,000	$ 403,574,000	$ (75,074,000)
EXPENDITURES/APPROPRIATIONS						
CAPITAL ASSETS - LAND	$ 1,919,477.52	$ 204,246,000	$ 32,297,000	$ 28,596,000	$ 28,596,000	$ (3,701,000)
CAPITAL ASSETS - B & I	391,767,574.47	337,848,000	1,905,653,000	2,222,552,000	1,680,512,000	(225,141,000)
TOTAL CAPITAL PROJECT	393,687,051.99	542,094,000	1,937,950,000	2,251,148,000	1,709,108,000	(228,842,000)
TOTAL CAPITAL ASSETS	393,687,051.99	542,094,000	1,937,950,000	2,251,148,000	1,709,108,000	(228,842,000)
GROSS TOTAL	$ 393,687,051.99	$ 542,094,000	$ 1,937,950,000	$ 2,251,148,000	$ 1,709,108,000	$ (228,842,000)
NET COUNTY COST	$ 210,108,266.73	$ 401,888,000	$ 1,459,302,000	$ 1,847,574,000	$ 1,305,534,000	$ (153,768,000)

Mission Statement

The Capital Projects/Refurbishments budget unit reflects the Chief Executive Officer's funding recommendations for the acquisition, development, design, construction, and refurbishment of General Fund capital assets and infrastructure. These recommendations support projects that are currently funded and underway, as well as projects that are anticipated to commence in the coming fiscal year for which viable and sufficient funding has been identified.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects the Board's continued commitment to allocate a significant amount of available one-time funding to expand, replace, or refurbish the County's capital assets. The Recommended Budget appropriates $2.0 billion, collectively in the General Fund and Capital Project Special Funds, for 365 active projects to advance the Board's strategic priorities including public healthcare and wellness, public safety, public service delivery, environmental stewardship, deferred maintenance, and recreational opportunities. The total capital program is valued at $6.2 billion, representing 719 projects.

The Recommended Budget includes $1.7 billion for 279 General Fund projects in acquisition, development, design, or construction, and is funded by $0.4 billion in one-time revenue from grants and other sources and $1.3 billion in locally generated revenue. Approximately $1.3 billion was allocated in a prior budget year and is being carried over to 2025-26. The budget reflects a decrease of $228.8 million in appropriation and the completion of 36 projects.

In addition to the projects appropriated in the General Fund, the capital program includes certain critical projects funded under the Department of Health Services (DHS), financed with special district revenue, proceeds from lease revenue obligation notes, or appropriated in certain special funds. Summarized in Volume Two, the Recommended Budget includes $361.0 million of 86 special fund projects in acquisition, development, design, or construction to address capital needs in the areas of infrastructure repair and development for health services, public safety, and general government, and reflects a decrease of $164.0 million and the completion of 19 projects.

Critical/Strategic Planning Initiatives

The County will continue to advance the Strategic Asset Management (SAM) Plan's key objectives, including:

- Maintaining Asset Inventory – Ensuring facility condition data is consistently maintained and up-to-date in the SAM system database, expanding database functionality to better inform facility reinvestment decisions, and implementing a new software system for improved space management of County assets.
- Extending the Useful Life of Owned Assets – Strategically investing in the maintenance of County assets to extend their useful life and maximize financial resources, and continuing to fund and implement the Facility Reinvestment Program. By planning ahead and making improvements prospectively, the County helps ensure that extraordinary maintenance budget funds are available to be used for emergencies.
- Guiding Strategic Investment through Master Planning – Collaborating with County departments to develop strategic, long-range master plans based on service needs, facility condition, and space management data.

2025-26 RECOMMENDED CAPITAL PROJECTS/REFURBISHMENTS GENERAL FUND BUDGET

	Appropriation	Revenue	NCC
Aging and Disabilities	3,017,000	--	3,017,000
Agricultural Commissioner/Weights and Measures (ACWM)	7,479,000	--	7,479,000
Animal Care and Control	3,439,000	--	3,439,000
Assessor	3,259,000	--	3,259,000
Auditor-Controller	5,028,000	--	5,028,000
Beaches and Harbors	46,040,000	2,812,000	43,228,000
Board of Supervisors	1,684,000	--	1,684,000
Chief Executive Office (CEO)	121,903,000	--	121,903,000
Children and Family Services	432,000	--	432,000
Consumer and Business Affairs	404,000	--	404,000
District Attorney	34,546,000	--	34,546,000
Federal and State Disaster Aid	1,280,000	--	1,280,000
Fire Department - Lifeguards	2,424,000	--	2,424,000
Health Services	25,592,000	--	25,592,000
Internal Services Department (ISD)	15,792,000	--	15,792,000
Justice, Care and Opportunities Department (JCOD)	5,000	--	5,000
LA County Library	28,999,000	--	28,999,000
Medical Examiner	50,771,000	--	50,771,000
Mental Health	130,578,000	128,508,000	2,070,000
Museum of Natural History	4,000,000	--	4,000,000
Parks and Recreation	250,220,000	175,987,000	74,233,000
Probation	145,367,000	32,330,000	113,037,000
Public Health	52,390,000	9,719,000	42,671,000
Public Social Services	42,314,000	4,680,000	37,634,000
Public Works - Public Ways/Facilities	3,342,000	--	3,342,000
Registrar-Recorder/County Clerk (RR/CC)	3,380,000	--	3,380,000
Sheriff	101,629,000	11,715,000	89,914,000
Stormwater Projects	237,495,000	29,889,000	207,606,000
Treasurer and Tax Collector (TTC)	1,936,000	--	1,936,000
Trial Courts	18,932,000	--	18,932,000
Various Capital Projects	365,431,000	7,934,000	357,497,000
Total – General Fund	1,709,108,000	403,574,000	1,305,534,000

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**1,937,950,000**	**0**	**478,648,000**	**1,459,302,000**	**0.0**
Other Changes					
1. ACWM: Reflects a decrease to account for prior-year expenditures. ACWM's capital program is estimated to cost $7.5 million and includes seven projects.	(1,788,000)	--	--	(1,788,000)	--
2. Aging and Disabilities: Reflects a decrease to account for prior-year expenditures. Aging and Disabilities' capital program is estimated to cost $3.0 million and includes eight projects.	(14,000)	--	--	(14,000)	--
3. Animal Care and Control: Reflects a decrease to account for prior-year expenditures. Animal Care and Control's capital program is estimated to cost $3.4 million and includes six projects.	(188,000)	--	--	(188,000)	--
4. Assessor: Reflects a decrease to account for prior-year expenditures. Assessor's capital program is estimated to cost $3.3 million and includes four projects.	(2,990,000)	--	--	(2,990,000)	--
5. Beaches and Harbors: Reflects funding for repairs at various facilities including deferred maintenance repairs at Zuma Beach restrooms. Beaches and Harbors' capital program is estimated to cost $46.0 million and includes 30 projects.	11,315,000	--	(528,000)	11,843,000	--
6. Board of Supervisors: Reflects a decrease to account for prior-year expenditures. Board of Supervisors' capital program is estimated to cost $1.7 million and includes five projects.	(8,416,000)	--	--	(8,416,000)	--
7. CEO: Reflects a decrease to account for prior-year expenditures. CEO's capital program is estimated to cost $121.9 million and includes eight projects.	(12,007,000)	--	--	(12,007,000)	--
8. Children and Family Services: Reflects funding for playground repairs and refurbishments at the Zev Yaroslavsky Family Support Center and McCourtney Juvenile Justice Center. Children and Family Services' capital program is estimated to cost $0.4 million and includes two projects.	432,000	--	--	432,000	--
9. Consumer and Business Affairs: Reflects a decrease to account for prior-year expenditures. Consumer and Business Affairs' capital program is estimated to cost $0.4 million and includes the Hall of Records ground floor office project.	(3,200,000)	--	--	(3,200,000)	--
10. District Attorney: Reflects funding for deferred maintenance repairs and installation of a fire sprinkler system at the Hall of Records. District Attorney's capital program is estimated to cost $34.5 million and includes four projects.	18,382,000	--	--	18,382,000	--
11. Fire Department - Lifeguards: Reflects a decrease to account for prior-year expenditures. The Fire Department - Lifeguards' capital program is estimated to cost $2.4 million and includes the Marina del Rey Public Safety Dock Replacement project.	(30,000)	--	--	(30,000)	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
12. Health Services: Reflects funding for repairs at various Health Services facilities including remodeling of the MLK Jr. Medical Campus Sexual Health Clinic. Health Services' capital program is estimated to cost $25.6 million and includes eight projects.	991,000	--	--	991,000	--
13. ISD: Reflects a decrease to account for prior-year expenditures. ISD's capital program is estimated to cost $15.8 million and includes five projects.	(14,395,000)	--	--	(14,395,000)	--
14. JCOD: Reflects a decrease to account for prior-year expenditures. JCOD's capital program includes completion of the Warms Landing Acquisition.	(3,000)	--	--	(3,000)	--
15. LA County Library: Reflects funding for refurbishments at various libraries including the Bell and Huntington Park libraries. LA County Library's capital program is estimated to cost $29.0 million and includes 18 projects.	17,372,000	--	--	17,372,000	--
16. Medical Examiner: Reflects funding for deferred maintenance repairs at the Medical Examiner's Administration offices. Medical Examiner's capital program is estimated to cost $50.8 million and includes eight projects.	7,585,000	--	--	7,585,000	--
17. Mental Health: Reflects a decrease to account for prior-year expenditures. Mental Health's capital program is estimated to cost $130.6 million and includes 12 projects.	(76,824,000)	--	(64,413,000)	(12,411,000)	--
18. Museum of Natural History: Reflects a decrease to account for prior-year expenditures. Museum of Natural History's capital program is estimated to cost $4.0 million and includes two projects.	(1,492,000)	--	--	(1,492,000)	--
19. Parks and Recreation: Reflects funding for various deferred maintenance projects at various park facilities, as well as funding for the new MacLaren Community Park. Parks and Recreation's capital program is estimated to cost $250.2 million and includes 148 projects.	77,125,000	--	54,578,000	22,547,000	--
20. Probation: Reflects a decrease to account for prior-year expenditures. Probation's capital program is estimated to cost $145.4 million and includes 51 projects.	(48,995,000)	--	(28,072,000)	(20,923,000)	--
21. Public Health: Reflects a decrease to account for prior-year expenditures. Public Health's capital program is estimated to cost $52.4 million and includes 22 projects.	(31,986,000)	--	(24,001,000)	(7,985,000)	--
22. Public Social Services: Reflects a decrease to account for prior-year expenditures. Public Social Services' capital program is estimated to cost $42.3 million and includes nine projects.	(4,376,000)	--	(2,400,000)	(1,976,000)	--
23. Public Works - Public Ways/Facilities: Reflects a decrease to account for prior-year expenditures. Public Ways/Facilities' capital program is estimated to cost $3.3 million and includes three projects.	(141,000)	--	--	(141,000)	--
24. RR/CC: Reflects a decrease to account for prior-year expenditures. RR/CC's capital program is estimated to cost $3.4 million and includes seven projects.	(2,605,000)	--	--	(2,605,000)	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
25. Sheriff: Reflects a decrease to account for prior-year expenditures. Sheriff Department's capital program is estimated to cost $101.6 million and includes 37 projects.	(29,103,000)	--	(2,276,000)	(26,827,000)	--
26. Stormwater Projects: Reflects a decrease to account for prior-year expenditures. Stormwater Projects' capital program is estimated to cost $237.5 million and includes 50 projects.	(5,762,000)	--	(5,077,000)	(685,000)	--
27. TTC: Reflects a decrease to account for prior-year expenditures. TTC's capital program is estimated to cost $1.9 million and includes two projects.	(950,000)	--	--	(950,000)	--
28. Trial Courts: Reflects a decrease to account for prior-year expenditures. Trial Courts' capital program is estimated to cost $18.9 million and includes six projects.	(5,933,000)	--	--	(5,933,000)	--
29. Various Capital Projects: Reflects a decrease to account for prior-year expenditures. Various capital projects are estimated to cost $365.4 million and include 85 various nondepartmental or countywide projects.	(110,846,000)	--	(2,885,000)	(107,961,000)	--
Total Changes	**(228,842,000)**	**0**	**(75,074,000)**	**(153,768,000)**	**0.0**
2025-26 Recommended Budget	**1,709,108,000**	**0**	**403,574,000**	**1,305,534,000**	**0.0**

Critical and Unmet Needs

The critical and unmet needs for Capital Projects/Refurbishments is $542.0 million for various countywide repairs, improvements, or refurbishments.

Care First and Community Investment

Care First and Community Investment Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 100,570.48	$ 0	$ 0	$ 0	$ 0	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 136,351,869.86	$ 342,498,000	$ 626,327,000	$ 571,485,000	$ 571,485,000	$ (54,842,000)
OTHER CHARGES	0.00	0	150,000	150,000	150,000	0
GROSS TOTAL	$ 136,351,869.86	$ 342,498,000	$ 626,477,000	$ 571,635,000	$ 571,635,000	$ (54,842,000)
NET TOTAL	$ 136,351,869.86	$ 342,498,000	$ 626,477,000	$ 571,635,000	$ 571,635,000	$ (54,842,000)
NET COUNTY COST	$ 136,251,299.38	$ 342,498,000	$ 626,477,000	$ 571,635,000	$ 571,635,000	$ (54,842,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	OTHER	VARIOUS

Mission Statement

The Care First and Community Investment (CFCI) budget unit was established to reflect dedicated funding to address the disproportionate impact of racial injustice through community investment and alternatives to incarceration programming in support of a Care First, Jails Last model, as required by voter-approved Measure J.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a decrease in the set-aside of $13.0 million in ongoing funding to the CFCI To Be Allocated (TBA) budget unit to reflect the adjustment for Year 5 of CFCI funding to support programs that include direct community investments and alternatives to incarceration as approved by the Board and as reflected in the County Charter. The 2025-26 Recommended Budget also reflects the deletion of one-time carryover of CFCI funding in the amount of $325.8 million and the addition of projected one-time carryover of CFCI funding in the amount of $284.0 million.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**626,477,000**	**0**	**0**	**626,477,000**	**0.0**
Other Changes					
1. Deletion of CFCI Year 3 Carryover and One-Time Funding: Reflects the deletion of one-time carryover of CFCI Year 3 funding in the amount of $325.8 million. Also reflects the deletion of $15,000 in one-time CFCI funding, a component of the Year 3 set-aside amount, from the CFCI TBA budget unit.	(325,833,000)	--	--	(325,833,000)	--
2. Addition of CFCI Year 4 Carryover Funding: Reflects the addition of the projected one-time carryover of CFCI Year 4 funding of $284.0 million to continue to support Board-approved CFCI projects.	283,979,000	--	--	283,979,000	--
3. CFCI Year 5 Set-aside Funding: Reflects a decrease of $13.0 million to the CFCI set-aside, from $300.6 million to $287.7 million, to reflect Year 5 of ongoing CFCI funding to support programs that include direct community investments and alternatives to incarceration.	(12,988,000)	--	--	(12,988,000)	--
Total Changes	**(54,842,000)**	**0**	**0**	**(54,842,000)**	**0.0**
2025-26 Recommended Budget	**571,635,000**	**0**	**0**	**571,635,000**	**0.0**

CARE FIRST AND COMMUNITY INVESTMENT

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 100,570.48	$ 0	$ 0	$ 0	$ 0	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
CFCI-ALTERNATE PUBLIC DEFENDER	$ 0.00	$ 1,913,000	$ 2,551,000	$ 1,939,000	$ 1,939,000	$ (612,000)
CFCI-ARTS AND CULTURE	307,952.67	1,325,000	7,087,000	9,252,000	9,252,000	2,165,000
CFCI-CAPITAL PROJECTS	0.00	7,300,000	7,300,000	0	0	(7,300,000)
CFCI-CHILDREN & FAMILY SERVICES	0.00	0	2,652,000	3,978,000	3,978,000	1,326,000
CFCI-CONSUMER AND BUSINESS AFFAIRS	3,676,929.97	4,303,000	4,303,000	2,000,000	2,000,000	(2,303,000)
CFCI-ECONOMIC OPPORTUNITY	0.00	8,628,000	30,596,000	36,266,000	36,266,000	5,670,000
CFCI-HEALTH SERVICES	35,075,270.30	57,779,000	187,751,000	215,599,000	215,599,000	27,848,000
CFCI-JUSTICE, CARE AND OPPORTUNITIES	76,188,043.23	230,596,000	297,267,000	216,761,000	216,761,000	(80,506,000)
CFCI-MENTAL HEALTH	2,760,542.51	0	51,000	0	0	(51,000)
CFCI-PUBLIC DEFENDER	845,055.22	1,701,000	1,737,000	1,350,000	1,350,000	(387,000)
CFCI-PUBLIC HEALTH	12,845,695.61	16,430,000	23,411,000	23,119,000	23,119,000	(292,000)
CFCI-TO BE ALLOCATED	0.00	0	43,740,000	46,721,000	46,721,000	2,981,000
CFCI-YOUTH DEVELOPMENT	4,652,380.35	12,523,000	17,881,000	14,500,000	14,500,000	(3,381,000)
TOTAL SERVICES & SUPPLIES	$ 136,351,869.86	$ 342,498,000	$ 626,327,000	$ 571,485,000	$ 571,485,000	$ (54,842,000)
OTHER CHARGES						
CFCI-JUSTICE, CARE AND OPPORTUNITIES	0.00	0	150,000	150,000	150,000	0
TOTAL OTHER CHARGES	$ 0.00	$ 0	$ 150,000	$ 150,000	$ 150,000	$ 0
GROSS TOTAL	$ 136,351,869.86	$ 342,498,000	$ 626,477,000	$ 571,635,000	$ 571,635,000	$ (54,842,000)
NET COUNTY COST	$ 136,251,299.38	$ 342,498,000	$ 626,477,000	$ 571,635,000	$ 571,635,000	$ (54,842,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	OTHER	VARIOUS

Departmental Program Summary

1. CFCI Programs

	Gross Appropriation ($)	Intrafund Transfers ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	571,635,000	--	--	571,635,000	0.0
Less Administration	--	--	--	--	--
Net Program Costs	571,635,000	--	--	571,635,000	0.0

Authority: Mandated program – County Charter, Section 11, Subsection 8.

This program was established to reflect dedicated funding to address the disproportionate impact of racial injustice through community investment and alternatives to incarceration programming in support of a Care First, Jails Last model.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	571,635,000	0	0	571,635,000	0.0

Chief Executive Officer

Fesia A. Davenport, Chief Executive Officer

Chief Executive Officer Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 31,312,564.32	$ 28,286,000	$ 64,179,000	$ 70,516,000	$ 64,179,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 118,040,906.61	$ 134,076,000	$ 146,757,000	$ 169,081,000	$ 150,131,000	$ 3,374,000
SERVICES & SUPPLIES	24,888,518.77	51,897,000	54,543,000	41,582,000	38,177,000	(16,366,000)
OTHER CHARGES	5,767,993.94	3,649,000	19,969,000	19,968,000	19,968,000	(1,000)
CAPITAL ASSETS - EQUIPMENT	1,427,054.43	500,000	500,000	500,000	200,000	(300,000)
OTHER FINANCING USES	449,545.00	440,000	2,480,000	2,480,000	2,480,000	0
GROSS TOTAL	$ 150,574,018.75	$ 190,562,000	$ 224,249,000	$ 233,611,000	$ 210,956,000	$ (13,293,000)
INTRAFUND TRANSFERS	(45,380,378.58)	(50,643,000)	(48,437,000)	(50,969,000)	(49,066,000)	(629,000)
NET TOTAL	$ 105,193,640.17	$ 139,919,000	$ 175,812,000	$ 182,642,000	$ 161,890,000	$ (13,922,000)
NET COUNTY COST	$ 73,881,075.85	$ 111,633,000	$ 111,633,000	$ 112,126,000	$ 97,711,000	$ (13,922,000)
BUDGETED POSITIONS	550.0	590.0	590.0	668.0	597.0	7.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	LEGISLATIVE AND ADMINISTRATIVE

Mission Statement

To develop, oversee and maintain the County's budget; provide managerial and administrative direction to County departments; and lead countywide coordination of services to County constituents under the leadership of the Board while maintaining the budgetary and fiscal integrity of the County.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $13.9 million primarily due to the removal of $14.8 million in prior-year funding that was provided on a one-time basis for various programs and services and the Department's share of the countywide NCC reduction. This is partially offset by an increase of $1.4 million in salaries and employee benefits, and $2.4 million for new and expanded programs.

Critical/Strategic Planning Initiatives

The Chief Executive Officer's (CEO) strategic coordination functions will continue to address key priorities, including:

- Enhancing emergency response, recovery, planning, and hazard mitigation efforts across the County.
- Supporting Employee Relations in managing labor negotiations and Memorandum of Understanding (MOU) implementation.
- Providing oversight of the U.S. Department of Justice (DOJ) Consent Decrees and court-ordered obligations.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**224,249,000**	**48,437,000**	**64,179,000**	**111,633,000**	**590.0**
Curtailments					
1. Budget Reduction: Reflects the deletion of two vacant positions as well as various services and supplies and capital assets.	(2,903,000)	--	--	(2,903,000)	(2.0)
New/Expanded Programs					
1. Office of Emergency Management: Reflects the addition of 6.0 positions to enhance response, recovery, planning, and hazard mitigation efforts across the County.	1,672,000	--	--	1,672,000	6.0
2. Employee Relations: Reflects the addition of 1.0 position to support managing labor negotiations, MOU implementation, as well as documenting discussions during negotiations.	173,000	111,000	--	62,000	1.0
3. DOJ-Compliance: Reflects the addition of 2.0 positions to oversee and monitor compliance with the U.S. DOJ Consent Decrees and court-ordered obligations such as Rosas v. Luna Excessive Force, and the Rutherford v. County Jail overcrowding cases.	650,000	--	--	650,000	2.0
Other Changes					
1. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various projects.	(14,720,000)	--	--	(14,720,000)	--
2. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	1,186,000	--	--	1,186,000	--
3. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(975,000)	--	--	(975,000)	--
4. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	1,216,000	--	--	1,216,000	--
5. Unavoidable Costs: Reflects changes in workers' compensation and centrally allocated insurance costs due to medical cost trends and increases in claims.	518,000	518,000	--	--	--
6. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	(1,000)	--	--	(1,000)	--
7. Utility User Tax – Measure U: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for programs within the unincorporated areas.	(91,000)	--	--	(91,000)	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
8. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for cybersecurity costs.	(18,000)	--	--	(18,000)	--
Total Changes	**(13,293,000)**	**629,000**	**0**	**(13,922,000)**	**7.0**
2025-26 Recommended Budget	**210,956,000**	**49,066,000**	**64,179,000**	**97,711,000**	**597.0**

Critical and Unmet Needs

The CEO's unmet needs include funding for additional positions and services and supplies in the Office of Emergency Management; Office of Homeless Initiative and Affordable Housing; DOJ-Compliance; Anti-Racism, Diversity and Inclusion; Center for Strategic Partnerships; Risk Management; Labor and Compensation Services; Asset Management; and Legislative Affairs.

CHIEF EXECUTIVE OFFICER BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ASSESSMENT & TAX COLLECTION FEES	$ 82,657.36	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 0
AUDITING AND ACCOUNTING FEES	707,864.66	380,000	380,000	380,000	380,000	0
CHARGES FOR SERVICES - OTHER	199,897.82	20,000	36,000	36,000	36,000	0
FEDERAL - COVID-19	1,353,717.61	0	0	0	0	0
FEDERAL - GRANTS	10,777,414.72	6,846,000	33,068,000	33,068,000	33,068,000	0
INTERFUND CHARGES FOR SERVICES - OTHER	2,848,672.87	3,163,000	4,112,000	4,381,000	4,112,000	0
JOINT POWER AUTHORITY / SPECIAL DISTRICTS	8,570.72	0	15,000	15,000	15,000	0
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	45.00	0	0	0	0	0
MISCELLANEOUS	255,150.55	15,000	15,000	15,000	15,000	0
PERSONNEL SERVICES	42,056.34	50,000	80,000	80,000	80,000	0
RENTS & CONCESSIONS	2,045,167.50	684,000	800,000	800,000	800,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	315,015.39	250,000	350,000	350,000	350,000	0
TRANSFERS IN	12,676,333.78	16,778,000	25,223,000	31,291,000	25,223,000	0
TOTAL REVENUE	$ 31,312,564.32	$ 28,286,000	$ 64,179,000	$ 70,516,000	$ 64,179,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 70,707,195.75	$ 81,819,000	$ 89,374,000	$ 101,605,000	$ 91,237,000	$ 1,863,000
CAFETERIA BENEFIT PLANS	11,259,462.43	12,042,000	13,603,000	15,816,000	14,002,000	399,000
COUNTY EMPLOYEE RETIREMENT	16,720,694.65	18,332,000	19,531,000	21,628,000	19,030,000	(501,000)
DENTAL INSURANCE	188,768.29	195,000	226,000	284,000	232,000	6,000
DEPENDENT CARE SPENDING ACCOUNTS	57,832.26	3,000	53,000	53,000	53,000	0
DISABILITY BENEFITS	860,464.69	933,000	1,007,000	1,158,000	1,029,000	22,000
FICA (OASDI)	1,137,779.45	1,222,000	1,385,000	1,572,000	1,415,000	30,000
HEALTH INSURANCE	4,752,677.12	5,850,000	7,947,000	11,111,000	8,224,000	277,000
LIFE INSURANCE	398,219.31	404,000	441,000	523,000	451,000	10,000
OTHER EMPLOYEE BENEFITS	15,368.00	6,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	6,234,800.95	7,144,000	6,895,000	8,111,000	8,111,000	1,216,000
SAVINGS PLAN	2,785,018.49	3,117,000	3,088,000	3,607,000	3,167,000	79,000
THRIFT PLAN (HORIZONS)	2,256,977.33	2,477,000	2,609,000	3,115,000	2,682,000	73,000
UNEMPLOYMENT INSURANCE	0.00	1,000	7,000	7,000	7,000	0
WORKERS' COMPENSATION	665,647.89	531,000	584,000	484,000	484,000	(100,000)
TOTAL S & E B	118,040,906.61	134,076,000	146,757,000	169,081,000	150,131,000	3,374,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	3,190,954.41	3,572,000	3,572,000	3,554,000	3,554,000	(18,000)
CLOTHING & PERSONAL SUPPLIES	10,589.54	1,000	1,000	1,000	1,000	0
COMMUNICATIONS	186,420.87	199,000	199,000	199,000	199,000	0
COMPUTING-MAINFRAME	81,720.85	212,000	212,000	212,000	112,000	(100,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	2,925,566.15	1,175,000	1,175,000	1,175,000	1,175,000	0
COMPUTING-PERSONAL	1,046,394.53	287,000	287,000	287,000	287,000	0
CONTRACTED PROGRAM SERVICES	279,489.08	813,000	813,000	813,000	313,000	(500,000)
FOOD	1,736.06	0	0	0	0	0

CHIEF EXECUTIVE OFFICER BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
HOUSEHOLD EXPENSE	4,004.52	1,000	1,000	1,000	1,000	0
INFORMATION TECHNOLOGY SECURITY	23,592.00	81,000	81,000	81,000	81,000	0
INFORMATION TECHNOLOGY SERVICES	1,316,608.08	902,000	902,000	902,000	902,000	0
INSURANCE	304,674.60	369,000	369,000	987,000	987,000	618,000
MAINTENANCE - EQUIPMENT	25,482.00	23,000	23,000	23,000	23,000	0
MAINTENANCE-BUILDINGS & IMPRV	3,615,286.35	2,205,000	2,205,000	2,205,000	2,205,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	45.18	0	0	0	0	0
MEMBERSHIPS	242,930.75	45,000	45,000	45,000	45,000	0
MISCELLANEOUS EXPENSE	16,446.95	10,000	10,000	10,000	10,000	0
OFFICE EXPENSE	137,671.79	525,000	525,000	525,000	125,000	(400,000)
PROFESSIONAL SERVICES	7,468,261.65	36,430,000	39,076,000	25,606,000	23,401,000	(15,675,000)
PUBLICATIONS & LEGAL NOTICES	0.00	20,000	20,000	20,000	20,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	176,113.35	1,129,000	1,129,000	1,129,000	1,129,000	0
RENTS & LEASES - EQUIPMENT	97,476.73	195,000	195,000	195,000	95,000	(100,000)
RENTS & LEASES - OTHER RENTAL COSTS	201.89	0	0	0	0	0
SMALL TOOLS & MINOR EQUIPMENT	1,247.66	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	68,944.88	124,000	124,000	33,000	33,000	(91,000)
TECHNICAL SERVICES	557,873.67	364,000	364,000	364,000	364,000	0
TELECOMMUNICATIONS	1,249,245.37	1,490,000	1,490,000	1,490,000	1,490,000	0
TRAINING	268,245.47	115,000	115,000	115,000	115,000	0
TRANSPORTATION AND TRAVEL	181,042.79	283,000	283,000	283,000	183,000	(100,000)
UTILITIES	1,410,251.60	1,327,000	1,327,000	1,327,000	1,327,000	0
TOTAL S & S	24,888,518.77	51,897,000	54,543,000	41,582,000	38,177,000	(16,366,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	4,833,426.00	3,352,000	19,035,000	19,035,000	19,035,000	0
JUDGMENTS & DAMAGES	34,256.50	7,000	63,000	63,000	63,000	0
RETIREMENT OF OTHER LONG TERM DEBT	469,688.02	290,000	510,000	509,000	509,000	(1,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	430,623.42	0	360,000	360,000	360,000	0
TAXES & ASSESSMENTS	0.00	0	1,000	1,000	1,000	0
TOTAL OTH CHARGES	5,767,993.94	3,649,000	19,969,000	19,968,000	19,968,000	(1,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	71,022.61	0	0	0	0	0
ELECTRONIC EQUIPMENT	7,562.07	0	0	0	0	0
TELECOMMUNICATIONS EQUIPMENT	795,395.25	500,000	500,000	500,000	200,000	(300,000)
TELECOMMUNICATIONS EQUIPMENT INSTALLATION	493,483.50	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	59,591.00	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	1,427,054.43	500,000	500,000	500,000	200,000	(300,000)
TOTAL CAPITAL ASSETS	1,427,054.43	500,000	500,000	500,000	200,000	(300,000)

CHIEF EXECUTIVE OFFICER BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
OTHER FINANCING USES						
TRANSFERS OUT	449,545.00	440,000	2,480,000	2,480,000	2,480,000	0
TOTAL OTH FIN USES	449,545.00	440,000	2,480,000	2,480,000	2,480,000	0
GROSS TOTAL	$ 150,574,018.75	$ 190,562,000	$ 224,249,000	$ 233,611,000	$ 210,956,000	$ (13,293,000)
INTRAFUND TRANSFERS	(45,380,378.58)	(50,643,000)	(48,437,000)	(50,969,000)	(49,066,000)	(629,000)
NET TOTAL	$ 105,193,640.17	$ 139,919,000	$ 175,812,000	$ 182,642,000	$ 161,890,000	$ (13,922,000)
NET COUNTY COST	$ 73,881,075.85	$ 111,633,000	$ 111,633,000	$ 112,126,000	$ 97,711,000	$ (13,922,000)
BUDGETED POSITIONS	550.0	590.0	590.0	668.0	597.0	7.0

Departmental Program Summary

1. Budget and Finance

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	17,707,000	6,074,000	1,040,000	10,593,000	61.0
Less Administration	--	--	--	--	--
Net Program Costs	17,707,000	6,074,000	1,040,000	10,593,000	61.0

Authority: Mandated program with discretionary funding level – California Government Code Sections 29040, 29042, 29044, 29045, 29060-29062, and 29065.5; County Code Sections 2.08.020-2.08.100 and Chapter 4.12.

The Budget and Finance Division serves as the CEO's fiscal policy advisor by helping to maintain a balance between service delivery and fiscal sustainability while managing the countywide budget. The Division analyzes financial and operational information to make recommendations on allocating the County's limited resources. It also monitors financial performance of the budget and projects the General Fund's cash flow throughout the year.

2. Budget Policy and Revenue Alignment

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	2,476,000	--	--	2,476,000	7.0
Less Administration	--	--	--	--	--
Net Program Costs	2,476,000	--	--	2,476,000	7.0

Authority: Non-mandated, discretionary program.

The Budget Policy and Revenue Alignment program is responsible for developing strategic interdepartmental operational budgeting. The program advises the CEO on: maximizing revenues; identifying opportunities for funding synergies across departments serving the same population; seeking ways to provide more services with existing resources; identifying ineffective spending strategies and programs; better monitoring and control of non-emergent, off-cycle budget requests; and supporting closer connections between funding requests, Board-Directed Priorities, the County Strategic Plan, and data.

3. Benefits and Employee Relations

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	4,942,000	2,488,000	836,000	1,618,000	22.0
Less Administration	--	--	--	--	--
Net Program Costs	4,942,000	2,488,000	836,000	1,618,000	22.0

Authority: Non-mandated, discretionary program.

The Benefits Division oversees the management of the plan, design, and policies for employee benefits. This includes health, dental, life and disability insurance, paid time off, labor's fringe benefits and the voluntary Defined Contribution Program (Program) comprised of three supplemental retirement plans (Horizons Plan, Savings Plan, and Pension Savings Plan). The Division has overall administrative responsibility of the $20.0 billion (in assets) Program including contract and management authority. The Division also develops fringe negotiation strategies and their associated costs and participates in labor negotiations. The County is the plan sponsor for the Los Angeles County Employees' Retirement Association (LACERA) Defined Benefit programs. The primary

responsibilities of the Division are to: oversee retirement policy; monitor the Board of Investments and Board of Retirement meetings, Insurance, Benefits and Legislative Committee, Operations Oversight Committee, Joint Organizational Governance Committee, and the Audit Committee; and ensure the County has a sustainable and cost-effective retirement system. It is also responsible for the policies governing the County-sponsored health plans for retirees administered by LACERA.

The Employee Relations Division manages the overall employer-employee relations function to ensure uniform administration of labor relations policies, procedures, and statutory compliance. The primary activities of the Division include making recommendations to the Board on policies, developing broad bargaining strategies, and conducting negotiations and consultations with labor unions within the scope of authority granted by the Employee Relations Ordinance. The Division also administers Memoranda of Understanding and coordinates employee relations matters within the jurisdiction of the Employee Relations Commission. As such, the Division serves as the County's advocate in arbitration hearings, unfair labor charges, and various administrative issues such as bargaining unit determinations.

4. Classification and Compensation

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,128,000	4,091,000	1,000,000	4,037,000	34.0
Less Administration	--	--	--	--	--
Net Program Costs	9,128,000	4,091,000	1,000,000	4,037,000	34.0

Authority: Non-mandated, discretionary program.

The Classification and Compensation Division develops, implements, and maintains appropriate and efficient organizational and pay structures to support County and departmental strategic objectives within the fiscal constraints of the County; provides organizational design, position allocation, and compensation services that ensure the fair and consistent treatment of employees performing comparable work; maintains a competitive salary and allocation plan to support the recruitment and retention of qualified staff; supports the County’s economic position in labor negotiations; studies labor market trends and conditions; makes recommendations involving executive compensation and existing policies to the Board; and administers various pay plans in an equitable manner.

The Division manages the countywide classification and compensation systems by overseeing the provisions of the County Charter, Civil Service Rules, and County policies, procedures, and guidelines related to organizational design, position allocation, and compensation. It also ensures compliance with State labor laws, Equal Pay Act, Title VII of the Civil Rights Act, Fair Labor Standards Act, and Family Medical Leave Act as it relates to position allocation and compensation. Additionally, the Division provides technical guidance and support to departments on all organizational design, position allocation, and compensation related matters; as well as supports organizational structure and compensation strategies for departmental and countywide initiatives.

5. Asset Management

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	19,698,000	8,861,000	915,000	9,922,000	76.0
Less Administration	--	--	--	--	--
Net Program Costs	19,698,000	8,861,000	915,000	9,922,000	76.0

Authority: Mandated program with discretionary funding level – California Government Code Sections 25350.51, 25350.60, and 31000.9; and County Code Sections 2.08.150-2.08.165.

This program provides for the overall management of the County's real estate assets to meet critical service requirements. The primary responsibilities include master planning, managing the capital projects program, property development, new property purchases and sales, lease acquisitions and renewals to support departmental missions, and coordination of the County's master planning and asset lifecycle management efforts.

6. Policy Implementation and Alignment

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	7,515,000	1,539,000	--	5,976,000	21.0
Less Administration	--	--	--	--	--
Net Program Costs	7,515,000	1,539,000	--	5,976,000	21.0

Authority: Non-mandated, discretionary program.

This program provides central leadership and coordination of Board-Directed Priorities, other major policy initiatives, and strategic planning including managing various task force efforts and multi-departmental initiatives. The program identifies opportunities to leverage existing resources and partnerships to support the Board in its effort to drive better outcomes for residents. It also provides support services for continued advancement, refinement, and implementation of the County Strategic Plan and the Board's Policy Initiatives.

7. Homeless Initiative (HI) and Affordable Housing

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	31,053,000	1,132,000	25,223,000	4,698,000	76.0
Less Administration	--	--	--	--	--
Net Program Costs	31,053,000	1,132,000	25,223,000	4,698,000	76.0

Authority: Non-mandated, discretionary program.

The HI is the central coordinating body for the County's homelessness efforts. The Board and CEO established the HI in 2015 to confront the growing crisis of homelessness in a strategic and coordinated manner. In early 2016, the Board approved 47 coordinated strategies to prevent homelessness, subsidize housing, increase income, provide case management and services, create a coordinated system, and increase affordable and homeless housing. The Board also approved $99.7 million in one-time funding to begin implementation of the strategies. Later in 2016, the Board approved four additional strategies, bringing the total to 51 strategies. In March 2017, nearly 70 percent of County voters approved Measure H, a quarter-cent increase to the County's sales tax that will generate an estimated $355.0 million per year for ten years, to fund a subset of the HI's 51 strategies covering housing, rental subsidies, and services for people experiencing or at risk of homelessness. In January 2023, the Board proclaimed a

local emergency for homelessness in the County. The proclamation directed HI in collaboration with other County departments to take necessary steps for the protection of life, health, and safety of people experiencing homelessness in the County through expedited and streamlined processes.

This program also provides for the administration and oversight of the County's affordable housing efforts, including the Affordable Housing budget unit established by Board Order on October 2015 and the Affordable Housing Coordinating Committee.

8. Chief Information Office

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,154,000	3,105,000	--	6,049,000	31.0
Less Administration	--	--	--	--	--
Net Program Costs	9,154,000	3,105,000	--	6,049,000	31.0

Authority: Part federally-mandated program – Health Insurance Portability Accountability Act (HIPAA) and part non-mandated, discretionary program.

Information Security was established by Board Policy 6.100 and provides IT security leadership, policy development, implementation of federally mandated HIPAA security regulations and countywide cybersecurity infrastructure, protects critical information assets, and mitigates the impact of computer security incidents.

Information Management was established by Board Policy 6.200 and provides a shared information management platform to enable departments to identify common clients, securely share and exchange data to coordinate service delivery, provide data-driven analytic capabilities, and data science and research expertise in support of Board priorities and countywide initiatives.

Strategic Consulting facilitates implementation of countywide IT strategic goals and associated policies; provides guidance and assistance to departments to ensure their technology plans are aligned with the County Strategic Plan; makes recommendations to the Board regarding the viability and cost-effectiveness of requested departmental IT contracts; and provides oversight and performs risk assessments on key IT projects.

IT Governance provides a forum for business and technical oversight of the County's IT strategic directions and includes an Investment Board to review departmental IT proposals for grants from the Information Technology Infrastructure Fund and the Legacy Modernization Fund; as well as a Project Review Committee to mitigate project risks and ensure successful implementation of large, complex departmental IT projects.

9. Center for Strategic Partnerships

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,051,000	1,051,000	--	--	4.0
Less Administration	--	--	--	--	--
Net Program Costs	1,051,000	1,051,000	--	--	4.0

Authority: Non-mandated, discretionary program.

The Center for Strategic Partnerships facilitates public-private partnerships that leverage the strengths, skills, and assets of each sector. This allows it to co-create solutions for challenging problems to improve the lives of children, youth, and families, using an equity lens throughout the County, to support Board-Directed Priorities. It exists both within the County and in the private sector through its fiscal sponsor and private sector home, Southern California Grantmakers.

10. Anti-Racism, Diversity, and Inclusion (ARDI)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	4,252,000	--	518,000	3,734,000	13.0
Less Administration	--	--	--	--	--
Net Program Costs	4,252,000	--	518,000	3,734,000	13.0

Authority: Non-mandated, discretionary program.

In July 2020, the Board directed the creation of an organizational unit within the Department to develop and implement a countywide strategic plan and policy platform that would eliminate structural racism and bias within the County, as well as improve life outcomes for its population. The ARDI Initiative seeks to end structural racism and its consequences in the County; as well as boldly articulate an anti-racist agenda that will guide, govern, and increase the County's ongoing commitment to fighting systemic and institutional racism in all its forms and dimensions by directing, building capacity for, and sustaining the development of equitable policy, workforce culture, data analysis, and resource distribution.

The ARDI Initiative provides central coordination and guidance to ensure the incorporation and integration of equity in countywide and departmental racial equity efforts. ARDI partners with County departments and external stakeholders to provide racial equity training, technical assistance, and other capacity building efforts. In addition, ARDI contributes to all County efforts by creating racial equity tools, providing policy analysis with an equity lens, coordinating data-related equity efforts, and infusing equity into program development and resourcing efforts, including tools for authentic stakeholder engagement and equitable budgeting practices. ARDI will work to advance its mission through a justice-oriented approach that considers the ways in which procedural, distributional, and structural equity can be achieved.

11. Community Safety Implementation Team (CSIT)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	3,293,000	--	--	3,293,000	8.0
Less Administration	--	--	--	--	--
Net Program Costs	3,292,000	--	--	3,292,000	8.0

Authority: Non-mandated, discretionary program.

The CSIT (formerly referred to as the Jail Closure Implementation Team) is tasked with decarcerating Men's Central Jail by implementing the Board's vision of Care First, Jails Last. CSIT will work in partnership with County departments, community stakeholders, and service providers to safely and methodically depopulate Men's Central Jail by implementing alternatives to incarceration, expanding community-based services, and ensuring public health and safety.

12. Poverty Alleviation Initiative (PAI)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,218,000	--	--	1,218,000	2.0
Less Administration	--	--	--	--	--
Net Program Costs	1,218,000	--	--	1,218,000	2.0

Authority: Non-mandated, discretionary program.

PAI collaborates with community partners, stakeholders, and departments to develop policy recommendations and strategies for the Board on preventing and mitigating poverty within the County. The primary activities include implementing a countywide strategic framework for alleviating poverty, coordinating key efforts across multiple partners and jurisdictions, evaluating outcomes, and identifying solutions that work towards reducing inequities in economic stability, wealth-building, and community resources among people of color and other marginalized groups.

13. Legislative Affairs and Intergovernmental Relations

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	7,737,000	1,727,000	20,000	5,990,000	27.0
Less Administration	--	--	--	--	--
Net Program Costs	7,737,000	1,727,000	20,000	5,990,000	27.0

Authority: Non-mandated, discretionary program.

The Legislative Affairs and Intergovernmental Relations Branch develops policy recommendations to advance the County's legislative, advocacy, and funding priorities at the local, State, and federal levels. In consultation with Board offices and departments, the Branch develops legislative priorities and policies for consideration and approval by the Board. These priorities drive the County's State and federal advocacy activities and support the advancement of the County's highest priorities which aim to maintain existing County program and funding integrity, including those to: enhance and protect County resources and programs; provide administrative flexibility to maximize resources for services; protect against the imposition of unfunded mandates; and pursue legislation to remediate, enhance, or increase flexibility of existing programs and projects in County departments. The Branch spearheads efforts to pursue County-sponsored legislation, as well as analyzes State and federal initiatives, legislation, budget proposals, and other measures affecting County programs and operations.

The Branch's Washington, D.C. and Sacramento offices, along with the Government Relations Unit, are responsible for establishing and maintaining strong working relationships with elected officials and other key policymakers at the local, State and federal levels. Additionally, the Branch conducts direct, targeted advocacy efforts in coordination with Board offices, departments, and key stakeholders to educate and engage elected officials and agency leaders on legislation, policy, funding, and regulatory matters of interest to the County. The Branch also coordinates advocacy visits to Sacramento and Washington, D.C.; serves as the liaison to cities within the County and to State and federal legislative offices; administers general services agreements with cities in need of County department services; and represents the County's interests with external organizations, jurisdictions, and county-related associations.

14. Countywide Communications

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	5,520,000	447,000	1,000,000	4,073,000	20.0
Less Administration	--	--	--	--	--
Net Program Costs	5,520,000	447,000	1,000,000	4,073,000	20.0

Authority: Non-mandated, discretionary program.

This program is comprised of public affairs, media relations, digital and multimedia development, and cable oversight. It serves as the County's centralized source of information for the public and as the primary media liaison for the CEO and countywide initiatives. The program creates extensive digital, video, and social media content for the various platforms. It also specializes in website development and maintains an active online presence for messaging through its website and social media channels. The program provides strategic communications support to departments and serves as the liaison with departmental public information officers. In addition, the office oversees programming and operations for the County Channel, monitors cable industry issues, reviews franchise fee revenues, and responds to cable customer inquiries and complaints.

15. Risk Management (RM)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	14,568,000	14,518,000	50,000	--	58.0
Less Administration	--	--	--	--	--
Net Program Costs	14,568,000	14,518,000	50,000	--	58.0

Authority: Workers' Compensation: Mandated program with discretionary funding level – California Labor Code Section 3700; County Code Sections 5.31.050, 5.31.060, 5.31.070, and 6.20.070. Loss Control and Prevention: Non-mandated, discretionary program. RM Inspector General: Non-mandated, discretionary program. Office of Privacy/HIPAA Privacy Program: Mandated program with discretionary funding – The Health Insurance Portability and Accountability Act of 1996, Privacy Rule. 45 CFR Parts 160 and 164; California Civil Code §1798.

The RM program, created by the Board on April 30, 2002, uses available RM tools to evaluate County risks, develop methodologies and programs to minimize those risks (and financial losses), and advises the Board and departments regarding ways to better control those risks. On January 7, 2003, the Board designated the Chief Privacy Officer to be responsible for development and implementation of the County's HIPAA privacy program. In 2017, the Office of Privacy was established by the Board and re-aligned within RM, with the goal of centralizing efforts to establish a countywide privacy and security program, and to develop countywide policies and procedures that address safeguards for confidential and protected health information. RM and Privacy programs and services include the development and purchase of commercial insurance for risk financing needs; risk assessment and prevention including training; assessments and consultations to assist departments to lower risks and meet federal and State workplace regulations; Liability Claim Management (including Small and Property Claims) and Workers' Compensation (including Financial Control, Fraud, Analytics and Medical Management) to administer and manage mandated liability and workers' compensation claims and review countywide contractual risk exposures; and RM Inspector General functions for the development, approval and monitoring of Corrective Action Plans.

16. Department of Justice (DOJ) Compliance Office

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	650,000	--	--	650,000	2.0
Less Administration	--	--	--	--	--
Net Program Costs	650,000	--	--	650,000	2.0

Authority: Non-mandated, discretionary program.

The DOJ Compliance Office is responsible for driving compliance in United States v. County, Rutherford v. Luna, and Rosas v. Luna, and related litigation involving County jail population and services as well as support for justice-involved individuals with mental health issues. The County's compliance strategy requires project management and coordination across multiple County departments, including the following: the Los Angeles Sheriff's Department, Department of Health Services (including Correctional Health Services and the Office of Diversion and Reentry), Department of Mental Health, the Justice, Care and Opportunities Department, Public Defender, Alternate Public Defender, and District Attorney's Office along five core strategy pillars: Depopulation, Community Beds, Staffing and Support, Facilities Alignment, and Operations and Data.

17. Emergency Management

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	10,643,000	226,000	494,000	9,923,000	42.0
Less Administration	--	--	--	--	--
Net Program Costs	10,643,000	226,000	494,000	9,923,000	42.0

Authority: Mandated program with discretionary funding level – California Government Code Section 8605 and County Code Sections 2.68.210-2.68.230.

This program creates, develops, coordinates, administers, and implements all-hazards emergency plans, procedures, training, and programs within the County including the unincorporated areas. The program supports the Los Angeles County Operational Area inclusive of public and private sectors. This program ensures that the County is prepared, ready to mitigate, respond, and recover from major emergencies and disasters by effectively mobilizing public and private resources within the County and by operating the County's Emergency Operations Center and the County's 24/7 Watch Center. The program is one of the County leads in accessing mutual aid and federal and State government resources. The program is responsible for coordinating the County's efforts to maximize Federal Emergency Management Agency and California Disaster Assistance Act funding for disaster preparedness, hazard mitigation, response, and recovery.

18. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	60,351,000	3,807,000	33,083,000	23,461,000	93.0
Less Administration	--	--	--	--	--
Net Program Costs	60,351,000	3,807,000	33,083,000	23,461,000	93.0

Authority: Non-mandated, discretionary program.

This program provides executive management and administrative support to the Department through the executive office, agenda preparation, departmental budgeting and fiscal activities, accounting, human resources, procurement and facilities support, and IT services. IT Services also provides support for countywide systems involving programs led by the CEO, including budget, compensation, financial, risk management, and emergency management.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	210,956,000	49,066,000	64,179,000	97,711,000	597.0

CHIEF EXECUTIVE OFFICER
Fesia A. Davenport, Chief Executive Officer
2025-26 Recommended Budget Positions = 597.0

Child Support Services

Terrie Hardy, Director

Child Support Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 213,431,991.38	$ 210,881,000	$ 225,116,000	$ 226,615,000	$ 226,184,000	$ 1,068,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 187,926,434.94	$ 191,750,000	$ 207,254,000	$ 206,914,000	$ 206,299,000	$ (955,000)
SERVICES & SUPPLIES	13,662,019.64	13,898,000	15,631,000	16,285,000	16,259,000	628,000
OTHER CHARGES	8,802,844.44	9,373,000	10,365,000	10,408,000	10,408,000	43,000
GROSS TOTAL	$ 210,391,299.02	$ 215,021,000	$ 233,250,000	$ 233,607,000	$ 232,966,000	$ (284,000)
INTRAFUND TRANSFERS	(1,132,263.29)	(121,000)	0	0	0	0
NET TOTAL	$ 209,259,035.73	$ 214,900,000	$ 233,250,000	$ 233,607,000	$ 232,966,000	$ (284,000)
NET COUNTY COST	$ (4,172,955.65)	$ 4,019,000	$ 8,134,000	$ 6,992,000	$ 6,782,000	$ (1,352,000)
BUDGETED POSITIONS	1,467.0	1,460.0	1,460.0	1,460.0	1,452.0	(8.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	JUDICIAL

Mission Statement

The mission of the Child Support Services Department (CSSD) is to connect with parents and caregivers to provide child support services.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a $1.4 million NCC decrease primarily due to the removal of $1.2 million in prior-year funding that was provided on a one-time basis for child support operations and enforcement, a decrease of $0.2 million for the Department's share of the countywide NCC reduction, and a decrease of $0.1 million for retirement. This is partially offset by an increase of $0.1 million for Board-approved salaries and employee benefits and retiree health insurance.

Critical/Strategic Planning Initiatives

In August 2024, the United States Department of Health and Human Services Office of Child Support Services awarded CSSD a five-year demonstration grant for CSSD's proposal, the South Los Angeles (SOLA) Impact Outreach project. The purpose of the project is to determine whether offering under-employed and unemployed noncustodial parents with a broad range of employment and other critical services will lead to increased child support payments that ultimately provides greater support for children. This project aligns with the principles of the County's Strategic Plan, Goal 1: Make Investments That Transform Lives, by investing in solutions that address our most complex societal challenges (health, jobs, housing, food insecurity, and recidivism) affecting our most vulnerable communities - one person at a time.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**233,250,000**	**0**	**225,116,000**	**8,134,000**	**1,460.0**
Curtailments					
1. Child Support Enforcement: Reflects the deletion of 8.0 vacant positions (2.0 Intermediate Typist Clerks, 1.0 Legal Office Support Assistant II, 1.0 Program Manager, 1.0 Secretary III, 1.0 Secretary V, 1.0 Supervising Clerk, and 1.0 Supervising Typist Clerk).	(615,000)	--	(406,000)	(209,000)	(8.0)
New/Expanded Programs					
1. SOLA Impact Outreach Project: Reflects federal grant funding awarded to CSSD for SOLA Impact Outreach project.	619,000	--	619,000	--	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	1,312,000	--	1,248,000	64,000	--
2. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims. Also reflects a projected increase in unemployment insurance costs based on historical experience.	367,000	--	367,000	--	--
3. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(1,996,000)	--	(1,898,000)	(98,000)	--
4. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	891,000	--	847,000	44,000	--
5. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for child support operations and enforcement.	(3,419,000)	--	(2,267,000)	(1,152,000)	--
6. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	(26,000)	--	(25,000)	(1,000)	--
7. Training and Promotional Materials: Reflects funding for training and promotional materials to raise awareness about CSSD's mission, services, and activities.	50,000	--	50,000	--	--
8. Services and Supplies: Reflects the use of Welfare Recoupment (WRC) to fund services and supplies for child support operations and enforcement.	2,533,000	--	2,533,000	--	--
Total Changes	**(284,000)**	**0**	**1,068,000**	**(1,352,000)**	**(8.0)**
2025-26 Recommended Budget	**232,966,000**	**0**	**226,184,000**	**6,782,000**	**1,452.0**

Critical and Unmet Needs

The Department's critical and unmet needs include using WRC funding for services and supplies to backfill the one-time bridge funding approved during the FY 2024-25 Supplemental Budget. The Department continues to seek additional cost savings and funding solutions, work with the Chief Executive Office and the California Department of Child Support Services to secure additional funding resources, and engage with the California Child Support Director's Association and other local California child support agencies to petition the State administration and legislature for additional funding.

CHILD SUPPORT SERVICES BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 4,821.51	$ 48,000	$ 0	$ 0	$ 0	$ 0
FEDERAL - DISTRICT ATTORNEY PROGRAMS	136,282,084.27	128,225,000	153,828,000	154,267,000	153,844,000	16,000
FEDERAL - OTHER	(839,460.00)	0	0	0	0	0
INTEREST	1,224,142.52	1,000,000	0	0	0	0
MISCELLANEOUS	2,729,109.91	2,900,000	1,517,000	2,577,000	2,569,000	1,052,000
OTHER SALES	545.19	0	0	0	0	0
SALE OF CAPITAL ASSETS	2,252.50	0	0	0	0	0
STATE - COVID-19	1,500.00	0	0	0	0	0
STATE - DISTRICT ATTORNEY PROGRAMS	71,683,473.48	78,708,000	69,771,000	69,771,000	69,771,000	0
STATE - OTHER	2,343,522.00	0	0	0	0	0
TOTAL REVENUE	$ 213,431,991.38	$ 210,881,000	$ 225,116,000	$ 226,615,000	$ 226,184,000	$ 1,068,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 102,815,545.90	$ 104,699,000	$ 114,938,000	$ 115,274,000	$ 114,725,000	$ (213,000)
CAFETERIA BENEFIT PLANS	26,230,795.11	26,727,000	29,036,000	29,093,000	29,073,000	37,000
COUNTY EMPLOYEE RETIREMENT	25,665,139.43	26,601,000	28,070,000	26,323,000	26,323,000	(1,747,000)
DENTAL INSURANCE	520,028.79	516,000	559,000	559,000	554,000	(5,000)
DEPENDENT CARE SPENDING ACCOUNTS	101,675.36	101,000	144,000	144,000	144,000	0
DISABILITY BENEFITS	1,203,932.44	1,240,000	944,000	1,001,000	999,000	55,000
FICA (OASDI)	1,574,692.96	1,575,000	1,802,000	1,818,000	1,810,000	8,000
HEALTH INSURANCE	3,164,812.49	3,194,000	3,611,000	3,611,000	3,610,000	(1,000)
LIFE INSURANCE	363,897.20	361,000	293,000	295,000	293,000	0
OTHER EMPLOYEE BENEFITS	10,754.00	14,000	59,000	59,000	59,000	0
RETIREE HEALTH INSURANCE	17,275,288.00	17,700,000	19,615,000	20,506,000	20,506,000	891,000
SAVINGS PLAN	1,326,451.62	1,330,000	370,000	384,000	379,000	9,000
THRIFT PLAN (HORIZONS)	3,358,979.94	3,373,000	3,559,000	3,593,000	3,570,000	11,000
UNEMPLOYMENT INSURANCE	20,872.00	25,000	32,000	32,000	32,000	0
WORKERS' COMPENSATION	4,293,569.70	4,294,000	4,222,000	4,222,000	4,222,000	0
TOTAL S & E B	187,926,434.94	191,750,000	207,254,000	206,914,000	206,299,000	(955,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	2,577,732.07	2,601,000	2,746,000	2,746,000	2,720,000	(26,000)
CLOTHING & PERSONAL SUPPLIES	0.00	0	2,000	2,000	2,000	0
COMMUNICATIONS	268,111.98	268,000	123,000	123,000	123,000	0
COMPUTING-MAINFRAME	576.00	1,000	19,000	19,000	19,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	182,930.91	183,000	194,000	194,000	194,000	0
COMPUTING-PERSONAL	349,150.38	346,000	423,000	423,000	423,000	0
FOOD	35.83	0	0	0	0	0
HOUSEHOLD EXPENSE	5,211.03	6,000	20,000	20,000	20,000	0
INFORMATION TECHNOLOGY SECURITY	40,176.06	40,000	31,000	0	0	(31,000)
INFORMATION TECHNOLOGY SERVICES	284,317.47	282,000	224,000	224,000	224,000	0
INSURANCE	485,351.65	494,000	570,000	840,000	840,000	270,000
MAINTENANCE - EQUIPMENT	(383.09)	0	18,000	18,000	18,000	0
MAINTENANCE-BUILDINGS & IMPRV	620,823.12	622,000	451,000	421,000	421,000	(30,000)

CHILD SUPPORT SERVICES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
MEDICAL / DENTAL / LABORATORY SUPPLIES	2,657.79	1,000	215,000	215,000	215,000	0
MEMBERSHIPS	127,293.00	128,000	115,000	115,000	115,000	0
MISCELLANEOUS EXPENSE	(34,987.59)	0	15,000	15,000	15,000	0
OFFICE EXPENSE	565,304.39	695,000	1,132,000	1,132,000	1,132,000	0
PROFESSIONAL SERVICES	502,057.97	437,000	452,000	452,000	452,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	11,635.10	12,000	1,289,000	1,289,000	1,289,000	0
RENTS & LEASES - EQUIPMENT	169,080.86	129,000	250,000	250,000	250,000	0
RENTS & LEASES - OTHER RENTAL COSTS	769,531.83	774,000	0	0	0	0
SMALL TOOLS & MINOR EQUIPMENT	850.64	1,000	2,000	2,000	2,000	0
SPECIAL DEPARTMENTAL EXPENSE	1,026,400.75	1,006,000	793,000	789,000	789,000	(4,000)
TECHNICAL SERVICES	3,019,785.51	3,228,000	3,402,000	3,402,000	3,402,000	0
TELECOMMUNICATIONS	2,090,366.23	2,025,000	2,453,000	2,453,000	2,453,000	0
TRAINING	200,249.60	225,000	177,000	626,000	626,000	449,000
TRANSPORTATION AND TRAVEL	210,731.34	207,000	326,000	326,000	326,000	0
UTILITIES	187,028.81	187,000	189,000	189,000	189,000	0
TOTAL S & S	13,662,019.64	13,898,000	15,631,000	16,285,000	16,259,000	628,000
OTHER CHARGES						
INTEREST ON BONDS	431,511.24	450,000	0	0	0	0
INTEREST ON LEASES	3,136.20	4,000	220,000	220,000	220,000	0
JUDGMENTS & DAMAGES	2,061.11	306,000	157,000	200,000	200,000	43,000
RETIREMENT OF OTHER LONG TERM DEBT	8,353,451.48	8,592,000	9,988,000	9,988,000	9,988,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	12,684.41	21,000	0	0	0	0
TOTAL OTH CHARGES	8,802,844.44	9,373,000	10,365,000	10,408,000	10,408,000	43,000
GROSS TOTAL	$ 210,391,299.02	$ 215,021,000	$ 233,250,000	$ 233,607,000	$ 232,966,000	$ (284,000)
INTRAFUND TRANSFERS	(1,132,263.29)	(121,000)	0	0	0	0
NET TOTAL	$ 209,259,035.73	$ 214,900,000	$ 233,250,000	$ 233,607,000	$ 232,966,000	$ (284,000)
NET COUNTY COST	$ (4,172,955.65)	$ 4,019,000	$ 8,134,000	$ 6,992,000	$ 6,782,000	$ (1,352,000)
BUDGETED POSITIONS	1,467.0	1,460.0	1,460.0	1,460.0	1,452.0	(8.0)

Departmental Program Summary

1. Child Support Enforcement

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	206,645,000	--	200,600,000	6,045,000	1,318.0
Less Administration	--	--	--	--	--
Net Program Costs	206,645,000	--	200,600,000	6,045,000	1,318.0

Authority: State mandated program – California Family Code Section 17304.

CSSD is responsible for establishing, modifying, and enforcing child and medical support obligations, enforcing existing spousal support orders, and determining parentage for children as required under federal and State law.

2. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	26,321,000	--	25,584,000	737,000	134.0
Less Administration	--	--	--	--	--
Net Program Costs	26,321,000	--	25,584,000	737,000	134.0

Authority: Non-mandated, discretionary program.

Administrative support provided to the Department; includes executive office, fiscal management, human resources, facilities management, and contract and procurement management services.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	232,966,000	0	226,184,000	6,782,000	1,452.0

Child Support Services Department
Terrie Hardy, Director
2025-26 Recommended Budget Positions = 1,452.0

Children and Family Services

Brandon T. Nichols, Director

Children and Family Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$2,290,707,283.22	$ 2,539,057,000	$ 2,627,469,000	$ 2,733,883,000	$ 2,654,100,000	$ 26,631,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$1,413,551,193.08	$ 1,519,970,000	$ 1,521,105,000	$ 1,583,892,000	$ 1,555,949,000	$ 34,844,000
SERVICES & SUPPLIES	350,609,288.73	414,652,000	414,652,000	443,125,000	408,909,000	(5,743,000)
OTHER CHARGES	1,249,253,223.97	1,383,589,000	1,475,552,000	1,527,510,000	1,466,421,000	(9,131,000)
CAPITAL ASSETS - EQUIPMENT	2,456,600.88	586,000	586,000	1,280,000	1,280,000	694,000
GROSS TOTAL	$3,015,870,306.66	$ 3,318,797,000	$ 3,411,895,000	$ 3,555,807,000	$ 3,432,559,000	$ 20,664,000
INTRAFUND TRANSFERS	(8,876,903.72)	(8,515,000)	(8,515,000)	(9,928,000)	(8,515,000)	0
NET TOTAL	$3,006,993,402.94	$ 3,310,282,000	$ 3,403,380,000	$ 3,545,879,000	$ 3,424,044,000	$ 20,664,000
NET COUNTY COST	$ 716,286,119.72	$ 771,225,000	$ 775,911,000	$ 811,996,000	$ 769,944,000	$ (5,967,000)
BUDGETED POSITIONS	9,931.0	9,986.0	9,986.0	10,104.0	9,989.0	3.0

Children and Family Services - Administration Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$1,346,058,135.12	$ 1,521,267,000	$ 1,522,167,000	$ 1,599,901,000	$ 1,548,798,000	$ 26,631,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$1,413,551,193.08	$ 1,519,970,000	$ 1,521,105,000	$ 1,583,892,000	$ 1,555,949,000	$ 34,844,000
SERVICES & SUPPLIES	344,850,741.67	407,504,000	407,504,000	435,977,000	401,761,000	(5,743,000)
OTHER CHARGES	118,514,404.56	153,601,000	153,601,000	159,535,000	150,019,000	(3,582,000)
CAPITAL ASSETS - EQUIPMENT	2,456,600.88	586,000	586,000	1,280,000	1,280,000	694,000
GROSS TOTAL	$1,879,372,940.19	$ 2,081,661,000	$ 2,082,796,000	$ 2,180,684,000	$ 2,109,009,000	$ 26,213,000
INTRAFUND TRANSFERS	(2,650,119.95)	(2,715,000)	(2,715,000)	(4,128,000)	(2,715,000)	0
NET TOTAL	$1,876,722,820.24	$ 2,078,946,000	$ 2,080,081,000	$ 2,176,556,000	$ 2,106,294,000	$ 26,213,000
NET COUNTY COST	$ 530,664,685.12	$ 557,679,000	$ 557,914,000	$ 576,655,000	$ 557,496,000	$ (418,000)
BUDGETED POSITIONS	9,931.0	9,986.0	9,986.0	10,104.0	9,989.0	3.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	ADMINISTRATION

Mission Statement

The Department of Children and Family Services (DCFS) promotes child safety and well-being by partnering with communities to strengthen families, keeping children at home whenever possible, and connecting them with stable, loving homes in times of need.

2025-26 Budget Message

The 2025-26 Budget Request for Administration reflects a $26.2 million increase in gross appropriation, comprised of a $26.6 million increase in revenue and a $0.4 million decrease in NCC. The revenue increase is due to an increase in federal and State funding for administrative cost increases. The NCC decrease is due to the Department's share of the countywide NCC reduction and the removal of prior-year funding that was provided on a one-time basis. This is partially offset by increases in Board-approved salaries and health insurance subsidies, as well as retirement costs.

Critical/Strategic Planning Initiatives

- Prevention – Delivering technical support to continue to test, pilot, and expand workgroup activities; engaging in project management to develop and analyze performance outcomes; and working collaboratively with other County departments, as well as internal and external stakeholders, with the goal of facilitating and integrating the Family First Prevention Services Act (FFPSA) into current practice.
- Quality Social Work Operational Efficiencies – Enhancing DCFS' security posture through proactive risk mitigation, threat detection, prevention, response, and compliance management. This will ensure all confidential reports for Family Law and Probate cases are e-filed, with built-in tracking for real-time status monitoring, to enhance the efficiency, accuracy, and security of sensitive document transmissions that will contribute to faster processing times and enhanced service delivery for DCFS and court partners.
- Equity – Continuing DCFS' commitment to a culture of equity will guide the Department in promoting both policy and practice that is just and fair to everyone and recognize the pernicious effects of discrimination and implicit bias.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**2,082,796,000**	**2,715,000**	**1,522,167,000**	**557,914,000**	**9,986.0**
Curtailments					
1. Administration: Reflects a reduction in services and supplies.	(9,174,000)	--	--	(9,174,000)	--
New/Expanded Programs					
1. Youth School Transportation: Reflects funding to provide school transportation to students' identified school of origin for increases in HopSkipDrive rates, Local Education Agencies (LEAs), and youth utilizing transportation areas.	6,000,000	--	6,000,000	--	--
2. Children's Crisis Continuum Pilot Program (CCCPP): Reflects funding to provide bed hold services, as well as peer support and start-up costs including staff recruitment and hiring activities, facility modifications, and software and hardware enhancements.	1,500,000	--	1,500,000	--	--
Other Changes					
1. Program Support Services: Reflects funding for additional positions to support FFPSA implementation and monitoring, and the Family Finding and Engagement Program.	695,000	--	695,000	--	2.0
2. Administration Support Services: Reflects funding for 5.0 additional positions to provide administrative support, partially offset by the deletion of 4.0 vacant budgeted positions.	573,000	--	573,000	--	1.0

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
3. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	14,665,000	--	7,708,000	6,957,000	--
4. Retirement: Reflects an increase primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	2,315,000	--	1,217,000	1,098,000	--
5. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	15,476,000	--	8,136,000	7,340,000	--
6. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	1,153,000	--	1,153,000	--	--
7. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	2,623,000	--	1,379,000	1,244,000	--
8. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various programs.	(8,911,000)	--	(1,028,000)	(7,883,000)	--
9. State Funded Grants and Contracts: Reflects reduced funding to align with State funded grants and contracts.	(702,000)	--	(702,000)	--	--
10. Position Reclassifications: Reflects Board-approved position reclassifications.	--	--	--	--	--
11. Telecommunication Equipment and Services: Reflects a realignment of $0.7 million from other charges to capital assets to fund cost increases of telecommunication equipment and services for various DCFS facilities.	--	--	--	--	--
Total Changes	**26,213,000**	**0**	**26,631,000**	**(418,000)**	**3.0**
2025-26 Recommended Budget	**2,109,009,000**	**2,715,000**	**1,548,798,000**	**557,496,000**	**9,989.0**

Critical and Unmet Needs

The Department's critical and unmet needs include additional funding for 45.0 positions for contract administration; administrative services; IT; procurement services; Office of Equity; operation support services; and administrative support for Resource Family assessments, courts, and adoptions. The Department's unmet needs also include maintaining critical community-based services and programs that serve to safeguard children and support families in their reunification efforts, as well as additional support to shift administrative work away from Children's Social Workers (CSWs), thereby allowing CSWs to focus on child safety, family reunification, and permanency planning.

CHILDREN AND FAMILY SERVICES - ADMINISTRATION BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ADOPTION FEES	$ 173,625.00	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 0
CHARGES FOR SERVICES - OTHER	404,519.68	0	0	0	0	0
FEDERAL - COVID-19	471,023.64	0	0	0	0	0
FEDERAL - OTHER	279,050.40	4,198,000	4,198,000	4,198,000	4,198,000	0
FEDERAL - PUBLIC ASSISTANCE ADMINISTRATION	556,830,196.01	594,679,000	600,313,000	634,488,000	609,169,000	8,856,000
MISCELLANEOUS	426,851.45	1,914,000	1,914,000	1,914,000	1,914,000	0
OTHER GOVERNMENTAL AGENCIES	3,747,410.91	17,000	17,000	4,298,000	4,298,000	4,281,000
SETTLEMENTS	2,372.50	0	0	0	0	0
STATE - 1991 REALIGNMENT REVENUE - SOCIAL SERVICES	18,745,000.00	18,745,000	18,745,000	18,745,000	18,745,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	521,141,416.00	658,850,000	658,850,000	697,330,000	671,546,000	12,696,000
STATE - OTHER	17,379,168.12	0	0	0	0	0
STATE - PUBLIC ASSISTANCE ADMINISTRATION	226,171,597.00	242,214,000	237,480,000	238,278,000	238,278,000	798,000
TRANSFERS IN	285,904.41	0	0	0	0	0
TOTAL REVENUE	$ 1,346,058,135.12	$ 1,521,267,000	$ 1,522,167,000	$ 1,599,901,000	$ 1,548,798,000	$ 26,631,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 833,284,514.36	$ 900,148,000	$ 901,506,000	$ 927,699,000	$ 909,588,000	$ 8,082,000
CAFETERIA BENEFIT PLANS	182,603,145.97	195,469,000	191,558,000	199,174,000	196,365,000	4,807,000
COUNTY EMPLOYEE RETIREMENT	193,148,619.39	207,172,000	206,252,000	213,451,000	210,788,000	4,536,000
DENTAL INSURANCE	3,525,143.50	3,608,000	3,167,000	3,250,000	3,169,000	2,000
DEPENDENT CARE SPENDING ACCOUNTS	997,802.31	1,036,000	968,000	968,000	968,000	0
DISABILITY BENEFITS	6,655,388.00	5,300,000	6,109,000	6,335,000	6,220,000	111,000
FICA (OASDI)	12,668,262.30	13,069,000	13,532,000	13,842,000	13,671,000	139,000
HEALTH INSURANCE	12,709,675.59	13,328,000	14,937,000	18,262,000	15,173,000	236,000
LIFE INSURANCE	1,541,752.53	802,000	781,000	852,000	787,000	6,000
OTHER EMPLOYEE BENEFITS	42,408.00	8,000	6,000	6,000	6,000	0
RETIREE HEALTH INSURANCE	118,116,644.00	130,550,000	130,548,000	146,024,000	146,024,000	15,476,000
SAVINGS PLAN	5,143,904.67	5,408,000	7,105,000	7,563,000	7,191,000	86,000
THRIFT PLAN (HORIZONS)	26,124,567.66	27,293,000	27,857,000	28,621,000	28,154,000	297,000
UNEMPLOYMENT INSURANCE	230,137.00	351,000	352,000	352,000	352,000	0
WORKERS' COMPENSATION	16,759,227.80	16,428,000	16,427,000	17,493,000	17,493,000	1,066,000
TOTAL S & E B	1,413,551,193.08	1,519,970,000	1,521,105,000	1,583,892,000	1,555,949,000	34,844,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	37,818,460.28	43,264,000	45,685,000	45,269,000	43,524,000	(2,161,000)
CLOTHING & PERSONAL SUPPLIES	5,195.66	8,000	16,000	16,000	16,000	0
COMMUNICATIONS	539,941.40	855,000	1,385,000	1,385,000	1,385,000	0
COMPUTING-MAINFRAME	771,575.32	716,000	721,000	1,191,000	721,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	519,458.00	500,000	500,000	500,000	500,000	0
COMPUTING-PERSONAL	6,323,929.24	2,157,000	1,799,000	4,616,000	1,799,000	0
CONTRACTED PROGRAM SERVICES	127,332,815.66	159,494,000	149,317,000	151,468,000	150,631,000	1,314,000
FOOD	286,633.73	296,000	368,000	368,000	368,000	0
HOUSEHOLD EXPENSE	48,312.86	50,000	64,000	64,000	64,000	0
INFORMATION TECHNOLOGY SECURITY	104,271.91	207,000	307,000	150,000	307,000	0
INFORMATION TECHNOLOGY SERVICES	705,424.67	2,083,000	1,103,000	1,103,000	1,103,000	0

CHILDREN AND FAMILY SERVICES - ADMINISTRATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
INSURANCE	552,485.44	490,000	558,000	558,000	558,000	0
MAINTENANCE - EQUIPMENT	64,162.77	107,000	230,000	230,000	230,000	0
MAINTENANCE-BUILDINGS & IMPRV	3,502,888.41	3,752,000	3,810,000	3,810,000	3,810,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	122,657.74	48,000	99,000	99,000	99,000	0
MEMBERSHIPS	136,814.96	153,000	168,000	168,000	168,000	0
MISCELLANEOUS EXPENSE	135,151.82	231,000	387,000	387,000	337,000	(50,000)
OFFICE EXPENSE	3,200,252.98	3,317,000	3,793,000	3,911,000	3,396,000	(397,000)
PROFESSIONAL SERVICES	95,668,886.14	104,839,000	99,434,000	110,946,000	99,283,000	(151,000)
PUBLICATIONS & LEGAL NOTICES	56,896.25	63,000	66,000	66,000	66,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	13,423,529.77	21,411,000	29,707,000	41,080,000	29,184,000	(523,000)
RENTS & LEASES - EQUIPMENT	1,543,020.03	1,377,000	3,207,000	3,207,000	2,207,000	(1,000,000)
SMALL TOOLS & MINOR EQUIPMENT	3,439.37	9,000	28,000	28,000	28,000	0
SPECIAL DEPARTMENTAL EXPENSE	197,149.10	210,000	210,000	210,000	210,000	0
TECHNICAL SERVICES	11,909,927.75	14,478,000	15,312,000	15,112,000	14,412,000	(900,000)
TELECOMMUNICATIONS	10,780,337.58	13,188,000	14,618,000	15,449,000	12,979,000	(1,639,000)
TRAINING	15,322,960.11	19,919,000	20,126,000	20,100,000	20,070,000	(56,000)
TRANSPORTATION AND TRAVEL	11,464,861.36	11,744,000	11,948,000	11,948,000	11,768,000	(180,000)
UTILITIES	2,309,301.36	2,538,000	2,538,000	2,538,000	2,538,000	0
TOTAL S & S	344,850,741.67	407,504,000	407,504,000	435,977,000	401,761,000	(5,743,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	277,684.19	0	0	0	0	0
JUDGMENTS & DAMAGES	7,512,260.54	23,345,000	23,345,000	23,345,000	23,345,000	0
RETIREMENT OF OTHER LONG TERM DEBT	37,987,498.30	34,347,000	34,347,000	40,281,000	36,276,000	1,929,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	3,107,960.39	0	0	0	0	0
SUPPORT & CARE OF PERSONS	69,629,001.14	95,909,000	95,909,000	95,909,000	90,398,000	(5,511,000)
TOTAL OTH CHARGES	118,514,404.56	153,601,000	153,601,000	159,535,000	150,019,000	(3,582,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
ELECTRONIC EQUIPMENT	7,252.07	0	0	0	0	0
TELECOMMUNICATIONS EQUIPMENT	1,347,002.01	436,000	436,000	1,130,000	1,130,000	694,000
TELECOMMUNICATIONS EQUIPMENT INSTALLATION	954,906.17	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	147,440.63	150,000	150,000	150,000	150,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	2,456,600.88	586,000	586,000	1,280,000	1,280,000	694,000
TOTAL CAPITAL ASSETS	2,456,600.88	586,000	586,000	1,280,000	1,280,000	694,000
GROSS TOTAL	$ 1,879,372,940.19	$ 2,081,661,000	$ 2,082,796,000	$ 2,180,684,000	$ 2,109,009,000	$ 26,213,000
INTRAFUND TRANSFERS	(2,650,119.95)	(2,715,000)	(2,715,000)	(4,128,000)	(2,715,000)	0
NET TOTAL	$ 1,876,722,820.24	$ 2,078,946,000	$ 2,080,081,000	$ 2,176,556,000	$ 2,106,294,000	$ 26,213,000
NET COUNTY COST	$ 530,664,685.12	$ 557,679,000	$ 557,914,000	$ 576,655,000	$ 557,496,000	$ (418,000)
BUDGETED POSITIONS	9,931.0	9,986.0	9,986.0	10,104.0	9,989.0	3.0

Children and Family Services - Assistance Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 944,649,148.10	$ 1,017,790,000	$ 1,105,302,000	$ 1,133,982,000	$ 1,105,302,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 5,758,547.06	$ 7,148,000	$ 7,148,000	$ 7,148,000	$ 7,148,000	$ 0
OTHER CHARGES	1,130,738,819.41	1,229,988,000	1,321,951,000	1,367,975,000	1,316,402,000	(5,549,000)
GROSS TOTAL	$ 1,136,497,366.47	$ 1,237,136,000	$ 1,329,099,000	$ 1,375,123,000	$ 1,323,550,000	$ (5,549,000)
INTRAFUND TRANSFERS	(6,226,783.77)	(5,800,000)	(5,800,000)	(5,800,000)	(5,800,000)	0
NET TOTAL	$ 1,130,270,582.70	$ 1,231,336,000	$ 1,323,299,000	$ 1,369,323,000	$ 1,317,750,000	$ (5,549,000)
NET COUNTY COST	$ 185,621,434.60	$ 213,546,000	$ 217,997,000	$ 235,341,000	$ 212,448,000	$ (5,549,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	OTHER ASSISTANCE

Mission Statement

The DCFS Assistance budget unit provides funding for programs that: 1) support children who are placed in out-of-home care because of abuse or neglect; 2) aid prospective adoptive parents in meeting the additional expenses of caring for children with special needs; 3) incur expenses in the recruitment and placement of children with relative caregivers while legal guardianship is finalized; and 4) assist public and private agencies in providing child abuse and neglect prevention and intervention programs to meet the needs of high-risk children and their families.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a decrease of $5.5 million in NCC due to the removal of prior-year funding that was provided on a one-time basis for Promoting Safe and Stable Families programs.

Critical/Strategic Planning Initiatives

DCFS continues its efforts to analyze and optimize both its spending and claiming activities to provide required services to children and their families.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**1,329,099,000**	**5,800,000**	**1,105,302,000**	**217,997,000**	**0.0**
Other Changes					
1. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for Promoting Safe and Stable Families programs.	(5,549,000)	--	--	(5,549,000)	--
Total Changes	**(5,549,000)**	**0**	**0**	**(5,549,000)**	**0.0**
2025-26 Recommended Budget	**1,323,550,000**	**5,800,000**	**1,105,302,000**	**212,448,000**	**0.0**

CHILDREN AND FAMILY SERVICES - ASSISTANCE PAYMENTS BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - PUBLIC ASSISTANCE ADMINISTRATION	$ 8,689,438.00	$ 8,106,000	$ 8,106,000	$ 8,106,000	$ 8,106,000	$ 0
FEDERAL - PUBLIC ASSISTANCE PROGRAMS	382,145,000.00	378,152,000	408,595,000	432,061,000	408,595,000	0
MISCELLANEOUS	293,437.76	544,000	544,000	544,000	544,000	0
STATE - 1991 REALIGNMENT REVENUE - SOCIAL SERVICES	194,771,000.00	194,771,000	194,771,000	194,771,000	194,771,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	234,601,076.00	325,658,000	378,477,000	379,453,000	378,477,000	0
STATE - PUBLIC ASSISTANCE ADMINISTRATION	24,610,271.00	0	0	0	0	0
STATE - PUBLIC ASSISTANCE PROGRAMS	99,110,553.00	109,759,000	114,009,000	118,247,000	114,009,000	0
TRANSFERS IN	428,372.34	800,000	800,000	800,000	800,000	0
TOTAL REVENUE	$ 944,649,148.10	$ 1,017,790,000	$ 1,105,302,000	$ 1,133,982,000	$ 1,105,302,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
CONTRACTED PROGRAM SERVICES	$ 5,757,900.00	$ 4,352,000	$ 4,352,000	$ 4,352,000	$ 4,352,000	$ 0
MAINTENANCE - EQUIPMENT	199.00	0	0	0	0	0
OFFICE EXPENSE	448.06	0	0	0	0	0
PROFESSIONAL SERVICES	0.00	2,796,000	2,796,000	2,796,000	2,796,000	0
TOTAL S & S	5,758,547.06	7,148,000	7,148,000	7,148,000	7,148,000	0
OTHER CHARGES						
SUPPORT & CARE OF PERSONS	1,130,738,819.41	1,229,988,000	1,321,951,000	1,367,975,000	1,316,402,000	(5,549,000)
TOTAL OTH CHARGES	1,130,738,819.41	1,229,988,000	1,321,951,000	1,367,975,000	1,316,402,000	(5,549,000)
GROSS TOTAL	$ 1,136,497,366.47	$ 1,237,136,000	$ 1,329,099,000	$ 1,375,123,000	$ 1,323,550,000	$ (5,549,000)
INTRAFUND TRANSFERS	(6,226,783.77)	(5,800,000)	(5,800,000)	(5,800,000)	(5,800,000)	0
NET TOTAL	$ 1,130,270,582.70	$ 1,231,336,000	$ 1,323,299,000	$ 1,369,323,000	$ 1,317,750,000	$ (5,549,000)
NET COUNTY COST	$ 185,621,434.60	$ 213,546,000	$ 217,997,000	$ 235,341,000	$ 212,448,000	$ (5,549,000)

Adoption Assistance Program Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 439,240,268.00	$ 494,193,000	$ 484,114,000	$ 559,055,000	$ 484,114,000	$ 0
EXPENDITURES/APPROPRIATIONS						
OTHER CHARGES	$ 476,339,146.00	$ 536,708,000	$ 525,593,000	$ 610,950,000	$ 525,593,000	$ 0
GROSS TOTAL	$ 476,339,146.00	$ 536,708,000	$ 525,593,000	$ 610,950,000	$ 525,593,000	$ 0
NET TOTAL	$ 476,339,146.00	$ 536,708,000	$ 525,593,000	$ 610,950,000	$ 525,593,000	$ 0
NET COUNTY COST	$ 37,098,878.00	$ 42,515,000	$ 41,479,000	$ 51,895,000	$ 41,479,000	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	OTHER ASSISTANCE

Foster Care Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 328,001,361.00	$ 326,943,000	$ 413,153,000	$ 363,740,000	$ 413,153,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 2,796,000.00	$ 2,796,000	$ 2,796,000	$ 2,796,000	$ 2,796,000	$ 0
OTHER CHARGES	427,125,622.90	445,843,000	532,736,000	493,490,000	532,736,000	0
GROSS TOTAL	$ 429,921,622.90	$ 448,639,000	$ 535,532,000	$ 496,286,000	$ 535,532,000	$ 0
INTRAFUND TRANSFERS	(226,783.77)	(600,000)	(600,000)	(600,000)	(600,000)	0
NET TOTAL	$ 429,694,839.13	$ 448,039,000	$ 534,932,000	$ 495,686,000	$ 534,932,000	$ 0
NET COUNTY COST	$ 101,693,478.13	$ 121,096,000	$ 121,779,000	$ 131,946,000	$ 121,779,000	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	OTHER ASSISTANCE

Kinship Guardianship Assistance Payment (KinGAP) Program Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 120,825,581.00	$ 128,767,000	$ 140,148,000	$ 143,300,000	$ 140,148,000	$ 0
EXPENDITURES/APPROPRIATIONS						
OTHER CHARGES	$ 144,094,290.80	$ 154,336,000	$ 165,972,000	$ 170,434,000	$ 165,972,000	$ 0
GROSS TOTAL	$ 144,094,290.80	$ 154,336,000	$ 165,972,000	$ 170,434,000	$ 165,972,000	$ 0
NET TOTAL	$ 144,094,290.80	$ 154,336,000	$ 165,972,000	$ 170,434,000	$ 165,972,000	$ 0
NET COUNTY COST	$ 23,268,709.80	$ 25,569,000	$ 25,824,000	$ 27,134,000	$ 25,824,000	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	OTHER ASSISTANCE

Promoting Safe and Stable Families/Family Preservation Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 56,581,938.10	$ 67,887,000	$ 67,887,000	$ 67,887,000	$ 67,887,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 2,962,547.06	$ 4,352,000	$ 4,352,000	$ 4,352,000	$ 4,352,000	$ 0
OTHER CHARGES	83,179,759.71	93,101,000	97,650,000	93,101,000	92,101,000	(5,549,000)
GROSS TOTAL	$ 86,142,306.77	$ 97,453,000	$ 102,002,000	$ 97,453,000	$ 96,453,000	$ (5,549,000)
INTRAFUND TRANSFERS	(6,000,000.00)	(5,200,000)	(5,200,000)	(5,200,000)	(5,200,000)	0
NET TOTAL	$ 80,142,306.77	$ 92,253,000	$ 96,802,000	$ 92,253,000	$ 91,253,000	$ (5,549,000)
NET COUNTY COST	$ 23,560,368.67	$ 24,366,000	$ 28,915,000	$ 24,366,000	$ 23,366,000	$ (5,549,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	OTHER ASSISTANCE

Departmental Program Summary

1. Early Intervention

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	114,584,000	77,000	58,209,000	56,298,000	373.0
Less Administration	*7,281,000*	*77,000*	*6,756,000*	*448,000*	*49.0*
Less Assistance	*4,352,000*	--	*4,352,000*	--	--
Net Program Costs	102,951,000	--	47,101,000	55,850,000	324.0

Authority: Mandated program with discretionary service level - California Welfare and Institutions (W&I) Code Sections 11400-11469, 16000, 16112-16115, 16500-16515, and 18350-18351.

Matches the unique needs of children and families with available services and resources in their community. Services are provided through the Family Support and Alternative Response Program. The services are a proactive approach toward the prevention of family conflict that may lead to child abuse or neglect. The focus of these services is on strengthening and empowering families and communities to promote the growth of children, youth, adults, and family members.

2. Crisis Intervention

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	834,161,000	816,000	605,139,000	228,206,000	3,951.0
Less Administration	*125,470,000*	*816,000*	*75,906,000*	*48,748,000*	*522.0*
Less Assistance	--	--	--	--	--
Net Program Costs	708,691,000	--	529,233,000	179,458,000	3,429.0

Authority: Mandated program with discretionary service level - California W&I Code Sections 11400-11469, 16000, 16112-16115, 16500-16515, and 18350-18351.

Responsible for assessing and investigating allegations of child abuse and neglect; initiating legal action (when appropriate) to petition for court dependency status; and coordinating departmental response to child abduction cases. The Child Protection Hotline receives calls of alleged abuse and neglect, and determines whether to refer the allegations for investigation. Emergency response staff conducts in-person investigations and provides family-centered, strength-based planning processes, such as Family Preservation Services. When a decision is made to seek court supervision for a child, Juvenile Court Services takes action to establish court dependency status and functions as the liaison between the Department and the Court.

3. Intensive Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,051,727,000	4,916,000	798,159,000	248,652,000	3,233.0
Less Administration	*79,372,000*	*668,000*	*63,046,000*	*15,658,000*	*427.0*
Less Assistance	*389,133,000*	*3,596,000*	*295,547,000*	*89,990,000*	--
Net Program Costs	583,222,000	652,000	439,566,000	143,004,000	2,806.0

Authority: Mandated program with discretionary service level - California W&I Code Sections 11400-11469, 16000, 16112-16115, 16500-16515, and 18350-18351.

Provide services to children and families at high or very high risk for abuse, neglect, abandonment, or exploitation. Services include case management and support, wraparound, emancipation, respite care, health, mental health, substance abuse treatment, and educational development. These services are provided to children and families when a child remains in the home of a parent/guardian with child and family maintenance or when they have been placed in out-of-home care as part of family reunification and permanent placement.

4. Permanency

	Gross Appropriation ($)	Intrafund Transfers ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,432,087,000	2,706,000	1,192,593,000	236,788,000	2,432.0
Less Administration	*69,145,000*	*502,000*	*48,568,000*	*20,075,000*	*321.0*
Less Assistance	*930,065,000*	*2,204,000*	*805,403,000*	*122,458,000*	--
Net Program Costs	432,877,000	--	338,622,000	94,255,000	2,111.0

Authority: Mandated program with discretionary service level - California W&I Code Sections 11400-11469, 16000, 16112-16115, 16500-16515, and 18350-18351.

Provides a continuum of services to promote permanency for children. These services include family reunification, legal guardianship, and adoption. Family reunification is the preferred permanency plan since it preserves family connections. Family reunification services include: case management and support, wraparound, emancipation, respite care, health, mental health, substance abuse treatment, and educational development. When it is not possible to reunify families, a plan of adoption or legal guardianship (with relatives or non-relatives) is considered. If adoption is the permanent plan, the services provided include recruitment and placement of children in adoptive homes, placement supervision until adoption is finalized, and post-adoptive services to birth, adoptive parents, and adoptee. The Department also provides recommendations to the Superior Court on independent adoptions arranged by the birth parents and stepparents.

5. Administration

	Gross Appropriation ($)	Intrafund Transfers ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	281,268,000	2,063,000	194,276,000	84,929,000	1,319.0
Less Administration	--	--	--	--	--
Less Assistance	--	--	--	--	--
Net Program Costs	281,268,000	2,063,000	194,276,000	84,929,000	1,319.0

Authority: Non-mandated, discretionary program.

Provides administrative support to the Department in the areas of finance, budgeting, purchasing, human resources, payroll, facilities management, contracts, and information technology.

6. Assistance

	Gross Appropriation ($)	Intrafund Transfers ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,323,550,000	5,800,000	1,105,302,000	212,448,000	--
Less Administration	--	--	--	--	--
Less Assistance	--	--	--	--	--
Net Program Costs	1,323,550,000	5,800,000	1,105,302,000	212,448,000	--

Authority: Mandated program (except Special Services Program) - California W&I Code Sections 11400-11469, 16000-16014, 16115-16125, 16500-16524, 16600-16605, 18250-18258, 18260, and 18358.

Provides resources to strengthen families and support children placed in out-of-home care.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	3,432,559,000	8,515,000	2,654,100,000	769,944,000	9,989.0

DEPARTMENT OF CHILDREN AND FAMILY SERVICES
Brandon T. Nichols, Director
2025-26 Recommended Budget Positions = 9,989.0
EXECUTIVE OFFICE
60.0
MEGA BUREAU
234.0
BUREAU OF FINANCE & ADMINISTRATION
11.0
REVENUE ENHANCEMENT
504.0
FISCAL OPERATIONS DIVISION
128.0
HUMAN RESOURCES DIVISION
184.0
CONTRACT SERVICES
12.0
PROCUREMENT SERVICES
31.0
VOLUNTEER/INTERNS
26.0
CONTRACT DEVELOPMENT/FISCAL MANAGEMENT
48.0
COMMUNITY-BASED SERVICES DIVISION
44.0
OUT-OF-HOME CARE MANAGEMENT DIVISION
79.0
YOUTH DEVELOPMENT SERVICES DIVISION
67.0
OFFICE OF EQUITY
14.0
YOUTH ENGAGEMENT SECTION
4.0
CONTRACT COMPLIANCE
35.0
SUPPORTIVE HOUSING
61.0
CHIEF DEPUTY DIRECTOR
20.0
POOL
111.0
SERVICES BUREAU 3
9.0
PALMDALE
307.0
LANCASTER
351.0
SERVICES BUREAU 2
9.0
SPA 6-A CLUSTER
520.0
SPA 6-B CLUSTER
745.0
SPA 7 CLUSTER
676.0
SPA 8 CLUSTER
688.0
SERVICES BUREAU 1
13.0
AMERICAN INDIAN
14.0
ASIAN PACIFIC
54.0
DEAF UNIT
25.0
SPA 2 CLUSTER
795.0
SPA 3-A CLUSTER
409.0
SPA 3-B CLUSTER
480.0
SPA 4 & 5 CLUSTER
531.0
BUREAU OF SPECIALIZED RESPONSE SERVICES
9.0
CHILD PROTECTION HOTLINE DIVISION
258.0
EMERGENCY RESPONSE & COMMAND POST
227.0
CHILDREN'S WELCOME CENTER PROGRAM
142.0
RESOURCE FAMILY APPROVAL, COURTS & ADOPTIONS BUREAU
10.0
RESOURCE FAMILY SUPPORT & PERMANENCY DIVISION
245.0
JUVENILE COURT SERVICES
294.0
RESOURCE FAMILY RECRUITMENT & APPROVAL DIVISION
345.0
ADOPTIONS DIVISION
551.0
BUREAU OF OPERATIONAL SUPPORT SERVICES
11.0
POLICY, LEADERSHIP, & STAFF DEVELOPMENT
61.0
PROCESS MANAGEMENT OFFICE
84.0
GOVERNMENT ACCOUNTING & RISK MANAGEMENT
11.0
LITIGATION/ RISK MANAGEMENT
8.0
RISK MANAGEMENT DIVISION
61.0
AB 218
BUREAU OF CLINICAL RESOURCES & SERVICES
14.0
HEALTH MANAGEMENT DIVISION
152.0
HIGH RISK SERVICES DIVISION
207.0

Consumer and Business Affairs

Rafael Carbajal, Director

Consumer and Business Affairs Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 125,117,033.90	$ 22,440,000	$ 30,020,000	$ 9,837,000	$ 8,261,000	$ (21,759,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 20,406,119.38	$ 31,308,000	$ 35,261,000	$ 34,135,000	$ 30,284,000	$ (4,977,000)
SERVICES & SUPPLIES	166,331,727.62	39,692,000	40,515,000	28,519,000	14,209,000	(26,306,000)
OTHER CHARGES	506,388.10	931,000	931,000	1,041,000	1,041,000	110,000
CAPITAL ASSETS - EQUIPMENT	64,835.68	0	20,000	20,000	20,000	0
GROSS TOTAL	$ 187,309,070.78	$ 71,931,000	$ 76,727,000	$ 63,715,000	$ 45,554,000	$ (31,173,000)
INTRAFUND TRANSFERS	(7,913,527.58)	(17,272,000)	(14,488,000)	(10,577,000)	(10,577,000)	3,911,000
NET TOTAL	$ 179,395,543.20	$ 54,659,000	$ 62,239,000	$ 53,138,000	$ 34,977,000	$ (27,262,000)
NET COUNTY COST	$ 54,278,509.30	$ 32,219,000	$ 32,219,000	$ 43,301,000	$ 26,716,000	$ (5,503,000)
BUDGETED POSITIONS	168.0	186.0	186.0	202.0	190.0	4.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	OTHER PROTECTION

Mission Statement

To promote a fair and dynamic marketplace that protects and enhances the financial well-being of our communities.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $5.5 million primarily due to the deletion of funding that was provided on a one-time basis primarily for the American Rescue Plan Act (ARPA), Office of Cannabis Management (OCM), and various other programs and services, as well as the Department's share of the NCC reduction. The decrease is partially offset by an increase for the Altadena Community Center, Represent LA Program, Self-Help Legal Access Centers (SHLAC), Children's Savings Account program, and Board-approved increases in salaries and health insurance subsidies.

Critical/Strategic Planning Initiatives

- Expand and strengthen Housing and Tenant Protections (HTP) programs that provide landlords and tenants outreach, education, and technical assistance, as well as connect them with legal services, rental assistance, and other resources. This includes advancing the County's implementation of its Right to Counsel, SHLAC, and Rental Habitability efforts.
- Continue to develop and implement the OCM, which oversees the County's cannabis policies, priorities, and regulates the licensing of commercial cannabis activities within County unincorporated areas.
- Expand and implement the County's Office of Labor Equity (OLE) to consolidate and centralize the County's ordinances, initiatives, and functions related to worker protections. The OLE will provide a one-stop shop for worker protections and labor law enforcement.
- Continue to protect the rights and advance the well-being of immigrants by providing services and assistance through the County's Office of Immigrant Affairs (OIA). In addition, develop and implement the framework for a countywide language access strategy for immigrant and indigenous residents.
- Realign the Department's administrative team to help lead current and future initiatives, including critical strategic planning within the administrative and operational functions.
- Administer and oversee the County's Dispute Resolution Program, which provides the use of alternative dispute resolution techniques under California's Dispute Resolution Programs Act.
- Support major County initiatives and Board-Directed priorities that focus on critical social issues, including anti-racism, immigration, poverty alleviation, and homelessness.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**76,727,000**	**14,488,000**	**30,020,000**	**32,219,000**	**186.0**
Curtailments					
1. Services and Supplies: Reflects a reduction in services and supplies funding for office supplies, outreach materials, and building maintenance.	(469,000)	--	--	(469,000)	--
Other Changes					
1. Altadena Community Center: Reflects the addition of 1.0 Community Center Director I, 1.0 Community Center Specialist II, 1.0 Community Health Worker, and 1.0 Neighborhood Worker positions, to support the Altadena Community Center.	745,000	--	--	745,000	4.0
2. SHLAC: 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.	3,000,000	--	--	3,000,000	--
3. Represent LA: 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.	5,500,000	--	--	5,500,000	--
4. Children's Savings Account: Reflects one-time funding to support the City of Los Angeles Children's Savings Account program which provides benefits to students and families including enhancing child and family financial literacy and savings and reducing the racial wealth gap.	327,000	--	--	327,000	--
5. Small Claims and Dispute Resolution: Reflects revenue and appropriation adjustments to align the DCBA Small Claims Advisor Program and Dispute Resolution Program funds with the operating budget based on historical trends.	119,000	--	119,000	--	--
6. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	203,000	--	--	203,000	--
7. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(377,000)	--	--	(377,000)	--
8. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	385,000	--	--	385,000	--
9. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	15,000	--	15,000	--	--
10. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	1,000	--	--	1,000	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
11. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for ARP projects ($11.5 million), County Counsel costs ($0.6 million), Stay Housed LA ($7.6 million), Capital Projects and IT costs ($0.5 million), Dual Proprietorship ($0.4 million), Strategic Planning Consultant ($0.2 million), CEO Strategic Partnership ($0.1 million), SHLAC ($3.0 million), OCM ($2.6 million), Rental Housing Habitability ($0.2 million), Rent Registry ($0.5 million), OIA funding ($9.9 million), Fair Workweek and Fair Chance programs ($0.4 million), Children's Savings Account ($0.2 million), Guaranteed Basic Income ($2.5 million), program outreach ($0.1 million), cyber security ($3,000), and Measure U – UUT ($0.3 million).	(40,622,000)	(3,911,000)	(21,893,000)	(14,818,000)	--
Total Changes	**(31,173,000)**	**(3,911,000)**	**(21,759,000)**	**(5,503,000)**	**4.0**
2025-26 Recommended Budget	**45,554,000**	**10,577,000**	**8,261,000**	**26,716,000**	**190.0**

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) $7.6 million for the Stay Housed LA program; 2) $5.9 million for the OCM; 3) $1.2 million for 8.0 positions for the Rent Stabilization Unit; 4) $0.2 million for 1.0 position for the OLE; 5) $0.7 million for 3.0 positions for Administration; and 6) 2.0 positions for HTP. In addition, the department requested additional staffing for various programs fully offset by services and supplies and position deletions.

CONSUMER AND BUSINESS AFFAIRS BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 1,295,359.08	$ 1,402,000	$ 3,497,000	$ 3,497,000	$ 3,497,000	$ 0
FEDERAL - COVID-19	116,348,997.82	10,135,000	11,119,000	0	0	(11,119,000)
FEDERAL - GRANTS	1,906,600.92	2,335,000	3,093,000	0	0	(3,093,000)
FORFEITURES & PENALTIES	0.00	0	0	195,000	0	0
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	1,020,007.85	306,000	3,700,000	3,700,000	3,700,000	0
MISCELLANEOUS	42,238.74	28,000	28,000	28,000	28,000	0
OTHER GOVERNMENTAL AGENCIES	1,052,182.14	4,275,000	6,154,000	0	0	(6,154,000)
OTHER LICENSES & PERMITS	1,727,454.99	1,700,000	451,000	1,847,000	466,000	15,000
RECORDING FEES	60.00	0	0	0	0	0
STATE - OTHER	1,494,132.36	1,808,000	1,527,000	0	0	(1,527,000)
TRANSFERS IN	230,000.00	451,000	451,000	570,000	570,000	119,000
TOTAL REVENUE	$ 125,117,033.90	$ 22,440,000	$ 30,020,000	$ 9,837,000	$ 8,261,000	$ (21,759,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 11,925,384.84	$ 18,370,000	$ 23,128,000	$ 21,063,000	$ 18,435,000	$ (4,693,000)
CAFETERIA BENEFIT PLANS	2,358,553.00	3,432,000	3,770,000	4,018,000	3,718,000	(52,000)
COUNTY EMPLOYEE RETIREMENT	2,766,309.31	5,102,000	3,588,000	3,510,000	3,125,000	(463,000)
DENTAL INSURANCE	47,726.86	53,000	62,000	68,000	60,000	(2,000)
DEPENDENT CARE SPENDING ACCOUNTS	11,378.82	12,000	12,000	12,000	12,000	0
DISABILITY BENEFITS	93,224.03	105,000	67,000	74,000	60,000	(7,000)
FICA (OASDI)	190,439.57	198,000	268,000	286,000	263,000	(5,000)
HEALTH INSURANCE	644,624.75	771,000	1,452,000	1,706,000	1,337,000	(115,000)
LIFE INSURANCE	44,994.59	48,000	44,000	49,000	40,000	(4,000)
OTHER EMPLOYEE BENEFITS	7,908.00	8,000	0	0	0	0
RETIREE HEALTH INSURANCE	1,680,059.00	1,964,000	1,830,000	2,215,000	2,215,000	385,000
SAVINGS PLAN	248,894.41	257,000	386,000	416,000	366,000	(20,000)
THRIFT PLAN (HORIZONS)	360,316.44	946,000	624,000	673,000	608,000	(16,000)
UNEMPLOYMENT INSURANCE	1,647.00	2,000	5,000	5,000	5,000	0
WORKERS' COMPENSATION	24,658.76	40,000	25,000	40,000	40,000	15,000
TOTAL S & E B	20,406,119.38	31,308,000	35,261,000	34,135,000	30,284,000	(4,977,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	552,903.52	793,000	1,321,000	1,034,000	1,034,000	(287,000)
CLOTHING & PERSONAL SUPPLIES	1,946.14	7,000	5,000	5,000	5,000	0
COMMUNICATIONS	66,724.16	66,000	45,000	45,000	45,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	319,385.48	397,000	271,000	271,000	271,000	0
COMPUTING-PERSONAL	485,282.18	318,000	301,000	201,000	201,000	(100,000)
CONTRACTED PROGRAM SERVICES	158,591,218.17	30,045,000	29,978,000	18,303,000	8,581,000	(21,397,000)
FOOD	19,244.84	19,000	10,000	10,000	10,000	0
HOUSEHOLD EXPENSE	1,323.27	3,000	1,000	1,000	1,000	0
INFORMATION TECHNOLOGY SECURITY	6,013.77	4,000	10,000	10,000	10,000	0
INFORMATION TECHNOLOGY SERVICES	34,408.00	215,000	214,000	214,000	214,000	0
INSURANCE	26,173.00	28,000	50,000	50,000	50,000	0
MAINTENANCE - EQUIPMENT	0.00	0	1,000	1,000	1,000	0

CONSUMER AND BUSINESS AFFAIRS BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
MAINTENANCE-BUILDINGS & IMPRV	677,320.77	1,095,000	1,469,000	1,010,000	810,000	(659,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	0.00	0	2,000	2,000	2,000	0
MEMBERSHIPS	10,466.69	11,000	15,000	15,000	15,000	0
MISCELLANEOUS EXPENSE	(9,079.73)	20,000	99,000	99,000	99,000	0
OFFICE EXPENSE	82,621.67	526,000	884,000	439,000	170,000	(714,000)
PROFESSIONAL SERVICES	4,245,331.98	4,687,000	4,252,000	5,225,000	1,106,000	(3,146,000)
PUBLICATIONS & LEGAL NOTICES	0.00	13,000	0	0	0	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	8,616.53	9,000	172,000	172,000	172,000	0
RENTS & LEASES - EQUIPMENT	33,839.98	42,000	50,000	50,000	50,000	0
SMALL TOOLS & MINOR EQUIPMENT	0.00	2,000	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	26,962.39	12,000	50,000	50,000	50,000	0
TECHNICAL SERVICES	352,269.21	470,000	510,000	510,000	510,000	0
TELECOMMUNICATIONS	351,738.00	416,000	336,000	333,000	333,000	(3,000)
TRAINING	3,865.00	12,000	30,000	30,000	30,000	0
TRANSPORTATION AND TRAVEL	25,547.37	37,000	6,000	6,000	6,000	0
UTILITIES	417,605.23	445,000	433,000	433,000	433,000	0
TOTAL S & S	166,331,727.62	39,692,000	40,515,000	28,519,000	14,209,000	(26,306,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	294,479.00	404,000	404,000	513,000	513,000	109,000
DEPRECIATION	22,439.14	23,000	0	0	0	0
JUDGMENTS & DAMAGES	75,252.50	398,000	8,000	8,000	8,000	0
RETIREMENT OF OTHER LONG TERM DEBT	0.00	0	33,000	34,000	34,000	1,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	114,217.46	106,000	486,000	486,000	486,000	0
TOTAL OTH CHARGES	506,388.10	931,000	931,000	1,041,000	1,041,000	110,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
OFFICE FURNITURE,FIXTURES & EQ	0.00	0	20,000	20,000	20,000	0
VEHICLES & TRANSPORTATION EQUIPMENT	64,835.68	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	64,835.68	0	20,000	20,000	20,000	0
TOTAL CAPITAL ASSETS	64,835.68	0	20,000	20,000	20,000	0
GROSS TOTAL	$ 187,309,070.78	$ 71,931,000	$ 76,727,000	$ 63,715,000	$ 45,554,000	$ (31,173,000)
INTRAFUND TRANSFERS	(7,913,527.58)	(17,272,000)	(14,488,000)	(10,577,000)	(10,577,000)	3,911,000
NET TOTAL	$ 179,395,543.20	$ 54,659,000	$ 62,239,000	$ 53,138,000	$ 34,977,000	$ (27,262,000)
NET COUNTY COST	$ 54,278,509.30	$ 32,219,000	$ 32,219,000	$ 43,301,000	$ 26,716,000	$ (5,503,000)
BUDGETED POSITIONS	168.0	186.0	186.0	202.0	190.0	4.0

Departmental Program Summary

1. Consumer Protection Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	2,663,000	1,043,000	500,000	1,120,000	16.0
Less Administration	--	--	--	--	--
Net Program Costs	2,663,000	1,043,000	500,000	1,120,000	16.0

Authority: Non-mandated, discretionary program.

Resolves identity theft and consumer and real estate fraud through complaint investigation and advocacy. Investigates referrals relating to elder financial abuse and foster youth identity theft. Works with various agencies to identify and investigate identity theft and consumer and real estate fraud cases for referral to prosecuting agencies for civil or criminal prosecution.

2. Immigration Connection and Resolutions Affairs

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,427,000	1,586,000	570,000	7,271,000	17.0
Less Administration	--	--	--	--	--
Net Program Costs	9,427,000	1,586,000	570,000	7,271,000	17.0

Authority: Non-mandated, discretionary program.

Protects the rights and advances the well-being of all immigrants in the County by providing a one-stop shop for County and external services or making referrals to free legal services through the Los Angeles Justice Fund. The program educates immigrants about their rights, defending residents from immigration fraud and other scams, and makes policy recommendations to the Board. Provides consumer counseling, small claims advising, and mediation services. Counselors answer questions and provide services for resolving disputes, refer consumers to other appropriate resources, and identify real estate fraud and other complaints for investigation.

3. Community and Consumer Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	10,840,000	1,658,000	2,905,000	6,277,000	49.0
Less Administration	--	--	--	--	--
Net Program Costs	10,840,000	1,658,000	2,905,000	6,277,000	49.0

Authority: Non-mandated, discretionary program.

Coordinates and aligns cross-sector efforts to build economic stability and household wealth for low-to-moderate income (LMI) County residents. The program takes collective action to improve financial practices, educate LMI County residents, and develop systems that advance wealth equity. Also connects County residents to Center for Financial Empowerment information, services, and consumer financial protections. Protects residents from scams such as home title and foreclosure frauds by notifying homeowners by mail at any time a document that changes ownership is recorded with the Registrar-Recorder/County Clerk (RRCC). This includes deeds, quitclaim deeds and deeds of trusts. The program has dedicated counselors and investigators available to help support homeowners.

4. Housing and Tenant Protections

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,902,000	3,202,000	3,700,000	3,000,000	29.0
Less Administration	--	--	--	--	--
Net Program Costs	9,902,000	3,202,000	3,700,000	3,000,000	29.0

Authority: Non-mandated, discretionary program.

Protects tenants from displacement and affords stability in their homes while providing landlords a fair return on their properties. Also answers questions regarding the Rent Stabilization Ordinance, educates renters and landlords to ensure compliance, and provides enforcement. The program oversees hearing review and preparation to ensure quality control of hearing petitions, hearing decisions, and settlement agreements. Provides full-scope legal representation for eligible tenants, collaborates with eviction assistance centers in courthouses where unlawful detainers are being filed and legal services are provided, and other services that can be collocated at eviction assistance centers. Also provides outreach to communities for pre-eviction interventions including workshops and know-your-rights events, short-term rental assistance, and manages cases following eviction proceedings. In addition, it provides outreach to communities for pre-eviction interventions including workshops and know-your-rights events, short-term rental assistance, manages cases following eviction proceedings, program monitoring, and will establish necessary contracts and agreements with other agencies and cities related to the program.

5. Office of Labor Equity

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	6,624,000	2,957,000	125,000	3,542,000	27.0
Less Administration	--	--	--	--	--
Net Program Costs	6,624,000	2,957,000	125,000	3,542,000	27.0

Authority: Non-mandated, discretionary program.

Ensures that workers in the unincorporated areas are being paid the wages that are owed. OLE answers questions regarding the new minimum wage ordinance, educates employers and workers to ensure compliance, and accepts complaints and conducts investigations into allegations of minimum wage ordinance violations. OLE also issues citations, conducts settlement negotiations, and ensures that employers comply with payment of back wages that are owed in applicable circumstances. In addition, performs outreach, counseling, training, investigative, and compliance work within the unincorporated areas and contract cities.

6. Administrative Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	6,098,000	131,000	461,000	5,506,000	52.0
Less Administration	--	--	--	--	--
Net Program Costs	6,098,000	131,000	461,000	5,506,000	52.0

Authority: Non-mandated, discretionary program.

Provides administrative support and executive oversight of the operations of the Department. This program includes the executive office, departmental budgeting, accounting, personnel and payroll, training and recruiting, emergency planning, procurement, strategic planning functions, and special projects. This section also coordinates the Department's communication efforts with the public, including organizing and developing speaking engagements, workshops, various events, and consumer education fairs. It also provides educational and outreach services via the Department's website, social media, brochures, news articles, photos, media relations, and interview requests.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	45,554,000	10,577,000	8,261,000	26,716,000	190.0

DEPARTMENT OF CONSUMER AND BUSINESS AFFAIRS
Rafael Carbajal, Director
2025-26 Recommended Budget Positions = 190.0
DIRECTOR 3.0
Consumer Affairs Advisory Commission
Immigration Protection and Advancement Taskforce
COMMUNICATIONS 6.0
CHIEF DEPUTY 3.0
ADMINISTRATIVE SERVICES MANAGEMENT 1.0
FISCAL SERVICES 17.0
HUMAN RESOURCES 10.0
INFORMATION TECHNOLOGY 5.0
FACILITIES & COMPLIANCE 1.0
CONTRACTS
OFFICE OF CANNABIS MANAGEMENT 7.0
OFFICE OF LABOR EQUITY MANAGEMENT 3.0
STRATEGIC ENFORCEMENT & AUDITS 3.0
WAGE ENFORCEMENT 22.0
CONSUMER PROTECTION MANAGEMENT 1.0
INVESTIGATIONS 15.0
HOUSING & TENANT PROTECTIONS MANAGEMENT 3.0
RENT STABILIZATION UNIT 16.0
EVICTION DEFENSE & PREVENTION 7.0
RENT HOUSING OVERSIGHT COMMISSION 1.0
COMMUNITY & CONSUMER SERVICES MANAGEMENT 2.0
CENTER FOR FINANCIAL EMPOWERMENT 8.0
CONSUMER COUNSELING/ COMMUNITY CENTER 23.0
PUBLIC POLICY 6.0
FORECLOSURE PREVENTION 10.0
IMMIGRATION CONNECTION & RESOLUTIONS AFFAIRS 2.0
OFFICE OF IMMIGRANT AFFAIRS 10.0
DISPUTE RESOLUTION 5.0

County Counsel

Dawyn R. Harrison, County Counsel

County Counsel Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 25,946,326.31	$ 29,776,000	$ 38,145,000	$ 36,401,000	$ 37,883,000	$ (262,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 162,955,300.33	$ 177,000,000	$ 191,301,000	$ 193,833,000	$ 192,343,000	$ 1,042,000
SERVICES & SUPPLIES	17,750,265.01	21,684,000	23,146,000	22,347,000	22,333,000	(813,000)
OTHER CHARGES	900,261.33	916,000	796,000	946,000	946,000	150,000
CAPITAL ASSETS - EQUIPMENT	0.00	342,000	0	0	0	0
GROSS TOTAL	$ 181,605,826.67	$ 199,942,000	$ 215,243,000	$ 217,126,000	$ 215,622,000	$ 379,000
INTRAFUND TRANSFERS	(139,930,386.17)	(152,065,000)	(158,997,000)	(163,442,000)	(160,942,000)	(1,945,000)
NET TOTAL	$ 41,675,440.50	$ 47,877,000	$ 56,246,000	$ 53,684,000	$ 54,680,000	$ (1,566,000)
NET COUNTY COST	$ 15,729,114.19	$ 18,101,000	$ 18,101,000	$ 17,283,000	$ 16,797,000	$ (1,304,000)
BUDGETED POSITIONS	751.0	764.0	764.0	767.0	759.0	(5.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	COUNSEL

Mission Statement

The mission of the County Counsel's Office (Office) is to provide the highest quality legal services to the Board, County departments, and other governmental entities by fully understanding their business needs; being accessible, responsive, and timely; proactively helping them guard against risk; providing sound advice and trusted counsel; providing creative solutions and viable alternatives to achieve goals; and always acting in a responsible, professional, and ethical way.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $1.3 million primarily due to curtailments and the deletion of funding that was provided on a one-time basis for temporary personnel services, Los Angeles Homeless Services Authority attorney hours, and cybersecurity, partially offset by Board-approved increases in salaries and employee benefits.

Critical/Strategic Planning Initiatives

County Counsel will continue initiatives to support the County's Strategic Plan and the Board priorities including:

- Developing and implementing new initiatives, strengthening current practices, and enhancing client relations through communication.
- Utilizing new and effective technologies to update office systems and programs to improve organizational effectiveness. The Office is working to implement a web-based electronic case management platform, to include system integration where possible for the Workers' Compensation and Dependency Divisions, and to enhance its data center co-location network security.
- Managing resources more effectively by promoting prudent fiscal policies and practices and exploring innovative methods to ensure fiscal stability. For instance, the Office continues to ensure that its risk management practices are aligned with the rest of the County for telework and hoteling workplace programs, and has enhanced its current ergonomic and wellness awareness programs to better manage risks associated with employee safety.
- Assessing, enhancing, implementing, and monitoring the cybersecurity and privacy framework to better protect and preserve the privacy, confidentiality, integrity, and availability of the County's IT infrastructure. For example, County Counsel's Health Insurance Portability and Accountability Act (HIPAA) Privacy Security Officer and members of the legal staff participate in the HIPAA/Health Information Technology for Economic and Clinical Health Act Privacy and Security Committee to ensure departmental compliance.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**215,243,000**	**158,997,000**	**38,145,000**	**18,101,000**	**764.0**
Curtailments					
1. Vacancies: Reflects the deletion 2.0 Senior Clerk positions, 1.0 Senior Typist-Clerk position, 1.0 Network Systems Administrator II position, and 1.0 Library Assistant I position.	(472,000)	--	--	(472,000)	(5.0)
2. Services and Supplies: Reflects a reduction in office supplies.	(14,000)	--	--	(14,000)	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	1,382,000	1,136,000	126,000	120,000	--
2. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(185,000)	(152,000)	(17,000)	(16,000)	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	1,177,000	967,000	108,000	102,000	--
4. Unavoidable Costs: Reflects changes in long-term disability costs due to medical cost trends and increases in claims.	13,000	12,000	1,000	--	--
5. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for temporary personnel services ($0.6 million), Workers' Rights Enforcement grant ($0.5 million), legal fees for Los Angeles Homeless Services Authority attorney hours ($0.4 million), and cybersecurity ($25,000).	(1,522,000)	(18,000)	(480,000)	(1,024,000)	--
6. Ministerial Adjustment: Reflects the realignment of appropriation to conform to Governmental Accounting Standards Board 96.	--	--	--	--	--
Total Changes	**379,000**	**1,945,000**	**(262,000)**	**(1,304,000)**	**(5.0)**
2025-26 Recommended Budget	**215,622,000**	**160,942,000**	**37,883,000**	**16,797,000**	**759.0**

Critical and Unmet Needs

The Department's unmet needs include 3.0 positions for the Affirmative Litigation Consumer Protection Division.

COUNTY COUNSEL BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ (86,971.04)	$ 0	$ 0	$ 0	$ 0	$ 0
COURT FEES & COSTS	13,215.00	0	0	0	0	0
HOSPITAL OVERHEAD	470,676.59	689,000	536,000	916,000	916,000	380,000
INTERFUND CHARGES FOR SERVICES - OTHER	164,612.52	161,000	238,000	209,000	209,000	(29,000)
LEGAL SERVICES	14,923,823.43	15,587,000	20,000,000	17,433,000	19,933,000	(67,000)
MISCELLANEOUS	84,295.20	100,000	194,000	194,000	194,000	0
PARK & RECREATION SERVICES	26,180.02	63,000	142,000	71,000	71,000	(71,000)
SETTLEMENTS	2,427.25	0	0	0	0	0
STATE - OTHER	0.00	475,000	475,000	0	0	(475,000)
TRANSFERS IN	10,348,067.34	12,701,000	16,560,000	17,578,000	16,560,000	0
TOTAL REVENUE	$ 25,946,326.31	$ 29,776,000	$ 38,145,000	$ 36,401,000	$ 37,883,000	$ (262,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 96,939,081.96	$ 105,290,000	$ 114,929,000	$ 115,533,000	$ 114,618,000	$ (311,000)
CAFETERIA BENEFIT PLANS	16,071,931.22	17,765,000	19,166,000	19,407,000	19,242,000	76,000
COUNTY EMPLOYEE RETIREMENT	23,267,169.02	25,705,000	24,936,000	25,140,000	24,946,000	10,000
DENTAL INSURANCE	265,481.17	275,000	249,000	251,000	246,000	(3,000)
DEPENDENT CARE SPENDING ACCOUNTS	78,090.76	82,000	96,000	96,000	96,000	0
DISABILITY BENEFITS	1,196,889.42	1,276,000	1,270,000	1,301,000	1,294,000	24,000
FICA (OASDI)	1,570,216.58	1,622,000	1,701,000	1,726,000	1,712,000	11,000
HEALTH INSURANCE	6,598,370.86	7,031,000	10,257,000	10,376,000	10,256,000	(1,000)
LIFE INSURANCE	514,017.36	52,000	228,000	237,000	232,000	4,000
OTHER EMPLOYEE BENEFITS	11,726.00	0	0	0	0	0
RETIREE HEALTH INSURANCE	8,651,707.00	9,816,000	9,597,000	10,774,000	10,774,000	1,177,000
SAVINGS PLAN	3,671,798.58	3,917,000	4,480,000	4,542,000	4,517,000	37,000
THRIFT PLAN (HORIZONS)	3,209,596.62	3,287,000	3,602,000	3,660,000	3,620,000	18,000
UNEMPLOYMENT INSURANCE	3,845.00	10,000	18,000	18,000	18,000	0
WORKERS' COMPENSATION	905,378.78	872,000	772,000	772,000	772,000	0
TOTAL S & E B	162,955,300.33	177,000,000	191,301,000	193,833,000	192,343,000	1,042,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,272,239.95	2,234,000	2,362,000	1,779,000	1,779,000	(583,000)
CLOTHING & PERSONAL SUPPLIES	20,675.35	20,000	11,000	17,000	17,000	6,000
COMMUNICATIONS	114,859.30	180,000	165,000	62,000	62,000	(103,000)
COMPUTING-MAINFRAME	131,237.91	16,000	53,000	7,000	7,000	(46,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	902,554.98	1,023,000	1,499,000	1,331,000	1,331,000	(168,000)
COMPUTING-PERSONAL	308,617.35	400,000	554,000	286,000	286,000	(268,000)
HOUSEHOLD EXPENSE	2,674.66	1,000	0	2,000	2,000	2,000
INFORMATION TECHNOLOGY SECURITY	33,096.00	35,000	35,000	35,000	35,000	0
INFORMATION TECHNOLOGY SERVICES	176,875.56	460,000	1,036,000	903,000	903,000	(133,000)
INSURANCE	243,420.69	219,000	76,000	314,000	314,000	238,000
MAINTENANCE - EQUIPMENT	38,474.48	45,000	75,000	48,000	48,000	(27,000)
MAINTENANCE-BUILDINGS & IMPRV	2,333,735.72	1,978,000	1,977,000	2,031,000	2,031,000	54,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	2,897.25	10,000	34,000	11,000	11,000	(23,000)

COUNTY COUNSEL BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
MEMBERSHIPS	202,030.87	242,000	208,000	279,000	279,000	71,000
MISCELLANEOUS EXPENSE	8,935.64	10,000	10,000	10,000	10,000	0
OFFICE EXPENSE	1,718,199.98	403,000	456,000	427,000	413,000	(43,000)
PROFESSIONAL SERVICES	6,882,304.44	10,437,000	10,584,000	10,976,000	10,976,000	392,000
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	16,602.19	25,000	34,000	18,000	18,000	(16,000)
RENTS & LEASES - EQUIPMENT	166,739.12	229,000	229,000	211,000	211,000	(18,000)
SMALL TOOLS & MINOR EQUIPMENT	1,518.19	1,000	1,000	1,000	1,000	0
SPECIAL DEPARTMENTAL EXPENSE	580,252.40	614,000	800,000	785,000	785,000	(15,000)
TECHNICAL SERVICES	345,337.60	437,000	423,000	416,000	416,000	(7,000)
TELECOMMUNICATIONS	1,376,117.58	1,595,000	1,475,000	1,411,000	1,411,000	(64,000)
TRAINING	44,457.43	51,000	111,000	66,000	66,000	(45,000)
TRANSPORTATION AND TRAVEL	87,071.21	128,000	158,000	87,000	87,000	(71,000)
UTILITIES	739,339.16	891,000	780,000	834,000	834,000	54,000
TOTAL S & S	17,750,265.01	21,684,000	23,146,000	22,347,000	22,333,000	(813,000)
OTHER CHARGES						
DEPRECIATION	310,332.30	336,000	0	336,000	336,000	336,000
JUDGMENTS & DAMAGES	70,000.00	33,000	33,000	33,000	33,000	0
RETIREMENT OF OTHER LONG TERM DEBT	0.00	0	336,000	0	0	(336,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	519,929.03	547,000	427,000	577,000	577,000	150,000
TOTAL OTH CHARGES	900,261.33	916,000	796,000	946,000	946,000	150,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	0.00	342,000	0	0	0	0
TOTAL CAPITAL ASSETS	0.00	342,000	0	0	0	0
GROSS TOTAL	$ 181,605,826.67	$ 199,942,000	$ 215,243,000	$ 217,126,000	$ 215,622,000	$ 379,000
INTRAFUND TRANSFERS	(139,930,386.17)	(152,065,000)	(158,997,000)	(163,442,000)	(160,942,000)	(1,945,000)
NET TOTAL	$ 41,675,440.50	$ 47,877,000	$ 56,246,000	$ 53,684,000	$ 54,680,000	$ (1,566,000)
NET COUNTY COST	$ 15,729,114.19	$ 18,101,000	$ 18,101,000	$ 17,283,000	$ 16,797,000	$ (1,304,000)
BUDGETED POSITIONS	751.0	764.0	764.0	767.0	759.0	(5.0)

Departmental Program Summary

1. House Counsel

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	94,160,000	65,142,000	15,334,000	13,684,000	332.0
Less Administration	--	--	--	--	--
Net Program Costs	94,160,000	65,142,000	15,334,000	13,684,000	332.0

Authority: Non-mandated, discretionary program.

Advises the Board and other client entities of their duties and authorities under the law, and specifically, in areas such as conflict of interest, taxation, finance, legislation, public health, safety, and welfare.

2. Litigation

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	90,809,000	73,185,000	17,226,000	398,000	318.0
Less Administration	--	--	--	--	--
Net Program Costs	90,809,000	73,185,000	17,226,000	398,000	318.0

Authority: Non-mandated, discretionary program.

Represents the County, its officers and employees, special districts, the Civil Grand Jury, and the Metropolitan Transportation Authority in all civil litigation, probate, dependency court, and workers' compensation matters.

3. Homeless Initiative

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	355,000	--	--	355,000	1.0
Less Administration	--	--	--	--	--
Net Program Costs	355,000	--	--	355,000	1.0

Authority: Non-mandated, discretionary program.

Provides legal counsel and program activities, including general advice, contracting, litigation, Public Records Act requests, and LAHSA Commission reports and projects such as advising on governance structures, personnel and general administrative matters.

4. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	30,298,000	22,615,000	5,323,000	2,360,000	108.0
Less Administration	--	--	--	--	--
Net Program Costs	30,298,000	22,615,000	5,323,000	2,360,000	108.0

Authority: Non-mandated, discretionary program.

Provides executive and administrative support required for the ongoing operation of the Department. The Executive Office advises the Board, its members, and key staff. Also, it establishes office policy and coordinates the activities of the various divisions of the Office. The Administrative Services Bureau oversees the development and administration of the operating budget and the Judgments and Damages budget unit; administers the recruitment and selection of legal and non-legal staff; maintains and supports all automated systems; maintains all legal services agreements and amendments; and provides office services.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	215,622,000	160,942,000	37,883,000	16,797,000	759.0

OFFICE OF THE COUNTY COUNSEL
DAWYN R. HARRISON, COUNTY COUNSEL
2025-26 Recommended Budget Positions = 759.0

District Attorney

Nathan J. Hochman, District Attorney

District Attorney Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 214,429,092.94	$ 225,313,000	$ 231,138,000	$ 227,304,000	$ 228,547,000	$ (2,591,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 424,666,972.25	$ 444,092,000	$ 487,793,000	$ 489,726,000	$ 480,747,000	$ (7,046,000)
SERVICES & SUPPLIES	47,158,060.28	53,138,000	38,891,000	46,401,000	38,993,000	102,000
OTHER CHARGES	24,126,106.42	12,126,000	5,769,000	14,313,000	4,480,000	(1,289,000)
CAPITAL ASSETS - EQUIPMENT	611,593.54	435,000	435,000	435,000	435,000	0
GROSS TOTAL	$ 496,562,732.49	$ 509,791,000	$ 532,888,000	$ 550,875,000	$ 524,655,000	$ (8,233,000)
INTRAFUND TRANSFERS	(4,763,495.42)	(5,263,000)	(5,104,000)	(5,646,000)	(5,186,000)	(82,000)
NET TOTAL	$ 491,799,237.07	$ 504,528,000	$ 527,784,000	$ 545,229,000	$ 519,469,000	$ (8,315,000)
NET COUNTY COST	$ 277,370,144.13	$ 279,215,000	$ 296,646,000	$ 317,925,000	$ 290,922,000	$ (5,724,000)
BUDGETED POSITIONS	2,169.0	2,172.0	2,172.0	2,157.0	2,112.0	(60.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	JUDICIAL

Mission Statement

The District Attorney's Office (Office) is dedicated to protecting and serving our community and safeguarding the rights of crime victims and the accused alike through an unrelenting pursuit of justice. That pursuit of justice will ensure that not just the result but the process itself reflects the highest standards of fairness, impartiality, and integrity. The Office will seek to be a leader in bringing safety to our community while steadfastly upholding its legal and ethical obligations to each member of our community.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $5.7 million primarily due to curtailments, decreases in retirement costs, the removal of prior-year funding provided on a one-time basis for various programs and projects, and the expiration of various grants. This is partially offset by Board-approved increases in salaries and health insurance subsidies, a decrease in public safety sales tax (Proposition 172) revenues, and one-time funding for the Murder Resentencing Unit.

Critical/Strategic Planning Initiatives

The Department's 2025-26 strategic planning efforts are focused on the following areas:

- Promoting public safety by enforcing California law and seeking appropriate consequences for criminal conduct, including more meaningful punishment for violent or repeat offenders and, alternatively, community service, diversionary programs, and non-incarceration options in appropriate circumstances when a program would serve as an effective deterrent to the offender and enhance public safety;
- Engaging in thorough and individualized reviews of the facts and circumstances of each case to ensure fairness and greater consistency in the evaluation and prosecution of criminal matters;
- Re-establishing partnerships with law enforcement and federal and local prosecutorial agencies in collaborative pursuit both of expanded and more focused efforts to prosecute criminal activity;
- Aggressively prosecuting individuals involved in the sales and distribution of fentanyl and other hard drugs as well as those responsible for a fatality caused by furnishing fentanyl and other hard drugs;

- Exploring new opportunities to prosecute environmental crimes, targeting air, land, and water polluters, hate crimes, residential burglaries, organized retail theft, and repeat petty theft and quality of life crimes;
- Reviewing reports of police misconduct and of public corruption fairly, objectively, and responsibly, and vigorously prosecuting provable cases involving violations of law and breaches of public trust;
- Working closely with local law enforcement agencies, organizations that provide support to people experiencing homelessness, and substance abuse and mental health professionals to divert individuals experiencing homelessness arrested for drug possession offenses into treatment facilities;
- Accompanying victims and survivors of victims to parole hearings, and expressing the position of the Office at parole hearings for inmates serving life sentences after reviewing case files and prison records;
- Providing continued support and accessibility to victims of crime while they await results of a filed criminal case, including assisting victims with restitution and related issues at and before case disposition;
- Promoting a more effective, supportive, and sensitive means of reviewing and prosecuting cases involving vulnerable victims, particularly victims of sex crimes, domestic violence offenses, and elder abuse;
- Meeting regularly with office-sponsored advisory boards to discuss and respond to issues of concern to minority and other communities in the County;
- Promoting programs to reach 5th graders as well as middle school and high school students and parents to educate them on the criminal justice system; and
- Promoting programs to provide those in jails and prisons with skill sets while in custody and jobs upon release to drastically lower recidivism rates.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**532,888,000**	**5,104,000**	**231,138,000**	**296,646,000**	**2,172.0**
Curtailments					
1. Prosecution Operations: Reflects a reduction in salaries and employee benefits associated with the deletion of 9.0 Deputy District Attorney (DA) II, 15.0 Legal Office Support Assistant (LOSA) I, 3.0 LOSA II, 1.0 Senior LOSA, 2.0 Secretary V, 1.0 Witness Assistant I, 5.0 Intermediate Typist-Clerk, and 1.0 Senior Typist Clerk positions.	(6,441,000)	--	--	(6,441,000)	(37.0)
2. Investigations Operations: Reflects a reduction in salaries and employee benefits associated with the deletion of 6.0 Senior Investigator, DA and 1.0 Investigator, DA positions.	(1,567,000)	--	--	(1,567,000)	(7.0)
3. Administrative Operations: Reflects a reduction in salaries and employee benefits associated with the deletion of 2.0 Intermediate Typist-Clerk, 1.0 LOSA I, 1.0 Senior Typist-Clerk, 1.0 Senior Clerk, and 1.0 Staff Assistant I positions.	(670,000)	--	--	(670,000)	(6.0)
Critical Issues					
1. Executive Office Reorganization: Reflects the addition of 6.0 Assistant Bureau Chief, DA positions, offset by the deletion of 2.0 Bureau Chief, DA, 1.0 Assistant Director, DA, 1.0 Deputy District Attorney, 1.0 Head Deputy, DA Employee Relations, 1.0 Director of Victim Services, 1.0 Priors Assistant, DA, and 1.0 Special Counsel, DA positions.	(404,000)	--	--	(404,000)	(2.0)
2. Murder Resentencing Unit: 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

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
3. Administrative Support: Reflects the addition of 1.0 Administrative Services Manager I position to provide administrative support for a Department of Insurance grant.	220,000	--	220,000	--	1.0
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	3,033,000	82,000	45,000	2,906,000	--
2. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(1,456,000)	--	(61,000)	(1,395,000)	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	2,307,000	--	97,000	2,210,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation costs due to medical cost trends and increases in claims.	--	--	--	--	--
5. Grant Funding: Reflects the removal of Elder Abuse, Human Trafficking, and Social Security Administration grants, which expired on December 31, 2024.	(2,106,000)		(2,106,000)	--	(9.0)
6. Public Safety Tax: Reflects a projected decrease in Proposition 172 revenue based on historical experience and anticipated trends.	--	--	(786,000)	786,000	--
7. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the Murder Resentencing Unit ($2.4 million), Cyber Crime E-Discovery ($0.1 million), Enterprise Digital Evidence ($1.0 million), and cybersecurity ($0.1 million).	(3,576,000)	--	--	(3,576,000)	(8.0)
8. Various Realignments: Reflects miscellaneous adjustments to align appropriation based on historical trends and operational needs.	--	--	--	--	--
Total Changes	**(8,233,000)**	**82,000**	**(2,591,000)**	**(5,724,000)**	**(60.0)**
2025-26 Recommended Budget	**524,655,000**	**5,186,000**	**228,547,000**	**290,922,000**	**2,112.0**

Critical and Unmet Needs

The Department's critical and unmet needs include funding for settlement costs, IT-related services, and critical contract services.

DISTRICT ATTORNEY BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ (679,691.93)	$ 1,000	$ 0	$ 0	$ 0	$ 0
FEDERAL - DISTRICT ATTORNEY PROGRAMS	7,225,654.15	5,065,000	7,620,000	5,871,000	5,871,000	(1,749,000)
FEDERAL - GRANTS	2,268,449.21	2,083,000	2,232,000	2,228,000	2,154,000	(78,000)
FEDERAL - OTHER	1,669,278.58	1,590,000	1,309,000	1,074,000	1,103,000	(206,000)
FEDERAL - PUBLIC ASSISTANCE PROGRAMS	2,467,705.00	1,148,000	0	0	0	0
FORFEITURES & PENALTIES	16,337.01	0	0	0	0	0
LEGAL SERVICES	314,910.22	326,000	376,000	312,000	376,000	0
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	261,364.00	261,000	261,000	261,000	261,000	0
MISCELLANEOUS	924,272.57	265,000	489,000	539,000	489,000	0
OTHER COURT FINES	173,756.57	309,000	309,000	309,000	309,000	0
OTHER GOVERNMENTAL AGENCIES	529,409.74	556,000	474,000	544,000	474,000	0
RECORDING FEES	1,977,082.64	4,382,000	4,632,000	4,632,000	4,632,000	0
SALE OF CAPITAL ASSETS	184,196.05	35,000	34,000	125,000	34,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	7,613,604.53	12,017,000	10,723,000	10,237,000	10,804,000	81,000
STATE - CITIZENS' OPTION FOR PUBLIC SAFETY (COPS)	6,311,080.90	6,176,000	5,466,000	5,627,000	5,466,000	0
STATE - COVID-19	4,500.00	0	0	0	0	0
STATE - LAW ENFORCEMENT	13,747,008.21	14,365,000	18,324,000	15,807,000	18,471,000	147,000
STATE - OFFICE OF CRIMINAL JUSTICE PLANNING (OCJP)	448,000.00	2,343,000	665,000	665,000	665,000	0
STATE - OTHER	4,013,331.42	4,311,000	4,681,000	4,408,000	4,681,000	0
STATE - PROP 172 PUBLIC SAFETY FUNDS	147,151,777.64	149,481,000	149,481,000	149,481,000	148,695,000	(786,000)
STATE - SB 90 MANDATED COSTS	7,317,567.63	7,983,000	12,312,000	11,604,000	12,312,000	0
STATE - TRIAL COURTS	518,048.53	809,000	650,000	650,000	650,000	0
TRANSFERS IN	9,971,450.27	11,807,000	11,100,000	12,930,000	11,100,000	0
TOTAL REVENUE	$ 214,429,092.94	$ 225,313,000	$ 231,138,000	$ 227,304,000	$ 228,547,000	$ (2,591,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 251,334,375.27	$ 264,048,000	$ 296,174,000	$ 296,750,000	$ 290,583,000	$ (5,591,000)
CAFETERIA BENEFIT PLANS	41,182,051.22	41,642,000	46,767,000	46,608,000	45,229,000	(1,538,000)
COUNTY EMPLOYEE RETIREMENT	63,353,635.84	65,784,000	75,097,000	73,712,000	72,687,000	(2,410,000)
DENTAL INSURANCE	685,064.71	668,000	528,000	518,000	486,000	(42,000)
DEPENDENT CARE SPENDING ACCOUNTS	212,408.09	206,000	261,000	261,000	261,000	0
DISABILITY BENEFITS	2,674,868.63	2,683,000	2,620,000	2,628,000	2,615,000	(5,000)
FICA (OASDI)	3,880,630.18	3,973,000	3,822,000	3,830,000	3,768,000	(54,000)
HEALTH INSURANCE	13,567,975.71	13,829,000	17,634,000	17,396,000	17,312,000	(322,000)
LIFE INSURANCE	745,137.02	816,000	192,000	190,000	178,000	(14,000)
OTHER EMPLOYEE BENEFITS	89,801.32	87,000	99,000	99,000	99,000	0
RETIREE HEALTH INSURANCE	24,366,117.00	26,945,000	27,378,000	29,685,000	29,685,000	2,307,000
SAVINGS PLAN	6,932,087.13	7,369,000	1,428,000	1,462,000	1,429,000	1,000
THRIFT PLAN (HORIZONS)	8,421,515.67	8,478,000	8,592,000	8,596,000	8,424,000	(168,000)
UNEMPLOYMENT INSURANCE	14,555.00	22,000	20,000	20,000	20,000	0
WORKERS' COMPENSATION	7,206,749.46	7,542,000	7,181,000	7,971,000	7,971,000	790,000
TOTAL S & E B	424,666,972.25	444,092,000	487,793,000	489,726,000	480,747,000	(7,046,000)

DISTRICT ATTORNEY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	6,633,221.32	14,703,000	5,708,000	8,890,000	5,708,000	0
CLOTHING & PERSONAL SUPPLIES	31,523.98	34,000	23,000	23,000	23,000	0
COMMUNICATIONS	487,624.50	977,000	409,000	409,000	409,000	0
COMPUTING-MAINFRAME	256,637.15	324,000	257,000	257,000	257,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	936,346.08	1,014,000	519,000	519,000	519,000	0
COMPUTING-PERSONAL	1,577,952.12	542,000	541,000	471,000	471,000	(70,000)
CONTRACTED PROGRAM SERVICES	2,944,450.02	1,246,000	1,381,000	2,203,000	1,381,000	0
FOOD	1,928.00	1,000	0	0	0	0
HOUSEHOLD EXPENSE	105,365.77	91,000	64,000	64,000	64,000	0
INFORMATION TECHNOLOGY SECURITY	95,616.00	72,000	150,000	79,000	79,000	(71,000)
INFORMATION TECHNOLOGY SERVICES	3,460,216.78	2,518,000	2,727,000	2,899,000	2,727,000	0
INSURANCE	120,666.68	110,000	125,000	125,000	125,000	0
MAINTENANCE - EQUIPMENT	70,921.57	110,000	239,000	239,000	239,000	0
MAINTENANCE-BUILDINGS & IMPRV	3,932,489.69	4,049,000	4,082,000	4,082,000	4,082,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	12,846.30	6,000	34,000	34,000	34,000	0
MEMBERSHIPS	378,935.55	433,000	433,000	433,000	433,000	0
MISCELLANEOUS EXPENSE	136,446.90	185,000	71,000	71,000	71,000	0
OFFICE EXPENSE	1,602,448.95	1,045,000	941,000	941,000	941,000	0
PROFESSIONAL SERVICES	4,939,119.24	6,964,000	2,427,000	6,779,000	2,427,000	0
PUBLICATIONS & LEGAL NOTICES	0.00	0	3,000	3,000	3,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	481,731.41	484,000	87,000	325,000	325,000	238,000
RENTS & LEASES - EQUIPMENT	910,053.62	751,000	1,131,000	1,131,000	1,131,000	0
SMALL TOOLS & MINOR EQUIPMENT	10,137.56	12,000	27,000	27,000	27,000	0
SPECIAL DEPARTMENTAL EXPENSE	826,022.92	353,000	260,000	265,000	265,000	5,000
TECHNICAL SERVICES	4,995,609.90	5,171,000	5,864,000	4,744,000	5,864,000	0
TELECOMMUNICATIONS	5,046,768.10	5,139,000	4,825,000	4,825,000	4,825,000	0
TRAINING	104,462.79	121,000	150,000	150,000	150,000	0
TRANSPORTATION AND TRAVEL	2,095,543.28	2,039,000	1,716,000	1,716,000	1,716,000	0
UTILITIES	4,962,974.10	4,644,000	4,697,000	4,697,000	4,697,000	0
TOTAL S & S	47,158,060.28	53,138,000	38,891,000	46,401,000	38,993,000	102,000
OTHER CHARGES						
JUDGMENTS & DAMAGES	20,374,760.92	7,443,000	700,000	6,921,000	700,000	0
RETIREMENT OF OTHER LONG TERM DEBT	3,629,248.16	3,757,000	4,014,000	3,776,000	3,776,000	(238,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	121,597.34	922,000	1,051,000	3,612,000	0	(1,051,000)
TAXES & ASSESSMENTS	500.00	4,000	4,000	4,000	4,000	0
TOTAL OTH CHARGES	24,126,106.42	12,126,000	5,769,000	14,313,000	4,480,000	(1,289,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
VEHICLES & TRANSPORTATION EQUIPMENT	611,593.54	435,000	435,000	435,000	435,000	0
TOTAL CAPITAL ASSETS	611,593.54	435,000	435,000	435,000	435,000	0
GROSS TOTAL	$ 496,562,732.49	$ 509,791,000	$ 532,888,000	$ 550,875,000	$ 524,655,000	$ (8,233,000)
INTRAFUND TRANSFERS	(4,763,495.42)	(5,263,000)	(5,104,000)	(5,646,000)	(5,186,000)	(82,000)
NET TOTAL	$ 491,799,237.07	$ 504,528,000	$ 527,784,000	$ 545,229,000	$ 519,469,000	$ (8,315,000)
NET COUNTY COST	$ 277,370,144.13	$ 279,215,000	$ 296,646,000	$ 317,925,000	$ 290,922,000	$ (5,724,000)
BUDGETED POSITIONS	2,169.0	2,172.0	2,172.0	2,157.0	2,112.0	(60.0)

Departmental Program Summary

1. General Prosecution

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	228,720,000	730,000	96,741,000	131,249,000	867.0
Less Administration	--	--	--	--	--
Net Program Costs	228,720,000	730,000	96,741,000	131,249,000	867.0

Authority: Mandated program with discretionary service level – Government Code Section 26500 – 26502.

Represents the People of the State of California in all general felony prosecutions, as well as in all misdemeanor prosecutions where there is no city prosecutor. The program consists of 11 branch offices, nine area offices, and all central trial courts.

2. Special Prosecution

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	183,388,000	3,953,000	72,950,000	106,485,000	673.0
Less Administration	--	--	--	--	--
Net Program Costs	183,388,000	3,953,000	72,950,000	106,485,000	673.0

Authority: Mandated program with discretionary service level – Government Code Section 26500 – 26502.

Represents the People of the State of California countywide by prosecuting all felony cases and misdemeanor cases in areas of the County without a city prosecutor. In addition, the District Attorney's Office represents the People by participating in collaborative courts, including diversionary courts such as the Office of Diversion and Re-entry and other specialty courts (e.g., Women's Re-Entry Court, Veteran's Court, etc.). District Attorney personnel also handle cases in which the criminal proceedings have been suspended. District Attorney personnel staff 11 branch offices, nine area offices, and offices located at the Clara Shortridge Foltz Criminal Justice Center and Los Angeles County Mental Health Court in Hollywood. The District Attorney's Office also supports an in-house, countywide pre-filing diversion program which utilizes hearing officers to conduct office hearings in lieu of criminal prosecution.

3. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	48,846,000	501,000	27,499,000	20,846,000	261.0
Less Administration	--	--	--	--	--
Net Program Costs	48,846,000	501,000	27,499,000	20,846,000	261.0

Authority: Non-mandated, discretionary program, except for Charter Executive positions.

Administration provides overall administrative support to the Department including interagency collaboration, budget preparation and management, accounting, IT, contracts, human resources, procurement, and facilities management.

4. Community Prosecution

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	12,415,000	--	6,329,000	6,086,000	59.0
Less Administration	--	--	--	--	--
Net Program Costs	12,415,000	--	6,329,000	6,086,000	59.0

Authority: Non-mandated, discretionary programs.

Community prosecution includes a number of programs including, but not limited to, the Restorative Enhanced Diversion for Youth (REDY) program and Code Enforcement Unit. The REDY program provides diversion, community-based support, and restorative justice interventions for youth ages 12-17 who would otherwise face prosecution in the juvenile justice system. The multiagency Code Enforcement Unit, active since 2005, has made it possible for County inspectors to gain entry into previously inaccessible properties, thereby allowing inspectors to issue citations and/or refer cases to the District Attorney's Office for investigation, remediation and/or prosecution.

5. Prosecution Support

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	51,286,000	2,000	25,028,000	26,256,000	252.0
Less Administration	--	--	--	--	--
Net Program Costs	51,286,000	2,000	25,028,000	26,256,000	252.0

Authority: Prosecution support services are non-mandated, discretionary services except for Charter Executive positions. The Victim Witness Assistance Program (VWAP) is authorized by Penal Code Section 13835.

Prosecution support encompasses several programs including, but not limited to, VWAP, Trial Support, and Post-Conviction Review and Litigation. The VWAP mission is to alleviate the trauma and devastating effects of crime on the lives of victims and their families. Victim and witness advocates guide victims through the court process; help victims receive restitution; provide crisis intervention and emergency assistance; offer referrals to counseling and community services including follow-up; provide additional assistance when members are located at numerous sites throughout the County; and assist crime victims and their families as closely as possible to their home. Post-Conviction and Discovery encompasses the Resentencing Unit, the Extradition Unit, and the Discovery Compliance Unit which houses the Discovery Compliance System and is responsible for complying with Public Records Act requests submitted pursuant to SB 1421 and SB 16.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	524,655,000	5,186,000	228,547,000	290,922,000	2,112.0

DISTRICT ATTORNEY'S OFFICE

NATHAN J. HOCHMAN, DISTRICT ATTORNEY

2025-26 Recommended Budget Positions = 2,112.0

Economic Development

Economic Development Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 806,282.52	$ 3,500,000	$ 12,553,000	$ 12,553,000	$ 12,553,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 9,287,156.04	$ 6,039,000	$ 32,932,000	$ 32,932,000	$ 14,099,000	$ (18,833,000)
OTHER CHARGES	0.00	0	2,400,000	2,400,000	2,400,000	0
GROSS TOTAL	$ 9,287,156.04	$ 6,039,000	$ 35,332,000	$ 35,332,000	$ 16,499,000	$ (18,833,000)
NET TOTAL	$ 9,287,156.04	$ 6,039,000	$ 35,332,000	$ 35,332,000	$ 16,499,000	$ (18,833,000)
NET COUNTY COST	$ 8,480,873.52	$ 2,539,000	$ 22,779,000	$ 22,779,000	$ 3,946,000	$ (18,833,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	PROMOTION

Mission Statement

The Economic Development budget unit was established pursuant to an October 20, 2015, Board motion to provide funding for economic development initiatives within the County, including those jointly administered by the Department of Economic Opportunity (DEO) and the Los Angeles County Development Authority (LACDA).

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $18.8 million due to the removal of prior-year funding that was provided on a one-time basis for various economic development initiatives and the department's share of the countywide NCC reduction.

Critical/Strategic Planning Initiatives

Program goals focus on job creation, small business support, neighborhood revitalization, and other economic development priorities.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**35,332,000**	**0**	**12,553,000**	**22,779,000**	**0.0**
Curtailments					
1. Administration: Reflects a reduction in services and supplies.	(504,000)	--	--	(504,000)	--
Other Changes					
2. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various economic development initiatives.	(18,329,000)	--	--	(18,329,000)	--
Total Changes	**(18,833,000)**	**0**	**0**	**(18,833,000)**	**0.0**
2025-26 Recommended Budget	**16,499,000**	**0**	**12,553,000**	**3,946,000**	**0.0**

Critical and Unmet Needs

The budget unit's critical and unmet needs include funding for Renovate programs, Catalytic Development Fund programs, and other economic development activities.

ECONOMIC DEVELOPMENT BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COMMUNITY DEVELOPMENT BLOCK GRANT	$ 806,282.52	$ 0	$ 0	$ 0	$ 0	$ 0
MISCELLANEOUS	0.00	3,500,000	12,553,000	12,553,000	12,553,000	0
TOTAL REVENUE	$ 806,282.52	$ 3,500,000	$ 12,553,000	$ 12,553,000	$ 12,553,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	$ 3,984.00	$ 0	$ 0	$ 0	$ 0	$ 0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	18,000.00	0	0	0	0	0
CONTRACTED PROGRAM SERVICES	6,807,448.10	0	0	0	0	0
MAINTENANCE-BUILDINGS & IMPRV	102,302.51	0	0	0	0	0
PROFESSIONAL SERVICES	2,190,970.22	6,039,000	32,932,000	32,932,000	14,099,000	(18,833,000)
RENTS & LEASES - EQUIPMENT	1,512.99	0	0	0	0	0
TECHNICAL SERVICES	162,543.21	0	0	0	0	0
UTILITIES	395.01	0	0	0	0	0
TOTAL S & S	9,287,156.04	6,039,000	32,932,000	32,932,000	14,099,000	(18,833,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	0.00	0	2,400,000	2,400,000	2,400,000	0
TOTAL OTH CHARGES	0.00	0	2,400,000	2,400,000	2,400,000	0
GROSS TOTAL	$ 9,287,156.04	$ 6,039,000	$ 35,332,000	$ 35,332,000	$ 16,499,000	$ (18,833,000)
NET TOTAL	$ 9,287,156.04	$ 6,039,000	$ 35,332,000	$ 35,332,000	$ 16,499,000	$ (18,833,000)
NET COUNTY COST	$ 8,480,873.52	$ 2,539,000	$ 22,779,000	$ 22,779,000	$ 3,946,000	$ (18,833,000)

Departmental Program Summary

1. Economic Development

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	16,499,000	--	12,553,000	3,946,000	--
Less Administration	--	--	--	--	--
Net Program Costs	16,499,000	--	12,553,000	3,946,000	--

Authority: Non-mandated, discretionary program.

This program was established pursuant to an October 20, 2015, Board motion to provide funding for economic development initiatives within the County, including those jointly administered by the DEO and LACDA.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	16,499,000	0	12,553,000	3,946,000	0.0

Economic Opportunity

Kelly LoBianco, Director

Economic Opportunity Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 80,832,093.86	$ 67,451,000	$ 103,794,000	$ 102,962,000	$ 102,962,000	$ (832,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 26,989,387.13	$ 28,670,000	$ 38,416,000	$ 41,169,000	$ 38,697,000	$ 281,000
SERVICES & SUPPLIES	121,288,930.26	125,502,000	167,106,000	161,201,000	133,671,000	(33,435,000)
OTHER CHARGES	645,446.76	866,000	853,000	853,000	853,000	0
CAPITAL ASSETS - EQUIPMENT	0.00	0	8,000	8,000	8,000	0
GROSS TOTAL	$ 148,923,764.15	$ 155,038,000	$ 206,383,000	$ 203,231,000	$ 173,229,000	$ (33,154,000)
INTRAFUND TRANSFERS	(11,329,088.59)	(16,649,000)	(25,798,000)	(25,750,000)	(20,811,000)	4,987,000
NET TOTAL	$ 137,594,675.56	$ 138,389,000	$ 180,585,000	$ 177,481,000	$ 152,418,000	$ (28,167,000)
NET COUNTY COST	$ 56,762,581.70	$ 70,938,000	$ 76,791,000	$ 74,519,000	$ 49,456,000	$ (27,335,000)
BUDGETED POSITIONS	198.0	206.0	206.0	215.0	206.0	0.0

Economic Opportunity - Administration Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 15,605,530.62	$ 16,610,000	$ 31,259,000	$ 30,427,000	$ 30,427,000	$ (832,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 26,989,387.13	$ 28,670,000	$ 38,416,000	$ 41,169,000	$ 38,697,000	$ 281,000
SERVICES & SUPPLIES	13,040,163.20	20,540,000	31,958,000	24,286,000	18,657,000	(13,301,000)
OTHER CHARGES	645,446.76	866,000	853,000	853,000	853,000	0
CAPITAL ASSETS - EQUIPMENT	0.00	0	8,000	8,000	8,000	0
GROSS TOTAL	$ 40,674,997.09	$ 50,076,000	$ 71,235,000	$ 66,316,000	$ 58,215,000	$ (13,020,000)
INTRAFUND TRANSFERS	(2,154,371.54)	(3,699,000)	(4,356,000)	(4,308,000)	(4,093,000)	263,000
NET TOTAL	$ 38,520,625.55	$ 46,377,000	$ 66,879,000	$ 62,008,000	$ 54,122,000	$ (12,757,000)
NET COUNTY COST	$ 22,915,094.93	$ 29,767,000	$ 35,620,000	$ 31,581,000	$ 23,695,000	$ (11,925,000)
BUDGETED POSITIONS	198.0	206.0	206.0	215.0	206.0	0.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	PROMOTION

Mission Statement

The Department of Economic Opportunity (DEO) creates quality jobs, helps small businesses and high-road employers start and grow, and builds vibrant local communities and spaces. The Department's vision is for an equitable economy with thriving local communities, inclusive and sustainable growth, and opportunity and mobility for all.

2025-26 Budget Message

The 2025-26 Recommended Budget for Administration reflects an NCC decrease of $11.9 million primarily due to the removal of prior-year funding that was provided on a one-time basis and the Department's share of the countywide NCC reduction. This is partially offset by increases in Board-approved salaries and health insurance subsidies, as well as retiree health insurance costs.

Critical/Strategic Planning Initiatives

- Advance the Department's programmatic and administrative infrastructure ensuring effective, efficient, equitable, and compliant delivery of current and planned initiatives, and obligations that optimize economic and workforce alignment within the County government and economic impact in the region.
- Bolster economic and workforce policies, programs, services, and resources that yield diverse talent and supplier pipelines for County and in-demand jobs, permits, and contracts through leadership and partnership with County departments and external organizations.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**71,235,000**	**4,356,000**	**31,259,000**	**35,620,000**	**206.0**
Curtailments					
1. Services and Supplies: Reflects a decrease in services and supplies.	(724,000)	--	--	(724,000)	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	230,000	--	1,000	229,000	--
2. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(197,000)	--	(18,000)	(179,000)	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	169,000	--	11,000	158,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims, offset by reductions in other costs.	--	--	--	--	--
5. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various programs and services.	(12,585,000)	(263,000)	(833,000)	(11,489,000)	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
6. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	87,000	--	7,000	80,000	--
Total Changes	**(13,020,000)**	**(263,000)**	**(832,000)**	**(11,925,000)**	**0.0**
2025-26 Recommended Budget	**58,215,000**	**4,093,000**	**30,427,000**	**23,695,000**	**206.0**

Critical and Unmet Needs

The Department's critical and unmet needs include funding for the following: 1) program and administrative positions, including those for an Office of Resiliency and Community Engagement; 2) administration costs for the Business Interruption Fund; and 3) disaster recovery back-up cloud services.

ECONOMIC OPPORTUNITY - ADMINISTRATION BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
AUDITING AND ACCOUNTING FEES	$ 0.00	$ 0	$ 250,000	$ 250,000	$ 250,000	$ 0
CHARGES FOR SERVICES - OTHER	0.00	0	558,000	558,000	558,000	0
FEDERAL - COMMUNITY DEVELOPMENT BLOCK GRANT	452,401.00	0	0	0	0	0
FEDERAL - COVID-19	3,586,181.98	2,640,000	7,155,000	7,155,000	7,155,000	0
FEDERAL - GRANTS	326,312.20	172,000	336,000	111,000	111,000	(225,000)
FEDERAL - WORKFORCE INVESTMENT ACT (WIA)	9,994,130.04	8,610,000	16,994,000	16,994,000	16,994,000	0
MISCELLANEOUS	17,380.00	0	116,000	116,000	116,000	0
OTHER GOVERNMENTAL AGENCIES	0.00	1,289,000	1,289,000	1,289,000	1,289,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	37,583.00	253,000	915,000	308,000	308,000	(607,000)
STATE - COVID-19	1,500.00	0	0	0	0	0
STATE - OTHER	48,644.40	924,000	924,000	924,000	924,000	0
STATE AID - CORRECTIONS	204,398.00	0	0	0	0	0
TRANSFERS IN	937,000.00	2,722,000	2,722,000	2,722,000	2,722,000	0
TOTAL REVENUE	$ 15,605,530.62	$ 16,610,000	$ 31,259,000	$ 30,427,000	$ 30,427,000	$ (832,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 15,707,109.98	$ 16,719,000	$ 21,468,000	$ 22,743,000	$ 21,638,000	$ 170,000
CAFETERIA BENEFIT PLANS	2,970,495.62	2,951,000	5,018,000	5,350,000	5,040,000	22,000
COUNTY EMPLOYEE RETIREMENT	3,734,168.10	4,018,000	4,313,000	4,598,000	4,161,000	(152,000)
DENTAL INSURANCE	59,831.01	65,000	140,000	146,000	140,000	0
DEPENDENT CARE SPENDING ACCOUNTS	16,443.66	17,000	12,000	12,000	12,000	0
DISABILITY BENEFITS	175,021.94	190,000	248,000	236,000	220,000	(28,000)
FICA (OASDI)	250,042.58	268,000	341,000	362,000	344,000	3,000
HEALTH INSURANCE	926,704.95	1,009,000	2,723,000	3,217,000	2,723,000	0
LIFE INSURANCE	45,612.30	22,000	119,000	128,000	119,000	0
OTHER EMPLOYEE BENEFITS	7,408.00	8,000	4,000	4,000	4,000	0
RETIREE HEALTH INSURANCE	2,128,781.00	2,336,000	2,381,000	2,555,000	2,555,000	174,000
SAVINGS PLAN	365,808.35	409,000	638,000	670,000	642,000	4,000
THRIFT PLAN (HORIZONS)	506,872.53	529,000	899,000	954,000	905,000	6,000
UNEMPLOYMENT INSURANCE	2,197.00	1,000	5,000	5,000	5,000	0
WORKERS' COMPENSATION	92,890.11	128,000	107,000	189,000	189,000	82,000
TOTAL S & E B	26,989,387.13	28,670,000	38,416,000	41,169,000	38,697,000	281,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	2,737,572.19	5,000,000	8,100,000	6,983,000	7,091,000	(1,009,000)
CLOTHING & PERSONAL SUPPLIES	1,609.65	0	2,000	2,000	2,000	0
COMMUNICATIONS	32,063.75	20,000	80,000	80,000	80,000	0
COMPUTING-MAINFRAME	27,800.00	0	2,000	360,000	2,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	319,130.67	370,000	554,000	554,000	554,000	0
COMPUTING-PERSONAL	654,643.69	1,000,000	2,259,000	1,933,000	1,933,000	(326,000)
CONTRACTED PROGRAM SERVICES	270,306.65	9,000,000	6,725,000	890,000	(125,000)	(6,850,000)
FOOD	3,606.78	24,000	24,000	24,000	24,000	0
HOUSEHOLD EXPENSE	365.55	20,000	20,000	20,000	20,000	0

ECONOMIC OPPORTUNITY - ADMINISTRATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
INFORMATION TECHNOLOGY SECURITY	8,519.03	4,000	4,000	0	0	(4,000)
INFORMATION TECHNOLOGY SERVICES	151,290.00	751,000	963,000	963,000	963,000	0
INSURANCE	50,387.25	51,000	6,000	6,000	6,000	0
MAINTENANCE - EQUIPMENT	229.94	0	3,000	3,000	3,000	0
MAINTENANCE-BUILDINGS & IMPRV	142,959.47	325,000	1,036,000	1,036,000	1,036,000	0
MEMBERSHIPS	68,951.62	90,000	22,000	22,000	22,000	0
MISCELLANEOUS EXPENSE	1,490,958.10	1,000,000	2,634,000	135,000	135,000	(2,499,000)
OFFICE EXPENSE	44,811.09	200,000	108,000	108,000	108,000	0
PROFESSIONAL SERVICES	6,178,078.55	1,002,000	6,513,000	8,235,000	4,703,000	(1,810,000)
PUBLICATIONS & LEGAL NOTICES	0.00	20,000	20,000	20,000	20,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	211,363.12	200,000	100,000	187,000	100,000	0
RENTS & LEASES - EQUIPMENT	13,672.64	89,000	89,000	89,000	89,000	0
RENTS & LEASES - OTHER RENTAL COSTS	0.00	0	128,000	128,000	128,000	0
SMALL TOOLS & MINOR EQUIPMENT	65.91	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	32,229.57	87,000	87,000	87,000	87,000	0
TECHNICAL SERVICES	81,091.83	558,000	1,187,000	1,187,000	463,000	(724,000)
TELECOMMUNICATIONS	411,621.89	562,000	704,000	704,000	704,000	0
TRAINING	20,108.82	38,000	106,000	106,000	106,000	0
TRANSPORTATION AND TRAVEL	47,924.14	107,000	213,000	213,000	213,000	0
UTILITIES	38,801.30	22,000	269,000	211,000	190,000	(79,000)
TOTAL S & S	13,040,163.20	20,540,000	31,958,000	24,286,000	18,657,000	(13,301,000)
OTHER CHARGES						
DEPRECIATION	0.00	190,000	0	0	0	0
INTEREST ON BONDS	487,251.27	505,000	0	0	0	0
RETIREMENT OF OTHER LONG TERM DEBT	83,921.44	88,000	853,000	853,000	853,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	74,274.05	83,000	0	0	0	0
TOTAL OTH CHARGES	645,446.76	866,000	853,000	853,000	853,000	0
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
VEHICLES & TRANSPORTATION EQUIPMENT	0.00	0	8,000	8,000	8,000	0
TOTAL CAPITAL ASSETS	0.00	0	8,000	8,000	8,000	0
GROSS TOTAL	$ 40,674,997.09	$ 50,076,000	$ 71,235,000	$ 66,316,000	$ 58,215,000	$ (13,020,000)
INTRAFUND TRANSFERS	(2,154,371.54)	(3,699,000)	(4,356,000)	(4,308,000)	(4,093,000)	263,000
NET TOTAL	$ 38,520,625.55	$ 46,377,000	$ 66,879,000	$ 62,008,000	$ 54,122,000	$ (12,757,000)
NET COUNTY COST	$ 22,915,094.93	$ 29,767,000	$ 35,620,000	$ 31,581,000	$ 23,695,000	$ (11,925,000)
BUDGETED POSITIONS	198.0	206.0	206.0	215.0	206.0	0.0

Economic Opportunity - Assistance Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 65,226,563.24	$ 50,841,000	$ 72,535,000	$ 72,535,000	$ 72,535,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 108,248,767.06	$ 104,962,000	$ 135,148,000	$ 136,915,000	$ 115,014,000	$ (20,134,000)
GROSS TOTAL	$ 108,248,767.06	$ 104,962,000	$ 135,148,000	$ 136,915,000	$ 115,014,000	$ (20,134,000)
INTRAFUND TRANSFERS	(9,174,717.05)	(12,950,000)	(21,442,000)	(21,442,000)	(16,718,000)	4,724,000
NET TOTAL	$ 99,074,050.01	$ 92,012,000	$ 113,706,000	$ 115,473,000	$ 98,296,000	$ (15,410,000)
NET COUNTY COST	$ 33,847,486.77	$ 41,171,000	$ 41,171,000	$ 42,938,000	$ 25,761,000	$ (15,410,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	PROMOTION

Mission Statement

The Department of Economic Opportunity's Assistance budget unit provides funding for contract services that create quality jobs, help small businesses and high-road employers start and grow, and build vibrant local communities and spaces. The Department's vision is for an equitable economy with thriving local communities, inclusive and sustainable growth, and opportunity and mobility for all.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a net appropriation decrease of $20.1 million primarily due to the removal of prior-year funding that was provided on a one-time basis, partially offset by an increase in funding to support the Youth@Work (Y@W) and Contractor Development and Bonding (CDAB) programs.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**135,148,000**	**21,442,000**	**72,535,000**	**41,171,000**	**0.0**
Other Changes					
1. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various programs and services.	(33,569,000)	(4,724,000)	--	(28,845,000)	--
2. CDAB: Reflects ongoing funding to support investments toward Equity in County Contracting and access to capital and contracting opportunities for local and diverse small businesses.	1,188,000	--	--	1,188,000	--
3. Y@W: Reflects one-time funding for the Y@W program which provides young adults with paid work experience.	10,853,000	--	--	10,853,000	--
4. Y@W Minimum Wage Increase: Reflects ongoing funding for the minimum wage increase.	1,394,000	--	--	1,394,000	--
Total Changes	**(20,134,000)**	**(4,724,000)**	**0**	**(15,410,000)**	**0.0**
2025-26 Recommended Budget	**115,014,000**	**16,718,000**	**72,535,000**	**25,761,000**	**0.0**

Critical and Unmet Needs

The budget unit's critical and unmet need is funding for a Business Interruption Fund to support grants to businesses impacted by significant economic disruptions.

ECONOMIC OPPORTUNITY - ASSISTANCE BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COVID-19	$ 45,076,528.11	$ 14,246,000	$ 19,123,000	$ 19,123,000	$ 19,123,000	$ 0
FEDERAL - WORKFORCE INVESTMENT ACT (WIA)	15,305,474.16	25,920,000	29,920,000	29,920,000	29,920,000	0
MISCELLANEOUS	79,602.52	0	0	0	0	0
OTHER GOVERNMENTAL AGENCIES	6,822.30	0	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	0.00	250,000	900,000	900,000	900,000	0
STATE - COVID-19	(468,231.11)	0	0	0	0	0
STATE - OTHER	0.00	3,150,000	4,989,000	4,989,000	4,989,000	0
TRANSFERS IN	5,226,367.26	7,275,000	17,603,000	17,603,000	17,603,000	0
TOTAL REVENUE	$ 65,226,563.24	$ 50,841,000	$ 72,535,000	$ 72,535,000	$ 72,535,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
CONTRACTED PROGRAM SERVICES	$ 108,247,767.06	$ 104,962,000	$ 135,148,000	$ 136,915,000	$ 115,014,000	$ (20,134,000)
TECHNICAL SERVICES	1,000.00	0	0	0	0	0
TOTAL S & S	108,248,767.06	104,962,000	135,148,000	136,915,000	115,014,000	(20,134,000)
GROSS TOTAL	$ 108,248,767.06	$ 104,962,000	$ 135,148,000	$ 136,915,000	$ 115,014,000	$ (20,134,000)
INTRAFUND TRANSFERS	(9,174,717.05)	(12,950,000)	(21,442,000)	(21,442,000)	(16,718,000)	4,724,000
NET TOTAL	$ 99,074,050.01	$ 92,012,000	$ 113,706,000	$ 115,473,000	$ 98,296,000	$ (15,410,000)
NET COUNTY COST	$ 33,847,486.77	$ 41,171,000	$ 41,171,000	$ 42,938,000	$ 25,761,000	$ (15,410,000)

Economic and Business Development Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 65,226,563.24	$ 50,841,000	$ 72,535,000	$ 72,535,000	$ 72,535,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 108,248,767.06	$ 104,962,000	$ 135,148,000	$ 136,915,000	$ 115,014,000	$ (20,134,000)
GROSS TOTAL	$ 108,248,767.06	$ 104,962,000	$ 135,148,000	$ 136,915,000	$ 115,014,000	$ (20,134,000)
INTRAFUND TRANSFERS	(9,174,717.05)	(12,950,000)	(21,442,000)	(21,442,000)	(16,718,000)	4,724,000
NET TOTAL	$ 99,074,050.01	$ 92,012,000	$ 113,706,000	$ 115,473,000	$ 98,296,000	$ (15,410,000)
NET COUNTY COST	$ 33,847,486.77	$ 41,171,000	$ 41,171,000	$ 42,938,000	$ 25,761,000	$ (15,410,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	PROMOTION

Departmental Program Summary

1. Economic Development

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	19,787,000	805,000	15,518,000	3,464,000	74.0
Less Administration	--	--	--	--	--
Net Program Costs	19,787,000	805,000	15,518,000	3,464,000	74.0

Authority: Non-mandated, discretionary program.

This program supports economic and business development efforts countywide including assistance to small businesses, commercial business revitalization, and other special development projects. In addition, this program supports the development of policy and strategic initiatives, legislative and regulatory research and analysis, and program design related to workforce and economic development, as well as oversight of some economic development functions.

2. Workforce Development

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	26,029,000	3,167,000	10,574,000	12,288,000	38.0
Less Administration	--	--	--	--	--
Net Program Costs	26,029,000	3,167,000	10,574,000	12,288,000	38.0

Authority: Mandated program with discretionary service level – Workforce Innovations and Opportunity Act (WIOA) 2014, Public Law 113-128.

The Department's portfolio of workforce development programs provides workforce training, development, and education services that successfully transitions youth and adults into high-road and living wage careers and career pathways. The program goal is to increase the self-sufficiency of opportunity youth, dislocated workers, and persons from disinvested communities and with barriers to employment residing in the County.

3. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	12,399,000	121,000	4,335,000	7,943,000	94.0
Less Administration	--	--	--	--	--
Net Program Costs	12,399,000	121,000	4,335,000	7,943,000	94.0

Authority: Non-mandated, discretionary programs.

Administration provides executive management and general administrative support and includes strategic planning, budget planning and control, accounting, contract administration and monitoring, IT, staff development, property and facilities management, procurement, human resources, timekeeping, and payroll services.

4. Assistance

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	115,014,000	16,718,000	72,535,000	25,761,000	--
Less Administration	--	--	--	--	--
Net Program Costs	115,014,000	16,718,000	72,535,000	25,761,000	--

Authority: Mandated program with discretionary service level – WIOA 2014, Public Law 113-128, as well as non-mandated, discretionary programs.

Assistance provides direct assistance and social services to the public.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	173,229,000	20,811,000	102,962,000	49,456,000	206.0

DEPARTMENT OF ECONOMIC OPPORTUNITY
Kelly LoBianco, Director
2025-26 Recommended Budget Positions = 206.0

Electronic Permitting and Inspections County of Los Angeles

Electronic Permitting and Inspections County of Los Angeles Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 0.00	$ 6,495,000	$ 6,495,000	$ 7,503,000	$ 7,503,000	$ 1,008,000
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 0.00	$ 9,066,000	$ 9,066,000	$ 10,074,000	$ 10,074,000	$ 1,008,000
GROSS TOTAL	$ 0.00	$ 9,066,000	$ 9,066,000	$ 10,074,000	$ 10,074,000	$ 1,008,000
NET TOTAL	$ 0.00	$ 9,066,000	$ 9,066,000	$ 10,074,000	$ 10,074,000	$ 1,008,000
NET COUNTY COST	$ 0.00	$ 2,571,000	$ 2,571,000	$ 2,571,000	$ 2,571,000	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	OTHER	VARIOUS

Mission Statement

The Electronic Permitting and Inspections for the County of Los Angeles (EPIC-LA) budget supports the development, maintenance, and continuous improvement of the EPIC-LA system by aligning multiple department operations as a single line of business to streamline and enhance land development, permitting, licensing, and inspection processes within the County. This initiative aims to improve efficiency, reduce processing times, and increase transparency for both residents and businesses through automation, accessibility, efficiency, data management and customer service.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects no changes in NCC. The adjustments made reflect increases for operational costs fully offset by revenues generated by the permitting entities.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**9,066,000**	**0**	**6,495,000**	**2,571,000**	**0.0**
Other Changes					
1. Fire: Reflects an increase in the Department's share of EPIC-LA costs, fully offset with operating transfers in revenue.	217,000	--	217,000	--	--
2. Public Works: Reflects an increase in the Department's share of EPIC-LA costs, fully offset with licenses/permit revenue.	756,000	--	756,000	--	--
3. Consumer and Business Affairs: Reflects an increase to track the Department's EPIC-LA related activities and costs including licenses, support, and maintenance, fully offset with licenses/permit revenue.	35,000	--	35,000	--	--
Total Changes	**1,008,000**	**0**	**1,008,000**	**0**	**0.0**
2025-26 Recommended Budget	**10,074,000**	**0**	**7,503,000**	**2,571,000**	**0.0**

Employee Benefits

Employee Benefits Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 31,586.52	$ 0	$ 0	$ 0	$ 0	$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 649,820,713.54	$ 664,491,000	$ 771,678,000	$ 771,678,000	$ 771,678,000	$ 0
S & EB EXPENDITURE DISTRIBUTION	(637,438,713.54)	(639,491,000)	(746,678,000)	(746,678,000)	(746,678,000)	0
TOTAL S & E B	12,382,000.00	25,000,000	25,000,000	25,000,000	25,000,000	0
GROSS TOTAL	$ 12,382,000.00	$ 25,000,000	$ 25,000,000	$ 25,000,000	$ 25,000,000	$ 0
NET TOTAL	$ 12,382,000.00	$ 25,000,000	$ 25,000,000	$ 25,000,000	$ 25,000,000	$ 0
NET COUNTY COST	$ 12,350,413.48	$ 25,000,000	$ 25,000,000	$ 25,000,000	$ 25,000,000	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	OTHER GENERAL

Mission Statement

The County provides its employees with a wide range of fringe benefits. The appropriation for certain non-payroll related employee benefits is centrally reflected in this budget with expenditures distributed to County departments or other agencies.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects anticipated funding for various employee benefits, offset by expenditure distribution to County departments.

Employee Benefits Budget Detail

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 31,586.52	$ 0	$ 0	$ 0	$ 0	$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
COUNTY EMPLOYEE SICK LEAVE PAY	$ 12,355,000.00	$ 0	$ 0	$ 0	$ 0	$ 0
LIFE INSURANCE	1,129,741.36	1,160,000	1,373,000	1,373,000	1,373,000	0
LONG TERM DISABILITY	46,300,483.64	44,966,000	53,599,000	53,599,000	53,599,000	0
UNEMPLOYMENT INSURANCE	3,445,171.81	4,694,000	6,324,000	6,324,000	6,324,000	0
WORKERS' COMPENSATION	586,590,316.73	613,671,000	710,382,000	710,382,000	710,382,000	0
TOTAL S & EB	$ 649,820,713.54	$ 664,491,000	$ 771,678,000	$ 771,678,000	$ 771,678,000	$ 0
S & EB EXPENDITURE DISTRIBUTION	(637,438,713.54)	(639,491,000)	(746,678,000)	(746,678,000)	(746,678,000)	0
GROSS TOTAL	$ 12,382,000.00	$ 25,000,000	$ 25,000,000	$ 25,000,000	$ 25,000,000	$ 0
NET COUNTY COST	$ 12,350,413.48	$ 25,000,000	$ 25,000,000	$ 25,000,000	$ 25,000,000	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	OTHER GENERAL

Countywide Employee Benefits Budget Summary (By Fund)

CLASSIFICATION	GENERAL FUND	HOSPITAL ENTERPRISE FUNDS	SPECIAL FUNDS/ SPECIAL DISTRICTS	TOTAL
CAFETERIA BENEFIT PLANS	$ 1,802,686,000	$ 341,981,000	$ 208,027,000	$ 2,352,694,000
COUNTY EMPLOYEE RETIREMENT	2,043,024,000	394,589,000	295,505,000	2,733,118,000
DENTAL INSURANCE	27,152,000	6,331,000	3,892,000	37,375,000
DEPENDENT CARE SPENDING ACCOUNTS	10,049,000	2,012,000	1,190,000	13,251,000
DISABILITY BENEFITS *	58,315,000	8,234,000	4,580,000	71,129,000
FICA (OASDI)	128,658,000	30,779,000	20,355,000	179,792,000
HEALTH INSURANCE	262,183,000	14,847,000	23,158,000	300,188,000
LIFE INSURANCE *	13,240,000	1,746,000	1,519,000	16,505,000
OTHER EMPLOYEE BENEFITS	9,817,000	793,000	757,000	11,367,000
RETIREE HEALTH INSURANCE	1,185,431,000	214,501,000	139,882,000	1,539,814,000
SAVINGS PLAN	91,671,000	6,993,000	8,736,000	107,400,000
THRIFT PLAN (HORIZONS)	279,949,000	51,024,000	34,343,000	365,316,000
UNEMPLOYMENT INSURANCE *	5,298,000	314,000	742,000	6,354,000
WORKERS' COMPENSATION *	347,284,000	36,525,000	150,508,000	534,317,000
TOTAL	$ 6,264,757,000	$ 1,110,669,000	$ 893,194,000	$ 8,268,620,000

Amounts above reflect the total of all County departments' employee benefits appropriation included in the Recommended Budget.

* Amounts may differ from appropriation amounts included in the Employee Benefits budget, which also includes appropriation for Superior Court and LACERA.

Extraordinary Maintenance

Extraordinary Maintenance Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 5,000.00	$ 0	$ 0	$ 0	$ 0	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 6,948,982.21	$ 21,240,000	$ 43,453,000	$ 167,000,000	$ 39,442,000	$ (4,011,000)
OTHER CHARGES	4,712,645.71	5,500,000	5,500,000	9,000,000	9,000,000	3,500,000
GROSS TOTAL	$ 11,661,627.92	$ 26,740,000	$ 48,953,000	$ 176,000,000	$ 48,442,000	$ (511,000)
NET TOTAL	$ 11,661,627.92	$ 26,740,000	$ 48,953,000	$ 176,000,000	$ 48,442,000	$ (511,000)
NET COUNTY COST	$ 11,656,627.92	$ 26,740,000	$ 48,953,000	$ 176,000,000	$ 48,442,000	$ (511,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	PROPERTY MANAGEMENT

Mission Statement

The Extraordinary Maintenance budget unit reflects appropriations for major maintenance of County facilities and assets, including legally required building alterations, unanticipated emergency repairs, disaster-related repairs that are not funded by the Federal Emergency Management Agency, and high-priority building maintenance activities that exceed the resources available to County departments.

2025-26 Budget Message

The County's infrastructure requires ongoing investment to meet continuous performance requirements. The 2025-26 Recommended Budget appropriates $48.4 million for critical repairs, including heating, ventilating and air conditioning (HVAC), elevators, fire safety, roof repairs, and other maintenance needs throughout the County.

Critical/Strategic Planning Initiatives

The investments in rehabilitation of County facilities funded by the Extraordinary Maintenance budget unit support the goals of the Strategic Asset Management (SAM) Plan, primarily through the Facility Reinvestment Program. The Facility Reinvestment Program aims to recommend and implement the highest priority projects to sustain and/or rehabilitate County-owned facilities. It is supported by the SAM system, which considers condition, attributes, and functions of County-owned buildings to systematically prioritize the most critical deferred maintenance needs countywide. The Recommended Budget supports the following SAM Plan goals:

- Optimize assets to their highest and best use;
- Establish stronger connections between service priorities and asset decisions; and
- Create an enterprise-wide understanding of asset needs and priorities.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**48,953,000**	**0**	**0**	**48,953,000**	**0.0**
Curtailments					
1. Facility Reinvestment Program: Reflects a reduction in Services and Supplies.	(783,000)	--	--	(783,000)	--
Other Changes					
1. Facility Reinvestment Program: Reflects an increase in ongoing allocations to fund deferred maintenance and critical repairs for various County facilities. This increase is partially offset by the transfer of funds to capital projects in the Facility Reinvestment Program.	272,000	--	--	272,000	--
Total Changes	**(511,000)**	**0**	**0**	**(511,000)**	**0.0**
2025-26 Recommended Budget	**48,442,000**	**0**	**0**	**48,442,000**	**0.0**

Critical and Unmet Needs

During FY 2024-25, a total investment of $42 million was made to rehabilitate County-owned facilities. The backlog of deferred maintenance needs and building system replacement projects in the Facility Reinvestment Program is estimated at $176 million which includes various general facility repairs; replacement of outdated building systems such as boilers, chillers, HVAC units; roofs; and elevator upgrades to achieve building operational efficiencies.

Federal and State Disaster Aid

Federal and State Disaster Aid Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 8,636,742.07	$ 48,000,000	$ 48,000,000	$ 48,000,000	$ 48,000,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 8,864,222.86	$ 52,901,000	$ 54,901,000	$ 62,749,000	$ 50,000,000	$ (4,901,000)
GROSS TOTAL	$ 8,864,222.86	$ 52,901,000	$ 54,901,000	$ 62,749,000	$ 50,000,000	$ (4,901,000)
INTRAFUND TRANSFERS	0.00	0	(2,000,000)	(2,000,000)	(2,000,000)	0
NET TOTAL	$ 8,864,222.86	$ 52,901,000	$ 52,901,000	$ 60,749,000	$ 48,000,000	$ (4,901,000)
NET COUNTY COST	$ 227,480.79	$ 4,901,000	$ 4,901,000	$ 12,749,000	$ 0	$ (4,901,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	OTHER PROTECTION

2025-26 Budget Message

The Federal and State Disaster Aid budget unit provides County departments with economic recovery assistance following major emergencies and disasters. It includes appropriation for emergency and post-emergency responses, in addition to the repair, restoration, or replacement of disaster-damaged County buildings and property, pending reimbursement from appropriate governmental agencies.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**54,901,000**	**2,000,000**	**48,000,000**	**4,901,000**	**0.0**
Other Changes					
1. Woolsey Fire: Reflects the removal of prior-year carryover funding to cover Year Seven costs associated with the Woolsey Fire Private Property Debris Removal Project.	(325,000)	--	--	(325,000)	--
2. Bobcat Fire: Reflects the removal of prior-year carryover funding to cover Year Five costs associated with the Bobcat Fire Private Property Debris Removal Project.	(2,560,000)	--	--	(2,560,000)	--
3. Lake Fire: Reflects the removal of prior-year carryover funding to cover Year Five costs associated with the Lake Fire Private Property Debris Removal Project.	(2,016,000)	--	--	(2,016,000)	--
Total Changes	**(4,901,000)**	**0**	**0**	**(4,901,000)**	**0.0**
2025-26 Recommended Budget	**50,000,000**	**2,000,000**	**48,000,000**	**0**	**0.0**

Critical and Unmet Needs

The budget unit's unmet needs include additional funding to cover Private Property Debris Removal Project expenses related to the Woolsey, Bobcat, and Lake Fires.

Financing Elements

Financing Elements Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	$ 3,764,489,000.00	$ 4,216,065,000	$ 4,216,065,000	$ 3,381,152,000	$ 3,381,152,000	$ (834,913,000)
CANCEL OBLIGATED FUND BAL	368,188,264.00	109,386,000	109,386,000	132,569,000	132,569,000	23,183,000
PROPERTY TAXES - REGULAR ROLL	7,644,844,040.76	7,873,125,000	7,887,540,000	8,168,319,000	8,121,856,000	234,316,000
PROPERTY TAXES - SUPPLEMENTAL ROLL	111,676,776.42	64,785,000	64,785,000	65,281,000	65,210,000	425,000
OTHER REVENUE	43,259,136.05	0	0	0	0	0
TOTAL FINANCING SOURCES	$11,932,457,217.23	$ 12,263,361,000	$ 12,277,776,000	$ 11,747,321,000	$ 11,700,787,000	$ (576,989,000)
FINANCING USES						
APPROPRIATIONS FOR CONTINGENCIES	$ 0.00	$ 0	$ 62,732,000	$ 75,000,000	$ 40,064,000	$ (22,668,000)
GROSS TOTAL	$ 0.00	$ 0	$ 62,732,000	$ 75,000,000	$ 40,064,000	$ (22,668,000)
NET TOTAL	$ 0.00	$ 0	$ 62,732,000	$ 75,000,000	$ 40,064,000	$ (22,668,000)
PROV FOR OBLIGATED FUND BAL						
RAINY DAY FUNDS	$ 123,639,000.00	$ 93,545,000	$ 93,545,000	$ 150,000,000	$ 0	$ (93,545,000)
COMMITTED	299,478,714.00	49,822,000	49,822,000	100,000,000	15,183,000	(34,639,000)
OTHER	102,646,616.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	$ 525,764,330.00	$ 143,367,000	$ 143,367,000	$ 250,000,000	$ 15,183,000	$ (128,184,000)
TOTAL FINANCING USES	$ 525,764,330.00	$ 143,367,000	$ 206,099,000	$ 325,000,000	$ 55,247,000	$ (150,852,000)

2025-26 Budget Message

Financing Elements reflect those financing sources and uses not included in the departmental or nondepartmental budget summaries.

The 2025-26 Recommended Budget reflects the following financing sources and uses:

Financing Sources

For budget planning purposes, the CEO considers total financing sources as the net total of fund balance available (i.e., the difference between prior-year County revenues and expenditures), use of obligated fund balance, and property tax revenues. Any decrease in fund balance available from the budgeted amount will require expenditure reductions or the identification of additional financing.

The recommended fund balance of $3,381.2 million is comprised of $613.8 million from General Fund operations for various countywide programs and projects, and $2,767.4 million of unused prior-year funds carried over from FY 2024-25 for the following:

- $1,266.9 million of Capital Projects funds for the completion of various projects and refurbishment needs;
- $997.4 million of Provisional Financing Uses funds for the Departments of Auditor-Controller, Children and Family Services, Health Services, Public Health, and Sheriff, as well as various countywide programs;
- $284.0 million of Care First and Community Investment funds for various alternatives to incarceration programs;
- $138.2 million of Board of Supervisors funds for various community programs;
- $58.9 million of Project and Facility Development funds for consultant and specialized services related to projects that are under development, as well as improvements to County facilities;
- $19.0 million of Extraordinary Maintenance funds for major repairs and maintenance of County facilities and assets; and
- $3.0 million of Board Initiatives and Programs funds primarily for American Rescue Plan Act-funded programs.

Obligated fund balance of $132.6 million is decreased for the following:

- $102.0 million for Interim Housing bed rate increases;

- $15.4 million to upgrade the Los Angeles County Enterprise System (LACES) financial and human resources software applications;
- $12.7 million for various affordable housing programs; and
- $2.5 million of Health Services Tobacco Settlement funds to support the Department of Public Health's response to sexually transmitted infections.

Property tax revenues reflect a net increase of $234.7 million. This includes an increase of $217.4 million due to a projected 3.0 percent increase in assessed valuation; an increase of $16.4 million in property tax residual revenue based on current trends; and a net decrease of $0.9 million in one-time revenue from the repayment of Community Redevelopment deferral agreements. Property tax revenues also include in-lieu vehicle license fee revenue as part of the State's Local Government Agreement (2004 Budget Act).

The recommended property tax revenue changes are comprised of the following:

- $234.3 million increase in the Regular Roll; and
- $0.4 million increase in the Supplemental Roll.

Financing Uses

Financing uses are the total needs requiring financing for the fiscal year. The 2025-26 Recommended Budget financing uses include $40.1 million in appropriations for contingencies as outlined in the revised Board Policy 4.030 - Budget Policies and Priorities, approved on September 30, 2014, and May 5, 2022.

Provision for obligated fund balance may be nonspendable, restricted, committed, or assigned for specific needs including future legal or contractual obligations. The obligated fund balance of $15.2 million is committed for Alternatives to Incarceration ($14.5 million) and continued development of Youth Justice Reimagined ($0.7 million).

Fire

Anthony C. Marrone, Fire Chief, Forester and Fire Warden

Fire Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	$ 70,853,000.00	$ 75,436,000	$ 75,436,000	$ 0	$ 0	$ (75,436,000)
CANCEL OBLIGATED FUND BAL	5,492,157.00	16,031,000	0	0	0	0
PROPERTY TAXES	1,075,555,388.87	1,118,111,000	1,135,973,000	1,168,591,000	1,168,591,000	32,618,000
SPECIAL ASSESSMENTS	2,475,062.75	11,503,000	11,340,000	20,571,000	20,571,000	9,231,000
VOTER APPROVED SPECIAL TAXES	93,360,559.39	95,736,000	95,190,000	97,634,000	97,634,000	2,444,000
OTHER REVENUE	422,794,232.47	445,765,000	438,766,000	413,357,000	411,166,000	(27,600,000)
TOTAL FINANCING SOURCES	$ 1,670,530,400.48	$ 1,762,582,000	$ 1,756,705,000	$ 1,700,153,000	$ 1,697,962,000	$ (58,743,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 1,349,165,339.79	$ 1,442,331,000	$ 1,434,283,000	$ 1,458,241,000	$ 1,456,156,000	$ 21,873,000
SERVICES & SUPPLIES	164,703,491.63	185,030,000	203,111,000	181,327,000	181,221,000	(21,890,000)
S & S EXPENDITURE DISTRIBUTION	0.00	0	(7,000,000)	(7,000,000)	(7,000,000)	0
TOTAL S & S	164,703,491.63	185,030,000	196,111,000	174,327,000	174,221,000	(21,890,000)
OTHER CHARGES	20,492,570.08	40,532,000	42,132,000	38,098,000	38,098,000	(4,034,000)
CAPITAL ASSETS - EQUIPMENT	4,095,174.09	27,866,000	20,079,000	0	0	(20,079,000)
OTHER FINANCING USES	11,640,480.80	58,430,000	42,399,000	20,816,000	20,816,000	(21,583,000)
APPROPRIATIONS FOR CONTINGENCIES	0.00	0	13,308,000	4,574,000	4,574,000	(8,734,000)
GROSS TOTAL	$ 1,550,097,056.39	$ 1,754,189,000	$ 1,748,312,000	$ 1,696,056,000	$ 1,693,865,000	$ (54,447,000)
PROV FOR OBLIGATED FUND BAL						
COMMITTED	$ 44,998,000.00	$ 8,393,000	$ 8,393,000	$ 4,097,000	$ 4,097,000	$ (4,296,000)
TOTAL OBLIGATED FUND BAL	$ 44,998,000.00	$ 8,393,000	$ 8,393,000	$ 4,097,000	$ 4,097,000	$ (4,296,000)
TOTAL FINANCING USES	$ 1,595,095,056.39	$ 1,762,582,000	$ 1,756,705,000	$ 1,700,153,000	$ 1,697,962,000	$ (58,743,000)
BUDGETED POSITIONS	4,825.0	4,825.0	4,825.0	4,847.0	4,837.0	12.0

FUND	FUNCTION	ACTIVITY
FIRE DEPARTMENT	PUBLIC PROTECTION	FIRE PROTECTION

Mission Statement

To protect lives, the environment, and property by providing prompt, skillful, and cost-effective fire protection and life safety services.

2025-26 Budget Message

The Fire Department provides 24-hour emergency services to over four million people living and working in 59 of the County's 88 cities, the unincorporated areas, and the City of La Habra in neighboring Orange County, which accounts for over one million housing units. The Department's vast 2,311 square mile jurisdiction also includes 159 lifeguard towers spanning 72 miles of coastline to protect millions of beach visitors annually. The Department is one of the largest emergency service organizations in the country and enjoys a world-renowned reputation for its adeptness and innovation in managing large-scale wildfires, earthquakes, and other natural as well as man-made disasters in Southern California.

The Department, as a Special District, is funded independent of the County General Fund, and relies primarily on property taxes and a special tax approved by voters in 1997 to provide essential fire protection and emergency medical services.

The 2025-26 Recommended Budget primarily reflects funding for cost increases in salaries and employee benefits, retirement, retiree health insurance, emergency services, and departmentwide operations. The budget also reflects the removal of prior-year funding that was provided on a one-time basis for various expenses.

Critical/Strategic Planning Initiatives

The Department will focus on the following priorities from its strategic plan goals:

- Emergency Operations - Enhance public safety by focusing on the training and well-being of the Department's first responders. The Department will provide training on implicit bias awareness, cultural competency, and cultural inclusivity to ensure that first responders are familiar with the County's diverse population and workforce. The Department remains committed to providing behavioral health support services for all departmental personnel.
- Public Services - Support community resilience by implementing environmental initiatives, catastrophic preparedness, and public education programs. The Department continues to invest in its emergency communications infrastructure including subscribing to the Los Angeles Regional Interoperable Communications System (LA-RICS) Authority for use of the Land Mobile Radio system.
- Organizational Effectiveness - The future of tomorrow's Fire Department will be built on maintaining accountability from an efficient organization of strong and capable staff who use advancements in technology to provide superior service to the public. The Department will assess its long-term infrastructure needs related to privacy and access, facilities, IT, and communication systems, and conduct trend analysis on injury, illness, and vehicle accidents to determine appropriate mitigations to reduce organizational risks.

Changes From 2024-25 Budget

	Financing Uses ($)	Financing Sources ($)	Budg Pos
2024-25 Final Adopted Budget	**1,756,705,000**	**1,756,705,000**	**4,825.0**
Curtailments			
1. Lifeguard: Reflects a reduction in services and supplies for lifeguard services.	(106,000)	(106,000)	--
Critical Issues			
1. Dispatch: Reflects the addition of 1.0 Battalion Chief position to support LA-RICS with operational planning and coordination, offset with revenue received from LA-RICS.	377,000	377,000	1.0
2. Financial Management Division: Reflects the addition of 4.0 Accounting Technician II and 1.0 Accountant II positions to address invoice payments and increases in expense claims.	613,000	--	5.0
3. Fleet: Reflects the addition of 6.0 Power Equipment Technician positions to improve vehicle maintenance and enhance service operations.	815,000	--	6.0
4. Position Reclassifications: Reflects Board-approved position reclassifications.	299,000	--	--
5. Departmentwide Operations: Reflects funding primarily to address operational cost increases including cost of services provided by other County departments.	7,238,000	--	--
Other Changes			
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	1,751,000	18,000	--
2. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(1,793,000)	(61,000)	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	6,072,000	208,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims. Also reflects a projected increase in unemployment insurance costs based on historical experience.	17,594,000	--	--
5. Other Salaries and Employee Benefits: Reflects adjustments based on historical costs and future year projections.	16,523,000	--	--

	Financing Uses ($)	Financing Sources ($)	Budg Pos
6. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various expenses.	(119,260,000)	(119,260,000)	--
7. Opioid Settlement: Reflects Year 3 of 3 of the Board-approved Johnson & Johnson opioid settlement.	1,000,000	1,000,000	--
8. Junior Lifeguard Scholarships: Reflects funding to provide needs-based scholarships to Junior Lifeguard Program participants.	189,000	189,000	--
9. Judgments and Damages: Reflects an increase in judgments and damages to align with historical costs and future year projections.	12,152,000	--	--
10. Other Charges: Reflects a reduction to various other charges to align with latest estimates.	(190,000)	--	--
11. Productivity and Investment Fund Grant: Reflects funding awarded by the Quality and Productivity Commission for the Los Angeles Development and Rapid Operationalization of Prehospital Blood (LA-DROP) program.	53,000	53,000	--
12. Other Financing Uses: Reflects an increase in the annual transfer to the County Electronic Permitting and Inspections (EPIC-LA) budget unit for central EPIC-LA costs and departmental license, support, and maintenance costs.	157,000	--	--
13. Appropriation for Contingencies: Reflects a decrease in ongoing appropriation for contingencies for future expenditures and projects.	(2,227,000)	--	--
14. Tax Revenue: Reflects increases in revenue from property taxes and special taxes based on current projections.	--	35,062,000	--
15. Other Revenue: Reflects a net increase in revenue primarily generated from various fees.	--	23,777,000	--
16. Ministerial Changes: Reflects miscellaneous adjustments to align the Department's appropriation and revenue based on operational needs.	--	--	--
Total Changes	**(58,743,000)**	**(58,743,000)**	**12.0**
2025-26 Recommended Budget	**1,697,962,000**	**1,697,962,000**	**4,837.0**

Critical and Unmet Needs

The Department is requesting $2.1 million for 10.0 positions to enhance the Department's permitting, inspection, and enforcement processes for the EPIC-LA system in response to a Board motion adopted on June 6, 2023.

Additional funding is also needed to hire and train additional firefighters and paramedics; reclass and upgrade various departmental positions; and maintain, update, and replace emergency response infrastructure, including upgrade or replacement of aging firefighter safety equipment, vehicles, facilities, life-saving rescue tools, and emergency communications technology. The Department will also explore potential ongoing revenue streams and operational changes to help meet future needs.

FIRE DEPARTMENT BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	$ 70,853,000.00	$ 75,436,000	$ 75,436,000	$ 0	$ 0	$ (75,436,000)
CANCEL OBLIGATED FUND BAL	5,492,157.00	16,031,000	0	0	0	0
BUSINESS LICENSES	895,345.50	1,209,000	1,064,000	1,531,000	1,531,000	467,000
CHARGES FOR SERVICES - OTHER	104,433,217.24	116,252,000	102,444,000	97,686,000	97,686,000	(4,758,000)
CIVIL PROCESS SERVICES	150,000.00	225,000	225,000	225,000	225,000	0
CONTRACT CITIES SERVICES COST RECOVERY	189,523,891.65	198,378,000	193,884,000	209,337,000	209,337,000	15,453,000
COURT FEES & COSTS	50,980.00	51,000	42,000	51,000	51,000	9,000
EDUCATIONAL SERVICES	132,568.61	209,000	772,000	209,000	209,000	(563,000)
FEDERAL - COVID-19	3,726,421.04	2,762,000	2,763,000	0	0	(2,763,000)
FEDERAL - GRANTS	3,848,496.78	3,989,000	30,309,000	80,000	80,000	(30,229,000)
FEDERAL - LAW ENFORCEMENT	3,240,043.82	498,000	768,000	0	0	(768,000)
FEDERAL - OTHER	1,153,761.95	0	0	0	0	0
FORFEITURES & PENALTIES	1,229.34	1,000	44,000	1,000	1,000	(43,000)
INTEREST	6,543,210.14	6,543,000	2,016,000	2,016,000	2,016,000	0
INTERFUND CHARGES FOR SERVICES - OTHER	871,690.10	2,311,000	1,172,000	1,710,000	1,710,000	538,000
MISCELLANEOUS	1,178,421.82	2,844,000	484,000	303,000	303,000	(181,000)
OTHER LICENSES & PERMITS	20,216,763.04	21,614,000	19,621,000	22,263,000	22,263,000	2,642,000
OTHER SALES	8,170.80	8,000	8,000	8,000	8,000	0
OTHER STATE - IN-LIEU TAXES	38,148.34	28,000	23,000	28,000	28,000	5,000
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	3,715,651.48	3,197,000	3,702,000	3,197,000	3,197,000	(505,000)
PLANNING & ENGINEERING SERVICES	13,278,336.97	13,718,000	12,258,000	16,215,000	14,130,000	1,872,000
PROP TAXES - CURRENT - SECURED	978,029,352.98	1,007,298,000	1,018,710,000	1,052,263,000	1,052,263,000	33,553,000
PROP TAXES - CURRENT - UNSECURED	26,615,252.51	24,156,000	27,192,000	25,122,000	25,122,000	(2,070,000)
PROP TAXES - PRIOR - SECURED	(7,467,635.65)	7,840,000	5,929,000	8,000,000	8,000,000	2,071,000
PROP TAXES - PRIOR - UNSECURED	668,902.67	332,000	914,000	332,000	332,000	(582,000)
PROPERTY TAXES - CONTRACTUAL AND FACILITY PASS-THROUGH	56,875,674.65	57,888,000	60,717,000	62,046,000	62,046,000	1,329,000
REDEVELOPMENT / HOUSING	2,592,600.54	55,000	0	0	0	0
RENTS & CONCESSIONS	20,978.00	22,000	17,000	22,000	22,000	5,000
SALE OF CAPITAL ASSETS	134,211.80	144,000	138,000	144,000	144,000	6,000
SETTLEMENTS	40.63	0	0	0	0	0
SPECIAL ASSESSMENTS	2,475,062.75	11,503,000	11,340,000	20,571,000	20,571,000	9,231,000
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	2,464,582.00	2,142,000	4,036,000	4,036,000	4,036,000	0
STATE - HOMEOWNERS' PROPERTY TAX RELIEF	3,473,902.63	3,474,000	3,612,000	3,474,000	3,474,000	(138,000)
STATE - OTHER	466,351.33	70,000	609,000	0	0	(609,000)
STATE - PUBLIC ASSISTANCE PROGRAMS	0.00	26,000	26,000	0	0	(26,000)
STATE AID - CORRECTIONS	4,846,893.40	4,847,000	4,847,000	0	0	(4,847,000)
STATE AID - DISASTER	504,258.00	1,143,000	1,540,000	0	0	(1,540,000)
SUPPLEMENTAL PROP TAXES - CURRENT	18,448,171.60	18,676,000	20,125,000	18,907,000	18,907,000	(1,218,000)
SUPPLEMENTAL PROP TAXES- PRIOR	2,385,670.11	1,921,000	2,386,000	1,921,000	1,921,000	(465,000)
TRANSFERS IN	55,284,065.52	60,005,000	52,342,000	50,821,000	50,715,000	(1,627,000)
VOTER APPROVED SPECIAL TAXES	93,360,559.39	95,736,000	95,190,000	97,634,000	97,634,000	2,444,000
TOTAL FINANCING SOURCES	$ 1,670,530,400.48	$ 1,762,582,000	$ 1,756,705,000	$ 1,700,153,000	$ 1,697,962,000	$ (58,743,000)

FIRE DEPARTMENT BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 832,813,680.58	$ 892,369,000	$ 897,260,000	$ 896,666,000	$ 895,441,000	$ (1,819,000)
CAFETERIA BENEFIT PLANS	102,573,935.15	104,716,000	108,277,000	109,487,000	109,212,000	935,000
COUNTY EMPLOYEE RETIREMENT	181,361,835.44	193,795,000	192,078,000	191,299,000	190,982,000	(1,096,000)
DENTAL INSURANCE	2,108,152.88	2,138,000	2,193,000	2,208,000	2,201,000	8,000
DEPENDENT CARE SPENDING ACCOUNTS	498,873.40	546,000	558,000	558,000	558,000	0
DISABILITY BENEFITS	1,383,454.17	1,412,000	1,815,000	1,851,000	1,844,000	29,000
FICA (OASDI)	11,620,264.14	12,257,000	12,394,000	12,446,000	12,428,000	34,000
HEALTH INSURANCE	5,497,288.09	8,249,000	7,578,000	7,779,000	7,620,000	42,000
LIFE INSURANCE	978,190.02	994,000	911,000	920,000	915,000	4,000
OTHER EMPLOYEE BENEFITS	133,322.06	124,000	500,000	500,000	500,000	0
RETIREE HEALTH INSURANCE	58,285,984.00	65,028,000	65,055,000	71,127,000	71,127,000	6,072,000
SAVINGS PLAN	2,071,964.22	1,464,000	2,644,000	2,685,000	2,662,000	18,000
THRIFT PLAN (HORIZONS)	17,255,888.60	17,841,000	18,470,000	18,596,000	18,547,000	77,000
UNEMPLOYMENT INSURANCE	256,009.22	295,000	295,000	295,000	295,000	0
WORKERS' COMPENSATION	132,326,497.82	141,103,000	124,255,000	141,824,000	141,824,000	17,569,000
TOTAL S & E B	1,349,165,339.79	1,442,331,000	1,434,283,000	1,458,241,000	1,456,156,000	21,873,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	25,817,391.26	31,272,000	31,376,000	34,990,000	34,990,000	3,614,000
AGRICULTURAL	5,846.21	1,000	0	0	0	0
CLOTHING & PERSONAL SUPPLIES	7,086,490.79	5,161,000	6,146,000	5,574,000	5,574,000	(572,000)
COMMUNICATIONS	286,675.20	490,000	593,000	563,000	563,000	(30,000)
COMPUTING-MAINFRAME	1,436,901.00	2,371,000	2,403,000	2,171,000	2,171,000	(232,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	1,000,736.56	992,000	803,000	760,000	760,000	(43,000)
COMPUTING-PERSONAL	1,122,145.98	1,884,000	2,268,000	2,298,000	2,298,000	30,000
CONTRACTED PROGRAM SERVICES	250,000.00	261,000	100,000	100,000	100,000	0
FOOD	2,371,483.96	1,375,000	1,003,000	1,003,000	1,003,000	0
HOUSEHOLD EXPENSE	3,245,591.74	2,366,000	1,850,000	1,850,000	1,850,000	0
INFORMATION TECHNOLOGY SECURITY	550,018.13	37,000	8,000	8,000	8,000	0
INFORMATION TECHNOLOGY SERVICES	3,750,638.85	2,781,000	2,610,000	2,630,000	2,630,000	20,000
INSURANCE	6,113,272.44	3,745,000	3,863,000	3,863,000	3,863,000	0
MAINTENANCE - EQUIPMENT	23,959,494.50	25,519,000	23,776,000	23,951,000	23,951,000	175,000
MAINTENANCE-BUILDINGS & IMPRV	9,088,245.79	8,530,000	9,252,000	6,901,000	6,901,000	(2,351,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	7,211,611.69	5,257,000	6,215,000	6,701,000	6,701,000	486,000
MEMBERSHIPS	45,365.87	77,000	67,000	67,000	67,000	0
MISCELLANEOUS EXPENSE	(5,277,335.58)	5,235,000	11,320,000	11,258,000	11,152,000	(168,000)
OFFICE EXPENSE	813,712.05	654,000	998,000	1,008,000	1,008,000	10,000
PROFESSIONAL SERVICES	6,269,942.89	10,568,000	10,755,000	7,710,000	7,710,000	(3,045,000)
PUBLICATIONS & LEGAL NOTICES	38,820.79	6,000	105,000	105,000	105,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	3,162,505.15	3,101,000	3,099,000	3,513,000	3,513,000	414,000
RENTS & LEASES - EQUIPMENT	1,454,981.38	1,025,000	1,528,000	1,528,000	1,528,000	0

FIRE DEPARTMENT BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
SMALL TOOLS & MINOR EQUIPMENT	5,628,614.56	4,680,000	15,492,000	5,575,000	5,575,000	(9,917,000)
SPECIAL DEPARTMENTAL EXPENSE	838,740.73	719,000	1,212,000	1,193,000	1,193,000	(19,000)
TECHNICAL SERVICES	21,330,818.89	20,163,000	20,830,000	15,615,000	15,615,000	(5,215,000)
TELECOMMUNICATIONS	14,963,182.83	24,014,000	21,982,000	17,491,000	17,491,000	(4,491,000)
TRAINING	989,291.66	1,332,000	886,000	357,000	357,000	(529,000)
TRANSPORTATION AND TRAVEL	14,534,579.32	14,733,000	13,284,000	13,282,000	13,282,000	(2,000)
UTILITIES	6,613,726.99	6,681,000	9,287,000	9,262,000	9,262,000	(25,000)
S & S EXPENDITURE DISTRIBUTION	0.00	0	(7,000,000)	(7,000,000)	(7,000,000)	0
TOTAL S & S	164,703,491.63	185,030,000	196,111,000	174,327,000	174,221,000	(21,890,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	8,941,214.14	29,100,000	30,000,000	25,441,000	25,441,000	(4,559,000)
RETIREMENT OF OTHER LONG TERM DEBT	9,171,128.44	8,763,000	8,763,000	9,275,000	9,275,000	512,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	2,213,795.80	2,549,000	3,247,000	3,247,000	3,247,000	0
TAXES & ASSESSMENTS	166,431.70	120,000	122,000	135,000	135,000	13,000
TOTAL OTH CHARGES	20,492,570.08	40,532,000	42,132,000	38,098,000	38,098,000	(4,034,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
AGRICULTURE AND LNDSCPE EQUIP	0.00	409,000	0	0	0	0
AIRCRAFT & AIRPORT EQUIPMENT	8,075.41	0	0	0	0	0
ALL OTHER UNDEFINED EQUIPMENT ASSETS	447,668.30	256,000	748,000	0	0	(748,000)
COMPUTERS, MIDRANGE/DEPARTMENTAL	28,302.31	27,000	0	0	0	0
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	0.00	150,000	81,000	0	0	(81,000)
ELECTRONIC EQUIPMENT	295,604.22	30,000	60,000	0	0	(60,000)
FOOD PREPARATION EQUIPMENT	32,233.74	0	0	0	0	0
IT SECURITY CAPITAL ASSET EQUIPMENT	0.00	2,360,000	2,360,000	0	0	(2,360,000)
MACHINERY EQUIPMENT	363,126.59	1,067,000	1,215,000	0	0	(1,215,000)
MANUFACTURED/PREFABRICATED STRUCTURE	76,085.21	835,000	838,000	0	0	(838,000)
MEDICAL - FIXED EQUIPMENT	0.00	0	104,000	0	0	(104,000)
MEDICAL-MAJOR MOVEABLE EQUIPMENT	82,613.24	12,000,000	12,000,000	0	0	(12,000,000)
MEDICAL-MINOR EQUIPMENT	312,584.49	39,000	432,000	0	0	(432,000)
NON-MEDICAL LAB/TESTING EQUIP	859,609.96	7,000	227,000	0	0	(227,000)
OFFICE FURNITURE,FIXTURES & EQ	67,143.21	0	0	0	0	0
PARK/RECREATION EQUIPMENT	59,331.34	0	0	0	0	0
TELECOMMUNICATIONS EQUIPMENT	909,897.73	10,360,000	908,000	0	0	(908,000)
VEHICLES & TRANSPORTATION EQUIPMENT	370,502.35	230,000	1,070,000	0	0	(1,070,000)
WATERCRAFT/VESSEL/BARGES/TUGS	182,395.99	96,000	36,000	0	0	(36,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	4,095,174.09	27,866,000	20,079,000	0	0	(20,079,000)
TOTAL CAPITAL ASSETS	4,095,174.09	27,866,000	20,079,000	0	0	(20,079,000)

FIRE DEPARTMENT BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
OTHER FINANCING USES						
TRANSFERS OUT	11,640,480.80	58,430,000	42,399,000	20,816,000	20,816,000	(21,583,000)
TOTAL OTH FIN USES	11,640,480.80	58,430,000	42,399,000	20,816,000	20,816,000	(21,583,000)
APPROPRIATIONS FOR CONTINGENCIES						
APPROPRIATIONS FOR CONTINGENCIES	0.00	0	13,308,000	4,574,000	4,574,000	(8,734,000)
GROSS TOTAL	$ 1,550,097,056	$ 1,754,189,000	$ 1,748,312,000	$ 1,696,056,000	$ 1,693,865,000	$ (54,447,000)
PROV FOR OBLIGATED FUND BAL						
COMMITTED	$ 44,998,000.00	$ 8,393,000	$ 8,393,000	$ 4,097,000	$ 4,097,000	$ (4,296,000)
TOTAL OBLIGATED FUND BAL	$ 44,998,000.00	$ 8,393,000	$ 8,393,000	$ 4,097,000	$ 4,097,000	$ (4,296,000)
TOTAL FINANCING USES	$ 1,595,095,056.39	$ 1,762,582,000	$ 1,756,705,000	$ 1,700,153,000	$ 1,697,962,000	$ (58,743,000)
BUDGETED POSITIONS	4,825.0	4,825.0	4,825.0	4,847.0	4,837.0	12.0

Fire - Administrative Budget Unit Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	$ 670,272.43	$ 392,000	$ 33,000	$ 30,000	$ 30,000	$ (3,000)
TOTAL FINANCING SOURCES	$ 670,272.43	$ 392,000	$ 33,000	$ 30,000	$ 30,000	$ (3,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 42,908,599.12	$ 45,127,000	$ 51,311,000	$ 54,511,000	$ 53,143,000	$ 1,832,000
SERVICES & SUPPLIES	44,562,371.25	50,933,000	51,777,000	54,042,000	54,042,000	2,265,000
OTHER CHARGES	13,938,030.48	33,952,000	35,552,000	31,006,000	31,006,000	(4,546,000)
CAPITAL ASSETS - EQUIPMENT	18,235.12	2,360,000	2,360,000	0	0	(2,360,000)
OTHER FINANCING USES	3,312,000.00	3,312,000	3,312,000	0	0	(3,312,000)
APPROPRIATIONS FOR CONTINGENCIES	0.00	0	13,308,000	4,574,000	4,574,000	(8,734,000)
GROSS TOTAL	$ 104,739,235.97	$ 135,684,000	$ 157,620,000	$ 144,133,000	$ 142,765,000	$ (14,855,000)
PROV FOR OBLIGATED FUND BAL						
COMMITTED	$ 0.00	$ 5,372,000	$ 5,372,000	$ 1,076,000	$ 1,076,000	$ (4,296,000)
TOTAL OBLIGATED FUND BAL	$ 0.00	$ 5,372,000	$ 5,372,000	$ 1,076,000	$ 1,076,000	$ (4,296,000)
TOTAL FINANCING USES	$ 104,739,235.97	$ 141,056,000	$ 162,992,000	$ 145,209,000	$ 143,841,000	$ (19,151,000)
BUDGETED POSITIONS	310.0	328.0	328.0	340.0	333.0	5.0

FUND	FUNCTION	ACTIVITY
FIRE DEPARTMENT	PUBLIC PROTECTION	FIRE PROTECTION

Fire - Clearing Account Budget Unit Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING USES						
SERVICES & SUPPLIES	$ 504,420.37	$ 1,256,000	$ 7,000,000	$ 7,000,000	$ 7,000,000	$ 0
S & S EXPENDITURE DISTRIBUTION	0.00	0	(7,000,000)	(7,000,000)	(7,000,000)	0
TOTAL S & S	504,420.37	1,256,000	0	0	0	0
GROSS TOTAL	$ 504,420.37	$ 1,256,000	$ 0	$ 0	$ 0	$ 0
TOTAL FINANCING USES	$ 504,420.37	$ 1,256,000	$ 0	$ 0	$ 0	$ 0

FUND	FUNCTION	ACTIVITY
FIRE DEPARTMENT	PUBLIC PROTECTION	FIRE PROTECTION

Fire - Emergency Medical Services Budget Unit Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	$ 1,911,209.83	$ 3,509,000	$ 3,460,000	$ 257,000	$ 257,000	$ (3,203,000)
TOTAL FINANCING SOURCES	$ 1,911,209.83	$ 3,509,000	$ 3,460,000	$ 257,000	$ 257,000	$ (3,203,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 13,394,023.51	$ 14,330,000	$ 15,156,000	$ 14,619,000	$ 14,619,000	$ (537,000)
SERVICES & SUPPLIES	3,466,052.12	6,149,000	6,302,000	3,597,000	3,597,000	(2,705,000)
CAPITAL ASSETS - EQUIPMENT	136,726.11	12,012,000	12,000,000	0	0	(12,000,000)
GROSS TOTAL	$ 16,996,801.74	$ 32,491,000	$ 33,458,000	$ 18,216,000	$ 18,216,000	$ (15,242,000)
TOTAL FINANCING USES	$ 16,996,801.74	$ 32,491,000	$ 33,458,000	$ 18,216,000	$ 18,216,000	$ (15,242,000)
BUDGETED POSITIONS	58.0	58.0	58.0	58.0	58.0	0.0

FUND	FUNCTION	ACTIVITY
FIRE DEPARTMENT	PUBLIC PROTECTION	FIRE PROTECTION

Fire - Executive Budget Unit Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	$ 5,141,759.64	$ 10,718,000	$ 3,630,000	$ 513,000	$ 513,000	$ (3,117,000)
TOTAL FINANCING SOURCES	$ 5,141,759.64	$ 10,718,000	$ 3,630,000	$ 513,000	$ 513,000	$ (3,117,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 18,542,453.32	$ 19,733,000	$ 21,558,000	$ 22,236,000	$ 22,236,000	$ 678,000
SERVICES & SUPPLIES	3,216,275.53	5,311,000	8,086,000	5,475,000	5,475,000	(2,611,000)
CAPITAL ASSETS - EQUIPMENT	2,979,798.10	1,276,000	998,000	0	0	(998,000)
GROSS TOTAL	$ 24,738,526.95	$ 26,320,000	$ 30,642,000	$ 27,711,000	$ 27,711,000	$ (2,931,000)
TOTAL FINANCING USES	$ 24,738,526.95	$ 26,320,000	$ 30,642,000	$ 27,711,000	$ 27,711,000	$ (2,931,000)
BUDGETED POSITIONS	87.0	87.0	87.0	87.0	87.0	0.0

FUND	FUNCTION	ACTIVITY
FIRE DEPARTMENT	PUBLIC PROTECTION	FIRE PROTECTION

Fire - Financing Elements Budget Unit Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	$ 70,853,000.00	$ 75,436,000	$ 75,436,000	$ 0	$ 0	$ (75,436,000)
CANCEL OBLIGATED FUND BAL	5,492,157.00	16,031,000	0	0	0	0
PROPERTY TAXES	1,075,555,388.87	1,118,111,000	1,135,973,000	1,168,591,000	1,168,591,000	32,618,000
SPECIAL ASSESSMENTS	1,136.00	1,000	0	0	0	0
VOTER APPROVED SPECIAL TAXES	93,360,559.39	95,736,000	95,190,000	97,634,000	97,634,000	2,444,000
OTHER REVENUE	16,424,241.33	13,358,000	9,412,000	8,776,000	8,776,000	(636,000)
TOTAL FINANCING SOURCES	$ 1,261,686,482.59	$ 1,318,673,000	$ 1,316,011,000	$ 1,275,001,000	$ 1,275,001,000	$ (41,010,000)
FINANCING USES						
PROV FOR OBLIGATED FUND BAL						
COMMITTED	$ 44,998,000.00	$ 3,021,000	$ 3,021,000	$ 3,021,000	$ 3,021,000	$ 0
TOTAL OBLIGATED FUND BAL	$ 44,998,000.00	$ 3,021,000	$ 3,021,000	$ 3,021,000	$ 3,021,000	$ 0
TOTAL FINANCING USES	$ 44,998,000.00	$ 3,021,000	$ 3,021,000	$ 3,021,000	$ 3,021,000	$ 0

FUND	FUNCTION	ACTIVITY
FIRE DEPARTMENT	PUBLIC PROTECTION	FIRE PROTECTION

Fire - Health Hazardous Materials Budget Unit Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	$ 32,035,390.27	$ 32,731,000	$ 31,996,000	$ 33,686,000	$ 33,686,000	$ 1,690,000
TOTAL FINANCING SOURCES	$ 32,035,390.27	$ 32,731,000	$ 31,996,000	$ 33,686,000	$ 33,686,000	$ 1,690,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 26,924,219.66	$ 28,702,000	$ 28,792,000	$ 29,630,000	$ 29,630,000	$ 838,000
SERVICES & SUPPLIES	256,351.81	466,000	591,000	562,000	562,000	(29,000)
GROSS TOTAL	$ 27,180,571.47	$ 29,168,000	$ 29,383,000	$ 30,192,000	$ 30,192,000	$ 809,000
TOTAL FINANCING USES	$ 27,180,571.47	$ 29,168,000	$ 29,383,000	$ 30,192,000	$ 30,192,000	$ 809,000
BUDGETED POSITIONS	144.0	137.0	137.0	137.0	137.0	0.0

FUND	FUNCTION	ACTIVITY
FIRE DEPARTMENT	PUBLIC PROTECTION	FIRE PROTECTION

Fire - Leadership and Professional Standards Budget Unit Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	$ 363,417.54	$ 553,000	$ 766,000	$ 340,000	$ 340,000	$ (426,000)
TOTAL FINANCING SOURCES	$ 363,417.54	$ 553,000	$ 766,000	$ 340,000	$ 340,000	$ (426,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 24,538,351.95	$ 26,162,000	$ 23,867,000	$ 24,341,000	$ 24,341,000	$ 474,000
SERVICES & SUPPLIES	4,003,145.49	6,471,000	6,526,000	6,025,000	6,025,000	(501,000)
CAPITAL ASSETS - EQUIPMENT	133,214.32	27,000	0	0	0	0
GROSS TOTAL	$ 28,674,711.76	$ 32,660,000	$ 30,393,000	$ 30,366,000	$ 30,366,000	$ (27,000)
TOTAL FINANCING USES	$ 28,674,711.76	$ 32,660,000	$ 30,393,000	$ 30,366,000	$ 30,366,000	$ (27,000)
BUDGETED POSITIONS	99.0	99.0	99.0	99.0	99.0	0.0

FUND	FUNCTION	ACTIVITY
FIRE DEPARTMENT	PUBLIC PROTECTION	FIRE PROTECTION

Fire - Lifeguard Budget Unit Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	$ 51,814,281.35	$ 54,249,000	$ 53,950,000	$ 54,341,000	$ 54,235,000	$ 285,000
TOTAL FINANCING SOURCES	$ 51,814,281.35	$ 54,249,000	$ 53,950,000	$ 54,341,000	$ 54,235,000	$ 285,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 67,227,719.62	$ 71,037,000	$ 67,331,000	$ 68,565,000	$ 68,565,000	$ 1,234,000
SERVICES & SUPPLIES	2,722,335.68	2,576,000	3,157,000	2,840,000	2,734,000	(423,000)
CAPITAL ASSETS - EQUIPMENT	25,788.00	0	0	0	0	0
GROSS TOTAL	$ 69,975,843.30	$ 73,613,000	$ 70,488,000	$ 71,405,000	$ 71,299,000	$ 811,000
TOTAL FINANCING USES	$ 69,975,843.30	$ 73,613,000	$ 70,488,000	$ 71,405,000	$ 71,299,000	$ 811,000
BUDGETED POSITIONS	295.0	295.0	295.0	295.0	295.0	0.0

FUND	FUNCTION	ACTIVITY
FIRE DEPARTMENT	PUBLIC PROTECTION	FIRE PROTECTION

Fire - Operations Budget Unit Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	$ 279,782,655.62	$ 278,695,000	$ 295,732,000	$ 268,860,000	$ 268,860,000	$ (26,872,000)
TOTAL FINANCING SOURCES	$ 279,782,655.62	$ 278,695,000	$ 295,732,000	$ 268,860,000	$ 268,860,000	$ (26,872,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 1,038,538,607.18	$ 1,112,696,000	$ 1,093,368,000	$ 1,106,584,000	$ 1,106,584,000	$ 13,216,000
SERVICES & SUPPLIES	46,771,160.65	44,808,000	54,065,000	40,703,000	40,703,000	(13,362,000)
CAPITAL ASSETS - EQUIPMENT	656,393.92	2,758,000	3,711,000	0	0	(3,711,000)
OTHER FINANCING USES	7,354,000.00	55,118,000	35,814,000	20,386,000	20,386,000	(15,428,000)
GROSS TOTAL	$ 1,093,320,161.75	$ 1,215,380,000	$ 1,186,958,000	$ 1,167,673,000	$ 1,167,673,000	$ (19,285,000)
TOTAL FINANCING USES	$ 1,093,320,161.75	$ 1,215,380,000	$ 1,186,958,000	$ 1,167,673,000	$ 1,167,673,000	$ (19,285,000)
BUDGETED POSITIONS	3,272.0	3,258.0	3,258.0	3,258.0	3,258.0	0.0

FUND	FUNCTION	ACTIVITY
FIRE DEPARTMENT	PUBLIC PROTECTION	FIRE PROTECTION

Fire - Prevention Budget Unit Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
SPECIAL ASSESSMENTS	$ 2,473,926.75	$ 11,502,000	$ 11,340,000	$ 20,571,000	$ 20,571,000	$ 9,231,000
OTHER REVENUE	28,873,519.28	30,100,000	27,040,000	33,199,000	31,114,000	4,074,000
TOTAL FINANCING SOURCES	$ 31,347,446.03	$ 41,602,000	$ 38,380,000	$ 53,770,000	$ 51,685,000	$ 13,305,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 62,904,163.62	$ 66,829,000	$ 70,601,000	$ 72,425,000	$ 71,708,000	$ 1,107,000
SERVICES & SUPPLIES	957,368.64	1,436,000	1,437,000	1,352,000	1,352,000	(85,000)
OTHER FINANCING USES	56,000.00	0	3,273,000	430,000	430,000	(2,843,000)
GROSS TOTAL	$ 63,917,532.26	$ 68,265,000	$ 75,311,000	$ 74,207,000	$ 73,490,000	$ (1,821,000)
TOTAL FINANCING USES	$ 63,917,532.26	$ 68,265,000	$ 75,311,000	$ 74,207,000	$ 73,490,000	$ (1,821,000)
BUDGETED POSITIONS	257.0	254.0	254.0	257.0	254.0	0.0

FUND	FUNCTION	ACTIVITY
FIRE DEPARTMENT	PUBLIC PROTECTION	FIRE PROTECTION

Fire - Special Services Budget Unit Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	$ 5,777,485.18	$ 21,460,000	$ 12,747,000	$ 13,355,000	$ 13,355,000	$ 608,000
TOTAL FINANCING SOURCES	$ 5,777,485.18	$ 21,460,000	$ 12,747,000	$ 13,355,000	$ 13,355,000	$ 608,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 54,187,201.81	$ 57,715,000	$ 62,299,000	$ 65,330,000	$ 65,330,000	$ 3,031,000
SERVICES & SUPPLIES	58,244,010.09	65,624,000	64,170,000	59,731,000	59,731,000	(4,439,000)
OTHER CHARGES	6,554,539.60	6,580,000	6,580,000	7,092,000	7,092,000	512,000
CAPITAL ASSETS - EQUIPMENT	145,018.52	9,433,000	1,010,000	0	0	(1,010,000)
OTHER FINANCING USES	918,480.80	0	0	0	0	0
GROSS TOTAL	$ 120,049,250.82	$ 139,352,000	$ 134,059,000	$ 132,153,000	$ 132,153,000	$ (1,906,000)
TOTAL FINANCING USES	$ 120,049,250.82	$ 139,352,000	$ 134,059,000	$ 132,153,000	$ 132,153,000	$ (1,906,000)
BUDGETED POSITIONS	303.0	309.0	309.0	316.0	316.0	7.0

FUND	FUNCTION	ACTIVITY
FIRE DEPARTMENT	PUBLIC PROTECTION	FIRE PROTECTION

Fire - Lifeguards Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
OTHER FINANCING USES	$ 50,125,000.00	$ 45,247,000	$ 45,247,000	$ 51,613,000	$ 45,307,000	$ 60,000
GROSS TOTAL	$ 50,125,000.00	$ 45,247,000	$ 45,247,000	$ 51,613,000	$ 45,307,000	$ 60,000
NET TOTAL	$ 50,125,000.00	$ 45,247,000	$ 45,247,000	$ 51,613,000	$ 45,307,000	$ 60,000
NET COUNTY COST	$ 50,125,000.00	$ 45,247,000	$ 45,247,000	$ 51,613,000	$ 45,307,000	$ 60,000

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	OTHER PROTECTION

Mission Statement

The Fire Department - Lifeguards budget unit provides funding for lifeguard services at County-operated beaches, which is the financial responsibility of the County and is subsidized by the General Fund. The budget unit contains appropriation to facilitate the transfer of funding to the Fire Department Special District's operating budget, which includes a portion of all costs and budgeted positions for ocean lifeguard services.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC increase of $60,000 primarily due to Board-approved increases in salaries and health insurance subsidies, as well as increases for retiree health insurance costs and the Junior Lifeguard Program. This is partially offset by the budget unit's share of the countywide NCC reduction, a decrease in retirement costs, and the deletion of funding that was provided on a one-time basis for various programs and projects.

Critical/Strategic Planning Initiatives

The 2025-26 Recommended Budget supports the Fire Department's strategic plan efforts as it relates to lifeguard operations.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**45,247,000**	**0**	**0**	**45,247,000**	**0.0**
Curtailments					
1. Lifeguards: Reflects a reduction in services and supplies for lifeguard services.	(106,000)	--	--	(106,000)	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	18,000	--	--	18,000	--
2. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(61,000)	--	--	(61,000)	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	208,000	--	--	208,000	--
4. Junior Lifeguard Scholarships: Reflects funding to provide needs-based scholarships to Junior Lifeguard Program participants.	189,000	--	--	189,000	--
5. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for cybersecurity and the Junior Lifeguard Program.	(188,000)	--	--	(188,000)	--
Total Changes	**60,000**	**0**	**0**	**60,000**	**0.0**
2025-26 Recommended Budget	**45,307,000**	**0**	**0**	**45,307,000**	**0.0**

Critical and Unmet Needs

The Lifeguards budget unit has unmet needs totaling $6.2 million for the Isthmus Station on Catalina Island ($6.0 million) and rescue board replacements ($0.2 million).

FIRE DEPT - LIFEGUARDS BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
OTHER FINANCING USES						
TRANSFERS OUT	$ 50,125,000.00	$ 45,247,000	$ 45,247,000	$ 51,613,000	$ 45,307,000	$ 60,000
TOTAL OTH FIN USES	50,125,000.00	45,247,000	45,247,000	51,613,000	45,307,000	60,000
GROSS TOTAL	$ 50,125,000.00	$ 45,247,000	$ 45,247,000	$ 51,613,000	$ 45,307,000	$ 60,000
NET TOTAL	$ 50,125,000.00	$ 45,247,000	$ 45,247,000	$ 51,613,000	$ 45,307,000	$ 60,000
NET COUNTY COST	$ 50,125,000.00	$ 45,247,000	$ 45,247,000	$ 51,613,000	$ 45,307,000	$ 60,000

Departmental Program Summary

1. Emergency Services

	Financing Uses ($)	Financing Sources ($)	Budg Pos
Total Program Costs	1,335,643,000	333,916,000	3,761.0
Less Administration	--	--	--
Net Program Costs	1,335,643,000	333,916,000	3,761.0

Authority: Mandated program – County Charter, Article IV, Section 24 1/3 (a) through (j) and County Code Section 2.20.

Provide life safety emergency services. This program includes regional fire suppression, inspections, hazardous material response, emergency medical services, beach and ocean rescues, urban search and swiftwater rescues, technical training, and homeland security and disaster preparedness.

2. Prevention Services

	Financing Uses ($)	Financing Sources ($)	Budg Pos
Total Program Costs	63,122,000	67,372,000	388.0
Less Administration	--	--	--
Net Program Costs	63,122,000	67,372,000	388.0

Authority: Mandated program – County Charter Article IV, Section 24 1/3 (a) through (j) and County Code Section 2.20.

Identify, correct, and minimize fire and life safety hazards. This program includes plan check reviews, fire code and brush clearance enforcement, vegetation management, health hazardous materials and fire investigations, and specialized inspections.

3. Business Services

	Financing Uses ($)	Financing Sources ($)	Budg Pos
Total Program Costs	299,197,000	1,296,674,000	688.0
Less Administration	--	--	--
Net Program Costs	299,197,000	1,296,674,000	688.0

Authority: Non-mandated, discretionary program.

Provide executive oversight and administrative support to the operations of the Department. This includes public information and education, internal communications, organizational development, risk management, strategic planning, finance, human resources, IT, procurement, fleet services, 9-1-1 dispatch and field communications, and construction and maintenance of departmental facilities.

	Financing Uses ($)	Financing Sources ($)	Budg Pos
Net Program Costs	1,697,962,000	1,697,962,000	4,837.0

FIRE DEPARTMENT
Anthony C. Marrone, Fire Chief, Forester and Fire Warden
2025-26 Recommended Budget Positions = 4,837.0

Grand Jury

Doug Swart, Director

Grand Jury Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 324.55	$ 0	$ 4,000	$ 4,000	$ 4,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 900,579.29	$ 873,000	$ 859,000	$ 929,000	$ 888,000	$ 29,000
SERVICES & SUPPLIES	843,283.99	1,161,000	1,371,000	1,371,000	1,371,000	0
OTHER CHARGES	107,364.72	93,000	93,000	93,000	93,000	0
GROSS TOTAL	$ 1,851,228.00	$ 2,127,000	$ 2,323,000	$ 2,393,000	$ 2,352,000	$ 29,000
NET TOTAL	$ 1,851,228.00	$ 2,127,000	$ 2,323,000	$ 2,393,000	$ 2,352,000	$ 29,000
NET COUNTY COST	$ 1,850,903.45	$ 2,127,000	$ 2,319,000	$ 2,389,000	$ 2,348,000	$ 29,000
BUDGETED POSITIONS	5.0	5.0	5.0	5.0	5.0	0.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	JUDICIAL

Mission Statement

The Los Angeles County Civil Grand Jury investigates and reports on the operations, accounts, and records of County departments, cities, and any special legislative district or other district in the County created pursuant to State law, for which the officers of the County are serving in their capacity as officers of the districts pursuant to Article 1, Section 23, among other sections, of the California Constitution.

The Criminal Grand Jury makes inquiries into public offenses committed or triable within the County and presents them to the Court by indictment. The Criminal Grand Jury also conducts investigations brought to them by the District Attorney's Office.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an increase in NCC of $29,000 due to increases in retirement and retiree health insurance costs, as well as ongoing funding for daily stipend increases for Civil and Criminal Grand Jurors, which was initially funded with one-time resources.

Critical/Strategic Planning Initiatives

The Grand Jury continues to:

- Increase recruitment of Civil Grand Jurors to better represent the diverse population of the County;
- Safeguard valuable Grand Jury original records and develop long-term storage solutions; and
- Plan for a third Grand Jury to be used for Criminal Grand Jury matters when needed.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**2,323,000**	**0**	**4,000**	**2,319,000**	**5.0**
Other Changes					
1. Daily Stipend for Civil and Criminal Grand Jurors: Reflects ongoing funding for an increase to juror stipend costs from $60 per day (established in 2007) to $80 per day.	189,000	--	--	189,000	--
2. Retirement: Reflects an increase primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	12,000	--	--	12,000	--
3. Retiree Health: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	17,000	--	--	17,000	--
4. Deletion of One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for an increase to the daily stipend for Civil and Criminal Grand Jurors.	(189,000)	--	--	(189,000)	--
Total Changes	**29,000**	**0**	**0**	**29,000**	**0.0**
2025-26 Recommended Budget	**2,352,000**	**0**	**4,000**	**2,348,000**	**5.0**

Critical and Unmet Needs

The Grand Jury's critical and unmet needs include additional staffing for recruitment and administrative workloads, as well as funding for potential increases in salaries and employee benefits due to a classification and compensation study that is currently being conducted.

Senate Bill 796 added Section 904.8 to the Penal Code which authorized a second Criminal Grand Jury. If and when impaneled, it will require additional funding estimated at $0.9 million for staffing, grand juror expenses, office space, and infrastructure.

GRAND JURY BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
MISCELLANEOUS	$ 324.55	$ 0	$ 4,000	$ 4,000	$ 4,000	$ 0
TOTAL REVENUE	$ 324.55	$ 0	$ 4,000	$ 4,000	$ 4,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 537,108.73	$ 506,000	$ 475,000	$ 516,000	$ 475,000	$ 0
CAFETERIA BENEFIT PLANS	110,109.26	111,000	113,000	113,000	113,000	0
COUNTY EMPLOYEE RETIREMENT	131,367.72	126,000	130,000	142,000	142,000	12,000
DENTAL INSURANCE	2,279.28	2,000	3,000	3,000	3,000	0
DEPENDENT CARE SPENDING ACCOUNTS	712.00	0	1,000	1,000	1,000	0
DISABILITY BENEFITS	3,165.86	4,000	4,000	4,000	4,000	0
FICA (OASDI)	8,307.24	8,000	7,000	7,000	7,000	0
HEALTH INSURANCE	13,820.85	9,000	25,000	25,000	25,000	0
LIFE INSURANCE	1,258.44	0	0	0	0	0
RETIREE HEALTH INSURANCE	74,883.00	89,000	81,000	98,000	98,000	17,000
SAVINGS PLAN	9,008.78	10,000	8,000	8,000	8,000	0
THRIFT PLAN (HORIZONS)	8,558.13	8,000	11,000	11,000	11,000	0
WORKERS' COMPENSATION	0.00	0	1,000	1,000	1,000	0
TOTAL S & E B	900,579.29	873,000	859,000	929,000	888,000	29,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	167.37	0	0	0	0	0
COMMUNICATIONS	15,799.00	6,000	5,000	5,000	5,000	0
INFORMATION TECHNOLOGY SECURITY	192.00	0	0	0	0	0
JURY & WITNESS EXPENSE	480,976.77	756,000	833,000	833,000	833,000	0
MAINTENANCE-BUILDINGS & IMPRV	20,591.00	26,000	26,000	26,000	26,000	0
MISCELLANEOUS EXPENSE	0.00	1,000	1,000	1,000	1,000	0
OFFICE EXPENSE	40,099.74	43,000	43,000	43,000	43,000	0
PROFESSIONAL SERVICES	182,035.80	200,000	292,000	292,000	292,000	0
PUBLICATIONS & LEGAL NOTICES	31,000.00	31,000	31,000	31,000	31,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	4,797.08	0	12,000	12,000	12,000	0
RENTS & LEASES - EQUIPMENT	0.00	0	8,000	8,000	8,000	0
TECHNICAL SERVICES	0.00	0	5,000	5,000	5,000	0
TELECOMMUNICATIONS	7,452.73	9,000	9,000	9,000	9,000	0
TRAINING	4,500.00	5,000	8,000	8,000	8,000	0
TRANSPORTATION AND TRAVEL	0.00	0	14,000	14,000	14,000	0
UTILITIES	55,672.50	84,000	84,000	84,000	84,000	0
TOTAL S & S	843,283.99	1,161,000	1,371,000	1,371,000	1,371,000	0
OTHER CHARGES						
RETIREMENT OF OTHER LONG TERM DEBT	107,364.72	93,000	93,000	93,000	93,000	0
TOTAL OTH CHARGES	107,364.72	93,000	93,000	93,000	93,000	0
GROSS TOTAL	$ 1,851,228.00	$ 2,127,000	$ 2,323,000	$ 2,393,000	$ 2,352,000	$ 29,000
NET TOTAL	$ 1,851,228.00	$ 2,127,000	$ 2,323,000	$ 2,393,000	$ 2,352,000	$ 29,000
NET COUNTY COST	$ 1,850,903.45	$ 2,127,000	$ 2,319,000	$ 2,389,000	$ 2,348,000	$ 29,000
BUDGETED POSITIONS	5.0	5.0	5.0	5.0	5.0	0.0

Departmental Program Summary

1. Civil Grand Jury

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	974,000	--	--	974,000	1.0
Less Administration	--	--	--	--	--
Net Program Costs	974,000	--	--	974,000	1.0

Authority: Mandated program – Article 1, Section 23, Constitution of California.

The Civil Grand Jury investigates and reports on the operations, accounts, and records of County departments, cities within the County, and any special district or other district in the County created pursuant to State law, for which the officers of the County are serving in their capacity as officers of the districts.

2. Criminal Grand Jury

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	716,000	--	--	716,000	2.0
Less Administration	--	--	--	--	--
Net Program Costs	716,000	--	--	716,000	2.0

Authority: Mandated program – Article 1, Section 23, Constitution of California.

The Criminal Grand Jury makes inquiries into public offenses committed or triable within the County that are brought before them and presents them to the Court by indictment.

3. Administration (Civil and Criminal)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	662,000	--	4,000	658,000	2.0
Less Administration	--	--	--	--	--
Net Program Costs	662,000	--	4,000	658,000	2.0

Authority: Mandated program – California Penal Code (CPC), Title 4, Grand Jury Proceedings; California Rules of Court 10.625; and CPC Section 904 et seq.

Administration provides support and oversight in the areas of budget and fiscal, personnel, payroll, contracts, procurement, and information technology.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	2,352,000	0	4,000	2,348,000	5.0

GRAND JURY
Doug Swart, Director
Juror Services Division
2025-26 Recommended Budget Positions = 5.0

Grand Park

Grand Park Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 152,072.27	$ 747,000	$ 747,000	$ 765,000	$ 765,000	$ 18,000
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 9,803,288.80	$ 11,024,000	$ 11,024,000	$ 11,649,000	$ 11,279,000	$ 255,000
GROSS TOTAL	$ 9,803,288.80	$ 11,024,000	$ 11,024,000	$ 11,649,000	$ 11,279,000	$ 255,000
NET TOTAL	$ 9,803,288.80	$ 11,024,000	$ 11,024,000	$ 11,649,000	$ 11,279,000	$ 255,000
NET COUNTY COST	$ 9,651,216.53	$ 10,277,000	$ 10,277,000	$ 10,884,000	$ 10,514,000	$ 237,000

FUND	FUNCTION	ACTIVITY
GENERAL FUND	RECREATION & CULTURAL SERVICES	CULTURAL SERVICES

Mission Statement

On March 21, 2023, the Board dedicated Grand Park in honor of former County Supervisor Gloria Molina by renaming it to Gloria Molina Grand Park (Park). The mission of the Park is to provide a central gathering place for County residents and visitors as well as to protect and expand green and open space for public use.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC increase of $0.2 million for Park programming and operational costs, partially offset by an adjustment to remove prior-year funding that was provided on a one-time basis for programming and operations.

Critical/Strategic Planning Initiatives

Consistent with the County's vision to improve the quality of life in the County, the Park exists to serve the people of Los Angeles by providing an open space for casual sitting, leisurely strolling, and civic gatherings. The Park serves the community by providing space for community groups, neighbors, schoolchildren, and sponsored performance events.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**11,024,000**	**0**	**747,000**	**10,277,000**	**0.0**
New/Expanded Programs					
1. New Year's Eve: Reflects an increase in funding for materials and labor costs associated with the New Year's Eve celebration.	76,000	--	--	76,000	--
Other Changes					
1. Operating Agreement: Reflects an increase in funding for custodial, landscaping, security, and contractor costs pursuant to the 2021 operating agreement. Also reflects an increase in park personnel salaries, fully offset by an anticipated increase in revenue.	371,000	--	18,000	353,000	--
2. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for programming and operations throughout the Park.	(192,000)	--	--	(192,000)	--
Total Changes	**255,000**	**0**	**18,000**	**237,000**	**0.0**
2025-26 Recommended Budget	**11,279,000**	**0**	**765,000**	**10,514,000**	**0.0**

Critical and Unmet Needs

The Park's unmet needs include: 1) $19,000 for hourly wage increases for park personnel; 2) $45,000 for materials and labor costs associated with the 4th of July celebration and other park programming; 3) $0.1 million in anticipated legal fees; and 4) $0.2 million to address vandalism, planter re-soil, and bollard replacement.

GRAND PARK BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 0.00	$ 284,000	$ 284,000	$ 302,000	$ 302,000	$ 18,000
MISCELLANEOUS	2,892.45	0	0	0	0	0
RENTS & CONCESSIONS	149,179.82	463,000	463,000	463,000	463,000	0
TOTAL REVENUE	$ 152,072.27	$ 747,000	$ 747,000	$ 765,000	$ 765,000	$ 18,000
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
INSURANCE	$ 82,000.00	$ 82,000	$ 82,000	$ 82,000	$ 82,000	$ 0
MAINTENANCE-BUILDINGS & IMPRV	1,405,000.00	1,539,000	1,539,000	1,587,000	1,512,000	(27,000)
MISCELLANEOUS EXPENSE	3,568,000.00	4,328,000	4,328,000	4,682,000	4,387,000	59,000
TECHNICAL SERVICES	4,469,045.36	4,670,000	4,670,000	4,893,000	4,893,000	223,000
UTILITIES	279,243.44	405,000	405,000	405,000	405,000	0
TOTAL S & S	9,803,288.80	11,024,000	11,024,000	11,649,000	11,279,000	255,000
GROSS TOTAL	$ 9,803,288.80	$ 11,024,000	$ 11,024,000	$ 11,649,000	$ 11,279,000	$ 255,000
NET TOTAL	$ 9,803,288.80	$ 11,024,000	$ 11,024,000	$ 11,649,000	$ 11,279,000	$ 255,000
NET COUNTY COST	$ 9,651,216.53	$ 10,277,000	$ 10,277,000	$ 10,884,000	$ 10,514,000	$ 237,000

Health Services

Christina R. Ghaly, M.D., Director

Health Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	$ 834,403,255.00	$ 0	$ 478,227,000	$ 257,448,000	$ 255,494,000	$ (222,733,000)
OTHER REVENUE	9,496,168,992.34	8,601,582,000	8,695,079,000	8,940,795,000	8,921,993,000	226,914,000
NET COUNTY COST	1,286,827,127.66	1,329,091,000	1,449,324,000	1,469,909,000	1,279,778,000	(169,546,000)
TOTAL FINANCING SOURCES	$11,617,399,375.00	$ 9,930,673,000	$ 10,622,630,000	$ 10,668,152,000	$ 10,457,265,000	$ (165,365,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 4,008,361,554.78	$ 4,351,197,000	$ 4,586,460,000	$ 4,759,104,000	$ 4,714,045,000	$ 127,585,000
SERVICES & SUPPLIES	3,891,180,486.02	4,111,023,000	4,012,335,000	4,148,809,000	4,001,818,000	(10,517,000)
S & S EXPENDITURE DISTRIBUTION	(413,171,249.92)	(448,728,000)	(404,420,000)	(484,068,000)	(484,068,000)	(79,648,000)
TOTAL S & S	3,478,009,236.10	3,662,295,000	3,607,915,000	3,664,741,000	3,517,750,000	(90,165,000)
OTHER CHARGES	1,940,355,432.28	1,926,946,000	1,724,366,000	1,781,663,000	1,781,663,000	57,297,000
CAPITAL ASSETS - B & I	49,760,394.44	80,785,000	87,644,000	49,019,000	49,019,000	(38,625,000)
CAPITAL ASSETS - EQUIPMENT	56,345,505.13	78,747,000	51,955,000	53,042,000	40,542,000	(11,413,000)
TOTAL CAPITAL ASSETS	106,105,899.57	159,532,000	139,599,000	102,061,000	89,561,000	(50,038,000)
OTHER FINANCING USES	1,411,494,798.46	475,571,000	956,237,000	730,363,000	722,887,000	(233,350,000)
GROSS TOTAL	$10,944,326,921.19	$ 10,575,541,000	$ 11,014,577,000	$ 11,037,932,000	$ 10,825,906,000	$ (188,671,000)
INTRAFUND TRANSFERS	(338,414,568.37)	(392,998,000)	(391,947,000)	(369,780,000)	(368,641,000)	23,306,000
NET TOTAL	$10,605,912,352.82	$ 10,182,543,000	$ 10,622,630,000	$ 10,668,152,000	$ 10,457,265,000	$ (165,365,000)
PROV FOR OBLIGATED FUND BAL						
COMMITTED	$ 562,351,000.00	$ 0	$ 0	$ 0	$ 0	$ 0
OTHER	449,135,351.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	$ 1,011,486,351.00	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL FINANCING USES	$11,617,398,703.82	$ 10,182,543,000	$ 10,622,630,000	$ 10,668,152,000	$ 10,457,265,000	$ (165,365,000)
BUDGETED POSITIONS	27,157.0	27,605.0	27,605.0	27,937.0	27,650.0	45.0

Mission Statement

The mission of the Department of Health Services (DHS) is to advance the health of its patients and communities by providing extraordinary care.

The Department provides vital inpatient acute care services in four hospitals, and outpatient services at two regional outpatient centers, six comprehensive health centers (CHC), 13 health centers (HC), and two community clinics. The Department works in close collaboration with other County departments, such as Mental Health, Public Health, Probation, Children and Family Services, and Sheriff, to provide targeted, coordinated services to fragile residents with specific needs in their communities. The Department also manages emergency medical services for the entire County, and trains over 1,800 physician residents annually.

The Department ensures that the medically indigent have appropriate access to health care in their communities. DHS serves as a provider, contractor, and coordinator of health care services that are effective, efficient, and comprehensive. It addresses patients' cultural, linguistic, and special needs no matter their financial or resident status. The Department is a partner with the private sector, other County departments, and affiliated educational institutions in training health professionals and delivering quality health care services to the community.

2025-26 Budget Message

The 2025-26 Recommended Budget is funded with available resources and reflects the minimum maintenance of effort (MOE) required by law ($367.6 million and vehicle license fees (VLF) realignment revenue of $297.7 million), plus an additional $647.3 million in County funding. The additional County funding is comprised of $592.3 million from the General Fund and $55.0 million in Tobacco Settlement funds. The Recommended Budget also reflects $32.8 million in County resources allocated to the Department of Public Social Services (DPSS) for the In-Home Supportive Services (IHSS) Provider Health Care Plan.

The Recommended Budget reflects an NCC decrease of $169.5 million, primarily due to the removal of prior-year funding that was provided on a one-time basis for homelessness programs. These decreases are partially offset by increases for salaries and employee benefits, Integrated Correctional Health Services (ICHS) recruitment incentives, and a one percent increase in the MOE related to AB 85, which governs the Affordable Care Act (ACA) implementation in California.

The Recommended Budget also reflects $242.7 million in Measure B Special Tax revenue, of which $207.1 million is allocated for County hospital emergency and trauma care costs. Another $39.6 million is allocated for services related to trauma centers and emergency medical services overseen by the Health Services Administration – Emergency Medical Services (EMS) unit.

The Recommended Budget also includes additional positions, partially offset with position reductions, to expand staffing in various areas, such as physician services, data analytics, psychiatry, gender-affirming care, and diversion programs.

Critical/Strategic Planning Initiatives

The Department is continuing to move towards its vision of being recognized nationally as a model integrated health system. To achieve that, it is focused on transforming its system and services to provide cost-effective care for patients across the continuum of care by optimizing clinical quality and patient experience, developing a high-performing workforce, and ensuring its financial viability in support of this vision.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**11,014,577,000**	**391,947,000**	**9,173,306,000**	**1,449,324,000**	**27,605.0**
Curtailments					
1. Staffing Reduction: Reflects a reduction in salaries and employee benefits due to the deletion of 3.0 positions in the Juvenile Court Health Services unit.	(362,000)	--	--	(362,000)	(3.0)
New/Expanded Programs					
1. LA General Medical Center – Medical School Affiliation Agreement (MSAA): Primarily reflects a reduction in physician services provided to LA General under the MSAA with the University of Southern California, which will be replaced by a net addition of 33.0 positions and associated appropriation.	16,521,000	--	8,299,000	8,222,000	33.0
2. Office of Diversion and Re-Entry (ODR): Reflects an increase in funding and the addition of 14.0 positions to support the Incompetent to Stand Trial Solutions and Harm Reduction programs.	18,368,000	--	18,368,000	--	14.0
3. ICHS Recruitment and Retention Bonuses: Reflects funding to right-size the recruitment and retention bonuses for select ICHS classifications that became effective May 2023, to address provisions of a Department of Justice settlement concerning mental health services and suicide prevention in custody facilities.	5,000,000	--	--	5,000,000	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
4. Other Program Changes: Reflects an increase of 9.0 positions, partially offset by the deletion of 8.0 positions, to expand services in areas such as psychiatry, gender-affirming care, data analytics, and leadership development.	1,605,000	--	--	1,605,000	1.0
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	58,497,000	--	--	58,497,000	--
2. Retirement: Reflects an increase primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	26,383,000	--	--	26,383,000	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	13,269,000	--	--	13,269,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims. Also reflects a projected increase in unemployment insurance costs based on historical experience.	2,666,000	--	--	2,666,000	--
5. Pharmaceutical Costs: Reflects an increase in costs based on anticipated utilization trends, as well as an estimated 5.5% inflation in prices based on Centers for Medicare and Medicaid Services projections.	65,166,000	--	--	65,166,000	--
6. Capital Projects and Deferred Maintenance: Reflects a net decrease primarily due to the completion of several capital projects.	(35,722,000)	--	(9,967,000)	(25,755,000)	--
7. Los Angeles Network for Enhanced Services (LANES): Reflects funding to support the operation of LANES, a public-private organization with the goal of facilitating the electronic exchange of patient health information in the County.	2,000,000	--	--	2,000,000	--
8. One-Time Funding: Reflects the removal of prior-year funding that was provided on a one-time basis for Housing for Health, ODR, and various other programs.	(297,733,000)	--	(117,994,000)	(179,739,000)	--
9. Ministerial Changes: Primarily reflects increases in insurance costs, judgments and damages, utility costs, and Board-approved contracts.	13,795,000	(23,306,000)	20,488,000	16,613,000	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
10. Revenue Changes and Operating Subsidies: Reflects an aggregate increase in revenues primarily related to the Medi-Cal Managed Care, specialty mental health, and Enhanced Payment Program revenues. Also includes appropriation and revenue adjustments for operating subsidies, an increase to DHS's contribution to the IHSS Health Benefit MOE, and a one percent increase in the MOE related to AB 85.	(78,124,000)	--	84,987,000	(163,111,000)	--
Total Changes	**(188,671,000)**	**(23,306,000)**	**4,181,000**	**(169,546,000)**	**45.0**
2025-26 Recommended Budget	**10,825,906,000**	**368,641,000**	**9,177,487,000**	**1,279,778,000**	**27,650.0**

Critical and Unmet Needs

The Department's critical and unmet needs include funding for: 1) the ICHS unit for medical screening, primary care expansion, registry staffing, pharmaceuticals, outpatient services expansion, and various other operational needs; and 2) the Community Programs unit for additional housing capacity and various harm reduction programs.

HEALTH SERVICES SUMMARY BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	834,403,255.00	0	478,227,000	257,448,000	255,494,000	(222,733,000)
CHARGES FOR SERVICES - OTHER	1,736,760.46	331,383,000	54,642,000	54,642,000	54,642,000	0
CONTRACT CITIES SELF INSURANCE	0.00	1,260,000	1,260,000	1,260,000	1,260,000	0
EDUCATIONAL SERVICES	906,248.57	181,000	1,484,000	1,484,000	1,484,000	0
FEDERAL - COVID-19	2,684,312.15	2,421,000	2,421,000	0	0	(2,421,000)
FEDERAL - GRANTS	544,958.17	8,908,000	48,764,000	5,430,000	5,430,000	(43,334,000)
FEDERAL - HEALTH GRANTS	9,115,224.87	9,394,000	9,386,000	9,740,000	9,740,000	354,000
FEDERAL - OTHER	643,749.82	1,490,000	1,576,000	976,000	976,000	(600,000)
FORFEITURES & PENALTIES	2,080,782.37	2,575,000	3,728,000	3,725,000	3,725,000	(3,000)
HOSPITAL OVERHEAD	508,355,992.64	520,096,000	509,557,000	529,100,000	531,632,000	22,075,000
INSTITUTIONAL CARE & SERVICES	6,247,952,364.27	5,829,940,000	5,741,598,000	6,175,378,000	6,164,485,000	422,887,000
INTEREST	25,493,229.37	26,239,000	22,473,000	22,473,000	22,473,000	0
INTERFUND CHARGES FOR SERVICES - OTHER	311,850,883.36	210,580,000	97,981,000	221,491,000	221,491,000	123,510,000
LIBRARY SERVICES	1,033.00	0	9,000	9,000	9,000	0
MISCELLANEOUS	88,840,635.27	39,303,000	28,722,000	33,533,000	33,533,000	4,811,000
OTHER GOVERNMENTAL AGENCIES	3,090.00	16,028,000	16,028,000	16,028,000	16,028,000	0
OTHER LICENSES & PERMITS	677,673.15	502,000	669,000	669,000	669,000	0
OTHER SALES	698,275.56	423,000	580,000	615,000	615,000	35,000
OTHER STATE AID - HEALTH	121,558,425.07	105,961,000	107,755,000	107,670,000	107,670,000	(85,000)
RENTS & CONCESSIONS	19,638.78	3,000	0	0	0	0
SALE OF CAPITAL ASSETS	26,987.50	0	0	0	0	0
SETTLEMENTS	343,744.16	0	0	0	0	0
STATE - 1991 REALIGNMENT REVENUE - HEALTH SERVICES	140,082,790.18	140,488,000	140,488,000	140,488,000	140,488,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	130,880,881.60	161,338,000	166,327,000	140,202,000	140,698,000	(25,629,000)
STATE - COVID-19	3,000.00	0	0	0	0	0
STATE - HEALTH ADMINISTRATION	30,216,495.11	29,274,000	25,940,000	27,400,000	27,400,000	1,460,000
STATE - OTHER	16,891,114.69	2,965,000	6,872,000	3,906,000	3,906,000	(2,966,000)
STATE - PUBLIC ASSISTANCE PROGRAMS	38,611,214.01	26,910,000	30,755,000	16,509,000	16,509,000	(14,246,000)
STATE - PUBLIC HEALTH SERVICES	3,821,071.12	27,757,000	28,065,000	0	0	(28,065,000)
STATE - SB 90 MANDATED COSTS	0.00	6,000	0	0	0	0
STATE AID - CONSTRUCTION	13,125,325.60	9,967,000	10,267,000	300,000	300,000	(9,967,000)
STATE AID - CORRECTIONS	70,609,657.00	93,455,000	131,442,000	150,035,000	150,035,000	18,593,000
TRANSFERS IN	1,728,393,434.49	1,002,735,000	1,506,290,000	1,277,732,000	1,266,795,000	(239,495,000)
	0.00	0	0	0	0	0
NET COUNTY COST	1,286,827,127.66	1,329,091,000	1,449,324,000	1,469,909,000	1,279,778,000	(169,546,000)
TOTAL FINANCING SOURCES	$11,617,399,375.00	$ 9,930,673,000	$ 10,622,630,000	$ 10,668,152,000	$ 10,457,265,000	$ (165,365,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 2,542,559,138.80	$ 2,750,532,000	$ 2,934,855,000	$ 3,021,997,000	$ 2,989,812,000	$ 54,957,000
CAFETERIA BENEFIT PLANS	457,176,985.06	499,331,000	512,656,000	531,158,000	526,760,000	14,104,000

HEALTH SERVICES SUMMARY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
COUNTY EMPLOYEE RETIREMENT	501,657,859.12	552,148,000	577,863,000	598,626,000	603,513,000	25,650,000
DENTAL INSURANCE	8,755,711.86	9,243,000	9,848,000	9,868,000	9,771,000	(77,000)
DEPENDENT CARE SPENDING ACCOUNTS	2,833,859.35	2,880,000	2,754,000	2,858,000	2,858,000	104,000
DISABILITY BENEFITS	18,097,948.53	13,758,000	13,853,000	13,591,000	13,577,000	(276,000)
FICA (OASDI)	38,350,511.62	43,241,000	43,175,000	45,494,000	45,279,000	2,104,000
HEALTH INSURANCE	32,860,929.84	34,524,000	41,959,000	40,018,000	39,855,000	(2,104,000)
LIFE INSURANCE	5,218,353.19	2,589,000	2,851,000	2,837,000	2,798,000	(53,000)
OTHER EMPLOYEE BENEFITS	867,310.09	877,000	565,000	847,000	847,000	282,000
RETIREE HEALTH INSURANCE	269,043,306.00	301,272,000	299,681,000	340,941,000	328,677,000	28,996,000
SAVINGS PLAN	14,695,252.97	16,040,000	18,000,000	18,087,000	18,069,000	69,000
THRIFT PLAN (HORIZONS)	68,391,847.99	76,796,000	81,317,000	83,120,000	82,497,000	1,180,000
UNEMPLOYMENT INSURANCE	322,081.10	529,000	532,000	532,000	532,000	0
WORKERS' COMPENSATION	47,530,459.26	47,437,000	46,551,000	49,130,000	49,200,000	2,649,000
TOTAL S & E B	4,008,361,554.78	4,351,197,000	4,586,460,000	4,759,104,000	4,714,045,000	127,585,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	687,651,641.37	739,733,000	742,340,000	766,377,000	766,039,000	23,699,000
CLOTHING & PERSONAL SUPPLIES	3,118,807.98	3,064,000	3,121,000	3,175,000	3,175,000	54,000
COMMUNICATIONS	4,010,333.54	4,040,000	3,701,000	3,761,000	3,758,000	57,000
COMPUTING-MAINFRAME	14,591,575.18	1,901,000	10,435,000	11,302,000	11,302,000	867,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	60,594,931.86	57,833,000	84,029,000	83,975,000	83,887,000	(142,000)
COMPUTING-PERSONAL	31,277,028.76	45,422,000	27,046,000	28,062,000	27,927,000	881,000
CONTRACTED PROGRAM SERVICES	721,488,745.11	851,005,000	1,160,015,000	985,712,000	971,772,000	(188,243,000)
FOOD	1,285,725.12	1,338,000	841,000	885,000	885,000	44,000
HOUSEHOLD EXPENSE	11,157,039.85	11,407,000	11,411,000	11,572,000	11,473,000	62,000
INFORMATION TECHNOLOGY SECURITY	1,295,274.51	2,078,000	2,427,000	1,752,000	1,752,000	(675,000)
INFORMATION TECHNOLOGY SERVICES	11,325,356.64	20,406,000	9,376,000	9,383,000	9,263,000	(113,000)
INSURANCE	29,788,388.45	40,062,000	37,319,000	37,319,000	37,439,000	120,000
MAINTENANCE - EQUIPMENT	45,628,631.57	46,773,000	52,268,000	51,217,000	51,182,000	(1,086,000)
MAINTENANCE-BUILDINGS & IMPRV	89,252,248.13	91,482,000	85,722,000	85,928,000	85,913,000	191,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	1,149,055,116.64	1,253,246,000	1,101,877,000	1,368,180,000	1,252,776,000	150,899,000
MEMBERSHIPS	3,028,067.16	3,598,000	4,629,000	4,629,000	4,629,000	0
MISCELLANEOUS EXPENSE	6,260,507.64	(1,968,000)	23,018,000	23,348,000	23,334,000	316,000
OFFICE EXPENSE	12,650,272.93	17,478,000	19,236,000	17,037,000	16,448,000	(2,788,000)
PROFESSIONAL SERVICES	687,868,606.66	575,065,000	300,369,000	321,021,000	305,404,000	5,035,000
PUBLICATIONS & LEGAL NOTICES	17,453.30	18,000	77,000	77,000	77,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	1,341,712.93	959,000	1,165,000	1,184,000	1,176,000	11,000
RENTS & LEASES - EQUIPMENT	12,569,160.94	11,482,000	12,966,000	13,241,000	13,135,000	169,000
SMALL TOOLS & MINOR EQUIPMENT	5,677,902.72	6,799,000	5,150,000	3,789,000	3,772,000	(1,378,000)
SPECIAL DEPARTMENTAL EXPENSE	6,145,447.88	6,201,000	5,467,000	5,595,000	5,580,000	113,000
TECHNICAL SERVICES	197,659,932.96	208,073,000	192,728,000	194,844,000	194,305,000	1,577,000
TELECOMMUNICATIONS	26,553,147.86	25,563,000	25,694,000	25,684,000	25,659,000	(35,000)
TRAINING	3,836,074.74	1,700,000	2,792,000	2,855,000	2,853,000	61,000
TRANSPORTATION AND TRAVEL	8,437,953.20	9,714,000	7,421,000	7,454,000	7,452,000	31,000
UTILITIES	57,613,400.39	76,551,000	79,695,000	79,451,000	79,451,000	(244,000)
S & S EXPENDITURE DISTRIBUTION	(413,171,249.92)	(448,728,000)	(404,420,000)	(484,068,000)	(484,068,000)	(79,648,000)
TOTAL S & S	3,478,009,236.10	3,662,295,000	3,607,915,000	3,664,741,000	3,517,750,000	(90,165,000)

HEALTH SERVICES SUMMARY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	1,628,673,275.68	1,739,539,000	1,571,923,000	1,628,828,000	1,628,828,000	56,905,000
INTEREST ON OTHER LONG TERM DEBT	5,312,794.22	14,790,000	44,293,000	44,293,000	44,293,000	0
JUDGMENTS & DAMAGES	12,572,077.36	35,487,000	26,653,000	26,653,000	26,653,000	0
RETIREMENT OF OTHER LONG TERM DEBT	277,184,769.55	107,292,000	77,570,000	77,570,000	77,570,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	3,013,003.47	29,762,000	3,846,000	4,238,000	4,238,000	392,000
SUPPORT & CARE OF PERSONS	10,512.00	42,000	44,000	44,000	44,000	0
TAXES & ASSESSMENTS	13,589,000.00	34,000	37,000	37,000	37,000	0
TOTAL OTH CHARGES	1,940,355,432.28	1,926,946,000	1,724,366,000	1,781,663,000	1,781,663,000	57,297,000
CAPITAL ASSETS - B & I						
BUILDINGS & IMPROVEMENTS	41,538,500.83	69,318,000	69,809,000	36,033,000	36,033,000	(33,776,000)
BUILDINGS & IMPROVEMENTS - CONSULTANT SERVICES	908,800.80	916,000	916,000	21,000	21,000	(895,000)
BUILDINGS & IMPROVEMENTS - COUNTY SERVICES	4,540,807.07	8,984,000	12,905,000	4,798,000	4,798,000	(8,107,000)
BUILDINGS & IMPROVEMENTS - DEVELOPMENT	0.00	0	2,247,000	7,946,000	7,946,000	5,699,000
BUILDINGS & IMPROVEMENTS - PLANS & SPECIFICATIONS	2,384,344.61	1,252,000	1,452,000	200,000	200,000	(1,252,000)
BUILDINGS & IMPROVEMENTS- JURISDICTIONAL REVIEW/PLAN CHK/PRMT	387,941.13	315,000	315,000	21,000	21,000	(294,000)
TOTAL CAPITAL ASSETS - B & I	49,760,394.44	80,785,000	87,644,000	49,019,000	49,019,000	(38,625,000)
CAPITAL ASSETS - EQUIPMENT						
ALL OTHER UNDEFINED EQUIPMENT ASSETS	0.00	1,540,000	12,660,000	12,660,000	12,660,000	0
COMPUTERS, MIDRANGE/DEPARTMENTAL	8,398,318.68	18,570,000	7,474,000	7,022,000	7,022,000	(452,000)
DATA HANDLING EQUIPMENT	6,575.32	0	90,000	90,000	90,000	0
ELECTRONIC EQUIPMENT	7,855.72	117,000	211,000	211,000	211,000	0
FOOD PREPARATION EQUIPMENT	45,149.26	29,000	0	0	0	0
MACHINERY EQUIPMENT	381,567.41	0	0	0	0	0
MANUFACTURED/PREFABRICATED STRUCTURE	0.00	0	50,000	50,000	50,000	0
MEDICAL - FIXED EQUIPMENT	6,280,919.96	11,894,000	11,100,000	1,536,000	1,536,000	(9,564,000)
MEDICAL-MAJOR MOVEABLE EQUIPMENT	26,162,066.15	24,313,000	8,164,000	8,164,000	8,164,000	0
MEDICAL-MINOR EQUIPMENT	9,458,335.73	17,709,000	7,195,000	7,259,000	7,259,000	64,000
NON-MEDICAL LAB/TESTING EQUIP	213,491.18	23,000	0	0	0	0
OFFICE FURNITURE,FIXTURES & EQ	8,430.03	0	0	12,500,000	0	0
OTHER EQUIPMENT INSTALLATION	0.00	296,000	296,000	296,000	296,000	0
TELECOMMUNICATIONS EQUIPMENT	4,105,990.45	2,152,000	2,529,000	1,282,000	1,282,000	(1,247,000)
VEHICLES & TRANSPORTATION EQUIPMENT	1,276,805.24	2,104,000	2,186,000	1,972,000	1,972,000	(214,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	56,345,505.13	78,747,000	51,955,000	53,042,000	40,542,000	(11,413,000)
TOTAL CAPITAL ASSETS	106,105,899.57	159,532,000	139,599,000	102,061,000	89,561,000	(50,038,000)
OTHER FINANCING USES						
TRANSFERS OUT	1,411,494,798.46	475,571,000	956,237,000	730,363,000	722,887,000	(233,350,000)
TOTAL OTH FIN USES	1,411,494,798.46	475,571,000	956,237,000	730,363,000	722,887,000	(233,350,000)
GROSS TOTAL	$10,944,326,921.19	$ 10,575,541,000	$ 11,014,577,000	$ 11,037,932,000	$ 10,825,906,000	$ (188,671,000)
INTRAFUND TRANSFERS	(338,414,568.37)	(392,998,000)	(391,947,000)	(369,780,000)	(368,641,000)	23,306,000
NET TOTAL	$10,605,912,352.82	$ 10,182,543,000	$ 10,622,630,000	$ 10,668,152,000	$ 10,457,265,000	$ (165,365,000)

HEALTH SERVICES SUMMARY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
PROV FOR OBLIGATED FUND BAL						
COMMITTED	$ 562,351,000.00	$ 0	$ 0	$ 0	$ 0	$ 0
OTHER	449,135,351.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	$ 1,011,486,351.00	0	$ 0	$ 0	$ 0	$ 0
TOTAL FINANCING USES	$11,617,398,703.82	$ 10,182,543,000	$ 10,622,630,000	$ 10,668,152,000	$ 10,457,265,000	$ (165,365,000)
BUDGETED POSITIONS	27,157.0	27,605.0	27,605.0	27,937.0	27,650.0	45.0

Health Services General Fund Summary Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$2,401,239,618.11	$ 2,538,350,000	$ 2,775,899,000	$ 2,691,488,000	$ 2,682,887,000	$ (93,012,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$1,187,409,574.27	$ 1,428,740,000	$ 1,505,681,000	$ 1,592,161,000	$ 1,557,011,000	$ 51,330,000
SERVICES & SUPPLIES	1,739,307,067.32	2,134,850,000	2,296,832,000	2,358,267,000	2,211,568,000	(85,264,000)
S & S EXPENDITURE DISTRIBUTION	(413,171,249.92)	(448,728,000)	(404,420,000)	(484,068,000)	(484,068,000)	(79,648,000)
TOTAL S & S	1,326,135,817.40	1,686,122,000	1,892,412,000	1,874,199,000	1,727,500,000	(164,912,000)
OTHER CHARGES	488,385,275.03	552,892,000	628,573,000	516,868,000	516,868,000	(111,705,000)
CAPITAL ASSETS - B & I	49,760,394.44	80,785,000	87,644,000	49,019,000	49,019,000	(38,625,000)
CAPITAL ASSETS - EQUIPMENT	20,369,244.57	36,329,000	24,850,000	26,015,000	13,515,000	(11,335,000)
TOTAL CAPITAL ASSETS	70,129,639.01	117,114,000	112,494,000	75,034,000	62,534,000	(49,960,000)
OTHER FINANCING USES	954,421,008.43	475,571,000	478,010,000	472,915,000	467,393,000	(10,617,000)
GROSS TOTAL	$4,026,481,314.14	$ 4,260,439,000	$ 4,617,170,000	$ 4,531,177,000	$ 4,331,306,000	$ (285,864,000)
INTRAFUND TRANSFERS	(338,414,568.37)	(392,998,000)	(391,947,000)	(369,780,000)	(368,641,000)	23,306,000
NET TOTAL	$3,688,066,745.77	$ 3,867,441,000	$ 4,225,223,000	$ 4,161,397,000	$ 3,962,665,000	$ (262,558,000)
NET COUNTY COST	$1,286,827,127.66	$ 1,329,091,000	$ 1,449,324,000	$ 1,469,909,000	$ 1,279,778,000	$ (169,546,000)
BUDGETED POSITIONS	7,893.0	8,877.0	8,877.0	9,146.0	8,891.0	14.0

Health Services Administration Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 1,046,072,568.39	$ 848,894,000	$ 1,019,956,000	$ 917,050,000	$ 914,382,000	$ (105,574,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 384,769,877.11	$ 411,486,000	$ 425,513,000	$ 443,794,000	$ 443,794,000	$ 18,281,000
SERVICES & SUPPLIES	707,151,985.65	705,594,000	769,641,000	831,457,000	831,263,000	61,622,000
S & S EXPENDITURE DISTRIBUTION	(413,171,249.92)	(448,728,000)	(404,420,000)	(484,068,000)	(484,068,000)	(79,648,000)
TOTAL S & S	293,980,735.73	256,866,000	365,221,000	347,389,000	347,195,000	(18,026,000)
OTHER CHARGES	233,638,565.86	205,672,000	263,899,000	219,414,000	219,414,000	(44,485,000)
CAPITAL ASSETS - B & I	49,760,394.44	80,785,000	87,644,000	49,019,000	49,019,000	(38,625,000)
CAPITAL ASSETS - EQUIPMENT	12,136,430.00	18,499,000	8,641,000	8,641,000	8,641,000	0
TOTAL CAPITAL ASSETS	61,896,824.44	99,284,000	96,285,000	57,660,000	57,660,000	(38,625,000)
GROSS TOTAL	$ 974,286,003.14	$ 973,308,000	$ 1,150,918,000	$ 1,068,257,000	$ 1,068,063,000	$ (82,855,000)
INTRAFUND TRANSFERS	(81,884,081.21)	(121,985,000)	(112,512,000)	(115,940,000)	(114,801,000)	(2,289,000)
NET TOTAL	$ 892,401,921.93	$ 851,323,000	$ 1,038,406,000	$ 952,317,000	$ 953,262,000	$ (85,144,000)
NET COUNTY COST	$ (153,670,646.46)	$ 2,429,000	$ 18,450,000	$ 35,267,000	$ 38,880,000	$ 20,430,000
BUDGETED POSITIONS	2,329.0	2,365.0	2,365.0	2,368.0	2,368.0	3.0

Health Services Administration (HSA) provides for the Director of Health Services and staff to administer DHS. The organization provides centralized support and direction for DHS facilities and includes centralized functions such as quality improvement, academic affairs, pharmacy management, research and innovation, emergency medical services, nursing administration, ambulatory and managed care administration, IT services, policy and government relations, Board relations, program planning and oversight, contracts and grants coordination, audit and compliance services, fiscal planning, supply chain organization, risk management, capital projects, and human resources. HSA costs are primarily distributed to other DHS General Fund and Hospital Enterprise Fund budget units.

Ambulatory Care Network Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 740,243,981.23	$ 830,047,000	$ 840,604,000	$ 860,677,000	$ 858,013,000	$ 17,409,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 363,391,159.66	$ 524,200,000	$ 529,031,000	$ 548,266,000	$ 548,266,000	$ 19,235,000
SERVICES & SUPPLIES	219,420,493.47	384,000,000	365,768,000	391,266,000	391,249,000	25,481,000
OTHER CHARGES	204,429,168.51	240,422,000	248,168,000	245,085,000	245,085,000	(3,083,000)
CAPITAL ASSETS - EQUIPMENT	2,362,793.95	5,234,000	3,540,000	3,166,000	3,166,000	(374,000)
GROSS TOTAL	$ 789,603,615.59	$ 1,153,856,000	$ 1,146,507,000	$ 1,187,783,000	$ 1,187,766,000	$ 41,259,000
INTRAFUND TRANSFERS	(2,098,526.58)	(5,758,000)	(5,758,000)	(5,758,000)	(5,758,000)	0
NET TOTAL	$ 787,505,089.01	$ 1,148,098,000	$ 1,140,749,000	$ 1,182,025,000	$ 1,182,008,000	$ 41,259,000
NET COUNTY COST	$ 47,261,107.78	$ 318,051,000	$ 300,145,000	$ 321,348,000	$ 323,995,000	$ 23,850,000
BUDGETED POSITIONS	2,639.0	3,457.0	3,457.0	3,460.0	3,457.0	0.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	HEALTH AND SANITATION	HEALTH

The Ambulatory Care Network (ACN) was created on July 1, 2018, and provides outpatient services including primary care, urgent care, ambulatory surgery, and specialty care. Since 2024, the ACN is comprised of the Martin Luther King, Jr. Outpatient Center, the High Desert Regional Health Center, six comprehensive health centers, thirteen health centers, and two community clinics. It also includes the Division of Research and Innovation as well as various administrative functions.

Health Services Community Programs Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 440,904,986.41	$ 711,115,000	$ 725,796,000	$ 738,008,000	$ 734,609,000	$ 8,813,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 53,181,619.74	$ 75,504,000	$ 83,313,000	$ 86,621,000	$ 86,417,000	$ 3,104,000
SERVICES & SUPPLIES	646,962,852.99	865,573,000	1,049,526,000	914,134,000	880,739,000	(168,787,000)
OTHER CHARGES	49,500,890.49	104,838,000	114,620,000	50,483,000	50,483,000	(64,137,000)
CAPITAL ASSETS - EQUIPMENT	962,183.22	2,409,000	2,588,000	1,588,000	1,588,000	(1,000,000)
GROSS TOTAL	$ 750,607,546.44	$ 1,048,324,000	$ 1,250,047,000	$ 1,052,826,000	$ 1,019,227,000	$ (230,820,000)
INTRAFUND TRANSFERS	(223,211,321.40)	(233,601,000)	(240,489,000)	(214,830,000)	(214,830,000)	25,659,000
NET TOTAL	$ 527,396,225.04	$ 814,723,000	$ 1,009,558,000	$ 837,996,000	$ 804,397,000	$ (205,161,000)
NET COUNTY COST	$ 86,491,238.63	$ 103,608,000	$ 283,762,000	$ 99,988,000	$ 69,788,000	$ (213,974,000)
BUDGETED POSITIONS	370.0	449.0	449.0	464.0	463.0	14.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	HEALTH AND SANITATION	HEALTH

Community Programs was established on July 1, 2023, and provides comprehensive services for patient populations that are also experiencing non-medical factors that influence health outcomes. This budget unit includes the Housing for Health program, which provides supportive housing to patients with complex medical and behavioral health issues who experience homelessness, as well as the Office of Diversion and Re-Entry, which develops and implements countywide criminal justice diversion for persons with mental illness and/or substance use disorders who encounter the justice system.

Health Services Financing Elements Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 140,082,790.18	$ 101,575,000	$ 140,488,000	$ 140,488,000	$ 140,488,000	$ 0
EXPENDITURES/APPROPRIATIONS						
OTHER FINANCING USES						
- HARBOR-UCLA MEDICAL CENTER	$ 310,285,000.00	$ 638,000	$ 1,578,000	$ 3,287,000	$ 3,245,000	$ 1,667,000
- LA GENERAL MEDICAL CENTER	$ 178,650,000.00	$ 242,068,000	$ 243,567,000	$ 270,473,000	$ 267,540,000	$ 23,973,000
- OLIVE VIEW-UCLA MEDICAL CENTER	$ 109,987,000.00	$ 92,104,000	$ 92,104,000	$ 67,426,000	$ 66,564,000	$ (25,540,000)
- RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER	$ 92,013,000.00	$ 140,761,000	$ 140,761,000	$ 131,729,000	$ 130,044,000	$ (10,717,000)
DHS ENTERPRISE FUND	$ 263,486,008.43	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL OTHER FINANCING USES	954,421,008.43	475,571,000	478,010,000	472,915,000	467,393,000	(10,617,000)
GROSS TOTAL	$ 954,421,008.43	$ 475,571,000	$ 478,010,000	$ 472,915,000	$ 467,393,000	$ (10,617,000)
NET TOTAL	$ 954,421,008.43	$ 475,571,000	$ 478,010,000	$ 472,915,000	$ 467,393,000	$ (10,617,000)
NET COUNTY COST	$ 814,338,218.25	$ 373,996,000	$ 337,522,000	$ 332,427,000	$ 326,905,000	$ (10,617,000)

Health Services Financing Elements reflect appropriations and revenues from the following budget units:

Contributions to Hospital Enterprise Funds

This budget unit provides the General Fund subsidy to support the operation of the four Hospital Enterprise Funds.

Realignment

This budget unit accounts for realignment sales tax revenues which may be used for County health services programs.

Integrated Correctional Health Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 33,169,455.37	$ 45,466,000	$ 47,670,000	$ 33,976,000	$ 34,106,000	$ (13,564,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 358,159,829.19	$ 386,457,000	$ 429,949,000	$ 475,928,000	$ 441,223,000	$ 11,274,000
SERVICES & SUPPLIES	154,181,300.75	167,849,000	105,666,000	214,811,000	101,718,000	(3,948,000)
OTHER CHARGES	767,261.16	1,718,000	1,739,000	1,739,000	1,739,000	0
CAPITAL ASSETS - EQUIPMENT	4,707,282.49	9,936,000	9,961,000	12,500,000	0	(9,961,000)
GROSS TOTAL	$ 517,815,673.59	$ 565,960,000	$ 547,315,000	$ 704,978,000	$ 544,680,000	$ (2,635,000)
INTRAFUND TRANSFERS	(2,099,095.73)	(2,543,000)	(3,256,000)	(3,320,000)	(3,320,000)	(64,000)
NET TOTAL	$ 515,716,577.86	$ 563,417,000	$ 544,059,000	$ 701,658,000	$ 541,360,000	$ (2,699,000)
NET COUNTY COST	$ 482,547,122.49	$ 517,951,000	$ 496,389,000	$ 667,682,000	$ 507,254,000	$ 10,865,000
BUDGETED POSITIONS	2,314.0	2,366.0	2,366.0	2,614.0	2,366.0	0.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	HEALTH AND SANITATION	HEALTH

The Board approved the integration of correctional health services on June 9, 2015, to enhance the quality and delivery of healthcare to individuals in County custody facilities. The Integrated Correctional Health Services (ICHS) oversees the development and delivery of integrated medical, mental health, and substance use disorder treatment services to individuals in custody facilities. ICHS ensures that this vulnerable population's healthcare treatment continues upon re-entry into the community by arranging comprehensive transition services that will be provided by County departments and community-based organizations.

Juvenile Court Health Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 765,836.53	$ 1,253,000	$ 1,385,000	$ 1,289,000	$ 1,289,000	$ (96,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 27,907,088.57	$ 31,093,000	$ 37,875,000	$ 37,552,000	$ 37,311,000	$ (564,000)
SERVICES & SUPPLIES	11,590,434.46	11,834,000	6,231,000	6,599,000	6,599,000	368,000
OTHER CHARGES	49,389.01	242,000	147,000	147,000	147,000	0
CAPITAL ASSETS - EQUIPMENT	200,554.91	251,000	120,000	120,000	120,000	0
GROSS TOTAL	$ 39,747,466.95	$ 43,420,000	$ 44,373,000	$ 44,418,000	$ 44,177,000	$ (196,000)
INTRAFUND TRANSFERS	(29,121,543.45)	(29,111,000)	(29,932,000)	(29,932,000)	(29,932,000)	0
NET TOTAL	$ 10,625,923.50	$ 14,309,000	$ 14,441,000	$ 14,486,000	$ 14,245,000	$ (196,000)
NET COUNTY COST	$ 9,860,086.97	$ 13,056,000	$ 13,056,000	$ 13,197,000	$ 12,956,000	$ (100,000)
BUDGETED POSITIONS	241.0	240.0	240.0	240.0	237.0	(3.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	HEALTH AND SANITATION	HEALTH

Juvenile Court Health Services (JCHS) is responsible for providing comprehensive healthcare services to juveniles in the Probation Department's detention and residential treatment facilities, either directly or through referral for specialty or emergency services. Accredited by the National Commission on Correctional Health Care, JCHS provides pediatric medical care, nursing, dental, pharmacy, laboratory, radiology, and optometry, all of which are fully integrated in the Probation Electronic Medical Records System and primarily funded by the Probation Department. All physicians are licensed and credentialed through LA General Medical Center's Department of Pediatrics.

Hospital Enterprise Fund Summary Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	$ 834,403,255.00	$ 0	$ 478,227,000	$ 257,448,000	$ 255,494,000	$ (222,733,000)
REVENUE	6,140,508,365.80	5,587,661,000	5,441,170,000	5,776,392,000	5,771,713,000	330,543,000
TOTAL FINANCING SOURCES	$6,974,911,620.80	$ 5,587,661,000	$ 5,919,397,000	$ 6,033,840,000	$ 6,027,207,000	$ 107,810,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$2,820,951,980.51	$ 2,922,457,000	$ 3,080,779,000	$ 3,166,943,000	$ 3,157,034,000	$ 76,255,000
SERVICES & SUPPLIES	2,151,873,418.70	1,976,173,000	1,715,503,000	1,790,542,000	1,790,250,000	74,747,000
OTHER CHARGES	1,451,970,157.25	1,374,054,000	1,095,793,000	1,264,795,000	1,264,795,000	169,002,000
CAPITAL ASSETS - EQUIPMENT	35,976,260.56	42,418,000	27,105,000	27,027,000	27,027,000	(78,000)
OTHER FINANCING USES	457,073,790.03	0	478,227,000	257,448,000	255,494,000	(222,733,000)
NET TOTAL	$6,917,845,607.05	$ 6,315,102,000	$ 6,397,407,000	$ 6,506,755,000	$ 6,494,600,000	$ 97,193,000
PROV FOR OBLIGATED FUND BAL						
COMMITTED	$ 562,351,000.00	$ 0	$ 0	$ 0	$ 0	$ 0
OTHER	449,135,351.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	$1,011,486,351.00	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL FINANCING USES	$7,929,331,958.05	$ 6,315,102,000	$ 6,397,407,000	$ 6,506,755,000	$ 6,494,600,000	$ 97,193,000
GAIN OR LOSS	$ (954,420,337.25)	$ (727,441,000)	$ (478,010,000)	$ (472,915,000)	$ (467,393,000)	$ 10,617,000
OPERATING SUBSIDY-GF	$ 954,421,008.43	$ 475,571,000	$ 478,010,000	$ 472,915,000	$ 467,393,000	$ (10,617,000)
BUDGETED POSITIONS	19,264.0	18,728.0	18,728.0	18,791.0	18,759.0	31.0

Hospital Enterprise Fund - Harbor-UCLA Medical Center Operating Plan Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	$ 15,475,723.00	$ 0	$ 0	$ 0	$ 0	$ 0
REVENUE	2,052,369,620.40	1,756,631,000	1,697,599,000	1,788,392,000	1,785,266,000	87,667,000
TOTAL FINANCING SOURCES	$ 2,067,845,343.40	$ 1,756,631,000	$ 1,697,599,000	$ 1,788,392,000	$ 1,785,266,000	$ 87,667,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 904,158,714.56	$ 825,100,000	$ 848,681,000	$ 867,795,000	$ 864,627,000	$ 15,946,000
SERVICES & SUPPLIES	727,186,955.64	594,707,000	467,954,000	492,108,000	492,108,000	24,154,000
OTHER CHARGES	595,392,022.41	444,421,000	374,308,000	423,581,000	423,581,000	49,273,000
CAPITAL ASSETS - EQUIPMENT	8,422,931.41	11,666,000	8,234,000	8,195,000	8,195,000	(39,000)
NET TOTAL	$ 2,235,160,624.02	$ 1,875,894,000	$ 1,699,177,000	$ 1,791,679,000	$ 1,788,511,000	$ 89,334,000
PROV FOR OBLIGATED FUND BAL						
OTHER	$ 142,969,721.00	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL OBLIGATED FUND BAL	$ 142,969,721.00	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL FINANCING USES	$ 2,378,130,345.02	$ 1,875,894,000	$ 1,699,177,000	$ 1,791,679,000	$ 1,788,511,000	$ 89,334,000
GAIN OR LOSS	$ (310,285,001.62)	$ (119,263,000)	$ (1,578,000)	$ (3,287,000)	$ (3,245,000)	$ (1,667,000)
OPERATING SUBSIDY-GF	$ 310,285,000.00	$ 638,000	$ 1,578,000	$ 3,287,000	$ 3,245,000	$ 1,667,000
BUDGETED POSITIONS	5,731.0	4,931.0	4,931.0	4,939.0	4,931.0	0.0

Harbor-UCLA Medical Center is affiliated with the UCLA School of Medicine and provides a full spectrum of medical, surgical, and psychiatric inpatient services. Harbor-UCLA also provides outpatient care services, which include cardiovascular surgery, intensive and acute respiratory care, family medicine, general internal medicine, gynecology, interventional radiology, neurology, neurosurgery, obstetrics, pediatrics, radiation therapy, and renal transplants. Harbor-UCLA provides emergency services and is designated as a Level I Trauma Center.

Hospital Enterprise Fund - Los Angeles General Medical Center Operating Plan Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	$ 53,650,451.00	$ 0	$ 0	$ 0	$ 0	$ 0
REVENUE	2,480,844,225.22	2,295,916,000	2,424,724,000	2,526,305,000	2,527,158,000	102,434,000
TOTAL FINANCING SOURCES	$ 2,534,494,676.22	$ 2,295,916,000	$ 2,424,724,000	$ 2,526,305,000	$ 2,527,158,000	$ 102,434,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 1,182,379,515.51	$ 1,327,357,000	$ 1,436,800,000	$ 1,473,019,000	$ 1,471,178,000	$ 34,378,000
SERVICES & SUPPLIES	936,917,225.67	872,471,000	778,564,000	810,488,000	810,249,000	31,685,000
OTHER CHARGES	443,975,820.28	495,371,000	440,578,000	500,922,000	500,922,000	60,344,000
CAPITAL ASSETS - EQUIPMENT	19,780,787.19	22,347,000	12,349,000	12,349,000	12,349,000	0
NET TOTAL	$ 2,583,053,348.65	$ 2,717,546,000	$ 2,668,291,000	$ 2,796,778,000	$ 2,794,698,000	$ 126,407,000
PROV FOR OBLIGATED FUND BAL						
OTHER	$ 130,091,329.00	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL OBLIGATED FUND BAL	$ 130,091,329.00	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL FINANCING USES	$ 2,713,144,677.65	$ 2,717,546,000	$ 2,668,291,000	$ 2,796,778,000	$ 2,794,698,000	$ 126,407,000
GAIN OR LOSS	$ (178,650,001.43)	$ (421,630,000)	$ (243,567,000)	$ (270,473,000)	$ (267,540,000)	$ (23,973,000)
OPERATING SUBSIDY-GF	$ 178,650,000.00	$ 242,068,000	$ 243,567,000	$ 270,473,000	$ 267,540,000	$ 23,973,000
BUDGETED POSITIONS	8,758.0	9,010.0	9,010.0	9,058.0	9,042.0	32.0

Los Angeles General Medical Center (LA General) is affiliated with the University of Southern California (USC) School of Medicine and provides inpatient hospital services, which include surgical, intensive care, emergency, trauma, orthopedic, obstetric/gynecology, psychiatric, and pediatric services. LA General also provides outpatient services and various specialty services, such as a burn center, neonatal intensive care unit, and a hyperbaric chamber on Catalina Island.

Hospital Enterprise Fund - Olive View-UCLA Medical Center Operating Plan Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	$ 118,022,714.00	$ 0	$ 0	$ 0	$ 0	$ 0
REVENUE	973,642,859.24	983,090,000	953,771,000	1,037,823,000	1,035,747,000	81,976,000
TOTAL FINANCING SOURCES	$ 1,091,665,573.24	$ 983,090,000	$ 953,771,000	$ 1,037,823,000	$ 1,035,747,000	$ 81,976,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 494,377,776.26	$ 524,600,000	$ 521,999,000	$ 539,603,000	$ 536,665,000	$ 14,666,000
SERVICES & SUPPLIES	351,831,135.75	367,148,000	328,832,000	346,185,000	346,185,000	17,353,000
OTHER CHARGES	217,973,784.11	232,805,000	191,762,000	216,218,000	216,218,000	24,456,000
CAPITAL ASSETS - EQUIPMENT	6,072,560.30	5,771,000	3,282,000	3,243,000	3,243,000	(39,000)
OTHER FINANCING USES	56,263,228.88	0	0	0	0	0
NET TOTAL	$ 1,126,518,485.30	$ 1,130,324,000	$ 1,045,875,000	$ 1,105,249,000	$ 1,102,311,000	$ 56,436,000
PROV FOR OBLIGATED FUND BAL						
OTHER	$ 75,134,089.00	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL OBLIGATED FUND BAL	$ 75,134,089.00	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL FINANCING USES	$ 1,201,652,574.30	$ 1,130,324,000	$ 1,045,875,000	$ 1,105,249,000	$ 1,102,311,000	$ 56,436,000
GAIN OR LOSS	$ (109,987,001.06)	$ (147,234,000)	$ (92,104,000)	$ (67,426,000)	$ (66,564,000)	$ 25,540,000
OPERATING SUBSIDY-GF	$ 109,987,000.00	$ 92,104,000	$ 92,104,000	$ 67,426,000	$ 66,564,000	$ (25,540,000)
BUDGETED POSITIONS	3,005.0	3,018.0	3,018.0	3,026.0	3,018.0	0.0

The Olive View-UCLA Medical Center (OV-UCLA) is affiliated with the UCLA School of Medicine and provides inpatient hospital services, which include surgical, intensive care, emergency, orthopedic, obstetrics/gynecology, and psychiatric services, as well as outpatient services. OV-UCLA also provides a foster care Medical Hub Clinic, as well as clinics for victims of suspected child abuse and neglect.

Hospital Enterprise Fund - Rancho Los Amigos National Rehabilitation Center Operating Plan Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	$ 3,841,367.00	$ 0	$ 0	$ 0	$ 0	$ 0
REVENUE	577,388,432.06	552,024,000	365,076,000	423,872,000	423,542,000	58,466,000
TOTAL FINANCING SOURCES	$ 581,229,799.06	$ 552,024,000	$ 365,076,000	$ 423,872,000	$ 423,542,000	$ 58,466,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 240,035,974.18	$ 245,400,000	$ 273,299,000	$ 286,526,000	$ 284,564,000	$ 11,265,000
SERVICES & SUPPLIES	135,938,101.64	141,847,000	140,153,000	141,761,000	141,708,000	1,555,000
OTHER CHARGES	194,628,530.45	201,457,000	89,145,000	124,074,000	124,074,000	34,929,000
CAPITAL ASSETS - EQUIPMENT	1,699,981.66	2,634,000	3,240,000	3,240,000	3,240,000	0
NET TOTAL	$ 572,302,587.93	$ 591,338,000	$ 505,837,000	$ 555,601,000	$ 553,586,000	$ 47,749,000
PROV FOR OBLIGATED FUND BAL						
OTHER	$ 100,940,212.00	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL OBLIGATED FUND BAL	$ 100,940,212.00	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL FINANCING USES	$ 673,242,799.93	$ 591,338,000	$ 505,837,000	$ 555,601,000	$ 553,586,000	$ 47,749,000
GAIN OR LOSS	$ (92,013,000.87)	$ (39,314,000)	$ (140,761,000)	$ (131,729,000)	$ (130,044,000)	$ 10,717,000
OPERATING SUBSIDY-GF	$ 92,013,000.00	$ 140,761,000	$ 140,761,000	$ 131,729,000	$ 130,044,000	$ (10,717,000)
BUDGETED POSITIONS	1,770.0	1,769.0	1,769.0	1,768.0	1,768.0	(1.0)

The Rancho Los Amigos National Rehabilitation Center (Rancho) specializes in rehabilitative services to restore health, rebuild life, and revitalize hope for patients with a life-changing illness, injury, or disability. Rancho provides inpatient hospital services, which include surgical, neurological, orthopedic, pediatric, spinal injury, and stroke rehabilitation services, as well as various outpatient services.

Hospital Enterprise Fund - DHS Operating Plan Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	$ 643,413,000.00	$ 0	$ 478,227,000	$ 257,448,000	$ 255,494,000	$ (222,733,000)
REVENUE	56,263,228.88	0	0	0	0	0
TOTAL FINANCING SOURCES	$ 699,676,228.88	$ 0	$ 478,227,000	$ 257,448,000	$ 255,494,000	$ (222,733,000)
FINANCING USES						
OTHER FINANCING USES	$ 400,810,561.15	$ 0	$ 478,227,000	$ 257,448,000	$ 255,494,000	$ (222,733,000)
NET TOTAL	$ 400,810,561.15	$ 0	$ 478,227,000	$ 257,448,000	$ 255,494,000	$ (222,733,000)
PROV FOR OBLIGATED FUND BAL						
COMMITTED	$ 562,351,000.00	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL OBLIGATED FUND BAL	$ 562,351,000.00	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL FINANCING USES	$ 963,161,561.15	$ 0	$ 478,227,000	$ 257,448,000	$ 255,494,000	$ (222,733,000)
GAIN OR LOSS	$ (263,485,332.27)	$ 0	$ 0	$ 0	$ 0	$ 0
OPERATING SUBSIDY-GF	$ 263,486,008.43	$ 0	$ 0	$ 0	$ 0	$ 0

The DHS Enterprise Fund accounts for miscellaneous enterprise fund items not associated with any specific facility. The 2025-26 Recommended Budget reflects the use of $255.5 million of this obligated fund balance to be transferred to the four hospital enterprise funds to offset ongoing healthcare costs.

Departmental Program Summary

1. Adult Inpatient (excluding Obstetrics and Psychiatric)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,384,729,000	--	1,384,729,000	--	3,431.0
Less Administration	--	--	--	--	--
Net Program Costs	1,384,729,000	--	1,384,729,000	--	3,431.0

Authority: Mandated program – California Welfare and Institutions Code Section 17000.

Adult inpatient services are provided at DHS hospital facilities. The types of care provided to the patients include, but are not limited to, medical acute, surgical acute, intensive care, coronary intensive care, and burn care. The program provides acute and preventive medical care, as well as pharmaceutical prescriptions for acute or chronic diseases for the treatment of all adult patients.

2. Obstetrics (Inpatient only; includes Labor and Delivery and Nursery)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	123,405,000	--	123,405,000	--	376.0
Less Administration	--	--	--	--	--
Net Program Costs	123,405,000	--	123,405,000	--	376.0

Authority: Mandated program – California Welfare and Institutions Code Section 17000.

Obstetrics services provided to the mother prior to and including delivery consist of perinatal care during labor, assistance in delivery, postnatal care in recovery, minor gynecologic procedures, and nursing care following delivery. Also included is the daily nursing care for newborn and premature infants not requiring extraordinary care.

3. Pediatrics Inpatient Services (excluding Psychiatric and Rehabilitation)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	120,841,000	--	120,841,000	--	371.0
Less Administration	--	--	--	--	--
Net Program Costs	120,841,000	--	120,841,000	--	371.0

Authority: Mandated program – California Welfare and Institutions Code Section 17000.

Pediatric inpatient services are provided to pediatric patients, including neonatal patients, who require services not available or not appropriate to give in the newborn nursery. Services include medical, surgical, and orthopedics.

4. Rehabilitation (Inpatient and Outpatient)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	77,352,000	--	77,352,000	--	252.0
Less Administration	--	--	--	--	--
Net Program Costs	77,352,000	--	77,352,000	--	252.0

Authority: Non-mandated, discretionary program.

Rehabilitation services at Rancho include both acute inpatient and outpatient services. Rehabilitation care is provided to patients needing physical or corrective treatment of bodily conditions based on physicians' orders and approved rehabilitation care plans.

5. Psychiatric Services (Inpatient, Outpatient, and Emergency Department; all ages)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	194,587,000	--	194,587,000	--	706.0
Less Administration	--	--	--	--	--
Net Program Costs	194,587,000	--	194,587,000	--	706.0

Authority: Non-mandated, discretionary program.

Psychiatric acute care is a provision of care to adult, adolescent, and child patients with mental illnesses or disorders. The services can also be provided for mental illnesses requiring isolation or a locked unit. These services are staffed with specially trained personnel and contain monitoring and specialized support equipment for patients who, as a result of shock, trauma, or threatening conditions, require intensified, comprehensive observation and care. The program also includes emergency treatment to the mentally ill requiring immediate care on an unscheduled basis provided in the psychiatric emergency room. Activities include, but are not limited to, assisting psychiatrists in emergency procedures, comforting patients, maintaining aseptic conditions, and monitoring vital life signs.

6. Emergency Department (excluding Psychiatric Emergency Department)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	293,052,000	--	293,052,000	--	913.0
Less Administration	--	--	--	--	--
Net Program Costs	293,052,000	--	293,052,000	--	913.0

Authority: Mandated program – California Welfare and Institutions Code Section 17000.

Emergency services provide treatment to the ill and injured that require immediate medical or surgical care on an unscheduled basis. This includes patients treated at the emergency service facilities of hospitals for non-emergency medical care.

7. Hospital Outpatient Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	328,454,000	--	328,454,000	--	1,287.0
Less Administration	--	--	--	--	--
Net Program Costs	328,454,000	--	328,454,000	--	1,287.0

Authority: Mandated program – California Welfare and Institutions Code Section 17000.

Hospital outpatient services are provided to ambulatory patients and exclude walk-in or urgent care clinics. Services include, but are not limited to, physical examinations, treatment, diagnostic, preventive, curative, and educational services on a scheduled basis for ambulatory patients with illnesses or other medical conditions. Clinics include, but are not limited to, admitting, diabetic, ear/nose/throat, eye, gynecology, orthopedic, pediatrics, surgery, cardiology, physical medicine, urology, urgent care, psychiatric, dental, and allergy.

8. Hospital-Based Ancillary Services (excluding Labor and Delivery, Laboratory, and Pharmacy Services)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	883,585,000	--	883,585,000	--	1,804.0
Less Administration	--	--	--	--	--
Net Program Costs	883,585,000	--	883,585,000	--	1,804.0

Authority: Mandated program – California Welfare and Institutions Code Section 17000.

Hospital-based ancillary services are support services offered for the treatment and care of both inpatient and outpatient clients receiving treatment at DHS facilities. These services include, but are not limited to, cardiology services and diagnostic testing, medications to patients, endoscopy and therapies, diagnostic procedures, surgery and recovery, anesthesiology, echocardiology, cardiac catheterization, stress testing, Holter monitoring, electromyography, radiology diagnostic and therapeutic, nuclear medicine, magnetic resonance imaging, ultrasonography, computerized tomographic (CT) scanner, respiratory therapy, pulmonary function, renal dialysis, lithotripsy, gastrointestinal endoscopy, physical therapy, speech therapy, occupational therapy, and audiology.

9. Hospital-Based Laboratories

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	282,927,000	--	282,927,000	--	777.0
Less Administration	--	--	--	--	--
Net Program Costs	282,927,000	--	282,927,000	--	777.0

Authority: Mandated program – California Welfare and Institutions Code Section 17000.

Laboratories and Pathology includes clinical and anatomic pathology. Clinical pathology includes blood bank and transfusion medicine, chemistry, hematology and coagulation, immunology, microbiology, and urinalysis. Anatomic pathology consists of surgical, cytologic and autopsy pathology, hematopathology, and electron microscopy. Activities are designated as pre-analytical, analytical, and post-analytical. They include patient preparation, specimen collection, transport of specimen, specimen processing, testing and analysis, results reporting, and in some cases, test interpretation. Specimens include blood, tissues, and various human

sources for culture. Blood bank and transfusion services include donor collection and procurement, testing for transfusion compatibility, release for transfusion, and apheresis of patients. Blood products include whole blood, red cells, fresh frozen plasma, and apheresis units. Some testing is performed off-site in either another hospital laboratory or in a contract reference laboratory.

10. Hospital-Based Pharmacies

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	555,417,000	--	555,417,000	--	577.0
Less Administration	--	--	--	--	--
Net Program Costs	555,417,000	--	555,417,000	--	577.0

Authority: Mandated program – California Welfare and Institutions Code Section 17000.

Pharmaceutical management encompasses various medication use processes, including the prescribing, dispensing, administering, and monitoring of medication. Also involved in the appropriate management of pharmaceuticals are formulary management, purchasing, and inventory control. In total, these processes involve multidisciplinary collaboration with the overall goal of ensuring optimal cost-effective therapy.

11. Medical Education

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	346,162,000	--	346,162,000	--	1,456.0
Less Administration	--	--	--	--	--
Net Program Costs	346,162,000	--	346,162,000	--	1,456.0

Authority: Non-mandated, discretionary program.

Medical Education includes non-in-service educational programs conducted by the hospitals. This includes the Medical Postgraduate Education programs and School of Nursing. LA General, Harbor-UCLA, and Olive View-UCLA are designated as large, teaching public hospitals. As such, they provide an organized program of medical postgraduate clinical education to residents, interns, and fellows.

12. Clinic-Based Outpatient Services (including Ancillaries, etc.)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,171,148,000	5,758,000	890,292,000	275,098,000	1,722.0
Less Administration	--	--	--	--	--
Net Program Costs	1,171,148,000	5,758,000	890,292,000	275,098,000	1,722.0

Authority: Mandated program – California Welfare and Institutions Code Section 17000.

Clinic-based outpatient services (including ancillaries, etc.) are provided by CHCs, HCs, and Multi-Service Ambulatory Care Centers (MACCs). State law and case law mandate that the County ensures the availability of health services that alleviate pain, treat infection, maintain basic function and adequate nutrition, and provide care for conditions posing serious health risks for individuals without health insurance or financial resources. Operating the CHCs, HCs, and MACCs is one way the County has chosen to fulfill its obligation to deliver these services.

13. Emergency Medical Services (EMS)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	42,414,000	2,209,000	24,670,000	15,535,000	210.0
Less Administration	--	--	--	--	--
Net Program Costs	42,414,000	2,209,000	24,670,000	15,535,000	210.0

Authority: Non-mandated, discretionary program.

The EMS Agency is responsible for planning, implementing, monitoring, and evaluating the local EMS system. This includes establishing policies, addressing the financial aspects of system operation, and making provisions for collection, analysis, and dissemination of EMS related data. In addition, the EMS Agency is responsible for establishing operational policies and procedures; designating EMS base hospitals and specialty care centers, such as trauma centers; developing guidelines, standards, and protocols for patient treatment and transfer; implementing a pre-hospital Advanced Life Support Program; certifying and accrediting pre-hospital medical care personnel; and approving EMS personnel training programs.

14. Juvenile Court Health Services (JCHS)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	44,177,000	29,932,000	1,289,000	12,956,000	237.0
Less Administration	--	--	--	--	--
Net Program Costs	44,177,000	29,932,000	1,289,000	12,956,000	237.0

Authority: Mandated program – California Welfare and Institutions Code Section 17000.

JCHS provides health care and dental services to children and youth in the Probation Department's detention and residential facilities.

15. Integrated Correctional Health Services (ICHS)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	544,680,000	3,320,000	34,106,000	507,254,000	2,366.0
Less Administration	--	--	--	--	--
Net Program Costs	544,680,000	3,320,000	34,106,000	507,254,000	2,366.0

Authority: Mandated program, with discretionary service level – California Penal Code Section 4000.

ICHS is the result of the Board-approved integration of health and mental health services provided in the County's correctional system into a single, consolidated correctional health services unit within DHS. The integration involved the transfer of existing correctional health staff from the Department of Mental Health and the Sheriff Department's Medical Services Bureau to DHS. ICHS allows DHS to collaborate with the Sheriff Department's custody personnel to implement a number of enhancements, such as coordinated primary care and preventive care; improved workflows and clinical processes; access to care and discharge/re-entry planning; enhanced jail mental health services; emphasis on substance use services; and improvement opportunities for recruitment, retention, and training of jail health staff.

16. Anti-Racism, Diversity, and Inclusion (ARDI) Initiative

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	23,929,000	--	18,469,000	5,460,000	166.5
Less Administration	--	--	--	--	--
Net Program Costs	23,929,000	--	18,469,000	5,460,000	166.5

Authority: Non-mandated, discretionary program.

In July 2020, the Board established the ARDI Initiative to guide, govern, and increase the County's ongoing commitment to fighting structural racism in all its dimensions. ARDI will guide DHS by offering training and capacity building, technical assistance and planning, policy analysis and development, data collection, analysis and reporting, community and stakeholder engagement, and equity infused resourcing and programming to help reach its goals.

17. Diversion and Re-Entry Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	374,625,000	36,037,000	276,593,000	61,995,000	180.0
Less Administration	--	--	--	--	--
Net Program Costs	374,625,000	36,037,000	276,593,000	61,995,000	180.0

Authority: Non-mandated, discretionary program.

The Office of Diversion and Re-Entry (ODR) was created by the Board in September 2015. Its mission is to develop and implement countywide criminal justice diversion for persons with mental illness and/or substance use disorders who encounter the justice system. The establishment of ODR is part of the Board's commitment to a Care First, Jails Last vision, and the Board's desire to embed justice reform priorities and strategies across the County's infrastructure.

18. Homeless Housing and Medical Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	653,525,000	178,793,000	467,323,000	7,409,000	338.0
Less Administration	--	--	--	--	--
Net Program Costs	653,525,000	178,793,000	467,323,000	7,409,000	338.0

Authority: Non-mandated, discretionary program.

Housing for Health (HFH) was established in 2012 by the Board as a division within DHS to provide supportive housing to patients with complex medical and behavioral health issues who experience homelessness. HFH currently provides a full continuum of services to clients, from street outreach to interim housing to permanent housing, with case management, benefits advocacy, and clinical services layered across all service categories.

19. Administration (including Fiscal Services, General Services, and Patient Care Services)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	3,380,897,000	112,592,000	2,874,234,000	394,071,000	10,480.5
Less Administration	--	--	--	--	--
Net Program Costs	3,380,897,000	112,592,000	2,874,234,000	394,071,000	10,480.5

Authority: Non-mandated, discretionary program.

Administration includes the Administrative Program, General Services, Patient Care Services, and DHS' non-operating budget units (Contributions to Hospital Enterprise Funds, DHS Enterprise Fund, and Health Services - Realignment).

Administration provides administrative support and executive oversight to the operations of the Department. This program includes the executive office, departmental budgeting, accounting, personnel and payroll, procurement and strategic planning, admitting, registration, hospital administration, employee health services, community health services, auxiliary group, medical library, medical records, medical staff administration, nursing administration, nursing float personnel, nursing in-service education, utilization management, and other unassigned costs such as depreciation and amortization, leases and rentals, malpractice insurance, other insurance, interest, and non-payroll related employee benefits. In addition, it includes intergovernmental relations, communications, and various other administrative functions with departmentwide impact.

General Services are the non-patient care support services needed to operate a hospital. Included under General Services are kitchen, dietary, laundry and linen, social work, housekeeping, security, grounds maintenance, plant operations, plant maintenance, communications, and data processing.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	10,825,906,000	368,641,000	9,177,487,000	1,279,778,000	27,650.0

Department of Health Services
Christina R. Ghaly, M.D., Director
2025-26 Recommended Budget Positions = 27,650.0

Homeless and Housing Program

Homeless and Housing Program Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 120,849,350.84	$ 257,579,000	$ 257,579,000	$ 257,579,000	$ 257,579,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 96,912,944.32	$ 227,695,000	$ 244,285,000	$ 267,553,000	$ 267,553,000	$ 23,268,000
OTHER CHARGES	100,565,292.96	213,515,000	214,615,000	171,838,000	171,838,000	(42,777,000)
GROSS TOTAL	$ 197,478,237.28	$ 441,210,000	$ 458,900,000	$ 439,391,000	$ 439,391,000	$ (19,509,000)
INTRAFUND TRANSFERS	(908,425.00)	0	0	0	0	0
NET TOTAL	$ 196,569,812.28	$ 441,210,000	$ 458,900,000	$ 439,391,000	$ 439,391,000	$ (19,509,000)
NET COUNTY COST	$ 75,720,461.44	$ 183,631,000	$ 201,321,000	$ 181,812,000	$ 181,812,000	$ (19,509,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	OTHER ASSISTANCE

Mission Statement

The Homeless and Housing Program budget unit provides funding to support the Homeless Initiative (HI). The mission of the HI is to oversee, coordinate, and ensure the implementation of the County's framework to end homelessness (Framework), as directed by the Board on May 3, 2022, to prevent and address homelessness, while acting as the County's central point of contact for all ongoing efforts related to homelessness. The goal of the Framework is to better serve people at risk of or experiencing homelessness and to increase placements into permanent housing. The Framework is divided into five categories of action:

- Coordinate – create a coordinated system that links critical infrastructure and drives best practices;
- Prevent – provide targeted prevention services to avoid entry or a return to homelessness;
- Connect – link and navigate everyone to an exit pathway;
- House – rapidly rehouse using temporary and permanent housing; and
- Stabilize – scale services critical to rehousing and stabilization success.

The Framework also focuses on three key partners:

- Mainstream Government Systems – maximize capacity in areas such as healthcare and social services systems, to serve as the first and largest safety net for people who are vulnerable, especially those with housing insecurity.
- Rehousing System – ensure the County's system remains one of last resort, focused primarily, but not exclusively, on helping people who have been persistently underserved and those with the most complex challenges who require ongoing, focused, and resource-heavy intervention to help them get off the streets and into housing.
- Partnerships with Cities – forge stronger partnerships by pooling resources or co-investing with cities to develop more permanent housing and by coordinating with cities when encampments are being decommissioned to provide pathways to housing and services.

2025-26 Budget Message

The 2025-26 Recommended Budget provides funding for the Framework, Board-directed homeless projects, and administration of various homeless programs and services.

Critical/Strategic Planning Initiatives

As a result of Board actions, the HI continues to:

- Manage the County's Homeless Emergency Declaration and direct the four missions: Encampment Resolution, Housing, Mental Health and Substance Use Disorder Services, and Eviction Prevention;
- Develop and implement innovative solutions to prevent and combat homelessness in partnership with County departments, Continuum of Care, local jurisdictions, service providers, and other stakeholders;
- Work with cities and the Councils of Governments to implement plans to prevent and combat homelessness; and
- Coordinate the prioritization of housing and related services for the most vulnerable people experiencing homelessness.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**458,900,000**	**0**	**257,579,000**	**201,321,000**	**0.0**
Other Changes					
1. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various homeless assistance programs and encampment clean-up.	(121,509,000)	--	--	(121,509,000)	--
2. Bed Rate Increases: Reflects an adjustment for the Interim Housing bed rate increase funded by one-time obligated fund balance committed for Alternatives to Incarceration (ATI).	102,000,000	--	--	102,000,000	--
Total Changes	**(19,509,000)**	**0**	**0**	**(19,509,000)**	**0.0**
2025-26 Recommended Budget	**439,391,000**	**0**	**257,579,000**	**181,812,000**	**0.0**

HOMELESS AND HOUSING PROGRAM BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COVID-19	$ (121,767.58)	$ 0	$ 0	$ 0	$ 0	$ 0
STATE - PUBLIC ASSISTANCE PROGRAMS	100,152,317.85	141,954,000	141,954,000	141,954,000	141,954,000	0
TRANSFERS IN	20,818,800.57	115,625,000	115,625,000	115,625,000	115,625,000	0
TOTAL REVENUE	$ 120,849,350.84	$ 257,579,000	$ 257,579,000	$ 257,579,000	$ 257,579,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	$ 206,705.00	$ 0	$ 148,000	$ 148,000	$ 148,000	$ 0
CLOTHING & PERSONAL SUPPLIES	14,920.69	0	0	0	0	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	90,869.92	0	0	0	0	0
COMPUTING-PERSONAL	7,812.77	0	0	0	0	0
CONTRACTED PROGRAM SERVICES	0.00	227,695,000	244,137,000	267,405,000	267,405,000	23,268,000
INFORMATION TECHNOLOGY SERVICES	20,804.00	0	0	0	0	0
MAINTENANCE-BUILDINGS & IMPRV	460,370.36	0	0	0	0	0
MISCELLANEOUS EXPENSE	76.64	0	0	0	0	0
OFFICE EXPENSE	1,296.47	0	0	0	0	0
PROFESSIONAL SERVICES	92,765,140.92	0	0	0	0	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	778,988.71	0	0	0	0	0
SMALL TOOLS & MINOR EQUIPMENT	2,235.71	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	54.43	0	0	0	0	0
TECHNICAL SERVICES	2,555,417.01	0	0	0	0	0
TELECOMMUNICATIONS	7,633.13	0	0	0	0	0
UTILITIES	618.56	0	0	0	0	0
TOTAL S & S	96,912,944.32	227,695,000	244,285,000	267,553,000	267,553,000	23,268,000
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	29,081,154.21	0	0	0	0	0
JUDGMENTS & DAMAGES	60,000,000.00	0	0	0	0	0
SUPPORT & CARE OF PERSONS	11,484,138.75	213,515,000	214,615,000	171,838,000	171,838,000	(42,777,000)
TOTAL OTH CHARGES	100,565,292.96	213,515,000	214,615,000	171,838,000	171,838,000	(42,777,000)
GROSS TOTAL	$ 197,478,237.28	$ 441,210,000	$ 458,900,000	$ 439,391,000	$ 439,391,000	$ (19,509,000)
INTRAFUND TRANSFERS	(908,425.00)	0	0	0	0	0
NET TOTAL	$ 196,569,812.28	$ 441,210,000	$ 458,900,000	$ 439,391,000	$ 439,391,000	$ (19,509,000)
NET COUNTY COST	$ 75,720,461.44	$ 183,631,000	$ 201,321,000	$ 181,812,000	$ 181,812,000	$ (19,509,000)

Departmental Program Summary

1. Homeless Settlement

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	60,000,000	--	--	60,000,000	--
Less Administration	--	--	--	--	--
Net Program Costs	60,000,000	--	--	60,000,000	--

Authority: Mandated – U.S. District Court order settlement.

The County funds services for the new beds created by the City of Los Angeles as directed by the U.S. District Court order related to the LA Alliance for Human Rights v. City of Los Angeles settlement.

2. Homeless Initiative

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	379,391,000	--	257,579,000	121,812,000	--
Less Administration	--	--	--	--	--
Net Program Costs	379,391,000	--	257,579,000	121,812,000	--

Authority: Non-mandated, discretionary programs.

Funding for a variety of programs supporting the County's framework to end homelessness.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	439,391,000	0	257,579,000	181,812,000	0.0

Human Resources

Lisa M. Garrett, Director of Personnel

Human Resources Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 16,021,638.71	$ 15,243,000	$ 26,909,000	$ 22,676,000	$ 21,676,000	$ (5,233,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 87,416,449.39	$ 95,900,000	$ 104,335,000	$ 109,813,000	$ 106,103,000	$ 1,768,000
SERVICES & SUPPLIES	24,979,914.95	25,618,000	24,518,000	27,381,000	24,154,000	(364,000)
OTHER CHARGES	1,343,592.86	1,500,000	1,600,000	1,747,000	1,747,000	147,000
CAPITAL ASSETS - EQUIPMENT	9,237.97	0	192,000	192,000	192,000	0
GROSS TOTAL	$ 113,749,195.17	$ 123,018,000	$ 130,645,000	$ 139,133,000	$ 132,196,000	$ 1,551,000
INTRAFUND TRANSFERS	(76,936,374.82)	(85,000,000)	(80,942,000)	(93,542,000)	(88,826,000)	(7,884,000)
NET TOTAL	$ 36,812,820.35	$ 38,018,000	$ 49,703,000	$ 45,591,000	$ 43,370,000	$ (6,333,000)
NET COUNTY COST	$ 20,791,181.64	$ 22,775,000	$ 22,794,000	$ 22,915,000	$ 21,694,000	$ (1,100,000)
BUDGETED POSITIONS	593.0	597.0	597.0	613.0	597.0	0.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	PERSONNEL

Mission Statement

Cultivate an innovative, healthy, and equitable work environment to attract, develop, and retain a talented, engaged, and diverse workforce where all employees can thrive, grow, and contribute in meaningful ways through public service.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $1.1 million primarily due to curtailments and the deletion of funding that was provided on a one-time basis for cybersecurity, a medical plan request for proposal, access to an online networking platform, executive professional development, and a laptop refresh. The decrease is partially offset by Board-approved increases in salaries and health insurance subsidies, as well as cost increases in retiree health insurance.

Critical/Strategic Planning Initiatives

The following key initiatives support the Board's priorities and the County and Department's strategic plans:

- Maintain a focus on emergency hiring and continue to transform the way we hire, support, develop, and retain the County's workforce.
- Maintain a strong commitment to justice, equity, diversity, and inclusion by reviewing and enhancing programs to ensure they support inclusivity for all individuals.
- Strengthen our workforce culture of continuous learning and growth by developing programs to bridge the gap between the skills and talents of our current workforce and evolving future needs.
- Continue to shape the workplace of the future by exploring new work models that promote productivity and flexibility.
- Use cutting edge technology to modernize and innovate human resources services by incorporating state-of-the-art technology and deploying artificial intelligence to automate and streamline business processes.
- Reshape and promote programs that impact the health and well-being of our employees and their families.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**130,645,000**	**80,942,000**	**26,909,000**	**22,794,000**	**597.0**
Curtailments					
1. Vacancies: Reflects the deletion of 2.0 Administrative Intern I and 2.0 Administrative Intern II positions.	(655,000)	--	--	(655,000)	(4.0)
New/Expanded Programs					
1. Countywide Talent Assessment Division: Reflects the addition of 2.0 Human Resource Analyst IV and 2.0 Human Resource Analyst III positions to support countywide hiring initiatives.	997,000	847,000	150,000	--	4.0
Other Changes					
1. Contract Costs: Reflects an increase in funding for anticipated employee benefits third-party administrator contract cost increases due to represented employee flexible spending account enrollments.	1,100,000	935,000	165,000	--	--
2. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	737,000	519,000	92,000	126,000	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of the costs to prefund the County's retiree healthcare benefits.	658,000	463,000	82,000	113,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation costs and long-term disability costs due to medical cost trends and decreases in claims.	(74,000)	(63,000)	(11,000)	--	--
5. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines. (2 CFR Part 200).	147,000	104,000	18,000	25,000	--
6. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for cybersecurity ($2,000), a medical plan request for proposal ($0.1 million), access to an online networking platform ($0.1 million), executive professional development ($0.2 million), and a laptop refresh ($0.3 million).	(721,000)	(10,000)	(2,000)	(709,000)	--
7. Reclassification: Reflects a Board-approved position reclassification.	105,000	89,000	16,000	--	--
8. Ministerial Adjustments: Reflects a decrease in appropriation and revenues to account for the deletion of Productivity Investment Fund grants ($0.7 million) and the realignment of interfund transfer and revenue based on historical trends ($5.0 million).	(743,000)	5,000,000	(5,743,000)	--	--
Total Changes	**1,551,000**	**7,884,000**	**(5,233,000)**	**(1,100,000)**	**0.0**
2025-26 Recommended Budget	**132,196,000**	**88,826,000**	**21,676,000**	**21,694,000**	**597.0**

Critical and Unmet Needs

The Department's unmet needs include: 1) 4.0 positions for Impact services (including $0.6 million in NCC); 2) 4.0 positions and services and supplies funding for Occupational Health and Leave Management services; 3) 1.0 position for IT services; 4) 1.0 position for administrative contract services; 5) 1.0 position for Employee Benefits Operations; 6) 1.0 position for a countywide Chief Wellness Officer; and 7) services and supplies funding for Employee Assistance Program services, fully offset with billings to other County departments.

HUMAN RESOURCES BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 1,738,849.27	$ 1,650,000	$ 8,616,000	$ 5,140,000	$ 5,114,000	$ (3,502,000)
CONTRACT CITIES SERVICES COST RECOVERY	150,176.76	100,000	186,000	204,000	204,000	18,000
FEDERAL - COVID-19	20,215.19	0	0	0	0	0
INTERFUND CHARGES FOR SERVICES - OTHER	196,818.83	125,000	195,000	195,000	195,000	0
MISCELLANEOUS	15,846.66	0	0	0	0	0
PERSONNEL SERVICES	13,353,625.77	13,125,000	16,926,000	16,894,000	15,920,000	(1,006,000)
TRANSFERS IN	546,106.23	243,000	986,000	243,000	243,000	(743,000)
TOTAL REVENUE	$ 16,021,638.71	$ 15,243,000	$ 26,909,000	$ 22,676,000	$ 21,676,000	$ (5,233,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 51,561,672.11	$ 53,204,000	$ 61,639,000	$ 64,343,000	$ 62,377,000	$ 738,000
CAFETERIA BENEFIT PLANS	8,183,807.46	9,085,000	9,085,000	9,561,000	9,198,000	113,000
COUNTY EMPLOYEE RETIREMENT	12,240,990.47	13,661,000	13,661,000	14,375,000	13,873,000	212,000
DENTAL INSURANCE	160,521.52	96,000	96,000	109,000	96,000	0
DEPENDENT CARE SPENDING ACCOUNTS	49,797.85	61,000	61,000	61,000	61,000	0
DISABILITY BENEFITS	590,316.51	190,000	190,000	187,000	164,000	(26,000)
FICA (OASDI)	817,446.11	779,000	779,000	820,000	790,000	11,000
HEALTH INSURANCE	3,712,417.90	7,935,000	7,935,000	8,609,000	7,975,000	40,000
LIFE INSURANCE	263,585.24	95,000	95,000	112,000	99,000	4,000
OTHER EMPLOYEE BENEFITS	8,908.00	0	0	0	0	0
RETIREE HEALTH INSURANCE	5,594,514.00	6,242,000	6,242,000	6,900,000	6,900,000	658,000
SAVINGS PLAN	1,805,012.89	2,028,000	2,028,000	2,141,000	2,058,000	30,000
THRIFT PLAN (HORIZONS)	1,748,893.94	1,836,000	1,836,000	1,948,000	1,865,000	29,000
UNEMPLOYMENT INSURANCE	66,734.00	67,000	67,000	67,000	67,000	0
WORKERS' COMPENSATION	611,831.39	621,000	621,000	580,000	580,000	(41,000)
TOTAL S & E B	87,416,449.39	95,900,000	104,335,000	109,813,000	106,103,000	1,768,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,219,253.94	8,169,000	7,069,000	8,046,000	8,046,000	977,000
CLOTHING & PERSONAL SUPPLIES	2,300.00	0	0	0	0	0
COMMUNICATIONS	382,824.51	13,000	13,000	13,000	13,000	0
COMPUTING-MAINFRAME	11,752.00	80,000	80,000	80,000	80,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	3,268,103.81	1,512,000	1,512,000	1,512,000	1,512,000	0
COMPUTING-PERSONAL	920,102.40	1,087,000	1,087,000	814,000	1,087,000	0
HOUSEHOLD EXPENSE	1,393.94	0	0	0	0	0
INFORMATION TECHNOLOGY SECURITY	17,400.00	112,000	112,000	98,000	98,000	(14,000)
INFORMATION TECHNOLOGY SERVICES	2,300,143.03	2,283,000	2,283,000	1,983,000	1,983,000	(300,000)
INSURANCE	120,327.28	10,000	10,000	10,000	10,000	0
JURY & WITNESS EXPENSE	70.00	1,000	1,000	1,000	1,000	0
MAINTENANCE - EQUIPMENT	1,351.24	29,000	29,000	29,000	29,000	0
MAINTENANCE-BUILDINGS & IMPRV	630,239.00	716,000	716,000	716,000	716,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	810.30	0	0	0	0	0
MEMBERSHIPS	2,599.00	78,000	78,000	78,000	78,000	0

HUMAN RESOURCES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
MISCELLANEOUS EXPENSE	7,702.16	17,000	17,000	17,000	17,000	0
OFFICE EXPENSE	100,666.81	926,000	926,000	926,000	926,000	0
PROFESSIONAL SERVICES	12,563,555.10	6,108,000	6,108,000	8,581,000	5,081,000	(1,027,000)
PUBLICATIONS & LEGAL NOTICES	23,731.12	0	0	0	0	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	468,328.51	1,798,000	1,798,000	1,798,000	1,798,000	0
RENTS & LEASES - EQUIPMENT	79,941.03	408,000	408,000	408,000	408,000	0
SPECIAL DEPARTMENTAL EXPENSE	25,166.77	1,000	1,000	1,000	1,000	0
TECHNICAL SERVICES	616,752.89	125,000	125,000	125,000	125,000	0
TELECOMMUNICATIONS	659,563.73	633,000	633,000	633,000	633,000	0
TRAINING	1,312,591.43	1,115,000	1,115,000	1,115,000	1,115,000	0
TRANSPORTATION AND TRAVEL	33,419.80	63,000	63,000	63,000	63,000	0
UTILITIES	209,825.15	334,000	334,000	334,000	334,000	0
TOTAL S & S	24,979,914.95	25,618,000	24,518,000	27,381,000	24,154,000	(364,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	155,023.70	12,000	12,000	12,000	12,000	0
RETIREMENT OF OTHER LONG TERM DEBT	872,248.70	742,000	842,000	989,000	989,000	147,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	316,320.46	746,000	746,000	746,000	746,000	0
TOTAL OTH CHARGES	1,343,592.86	1,500,000	1,600,000	1,747,000	1,747,000	147,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	0.00	0	137,000	137,000	137,000	0
ELECTRONIC EQUIPMENT	9,237.97	0	0	0	0	0
TELECOMMUNICATIONS EQUIPMENT	0.00	0	25,000	25,000	25,000	0
VEHICLES & TRANSPORTATION EQUIPMENT	0.00	0	30,000	30,000	30,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	9,237.97	0	192,000	192,000	192,000	0
TOTAL CAPITAL ASSETS	9,237.97	0	192,000	192,000	192,000	0
GROSS TOTAL	$ 113,749,195.17	$ 123,018,000	$ 130,645,000	$ 139,133,000	$ 132,196,000	$ 1,551,000
INTRAFUND TRANSFERS	(76,936,374.82)	(85,000,000)	(80,942,000)	(93,542,000)	(88,826,000)	(7,884,000)
NET TOTAL	$ 36,812,820.35	$ 38,018,000	$ 49,703,000	$ 45,591,000	$ 43,370,000	$ (6,333,000)
NET COUNTY COST	$ 20,791,181.64	$ 22,775,000	$ 22,794,000	$ 22,915,000	$ 21,694,000	$ (1,100,000)
BUDGETED POSITIONS	593.0	597.0	597.0	613.0	597.0	0.0

Departmental Program Summary

1. Human Resource Departmental Support

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	4,433,000	3,041,000	616,000	776,000	19.0
Less Administration	--	--	--	--	--
Net Program Costs	4,433,000	3,041,000	621,000	776,000	19.0

Authority: Non-mandated, discretionary program.

Provides technical guidance to departmental human resources offices, coordinates the development and dissemination of countywide human resources policies, investigates claims of unfair and/or inappropriate personnel practices, and coordinates countywide workforce reductions.

2. Countywide Talent Assessment

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	14,682,000	10,562,000	1,912,000	2,208,000	59.0
Less Administration	--	--	--	--	--
Net Program Costs	14,682,000	10,562,000	1,912,000	2,208,000	59.0

Authority: Non-mandated, discretionary program.

Administers countywide civil service examinations. The Division conducts recruitments for sensitive and critical positions, provides examination services for various countywide classifications on an open-competitive or promotional basis, and monitors the administration of the Delegated Examination Program. In addition, the Division operates the Employment Information Services Office, which provides a one-stop general information center for County employees and members of the public.

3. Talent Solutions

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	11,761,000	8,969,000	2,268,000	524,000	163.0
Less Administration	--	--	--	--	--
Net Program Costs	11,761,000	8,969,000	2,268,000	524,000	163.0

Authority: Non-mandated, discretionary program.

Administers a variety of programs that develop individuals to become future County employees and leaders. The Division also manages the Department's website, including inquiries, social media, publications, community events, and job fairs. These efforts allow the Department to reach out to a vast array of people interested in working for the County.

4. Human Resources Impact Team

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	5,911,000	91,000	365,000	5,455,000	21.0
Less Administration	--	--	--	--	--
Net Program Costs	5,911,000	91,000	365,000	5,455,000	21.0

Authority: Non-mandated, discretionary program.

Provides services to departments to strengthen their delivery of human resources services. Additionally, it evaluates current practices to determine strengths, areas requiring correction or development, and opportunities for improvement.

5. Workforce and Employee Development

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	18,580,000	10,493,000	2,414,000	5,673,000	57.0
Less Administration	--	--	--	--	--
Net Program Costs	18,580,000	10,493,000	2,414,000	5,673,000	57.0

Authority: Non-mandated, discretionary program.

Develops customized programs to enhance the skills of the County workforce and develop strategic objectives related to customer service, workforce excellence, and organizational effectiveness. The Division also administers the Disaster Services Worker program, and the Administrative Intern and County Management Fellows programs that support succession planning within the County workforce.

6. Health and Wellness

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	26,154,000	18,511,000	6,360,000	1,283,000	78.0
Less Administration	--	--	--	--	--
Net Program Costs	26,154,000	18,511,000	6,360,000	1,283,000	78.0

Authority: Non-mandated, discretionary program except the Employee Commute Reduction Program – Mandated Program with discretionary funding level – County Code Chapter 4.30 and California Health and Safety Code Section 44223.

Administers benefit programs that include group insurance programs (medical, dental, and life), defined contribution plans (Horizons, Savings, Deferred Earnings, and Pension Savings Plans), and the unemployment insurance program. These programs are provided through quality cost-effective services that involve interaction, negotiation, and administration of various contracts with insurance carriers, consultants, and third-party administrators. The Division delivers employee benefits services to all employees through annual benefits open enrollment campaigns for Choices, Options, Flex/MegaFlex, and COBRA. The Division also administers a benefits website to assist employees. In addition, health fairs and wellness seminars are coordinated with health care providers to raise employee awareness of health-related issues. The Workplace Programs Division coordinates and oversees countywide employee programs such as the annual Charitable Giving and March of Dimes campaigns, the County volunteer program, the County Telework Program, and County logo merchandise. The Occupational Health and Leave Management Division coordinates countywide services related to occupational medicine, psychological services, employee assistance program, and leave and disability management, including Absence Management System coordination and return-to-work.

7. Talent Acquisition Division – Executive and Specialty Recruitment

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,616,000	1,280,000	163,000	173,000	9.0
Less Administration	--	--	--	--	--
Net Program Costs	1,616,000	1,280,000	163,000	173,000	9.0

Authority: Non-mandated, discretionary program.

Conducts executive recruitment for qualified candidates for department head vacancies on behalf of the Board and conducts executive and specialty recruitment for other unclassified and classified positions at the request of departments.

8. Appeals

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	3,176,000	2,250,000	414,000	512,000	12.0
Less Administration	--	--	--	--	--
Net Program Costs	3,176,000	2,250,000	414,000	512,000	12.0

Authority: Non-mandated, discretionary program.

Analyzes and responds in writing to appeals regarding issues involving examinations, discipline, and personnel matters. Conducts inquiries into issues raised by employees and applicants with the Director of Personnel and the Board and prepares appropriate written responses. Assists operating departments in the resolution of appeals problems and answers telephone inquiries from appellants and departments.

9. Civil Service Advocacy and Mediation

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	5,967,000	3,518,000	786,000	1,663,000	24.0
Less Administration	--	--	--	--	--
Net Program Costs	5,967,000	3,518,000	786,000	1,663,000	24.0

Authority: Non-mandated, discretionary program.

Represents County client departments in appeals before the County Civil Service Commission (Commission) on matters of: 1) discipline, including suspensions of more than five days, reductions, and discharges; 2) examinations, including appraisal of promotability, rating from records, and interview scores; and 3) claims of discrimination. The Division also provides advice to departments on performance management issues and case presentations before the Commission and hearing officers. Additionally, the Division advises departments regarding proposed administrative actions and reviews departments' proposed action letters to ensure compliance with Civil Service Rules, County Code, and applicable departmental policies.

10. Equity Investigations

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	16,144,000	13,038,000	2,282,000	824,000	69.0
Less Administration	--	--	--	--	--
Net Program Costs	16,144,000	13,038,000	2,282,000	824,000	69.0

Authority: Mandated program – County Code, Title 5, Chapter 5.08, Equal Employment and Section 5.08.010, County Policy on Discrimination, State Law, California Fair Employment and Housing Act (Government Code 12900 et seq.) Nondiscrimination in Employment Requirements; Federal Law, Title VII, Civil Rights Act of 1964, as amended (Title VII), Title I of the Americans with Disabilities Act of 1990, Age Discrimination in Employment Act of 1967, and Equal Pay Act of 1963.

Verifies compliance with federal, State, and County nondiscrimination and employment laws and policies by investigating complaints of employment discrimination, harassment, and retaliation filed by employees with County departments and agencies, and federal and State enforcement agencies. Provides oversight of departmental investigations of employment discrimination and monitors departments that conduct their own employment discrimination investigations. Provides departments with technical assistance and reviews departmental investigations for effectiveness.

11. Anti-Racism, Diversity, and Inclusion (ARDI)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,473,000	883,000	146,000	444,000	5.0
Less Administration	--	--	--	--	--
Net Program Costs	1,473,000	883,000	146,000	444,000	5.0

Authority: Non-mandated, discretionary program.

Addresses anti-racism, equity, diversity, and inclusion in all aspects of County policies and services by administering countywide programs related to ARDI training, policies, procedures, and guidelines.

12. Fair Chance Program

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	285,000	35,000	4,000	246,000	1.0
Less Administration	--	--	--	--	--
Net Program Costs	285,000	35,000	4,000	246,000	1.0

Authority: Non-mandated, discretionary program.

Reduces the use of jails, expands diversion, and provides linkages to services and treatments through the administration of the countywide Fair Chance program.

13. Countywide Community Support, Placement, and Job Pipelines

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	829,000	506,000	87,000	236,000	3.0
Less Administration	--	--	--	--	--
Net Program Costs	829,000	506,000	87,000	236,000	3.0

Authority: Non-mandated, discretionary program.

Addresses poverty and financial insecurity by administering countywide job pipeline programs such as Countywide Youth Bridges, TempLA, Career Development Intern, Veteran Intern Program, Youth Worker and Student Worker programs.

14. Commuter Benefit Plan

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	275,000	226,000	45,000	4,000	1.0
Less Administration	--	--	--	--	--
Net Program Costs	275,000	226,000	45,000	4,000	1.0

Authority: Non-mandated, discretionary program.

Administers the Commuter Benefit Program, which supports the County's comprehensive and coordinated approach to sustainability issues in the County.

15. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	20,910,000	15,423,000	3,814,000	1,673,000	76.0
Less Administration	--	--	--	--	--
Net Program Costs	20,910,000	15,423,000	3,814,000	1,673,000	76.0

Authority: Non-mandated, discretionary program.

Responsible for administrative support to the Department including budgeting, accounting, operations, facilities management, personnel, IT, procurement, and other office support impacting countywide services.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	132,196,000	88,826,000	21,676,000	21,694,000	597.0

Department of Human Resources
Lisa M. Garrett, Director of Personnel
2025-26 Recommended Budget Positions = 597.0

Independent Defense Counsel Office

Marco Saenz, Program Director

Independent Defense Counsel Office Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 274,968.43	$ 962,000	$ 15,493,000	$ 5,226,000	$ 5,226,000	$ (10,267,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 2,879,270.86	$ 3,700,000	$ 4,726,000	$ 4,151,000	$ 4,151,000	$ (575,000)
SERVICES & SUPPLIES	489,650.70	1,570,000	15,617,000	5,847,000	5,704,000	(9,913,000)
OTHER CHARGES	8,510.00	15,000	15,000	15,000	15,000	0
GROSS TOTAL	$ 3,377,431.56	$ 5,285,000	$ 20,358,000	$ 10,013,000	$ 9,870,000	$ (10,488,000)
NET TOTAL	$ 3,377,431.56	$ 5,285,000	$ 20,358,000	$ 10,013,000	$ 9,870,000	$ (10,488,000)
NET COUNTY COST	$ 3,102,463.13	$ 4,323,000	$ 4,865,000	$ 4,787,000	$ 4,644,000	$ (221,000)
BUDGETED POSITIONS	18.0	18.0	18.0	18.0	18.0	0.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	JUDICIAL

Mission Statement

The mission of the Independent Defense Counsel Office (IDCO) is to vigorously protect and defend the rights, liberties, and dignity of indigent clients for which the Public Defender and Alternate Public Defender are unable to represent due to conflicts of interest.

2025-26 Budget Message

IDCO is an independent, ethically walled-off division of the Public Defender's office. The 2025-26 Recommended Budget reflects an NCC decrease of $0.2 million primarily due to the removal of prior-year funding that was provided on a one-time basis for IDCO start-up costs and the Department's share of the countywide NCC reduction. This is partially offset by Board-approved increases in salaries and health insurance subsidies.

Critical/Strategic Planning Initiatives

In 2025-26, IDCO will focus on the following priority areas:

- Continue to enhance the program's administrative processes, including application and onboarding for new panel attorneys, review and renewal of agreements with existing panel attorneys, and case assignments;
- Strengthen strategic relationships with justice stakeholders, including the Superior Court, other counsel offices within the State, professional legal associations, and local community groups;
- Invest in technology to advance business efficiencies, enhance data collection, analytics, and transparency;
- Provide robust support to the County's Community Assistance, Recovery, and Empowerment (CARE) Act partners and zealous advocacy to CARE Court clients; and
- Collaborate with and provide support to the Jail Closure Implementation Team in alignment with the Board's Care First, Jail Last strategic priority.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**20,358,000**	**0**	**15,493,000**	**4,865,000**	**18.0**
Curtailments					
1. Administration: Reflects a reduction in services and supplies.	(143,000)	--	--	(143,000)	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	27,000	--	--	27,000	--
2. One-Time Funding: Reflects an adjustment to remove prior-year funding that was approved on a one-time basis for office furniture ($88,000) and website redesign ($17,000).	(105,000)	--	--	(105,000)	--
3. One-Time State CARE Act Funding: Reflects an adjustment to remove prior-year funding and revenue that was approved on a one-time basis to support CARE Court operations.	(10,267,000)	--	(10,267,000)	--	--
Total Changes	**(10,488,000)**	**0**	**(10,267,000)**	**(221,000)**	**0.0**
2025-26 Recommended Budget	**9,870,000**	**0**	**5,226,000**	**4,644,000**	**18.0**

Critical and Unmet Needs

The IDCO's critical and unmet need is funding to increase the hourly rates for panel attorneys to align with the rates paid by federal courts in California.

INDEPENDENT DEFENSE COUNSEL OFFICE BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
STATE - LAW ENFORCEMENT	$ 0.00	$ 0	$ 24,000	$ 24,000	$ 24,000	$ 0
STATE AID - MENTAL HEALTH	274,968.43	962,000	15,469,000	5,202,000	5,202,000	(10,267,000)
TOTAL REVENUE	$ 274,968.43	$ 962,000	$ 15,493,000	$ 5,226,000	$ 5,226,000	$ (10,267,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 1,791,976.72	$ 2,312,000	$ 3,083,000	$ 2,500,000	$ 2,500,000	$ (583,000)
CAFETERIA BENEFIT PLANS	331,452.84	448,000	515,000	517,000	517,000	2,000
COUNTY EMPLOYEE RETIREMENT	423,827.58	619,000	569,000	574,000	574,000	5,000
DENTAL INSURANCE	5,638.49	7,000	13,000	13,000	13,000	0
DEPENDENT CARE SPENDING ACCOUNTS	4,156.00	0	0	0	0	0
DISABILITY BENEFITS	25,860.73	19,000	19,000	19,000	19,000	0
FICA (OASDI)	28,524.86	35,000	34,000	34,000	34,000	0
HEALTH INSURANCE	135,069.70	110,000	326,000	326,000	326,000	0
LIFE INSURANCE	8,017.66	1,000	11,000	11,000	11,000	0
OTHER EMPLOYEE BENEFITS	100.00	0	0	0	0	0
SAVINGS PLAN	54,035.71	77,000	62,000	63,000	63,000	1,000
THRIFT PLAN (HORIZONS)	51,351.93	60,000	94,000	94,000	94,000	0
WORKERS' COMPENSATION	19,258.64	12,000	0	0	0	0
TOTAL S & E B	2,879,270.86	3,700,000	4,726,000	4,151,000	4,151,000	(575,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	33,625.00	0	0	0	0	0
CLOTHING & PERSONAL SUPPLIES	169.33	0	0	0	0	0
COMMUNICATIONS	16,151.00	20,000	0	0	0	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	294,902.77	0	0	0	0	0
COMPUTING-PERSONAL	32,205.02	0	0	0	0	0
FOOD	478.80	0	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	0.00	301,000	435,000	435,000	372,000	(63,000)
MAINTENANCE-BUILDINGS & IMPRV	932.94	0	0	0	0	0
MEMBERSHIPS	2,546.50	0	0	0	0	0
MISCELLANEOUS EXPENSE	1,592.38	2,000	76,000	76,000	46,000	(30,000)
OFFICE EXPENSE	3,245.54	489,000	226,000	108,000	58,000	(168,000)
PROFESSIONAL SERVICES	89,489.89	443,000	14,566,000	4,980,000	4,980,000	(9,586,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	0.00	314,000	314,000	248,000	248,000	(66,000)
TECHNICAL SERVICES	575.00	0	0	0	0	0
TELECOMMUNICATIONS	10,957.34	0	0	0	0	0
TRANSPORTATION AND TRAVEL	2,779.19	1,000	0	0	0	0
TOTAL S & S	489,650.70	1,570,000	15,617,000	5,847,000	5,704,000	(9,913,000)
OTHER CHARGES						
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	8,510.00	15,000	15,000	15,000	15,000	0
TOTAL OTH CHARGES	8,510.00	15,000	15,000	15,000	15,000	0
GROSS TOTAL	$ 3,377,431.56	$ 5,285,000	$ 20,358,000	$ 10,013,000	$ 9,870,000	$ (10,488,000)
NET TOTAL	$ 3,377,431.56	$ 5,285,000	$ 20,358,000	$ 10,013,000	$ 9,870,000	$ (10,488,000)
NET COUNTY COST	$ 3,102,463.13	$ 4,323,000	$ 4,865,000	$ 4,787,000	$ 4,644,000	$ (221,000)
BUDGETED POSITIONS	18.0	18.0	18.0	18.0	18.0	0.0

Departmental Program Summary

1. Administrative and Support

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,870,000	--	5,226,000	4,644,000	18.0
Less Administration	--	--	--	--	--
Net Program Costs	9,870,000	--	5,226,000	4,644,000	18.0

Authority: Non-mandated, discretionary program.

This program provides administrative support and policy guidance to the County's Indigent Criminal Defense Appointments program which contracts with private panel attorneys to provide indigent defense services for cases in which both the Public Defender and Alternate Public Defender offices are unable to provide representation due to conflicts of interest.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	9,870,000	0	5,226,000	4,644,000	18.0

INDEPENDENT DEFENSE COUNSEL OFFICE
Marco Saenz, Program Director
2025-26 Recommended Budget Positions = 18.0

Internal Services

Michael Owh, Director

Internal Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 149,689,761.68	$ 156,646,000	$ 202,958,000	$ 220,251,000	$ 141,047,000	$ (61,911,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 304,322,076.47	$ 320,475,000	$ 373,436,000	$ 380,662,000	$ 378,723,000	$ 5,287,000
SERVICES & SUPPLIES	376,968,566.42	305,168,000	473,389,000	495,631,000	398,993,000	(74,396,000)
OTHER CHARGES	22,510,438.21	28,510,000	28,510,000	40,409,000	32,750,000	4,240,000
CAPITAL ASSETS - EQUIPMENT	13,111,731.46	14,329,000	14,329,000	12,759,000	6,644,000	(7,685,000)
GROSS TOTAL	$ 716,912,812.56	$ 668,482,000	$ 889,664,000	$ 929,461,000	$ 817,110,000	$ (72,554,000)
INTRAFUND TRANSFERS	(493,827,531.49)	(426,860,000)	(620,992,000)	(644,560,000)	(628,353,000)	(7,361,000)
NET TOTAL	$ 223,085,281.07	$ 241,622,000	$ 268,672,000	$ 284,901,000	$ 188,757,000	$ (79,915,000)
NET COUNTY COST	$ 73,395,519.39	$ 84,976,000	$ 65,714,000	$ 64,650,000	$ 47,710,000	$ (18,004,000)
BUDGETED POSITIONS	2,156.0	2,157.0	2,157.0	2,164.0	2,157.0	0.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	PROPERTY MANAGEMENT

Mission Statement

The Internal Services Department (ISD) supports the County by providing in-house, contracted, and advisory services in the areas of purchasing, contracts, facilities, IT, energy and environmental programs, and other essential support services.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $18.0 million primarily due to adjustments to remove prior-year funding that was provided on a one-time basis for the e-Procurement System; electric vehicle (EV) infrastructure; the Los Angeles Regional Interoperable Communication System (LA-RICS); the Property Assessed Clean Energy (PACE) Administrative Support Program; consultants; diesel fuel tanks; emergency telecommunication trailers; parking lot equipment; various grants; and the American Rescue Plan Act (ARPA) for Delete the Divide Initiative (DTDI) and Accelerating Digital Equity (ADE); as well as curtailments. These decreases are partially offset by increases for the PACE Administrative Support Program; Board-approved salaries and health insurance subsidies; and retiree health insurance.

Critical/Strategic Planning Initiatives

The ISD strategic plan for 2025-26 focuses on goals that will enhance the Department's ability to provide effective and cost efficient internal and external customer service, as well as take a leadership role in implementing the County's environmental policy and equity initiatives. This year's plan includes the following new or continuing strategic objectives:

- Centralized Contracting and Procurement Office – Continue efforts to address the County's most challenging contracting needs to ensure that inclusiveness, diversity, and economic development are fostered in contracting processes. Proposed strategies include: addressing equitable cost reimbursement, compensation, and other fiscal challenges that vendors, community-based organizations, and nonprofits face associated with County contracting; enhancing each department's ability to take a strategic and systematic approach when developing service solicitations and contracts; establishing a countywide contracting authority to provide oversight and standardization of the County's contracting process and ensure solicitations and contracts are developed pursuant to best practices and consistent countywide; and leading the work to create continuous, equitable, and efficient improvements to the County's contracting processes.

- e-Procurement System - Continue efforts to implement a new comprehensive web-based strategic sourcing and e-procurement system that will increase efficiency and reduce cycle times and transaction costs by streamlining, automating, and standardizing procurement processes.
- EV Infrastructure - Continue efforts to increase the number of EV charging stations at County facilities to supply County fleet, County employees, and the visiting public with critical charging infrastructure in compliance with the OurCounty sustainability plan and statewide transportation electrification goals.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**889,664,000**	**620,992,000**	**202,958,000**	**65,714,000**	**2,157.0**
Curtailments					
1. Services and Supplies: Reflects a reduction in services and supplies funding for equipment repair and maintenance, IT refresh, and IT consultant services.	(1,428,000)	--	--	(1,428,000)	--
Other Changes					
1. PACE Administrative Support Program: Reflects one-time funding to provide administrative support for the PACE program.	631,000	--	(417,000)	1,048,000	--
2. Communications and Mobility Services: Reflects a net increase in reimbursable funding primarily for telecommunication equipment, software and licensing, and capital assets – equipment.	4,581,000	3,756,000	825,000	--	--
3. Customer Application: Reflects a net increase in reimbursable funding primarily for software and licensing.	1,007,000	826,000	181,000	--	--
4. Shared Services: Reflects a net increase in reimbursable funding primarily for software and licensing, and IT consulting services.	4,056,000	3,326,000	730,000	--	--
5. Administration: Reflects a net increase in reimbursable funding mainly due to increases for services received from other County departments.	1,125,000	922,000	203,000	--	--
6. Purchasing and Contract Services: Reflects a net increase in reimbursable funding primarily for audits and contracts related legal services.	148,000	121,000	27,000	--	--
7. Facilities Operation Services: Reflects a decrease in facilities-related operating costs for building maintenance and improvements, partially offset by an increase in Los Angeles County Capital Asset Leasing Corporation financing costs.	(7,648,000)	(7,356,000)	(292,000)	--	--
8. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	2,891,000	2,228,000	488,000	175,000	--
9. Retirement: Reflects a projected decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles Employees Retirement Association's investment portfolio.	(859,000)	(662,000)	(145,000)	(52,000)	--
10. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	2,690,000	2,072,000	455,000	163,000	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
11. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	565,000	463,000	102,000	--	--
12. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	(29,000)	--	--	(29,000)	--
13. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the e-Procurement System ($2.6 million), EV infrastructure ($3.8 million), PACE Administrative Support Program ($0.6 million), LA-RICS ($1.8 million), consultants ($0.9 million), diesel fuel tanks replacement ($1.3 million), emergency telecommunication trailers ($1.6 million), parking lot equipment ($3.2 million), various grants ($14.0 million), and ARPA for DTDI ($4.8 million) and ADE ($45.7 million).	(80,284,000)	1,665,000	(64,068,000)	(17,881,000)	--
Total Changes	**(72,554,000)**	**7,361,000**	**(61,911,000)**	**(18,004,000)**	**0.0**
2025-26 Recommended Budget	**817,110,000**	**628,353,000**	**141,047,000**	**47,710,000**	**2,157.0**

Critical and Unmet Needs

The Department's unmet needs include: 1) $0.3 million for 6.0 positions for the Centralized Contracting and Procurement Office; 2) $6.3 million for the e-Procurement System; 3) $0.4 million for the Intergovernmental Broadband Coordinating Committee consultant; 4) $1.0 million for Accelerating Digital Equity program support and consultants; 5) $6.0 million for EV infrastructure and 1.0 grant funded position; 6) $0.1 million for data center leases; 7) $1.0 million to replace a diesel fuel tank; and 8) $0.5 million for the LA-RICS migration.

INTERNAL SERVICES BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 5,820,582.49	$ 6,118,000	$ 5,373,000	$ 4,041,000	$ 2,342,000	$ (3,031,000)
FEDERAL - COVID-19	24,744,850.56	27,257,000	50,419,000	0	0	(50,419,000)
FEDERAL - OTHER	0.00	727,000	727,000	0	0	(727,000)
HOSPITAL OVERHEAD	16,208,911.00	17,255,000	27,294,000	31,203,000	29,058,000	1,764,000
INTERFUND CHARGES FOR SERVICES - OTHER	9,186,550.00	9,717,000	9,522,000	9,939,000	9,939,000	417,000
ISD SERVICES	38,156,933.28	38,205,000	38,917,000	39,853,000	40,118,000	1,201,000
LEGAL SERVICES	999,703.05	149,000	149,000	232,000	232,000	83,000
MISCELLANEOUS	1,681,471.65	674,000	674,000	604,000	604,000	(70,000)
OTHER GOVERNMENTAL AGENCIES	(32,993.01)	100,000	100,000	0	0	(100,000)
OTHER SALES	66,757.63	108,000	74,000	144,000	144,000	70,000
PERSONNEL SERVICES	34,583.74	36,000	39,000	38,000	38,000	(1,000)
PLANNING & ENGINEERING SERVICES	23,492,314.26	22,944,000	22,944,000	23,081,000	23,081,000	137,000
RENTS & CONCESSIONS	10,544,562.33	14,386,000	14,386,000	15,699,000	15,699,000	1,313,000
ROAD & STREET SERVICES	14,347,615.63	12,013,000	15,038,000	15,672,000	15,672,000	634,000
SALE OF CAPITAL ASSETS	214,354.50	305,000	305,000	305,000	180,000	(125,000)
STATE - ENERGY GRANTS	2,442,838.28	2,834,000	13,192,000	75,498,000	0	(13,192,000)
STATE - OTHER	494.15	12,000	9,000	11,000	9,000	0
TRANSFERS IN	1,746,381.00	3,779,000	3,779,000	3,904,000	3,904,000	125,000
VEHICLE CODE FINES	33,851.14	27,000	17,000	27,000	27,000	10,000
TOTAL REVENUE	$ 149,689,761.68	$ 156,646,000	$ 202,958,000	$ 220,251,000	$ 141,047,000	$ (61,911,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 180,489,038.39	$ 189,023,000	$ 235,572,000	$ 238,596,000	$ 237,529,000	$ 1,957,000
CAFETERIA BENEFIT PLANS	34,912,694.02	36,734,000	39,655,000	40,141,000	39,949,000	294,000
COUNTY EMPLOYEE RETIREMENT	40,905,923.96	43,365,000	44,467,000	44,371,000	44,100,000	(367,000)
DENTAL INSURANCE	674,150.97	681,000	780,000	785,000	780,000	0
DEPENDENT CARE SPENDING ACCOUNTS	138,938.23	142,000	167,000	167,000	167,000	0
DISABILITY BENEFITS	2,387,292.44	2,400,000	1,867,000	1,834,000	1,820,000	(47,000)
FICA (OASDI)	2,756,159.26	2,811,000	3,183,000	3,232,000	3,216,000	33,000
HEALTH INSURANCE	6,485,593.04	6,957,000	8,179,000	8,456,000	8,179,000	0
LIFE INSURANCE	682,581.20	682,000	292,000	304,000	297,000	5,000
OTHER EMPLOYEE BENEFITS	31,157.00	14,000	57,000	57,000	57,000	0
RETIREE HEALTH INSURANCE	21,171,150.00	23,650,000	23,478,000	26,168,000	26,168,000	2,690,000
SAVINGS PLAN	2,818,333.63	2,954,000	4,196,000	4,274,000	4,229,000	33,000
THRIFT PLAN (HORIZONS)	5,671,446.50	5,876,000	7,008,000	7,120,000	7,075,000	67,000
UNEMPLOYMENT INSURANCE	10,436.00	44,000	36,000	36,000	36,000	0
WORKERS' COMPENSATION	5,187,181.83	5,142,000	4,499,000	5,121,000	5,121,000	622,000
TOTAL S & E B	304,322,076.47	320,475,000	373,436,000	380,662,000	378,723,000	5,287,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	5,796,691.51	4,354,000	4,695,000	5,289,000	5,289,000	594,000
CLOTHING & PERSONAL SUPPLIES	691,355.04	522,000	276,000	305,000	305,000	29,000
COMMUNICATIONS	1,949,566.90	1,867,000	3,990,000	2,011,000	1,988,000	(2,002,000)
COMPUTING-MAINFRAME	38,833,168.34	33,146,000	4,500,000	5,783,000	5,783,000	1,283,000
COMPUTING-MIDRANGE/	4,866,639.74	2,581,000	33,643,000	39,670,000	39,550,000	5,907,000

INTERNAL SERVICES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
DEPARTMENTAL SYSTEMS						
COMPUTING-PERSONAL	17,770,583.48	21,498,000	7,466,000	6,462,000	6,386,000	(1,080,000)
CONTRACTED PROGRAM SERVICES	120,164.44	53,000	0	0	0	0
FOOD	39,514.57	34,000	28,000	18,000	18,000	(10,000)
HOUSEHOLD EXPENSE	856,607.18	701,000	799,000	806,000	806,000	7,000
INFORMATION TECHNOLOGY SECURITY	0.00	1,049,000	9,369,000	15,562,000	10,598,000	1,229,000
INFORMATION TECHNOLOGY SERVICES	18,813,329.71	16,806,000	19,825,000	19,897,000	18,985,000	(840,000)
INSURANCE	559,670.08	430,000	448,000	523,000	523,000	75,000
MAINTENANCE - EQUIPMENT	19,793,438.53	17,722,000	27,178,000	28,633,000	28,633,000	1,455,000
MAINTENANCE-BUILDINGS & IMPRV	134,868,002.61	106,232,000	210,923,000	197,456,000	196,972,000	(13,951,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	190,170.49	126,000	127,000	123,000	123,000	(4,000)
MEMBERSHIPS	101,999.24	58,000	30,000	27,000	27,000	(3,000)
MISCELLANEOUS EXPENSE	929,699.39	724,000	897,000	952,000	903,000	6,000
OFFICE EXPENSE	6,537,916.01	3,870,000	825,000	1,190,000	1,190,000	365,000
PROFESSIONAL SERVICES	41,076,844.55	27,533,000	75,950,000	90,403,000	11,986,000	(63,964,000)
PUBLICATIONS & LEGAL NOTICES	1,867.46	4,000	8,000	8,000	8,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	207,824.18	322,000	339,000	96,000	96,000	(243,000)
RENTS & LEASES - EQUIPMENT	3,715,538.11	2,442,000	774,000	3,183,000	3,183,000	2,409,000
RENTS & LEASES - OTHER RENTAL COSTS	193,509.92	124,000	130,000	234,000	234,000	104,000
SMALL TOOLS & MINOR EQUIPMENT	5,612,788.32	3,577,000	3,001,000	2,520,000	2,520,000	(481,000)
SPECIAL DEPARTMENTAL EXPENSE	4,034,689.37	2,515,000	492,000	620,000	620,000	128,000
TECHNICAL SERVICES	20,005,561.10	15,380,000	26,923,000	32,273,000	22,270,000	(4,653,000)
TELECOMMUNICATIONS	37,408,734.90	31,552,000	27,550,000	27,465,000	26,065,000	(1,485,000)
TRAINING	317,212.00	164,000	770,000	820,000	820,000	50,000
TRANSPORTATION AND TRAVEL	6,805,703.84	5,567,000	6,683,000	6,519,000	6,329,000	(354,000)
UTILITIES	4,869,775.41	4,215,000	5,750,000	6,783,000	6,783,000	1,033,000
TOTAL S & S	376,968,566.42	305,168,000	473,389,000	495,631,000	398,993,000	(74,396,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	0.00	400,000	400,000	400,000	0	(400,000)
JUDGMENTS & DAMAGES	240,902.26	1,547,000	1,547,000	1,481,000	1,481,000	(66,000)
RETIREMENT OF OTHER LONG TERM DEBT	3,913,565.37	5,415,000	5,415,000	6,911,977	6,838,977	1,423,977
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	17,687,572.75	19,838,000	19,838,000	31,547,023	24,361,023	4,523,023
SUPPORT & CARE OF PERSONS	634,982.11	1,259,000	1,259,000	0	0	(1,259,000)
TAXES & ASSESSMENTS	33,415.72	51,000	51,000	69,000	69,000	18,000
TOTAL OTH CHARGES	22,510,438.21	28,510,000	28,510,000	40,409,000	32,750,000	4,240,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	10,623,544.92	6,820,000	6,820,000	3,350,000	3,350,000	(3,470,000)
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	50,516.66	0	0	0	0	0
DATA HANDLING EQUIPMENT	23,511.03	0	0	0	0	0
ELECTRONIC EQUIPMENT	230,210.22	0	0	0	0	0

INTERNAL SERVICES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
MACHINERY EQUIPMENT	312,932.04	2,002,000	2,002,000	490,000	490,000	(1,512,000)
TELECOMMUNICATIONS EQUIPMENT	1,418,973.44	5,507,000	5,507,000	8,919,000	2,804,000	(2,703,000)
VEHICLES & TRANSPORTATION EQUIPMENT	452,043.15	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	13,111,731.46	14,329,000	14,329,000	12,759,000	6,644,000	(7,685,000)
TOTAL CAPITAL ASSETS	13,111,731.46	14,329,000	14,329,000	12,759,000	6,644,000	(7,685,000)
GROSS TOTAL	$ 716,912,812.56	$ 668,482,000	$ 889,664,000	$ 929,461,000	$ 817,110,000	$ (72,554,000)
INTRAFUND TRANSFERS	(493,827,531.49)	(426,860,000)	(620,992,000)	(644,560,000)	(628,353,000)	(7,361,000)
NET TOTAL	$ 223,085,281.07	$ 241,622,000	$ 268,672,000	$ 284,901,000	$ 188,757,000	$ (79,915,000)
NET COUNTY COST	$ 73,395,519.39	$ 84,976,000	$ 65,714,000	$ 64,650,000	$ 47,710,000	$ (18,004,000)
BUDGETED POSITIONS	2,156.0	2,157.0	2,157.0	2,164.0	2,157.0	0.0

Departmental Program Summary

1. Acquisition Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	24,200,000	12,788,000	10,428,000	984,000	145.5
Less Administration	*335,000*	*185,000*	*150,000*	--	*17.1*
Net Program Costs	23,865,000	12,603,000	10,278,000	984,000	128.4

Authority: Mandated program – California Government Code Section 25500, et. seq. and County Code Section 2.81.030.

Provides centralized purchasing services to ensure that the acquisition process is fair and competitive and is the best value for goods and services to County departments. Also provides advisory support and training for Board-mandated programs for County contracts.

2. Building Support

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	305,834,000	233,391,000	56,833,000	15,610,000	649.7
Less Administration	*4,232,000*	*3,403,000*	*829,000*	--	*76.5*
Net Program Costs	301,602,000	229,988,000	56,004,000	15,610,000	573.2

Authority: Non-mandated, discretionary program.

Provides facility-related support services to County departments, including building maintenance, custodial services, grounds maintenance, and craft services.

3. Communication Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	201,113,000	147,814,000	46,762,000	6,537,000	494.8
Less Administration	*2,783,000*	*2,114,000*	*669,000*	--	*58.1*
Net Program Costs	198,330,000	145,700,000	46,093,000	6,537,000	436.7

Authority: Non-mandated, discretionary program.

Provides network and communication systems such as wide area network, building infrastructure, and radio systems.

4. Data Center Management

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	136,114,000	105,765,000	10,717,000	19,632,000	336.2
Less Administration	*1,883,000*	*1,710,000*	*173,000*	*--*	*39.5*
Net Program Costs	134,231,000	104,055,000	10,544,000	19,632,000	296.7

Authority: Non-mandated, discretionary program.

Provides computing, data center, and cybersecurity services for mainframe, midrange, and web-based computer and internet systems.

5. Support Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	41,102,000	28,975,000	9,975,000	2,152,000	93.4
Less Administration	*569,000*	*423,000*	*146,000*	*--*	*11.0*
Net Program Costs	40,533,000	28,552,000	9,829,000	2,152,000	82.4

Authority: Non-mandated, discretionary program.

Provides mail, fleet maintenance, and parking services.

6. Programming Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	69,560,000	66,028,000	3,532,000	--	266.9
Less Administration	*963,000*	*914,000*	*49,000*	*--*	*31.3*
Net Program Costs	68,597,000	65,114,000	3,483,000	--	235.6

Authority: Non-mandated, discretionary program.

Provides application development, maintenance and enhancements for existing systems, and web infrastructure support.

7. Environmental and Energy Sustainability Programs

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	37,977,000	33,592,000	2,800,000	1,585,000	170.5
Less Administration	*526,000*	*486,000*	*40,000*	*--*	*20.0*
Net Program Costs	37,451,000	33,106,000	2,760,000	1,585,000	150.5

Authority: Non-mandated, discretionary program.

Provides oversight of the environmental and energy sustainability programs and support services to the County's power plant facilities.

8. Capital Lease Rent Charges

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,210,000	--	--	1,210,000	--
Less Administration	--	--	--	--	--
Net Program Costs	1,210,000	--	--	1,210,000	--

Authority: Non-mandated, discretionary program.

Reflects capital lease rent charges from the Chief Executive Office.

9. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	11,291,000	9,235,000	2,056,000	--	253.5
Less Administration	--	--	--	--	--
Net Program Costs	11,291,000	9,235,000	2,056,000	--	253.5

Authority: Non-mandated, discretionary program.

Provides administrative support which includes the following functions: executive office; finance and budget; human resources; purchasing (e.g., warehouse, procurement, and asset management); departmental information systems management; facility management; and strategic planning.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	817,110,000	628,353,000	141,047,000	47,710,000	2,157.0

Internal Services - Customer Direct Services and Supplies Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 34,343.00	$ 0	$ 0	$ 0	$ 0	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 8,618,333.32	$ 11,616,000	$ 11,616,000	$ 11,616,000	$ 11,616,000	$ 0
S & S EXPENDITURE DISTRIBUTION	(57,649,671.82)	(11,616,000)	(11,616,000)	(11,616,000)	(11,616,000)	0
TOTAL S & S	(49,031,338.50)	0	0	0	0	0
OTHER CHARGES	55,312,732.18	61,429,000	61,429,000	61,429,000	61,429,000	0
OC EXPENDITURE DISTRIBUTION	(6,247,051.68)	(61,429,000)	(61,429,000)	(61,429,000)	(61,429,000)	0
TOTAL OTH CHARGES	49,065,680.50	0	0	0	0	0
GROSS TOTAL	$ 34,342.00	$ 0	$ 0	$ 0	$ 0	$ 0
NET TOTAL	$ 34,342.00	$ 0	$ 0	$ 0	$ 0	$ 0
NET COUNTY COST	$ (1.00)	$ 0	$ 0	$ 0	$ 0	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	OTHER GENERAL

2025-26 Budget Message

Customer Direct Services and Supplies is a pass-through budget unit used to account for various services and supplies that ISD purchases directly from outside vendors on behalf of customer departments.

The 2025-26 Recommended Budget reflects no change for departmental customer requirements.

INTERNAL SERVICES - CUSTOMER DIRECT SERVICES AND SUPPLIES BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 34,343.00	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL REVENUE	$ 34,343.00	$ 0	$ 0	$ 0	$ 0	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	$ 32,305.33	$ 0	$ 0	$ 0	$ 0	$ 0
COMPUTING-MAINFRAME	(0.04)	0	0	0	0	0
COMPUTING-PERSONAL	6,094,113.08	8,532,000	8,532,000	8,532,000	8,532,000	0
INFORMATION TECHNOLOGY SERVICES	2,486,382.95	3,078,000	3,078,000	3,078,000	3,078,000	0
TECHNICAL SERVICES	5,532.00	6,000	6,000	6,000	6,000	0
S & S EXPENDITURE DISTRIBUTION	(57,649,671.82)	(11,616,000)	(11,616,000)	(11,616,000)	(11,616,000)	0
TOTAL S & S	(49,031,338.50)	0	0	0	0	0
OTHER CHARGES						
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	55,312,732.18	61,429,000	61,429,000	61,429,000	61,429,000	0
OC EXPENDITURE DISTRIBUTION	(6,247,051.68)	(61,429,000)	(61,429,000)	(61,429,000)	(61,429,000)	0
TOTAL OTH CHARGES	49,065,680.50	0	0	0	0	0
GROSS TOTAL	$ 34,342.00	$ 0	$ 0	$ 0	$ 0	$ 0
NET TOTAL	$ 34,342.00	$ 0	$ 0	$ 0	$ 0	$ 0
NET COUNTY COST	$ (1.00)	$ 0	$ 0	$ 0	$ 0	$ 0

INTERNAL SERVICES DEPARTMENT
Michael Owh, Director
2025-26 Recommended Budget Positions = 2,157.0

Judgments and Damages/Insurance

Judgments and Damages/Insurance Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 12,463,280.19	$ 0	$ 0	$ 0	$ 0	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 250,998,194.71	$ 369,681,000	$ 302,269,000	$ 338,339,000	$ 338,339,000	$ 36,070,000
S & S EXPENDITURE DISTRIBUTION	(245,519,312.37)	(365,481,000)	(298,069,000)	(334,139,000)	(334,139,000)	(36,070,000)
TOTAL S & S	5,478,882.34	4,200,000	4,200,000	4,200,000	4,200,000	0
OTHER CHARGES	134,078,166.24	467,052,000	318,255,000	281,105,000	281,105,000	(37,150,000)
OC EXPENDITURE DISTRIBUTION	(127,421,445.08)	(426,892,000)	(278,095,000)	(265,945,000)	(265,945,000)	12,150,000
TOTAL OTH CHARGES	6,656,721.16	40,160,000	40,160,000	15,160,000	15,160,000	(25,000,000)
GROSS TOTAL	$ 12,135,603.50	$ 44,360,000	$ 44,360,000	$ 19,360,000	$ 19,360,000	$ (25,000,000)
NET COUNTY COST	$ (327,676.69)	$ 44,360,000	$ 44,360,000	$ 19,360,000	$ 19,360,000	$ (25,000,000)

Mission Statement

The Judgments and Damages/Insurance budget unit provides funding for payment of judgments and settlements of uninsured claims against the County, as well as attorney fees and other litigation costs. In addition, this budget reflects funding for service contracts and the purchase of insurance policies, when such policies are available at a reasonable cost or are required by law or agreement. The countywide privacy program and Health Insurance Portability Accountability Act (HIPAA) compliance program are also included in this budget to ensure protection of the County's information from unauthorized access, modification, misuse, or destruction.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects funding for anticipated judgments and/or settlements, attorney fees, litigation costs, service contracts, various commercial insurance policies, and the countywide privacy and HIPAA compliance programs. The budget also includes a central appropriation to fund large, unanticipated losses and losses of a countywide nature.

Judgments and Damages Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ (23,392.19)	$ 0	$ 0	$ 0	$ 0	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 152,003,447.51	$ 182,000,000	$ 181,200,000	$ 193,700,000	$ 193,700,000	$ 12,500,000
S & S EXPENDITURE DISTRIBUTION	(150,972,400.20)	(177,800,000)	(177,000,000)	(189,500,000)	(189,500,000)	(12,500,000)
TOTAL S & S	1,031,047.31	4,200,000	4,200,000	4,200,000	4,200,000	0
OTHER CHARGES	79,224,118.61	210,623,000	210,623,000	185,623,000	185,623,000	(25,000,000)
OC EXPENDITURE DISTRIBUTION	(77,826,288.50)	(170,463,000)	(170,463,000)	(170,463,000)	(170,463,000)	0
TOTAL OTH CHARGES	1,397,830.11	40,160,000	40,160,000	15,160,000	15,160,000	(25,000,000)
GROSS TOTAL	$ 2,428,877.42	$ 44,360,000	$ 44,360,000	$ 19,360,000	$ 19,360,000	$ (25,000,000)
NET TOTAL	$ 2,428,877.42	$ 44,360,000	$ 44,360,000	$ 19,360,000	$ 19,360,000	$ (25,000,000)
NET COUNTY COST	$ 2,452,269.61	$ 44,360,000	$ 44,360,000	$ 19,360,000	$ 19,360,000	$ (25,000,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	OTHER GENERAL

Changes From 2024-25 Budget

	Gross Appropriation ($)	Expenditure Distribution/ IFT ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**391,823,000**	**347,463,000**	**0**	**44,360,000**	**0.0**
Other Changes					
1. Legal Fees and Costs: Reflects an increase in legal fees and other costs, and the distribution of charges to corresponding departments.	12,500,000	12,500,000	--	--	--
2. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for judgments and settlements.	(25,000,000)	--	--	(25,000,000)	--
Total Changes	**(12,500,000)**	**12,500,000**	**0**	**(25,000,000)**	**0.0**
2025-26 Recommended Budget	**379,323,000**	**359,963,000**	**0**	**19,360,000**	**0.0**

Insurance Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 12,486,672.38	$ 0	$ 0	$ 0	$ 0	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 98,994,747.20	$ 187,681,000	$ 121,069,000	$ 144,639,000	$ 144,639,000	$ 23,570,000
S & S EXPENDITURE DISTRIBUTION	(94,546,912.17)	(187,681,000)	(121,069,000)	(144,639,000)	(144,639,000)	(23,570,000)
TOTAL S & S	4,447,835.03	0	0	0	0	0
OTHER CHARGES	54,854,047.63	256,429,000	107,632,000	95,482,000	95,482,000	(12,150,000)
OC EXPENDITURE DISTRIBUTION	(49,595,156.58)	(256,429,000)	(107,632,000)	(95,482,000)	(95,482,000)	12,150,000
TOTAL OTH CHARGES	5,258,891.05	0	0	0	0	0
GROSS TOTAL	$ 9,706,726.08	$ 0	$ 0	$ 0	$ 0	$ 0
NET TOTAL	$ 9,706,726.08	$ 0	$ 0	$ 0	$ 0	$ 0
NET COUNTY COST	$ (2,779,946.30)	$ 0	$ 0	$ 0	$ 0	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	OTHER GENERAL

Changes From 2024-25 Budget

	Gross Appropriation ($)	Expenditure Distribution/ IFT ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**228,701,000**	**228,701,000**	**0**	**0**	**0.0**
Other Changes					
1. General Fund: Reflects a decrease primarily attributable to projected costs for medical malpractice, auto, and general liability settlements, as well as commercial insurance premiums and privacy programs. Also reflects adjustments to the distribution of costs to corresponding departments and funds.	(5,005,000)	(5,005,000)	--	--	--
2. Enterprise Fund: Reflects a decrease primarily attributable to projected medical malpractice liability settlements, and adjustments to the distribution of costs to corresponding departments and funds.	(12,368,000)	(12,368,000)	--	--	--
3. Special Funds: Reflects an increase primarily attributable to projected general liability settlements, and the distribution of costs to corresponding departments and funds.	5,321,000	5,321,000	--	--	--
4. Other Funds: Reflects an increase primarily attributable to projected general liability settlements, and the distribution of costs to corresponding departments and funds.	23,472,000	23,472,000	--	--	--
Total Changes	**11,420,000**	**11,420,000**	**0**	**0**	**0.0**
2025-26 Recommended Budget	**240,121,000**	**240,121,000**	**0**	**0**	**0.0**

Justice, Care and Opportunities

Judge Songhai Armstead (Ret.), Director

Justice, Care and Opportunities Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 42,973,568.79	$ 40,580,000	$ 63,218,000	$ 34,778,000	$ 34,378,000	$ (28,840,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 14,104,997.99	$ 23,137,000	$ 29,843,000	$ 52,109,000	$ 30,532,000	$ 689,000
SERVICES & SUPPLIES	52,471,638.11	70,554,000	97,083,000	95,183,000	51,132,000	(45,951,000)
OTHER CHARGES	11,210,400.00	3,086,000	3,086,000	4,000	4,000	(3,082,000)
CAPITAL ASSETS - EQUIPMENT	66,040.18	0	0	0	0	0
GROSS TOTAL	$ 77,853,076.28	$ 96,777,000	$ 130,012,000	$ 147,296,000	$ 81,668,000	$ (48,344,000)
INTRAFUND TRANSFERS	(7,373,744.30)	(8,465,000)	(12,119,000)	(11,935,000)	(11,935,000)	184,000
NET TOTAL	$ 70,479,331.98	$ 88,312,000	$ 117,893,000	$ 135,361,000	$ 69,733,000	$ (48,160,000)
NET COUNTY COST	$ 27,505,763.19	$ 47,732,000	$ 54,675,000	$ 100,583,000	$ 35,355,000	$ (19,320,000)
BUDGETED POSITIONS	100.0	131.0	131.0	243.0	131.0	0.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	ALTERNATIVE TO INCARCERATION

Mission Statement

The Justice, Care and Opportunities Department (JCOD) cultivates a person-centered, coordinated continuum of care for vulnerable justice-impacted individuals and their communities. By leading collaborative system improvement efforts, the Department focuses on prevention, diversion, and re-entry to achieve community safety, well-being, and equitable justice.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $19.3 million primarily due to curtailments and the removal of prior-year funding that was provided on a one-time basis for various programs and projects, as well as the Department's share of the countywide NCC reduction. This is partially offset by an increase in funding for retiree health insurance and Board-approved increases in salaries and health insurance subsidies.

Critical/Strategic Planning Initiatives

The JCOD strategic plan advances the Board's Care First vision while also supporting the County's Strategic Plan and Goals. JCOD is expanding its operations and working to reduce County jail populations by supporting justice-involved individuals with programs and resources aimed to reduce recidivism and enable individuals to thrive in the community. The Department's focus is on growing existing programs and establishing new programmatic infrastructure that will allow the Department to meet the Board's directive to further establish the Independent Pretrial Services Agency. The Department's top priorities are the following:

- Expand the accessibility of pretrial services by directly managing interactions between JCOD and justice-involved individuals seeking to get connected to available health, legal, and social services.
- Increase the scope and availability of community services for justice-involved individuals by partnering with community-based organizations (CBO), small businesses, and other approved agencies.
- Expand housing availability through partnerships with CBOs to support justice-involved individuals reintegrating into the community.
- Augment and optimize data and technology capabilities to address current and future data needs, as well as facilitate comprehensive data collection and sharing, as appropriate, among community and internal and external stakeholders.

- Enhance communication and community engagement initiatives to inform and educate the community of current and forthcoming resources for justice-involved individuals through the External Affairs Bureau.
- Establish a cohesive framework across different functions and levels to streamline and optimize new and existing bureaus within the Department.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**130,012,000**	**12,119,000**	**63,218,000**	**54,675,000**	**131.0**
Curtailments					
1. Youth Overcoming: Reflects a reduction in funding for the Youth Overcoming program.	(575,000)	--	--	(575,000)	--
2. College and Careers: Reflects a reduction in funding for the College and Careers program.	(497,000)	--	--	(497,000)	--
3. Breaking Barriers: Reflects a reduction in funding for the Breaking Barriers program.	(17,000)	--	--	(17,000)	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	157,000	--	--	157,000	--
2. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(365,000)	--	--	(365,000)	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	361,000	--	--	361,000	--
4. Unavoidable Costs: Reflects a $72,000 increase in workers' compensation costs due to medical cost trends and increases in claims, fully offset by a decrease in services and supplies.	--	--	--	--	--
5. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	2,000	--	--	2,000	--
6. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for: 1) Medi-Cal Enhanced Care Management consultant ($0.2 million); 2) CareConnect App ($3.1 million); 3) Care Management System development ($0.7 million); 4) Data Warehouse development ($0.2 million); 5) outreach campaign ($0.5 million); 6) Alternatives to Incarceration startup costs ($0.7 million); 7) Financial Reporting System ($0.3 million); 8) American Rescue Plan Act projects ($12.8 million); 9) AB 109 funded programs ($24.7 million); and 10) various grants ($4.5 million).	(47,746,000)	(520,000)	(28,840,000)	(18,386,000)	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
7. Justice Systems Director: Reflects one-time funding to support the costs for the Justice Systems Director, fully offset by intrafund transfers.	336,000	336,000	--	--	--
Total Changes	**(48,344,000)**	**(184,000)**	**(28,840,000)**	**(19,320,000)**	**0.0**
2025-26 Recommended Budget	**81,668,000**	**11,935,000**	**34,378,000**	**35,355,000**	**131.0**

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) $4.2 million for 21.0 positions to support the Office of Adult Programs; 2) $5.6 million for 4.0 positions and services and supplies to expand the Developing Opportunities and Offering Reentry Solutions program to Long Beach; 3) $19.6 million for the Warm Landing Place program; 4) $11.6 million for the Los Angeles County Training Center program; 5) $10.4 million for 47.0 positions and services and supplies to continue establishing an Independent Pretrial Services Agency; 6) $4.1 million for 22.0 positions for administration; 7) $2.5 million for 11.0 positions to support the Office of System Planning and Development; 8) $1.0 million for 6.0 positions to support the Office of External Affairs and Executive Office; and 9) $5.4 million for operating costs.

JUSTICE, CARE AND OPPORTUNITIES BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COVID-19	$ 11,124,155.11	$ 1,000	$ 136,000	$ 0	$ 0	$ (136,000)
FEDERAL - GRANTS	381,984.18	2,000,000	2,000,000	0	0	(2,000,000)
FEDERAL - HEALTH ADMINISTRATION	0.00	555,000	586,000	0	0	(586,000)
INSTITUTIONAL CARE & SERVICES	0.00	0	0	400,000	0	0
INTERFUND CHARGES FOR SERVICES - OTHER	19,375,739.67	11,449,000	11,579,000	11,579,000	11,579,000	0
MISCELLANEOUS	68,360.62	0	0	0	0	0
OTHER STATE AID - HEALTH	(2,148,695.72)	0	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	6,837,532.46	14,856,000	31,058,000	6,383,000	6,383,000	(24,675,000)
STATE - HEALTH ADMINISTRATION	5,321,458.00	9,799,000	7,000,000	5,557,000	5,557,000	(1,443,000)
STATE - OTHER	405,037.00	0	0	0	0	0
TRANSFERS IN	1,607,997.47	1,920,000	10,859,000	10,859,000	10,859,000	0
TOTAL REVENUE	$ 42,973,568.79	$ 40,580,000	$ 63,218,000	$ 34,778,000	$ 34,378,000	$ (28,840,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 8,499,334.75	$ 13,547,000	$ 16,138,000	$ 28,021,000	$ 16,596,000	$ 458,000
CAFETERIA BENEFIT PLANS	1,356,347.83	2,077,000	3,104,000	5,732,000	3,227,000	123,000
COUNTY EMPLOYEE RETIREMENT	1,933,945.94	3,228,000	3,546,000	5,834,000	2,897,000	(649,000)
DENTAL INSURANCE	27,773.45	42,000	98,000	179,000	98,000	0
DEPENDENT CARE SPENDING ACCOUNTS	10,262.64	0	0	0	0	0
DISABILITY BENEFITS	97,375.05	150,000	187,000	310,000	188,000	1,000
FICA (OASDI)	136,932.30	215,000	251,000	430,000	253,000	2,000
HEALTH INSURANCE	598,071.00	950,000	4,214,000	7,580,000	4,214,000	0
LIFE INSURANCE	27,991.66	54,000	111,000	182,000	111,000	0
OTHER EMPLOYEE BENEFITS	6,828.50	8,000	0	0	0	0
RETIREE HEALTH INSURANCE	898,074.00	2,023,000	852,000	1,526,000	1,526,000	674,000
SAVINGS PLAN	249,366.39	377,000	648,000	1,055,000	652,000	4,000
THRIFT PLAN (HORIZONS)	252,707.73	392,000	684,000	1,178,000	688,000	4,000
WORKERS' COMPENSATION	9,986.75	74,000	10,000	82,000	82,000	72,000
TOTAL S & E B	14,104,997.99	23,137,000	29,843,000	52,109,000	30,532,000	689,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,298,969.89	2,935,000	1,744,000	4,572,000	1,745,000	1,000
CLOTHING & PERSONAL SUPPLIES	7,993.74	14,000	2,000	2,000	2,000	0
COMMUNICATIONS	520,781.01	47,000	426,000	431,000	426,000	0
COMPUTING-MAINFRAME	872.00	0	0	0	0	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	296,752.00	302,000	332,000	410,000	332,000	0
COMPUTING-PERSONAL	922,700.83	757,000	256,000	1,049,000	257,000	1,000
CONTRACTED PROGRAM SERVICES	42,711,492.67	61,369,000	90,594,000	84,341,000	46,733,000	(43,861,000)
FOOD	13,038.86	13,000	10,000	10,000	10,000	0
INFORMATION TECHNOLOGY SERVICES	10,669.00	125,000	412,000	131,000	117,000	(295,000)
INSURANCE	10,080.00	30,000	30,000	75,000	30,000	0
MAINTENANCE-BUILDINGS & IMPRV	291,798.88	1,219,000	576,000	2,349,000	579,000	3,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	153.82	0	0	0	0	0

JUSTICE, CARE AND OPPORTUNITIES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
MEMBERSHIPS	603.00	1,000	1,000	1,000	1,000	0
MISCELLANEOUS EXPENSE	5,915.59	9,000	27,000	27,000	27,000	0
OFFICE EXPENSE	50,887.86	46,000	26,000	26,000	26,000	0
PROFESSIONAL SERVICES	5,475,080.62	2,512,000	2,390,000	1,190,000	590,000	(1,800,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	9,143.14	1,000	0	0	0	0
RENTS & LEASES - EQUIPMENT	13,983.47	24,000	0	0	0	0
SMALL TOOLS & MINOR EQUIPMENT	0.00	50,000	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	27,177.63	34,000	10,000	10,000	10,000	0
TECHNICAL SERVICES	590,409.21	323,000	18,000	55,000	18,000	0
TELECOMMUNICATIONS	50,680.98	168,000	64,000	138,000	64,000	0
TRAINING	49,419.45	274,000	50,000	50,000	50,000	0
TRANSPORTATION AND TRAVEL	11,825.88	16,000	15,000	16,000	15,000	0
UTILITIES	101,208.58	285,000	100,000	300,000	100,000	0
TOTAL S & S	52,471,638.11	70,554,000	97,083,000	95,183,000	51,132,000	(45,951,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	0.00	220,000	220,000	0	0	(220,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	11,210,400.00	2,866,000	2,866,000	4,000	4,000	(2,862,000)
TOTAL OTH CHARGES	11,210,400.00	3,086,000	3,086,000	4,000	4,000	(3,082,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
VEHICLES & TRANSPORTATION EQUIPMENT	66,040.18	0	0	0	0	0
TOTAL CAPITAL ASSETS	66,040.18	0	0	0	0	0
GROSS TOTAL	$ 77,853,076.28	$ 96,777,000	$ 130,012,000	$ 147,296,000	$ 81,668,000	$ (48,344,000)
INTRAFUND TRANSFERS	(7,373,744.30)	(8,465,000)	(12,119,000)	(11,935,000)	(11,935,000)	184,000
NET TOTAL	$ 70,479,331.98	$ 88,312,000	$ 117,893,000	$ 135,361,000	$ 69,733,000	$ (48,160,000)
NET COUNTY COST	$ 27,505,763.19	$ 47,732,000	$ 54,675,000	$ 100,583,000	$ 35,355,000	$ (19,320,000)
BUDGETED POSITIONS	100.0	131.0	131.0	243.0	131.0	0.0

Departmental Program Summary

1. Office of Adult Programs

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	38,482,000	5,293,000	13,647,000	19,542,000	34.0
Less Administration	--	--	--	--	--
Net Program Costs	38,482,000	5,293,000	13,647,000	19,542,000	34.0

Authority: Non-mandated, discretionary program.

This program is responsible for the delivery of supportive services and programming to justice-involved adults and transition-aged youth in the County. The services provided span the full continuum from prevention to pretrial release and diversion to re-entry.

2. Office of System Planning and Development

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	14,955,000	2,057,000	7,500,000	5,398,000	29.0
Less Administration	--	--	--	--	--
Net Program Costs	14,955,000	2,057,000	7,500,000	5,398,000	29.0

Authority: Non-mandated, discretionary program.

This program is responsible for evaluating and advocating for the Department's priorities and strategies, as well as driving program and outcome evaluation, capacity-building, and systems of care coordination.

3. Independent Pretrial Services Agency

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	14,047,000	289,000	11,579,000	2,179,000	15.0
Less Administration	--	--	--	--	--
Net Program Costs	14,047,000	289,000	11,579,000	2,179,000	15.0

Authority: Non-mandated, discretionary program.

This program serves as a vital resource hub, managing interactions between the Department and the pretrial population for the County by connecting justice-involved individuals with supportive care management, legal services, countywide resources, and the Department's contracted network of community-based organization providers.

4. Office of Administrative Support

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	13,341,000	4,296,000	1,652,000	7,393,000	49.0
Less Administration	--	--	--	--	--
Net Program Costs	13,341,000	4,296,000	1,652,000	7,393,000	49.0

Authority: Non-mandated, discretionary program.

This program provides administrative support to the Department and includes the following functions: executive office; finance and budget; contracts and grants; compliance monitoring and risk management; human resources; IT; strategic planning; and office support.

5. Office of External Affairs

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	843,000	--	--	843,000	4.0
Less Administration	--	--	--	--	--
Net Program Costs	843,000	--	--	843,000	4.0

Authority: Non-mandated, discretionary program.

This program is responsible for communications, marketing, and community outreach efforts to enhance the Department's Care First, Jails Last approach. Through compelling initiatives, visuals, high-quality media, targeted education and community outreach, this program seeks to broaden public understanding and engagement with the Department's initiatives.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	81,668,000	11,935,000	34,378,000	35,355,000	131.0

JUSTICE, CARE AND OPPORTUNITIES DEPARTMENT
Judge Songhai Armstead (Ret.), Director
2025-26 Recommended Budget Positions = 131.0

LA County Library

Skye Patrick, County Librarian

LA County Library Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	$ 79,020,000.00	$ 65,337,000	$ 65,337,000	$ 51,270,000	$ 51,270,000	$ (14,067,000)
CANCEL OBLIGATED FUND BAL	1,865,605.00	0	0	0	0	0
PROPERTY TAXES	113,845,916.88	118,806,000	112,904,000	116,885,000	116,885,000	3,981,000
VOTER APPROVED SPECIAL TAXES	13,326,619.39	13,776,000	12,585,000	12,585,000	12,585,000	0
OTHER REVENUE	64,888,452.15	70,612,000	63,389,000	56,657,000	56,545,000	(6,844,000)
TOTAL FINANCING SOURCES	$ 272,946,593.42	$ 268,531,000	$ 254,215,000	$ 237,397,000	$ 237,285,000	$ (16,930,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 109,782,973.41	$ 112,531,000	$ 137,311,000	$ 139,747,000	$ 139,721,000	$ 2,410,000
SERVICES & SUPPLIES	63,756,637.58	65,436,000	81,337,000	90,361,000	90,275,000	8,938,000
OTHER CHARGES	4,213,993.34	2,338,000	1,913,000	2,613,000	2,613,000	700,000
CAPITAL ASSETS - EQUIPMENT	301,380.22	451,000	1,620,000	1,620,000	1,620,000	0
OTHER FINANCING USES	22,976,000.00	5,246,000	775,000	0	0	(775,000)
GROSS TOTAL	$ 201,030,984.55	$ 186,002,000	$ 222,956,000	$ 234,341,000	$ 234,229,000	$ 11,273,000
PROV FOR OBLIGATED FUND BAL						
COMMITTED	$ 6,579,000.00	$ 31,259,000	$ 31,259,000	$ 3,056,000	$ 3,056,000	$ (28,203,000)
TOTAL OBLIGATED FUND BAL	$ 6,579,000.00	$ 31,259,000	$ 31,259,000	$ 3,056,000	$ 3,056,000	$ (28,203,000)
TOTAL FINANCING USES	$ 207,609,984.55	$ 217,261,000	$ 254,215,000	$ 237,397,000	$ 237,285,000	$ (16,930,000)
BUDGETED POSITIONS	1,295.0	1,276.0	1,276.0	1,264.0	1,273.0	(3.0)

FUND	FUNCTION	ACTIVITY
LA COUNTY LIBRARY	EDUCATION	LIBRARY SERVICES

Mission Statement

To provide a dynamic collection that meets the informational, cultural, and recreational needs of the County's large and diverse population.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a $16.9 million decrease primarily due to the removal of prior-year funding that was provided on a one-time basis for various programs and projects, as well as the Department's share of the countywide NCC reduction. This decrease is partially offset by an increase in property tax revenues. The Recommended Budget also includes Board-approved increases in salaries and health insurance subsidies, as well as a cost increase in retiree health insurance.

Critical/Strategic Planning Initiatives

The LA County Library's new strategic plan provides a roadmap which positions the Library as a vital civic and cultural hub, a resource center for public information and services, and a place of learning and innovation to meet the needs of our diverse communities. With a forward-thinking vision for the 21st century, the Library strengthens its role as a cornerstone institution in the community by enhancing its national leadership in advocating for intellectual freedom, improving library services, reimagining library spaces, removing barriers to bridge societal and economic divides, and unlocking growth opportunities for our patrons. Ultimately, these efforts contribute to the success and vitality of our communities.

The budget supports the Board's priorities and initiatives to foster community well-being, regardless of socioeconomic status. It reflects the Library's commitment to strengthening library services through strategic pillars focused on prevention, diversion, literacy, and economic empowerment. Key initiatives include:

- Continuing partnership with health agencies to assist in combating the opioid overdose epidemic, particularly from the use of illicitly manufactured fentanyl through onsite access to the life-saving medication naloxone at all library locations.
- Developing programs that align with the County's Anti-Racism, Diversity, and Inclusion Initiative, and policies, procedures, and programs supporting justice, equity, diversity, and inclusion at the libraries.
- Continuing efforts to achieve fiscal sustainability by improving service models, exploring innovative options to achieve higher organizational efficiency with lower operating costs, and managing deferred maintenance and capital projects to allow for library locations to be renovated and ensure compliance with safety standards.
- Ensuring the safety and security of library patrons and staff by providing social services to unhoused individuals and those needing mental health support.
- Continuing creation of workforce programs, early childhood education, digital literacy, broadband initiatives, and investments in environmentally responsible technologies. This includes programs like *One Book, One County*, expanding tool lending, and providing digital cards for teens to access to the Library's extensive digital eBook and audiobook collection.

Changes From 2024-25 Budget

	Financing Uses ($)	Financing Sources ($)	Budg Pos
2024-25 Final Adopted Budget	**254,215,000**	**254,215,000**	**1,276.0**
Curtailments			
1. Services and Supplies: Reflects a reduction in services and supplies from the LA County Library General Fund Contribution Budget.	(812,000)	(812,000)	--
Other Changes			
1. Property Tax Increase: Reflects an increase in property tax revenue to fund increases in employee benefits and operating costs.	--	3,981,000	--
2. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	1,270,000	--	--
3. Retirement: Reflects an increase primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employee Retirement Association's investment portfolio.	70,000	--	--
4. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	970,000	--	--
5. Unavoidable Costs: Reflects changes in workers' compensation due to medical cost trends and increases in claims.	37,000	--	--
6. General County Overhead (GCO): Reflects an increase in GCO based on the FY 2025-26 Countywide Cost Allocation Plan.	953,000	953,000	--
7. One-Time Funding: Reflects an adjustment to remove prior year funding that was provided on a one-time basis for the American Rescue Plan Act ($3.2 million) and Utility User Tax funded programs ($7.6 million).	(10,755,000)	(10,755,000)	--
8. Governmental Accounting Standards Board (GASB) 87 – Leases and Indemnity: Reflects a realignment of $700,000 in services and supplies to other charges to adhere to GASB 87 guidelines.	--	--	--
9. Position Adjustments: Reflects adjustments to improve the Department's operational effectiveness and support by the addition of 1.0 Librarian IV to oversee the implementation of an automated materials handling system and 1.0 Video Production Specialist to assist in meeting in-house production needs, fully offset by the deletion of 2.0 Library Associates, 1.0 Library Assistant, 1.0 Intermediate Typist Clerk, and 1.0 Graphic Artist positions, and a decrease in services and supplies.	--	--	(3.0)

	Financing Uses ($)	Financing Sources ($)	Budg Pos
10. Ministerial Adjustments: Reflects various ministerial adjustments to align appropriation with fund balance and revenue.	(8,663,000)	(10,297,000)	--
Total Changes	**(16,930,000)**	**(16,930,000)**	**(3.0)**
2025-26 Recommended Budget	**237,285,000**	**237,285,000**	**1,273.0**

Critical and Unmet Needs

LA County Library's critical and unmet needs include funding for staff to enhance library services at the Barry J. Nidorf facility with a focus on skills development, education, and rehabilitation to facilitate successful reintegration into the community, and for the development of marketing strategies to promote library programs and services.

LA COUNTY LIBRARY BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	$ 79,020,000.00	$ 65,337,000	$ 65,337,000	$ 51,270,000	$ 51,270,000	$ (14,067,000)
CANCEL OBLIGATED FUND BAL	1,865,605.00	0	0	0	0	0
PROPERTY TAXES	113,845,916.88	118,806,000	112,904,000	116,885,000	116,885,000	3,981,000
VOTER APPROVAL SPECIAL TAXES	13,326,619.39	13,776,000	12,585,000	12,585,000	12,585,000	0
BUSINESS LICENSES	1,200.00	0	0	0	0	0
CHARGES FOR SERVICES - OTHER	2,560,171.95	557,000	1,218,000	1,718,000	1,418,000	200,000
COURT FEES & COSTS	14.24	0	0	0	0	0
FEDERAL - COVID-19	3,135,586.40	3,171,000	3,171,000	0	0	(3,171,000)
FEDERAL - GRANTS	85,735.62	0	0	0	0	0
INTEREST	6,714,148.86	5,714,000	1,200,000	5,000,000	5,000,000	3,800,000
LIBRARY SERVICES	157,773.17	191,000	2,256,000	2,156,000	2,156,000	(100,000)
MISCELLANEOUS	3,396,565.14	3,199,000	564,000	564,000	564,000	0
OTHER GOVERNMENTAL AGENCIES	(164,878.00)	0	130,000	0	0	(130,000)
OTHER SALES	0.00	1,000	20,000	20,000	20,000	0
OTHER STATE - IN-LIEU TAXES	4,491.77	0	0	0	0	0
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	584,023.16	585,000	375,000	375,000	375,000	0
REDEVELOPMENT / HOUSING	314,227.84	314,000	0	0	0	0
RENTS & CONCESSIONS	6,594.11	7,000	15,000	15,000	15,000	0
SALE OF CAPITAL ASSETS	892.50	1,000	13,000	13,000	13,000	0
STATE - HOMEOWNERS' PROPERTY TAX RELIEF	365,801.85	366,000	530,000	530,000	530,000	0
STATE - OTHER	2,812,975.00	619,000	10,000	10,000	10,000	0
TRANSFERS IN	44,913,128.54	55,887,000	53,887,000	46,256,000	46,444,000	(7,443,000)
TOTAL FINANCING SOURCES	$ 272,946,593.42	$ 268,531,000	$ 254,215,000	$ 237,397,000	$ 237,285,000	$ (16,930,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 64,553,617.49	$ 66,468,000	$ 88,077,000	$ 88,559,000	$ 88,724,000	$ 647,000
CAFETERIA BENEFIT PLANS	12,376,602.67	12,111,000	12,719,000	13,252,000	13,172,000	453,000
COUNTY EMPLOYEE RETIREMENT	13,281,059.81	13,750,000	13,858,000	14,180,000	14,122,000	264,000
DENTAL INSURANCE	225,589.07	215,000	151,000	152,000	152,000	1,000
DEPENDENT CARE SPENDING ACCOUNTS	33,668.63	0	33,000	33,000	33,000	0
DISABILITY BENEFITS	453,150.63	299,000	381,000	382,000	382,000	1,000
FICA (OASDI)	963,064.12	997,000	1,031,000	1,039,000	1,042,000	11,000
HEALTH INSURANCE	6,309,030.86	6,123,000	7,992,000	8,032,000	7,992,000	0
LIFE INSURANCE	107,093.42	106,000	65,000	66,000	65,000	0
OTHER EMPLOYEE BENEFITS	10,408.00	6,000	50,000	50,000	50,000	0
RETIREE HEALTH INSURANCE	8,539,187.00	9,488,000	9,426,000	10,396,000	10,396,000	970,000
SAVINGS PLAN	379,642.98	376,000	587,000	596,000	591,000	4,000
THRIFT PLAN (HORIZONS)	1,632,797.93	1,675,000	1,792,000	1,824,000	1,814,000	22,000
UNEMPLOYMENT INSURANCE	34,269.75	61,000	195,000	195,000	195,000	0
WORKERS' COMPENSATION	883,791.05	856,000	954,000	991,000	991,000	37,000
TOTAL S & E B	109,782,973.41	112,531,000	137,311,000	139,747,000	139,721,000	2,410,000

LA COUNTY LIBRARY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	4,553,562.06	4,734,000	4,969,000	5,922,000	5,922,000	953,000
CLOTHING & PERSONAL SUPPLIES	2,172,326.65	0	0	0	0	0
COMMUNICATIONS	408,352.00	112,000	102,000	102,000	102,000	0
COMPUTING-MAINFRAME	63,401.99	1,810,000	1,575,000	1,575,000	1,575,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	1,887,068.31	0	0	0	0	0
COMPUTING-PERSONAL	1,586,323.07	1,014,000	1,325,000	1,325,000	1,325,000	0
FOOD	310.55	0	0	0	0	0
HOUSEHOLD EXPENSE	351,420.95	314,000	324,000	324,000	324,000	0
INFORMATION TECHNOLOGY SECURITY	115,202.38	0	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	45,636.27	1,015,000	1,300,000	1,300,000	1,300,000	0
INSURANCE	704,937.14	669,000	894,000	1,084,000	1,084,000	190,000
MAINTENANCE - EQUIPMENT	547,680.95	0	0	0	0	0
MAINTENANCE-BUILDINGS & IMPRV	12,593,042.00	12,917,000	11,558,000	11,286,000	11,286,000	(272,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	277,437.89	0	0	0	0	0
MEMBERSHIPS	85,853.21	63,000	90,000	90,000	90,000	0
MISCELLANEOUS EXPENSE	29,099.00	38,000	370,000	58,000	58,000	(312,000)
OFFICE EXPENSE	1,403,634.67	402,000	695,000	695,000	695,000	0
PROFESSIONAL SERVICES	1,303,495.40	420,000	1,143,000	1,143,000	1,143,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	714,762.07	1,021,000	2,108,000	2,108,000	2,108,000	0
RENTS & LEASES - EQUIPMENT	376,217.84	291,000	400,000	400,000	400,000	0
RENTS & LEASES - OTHER RENTAL COSTS	280,083.64	0	0	0	0	0
SMALL TOOLS & MINOR EQUIPMENT	101,751.14	782,000	200,000	200,000	200,000	0
SPECIAL DEPARTMENTAL EXPENSE	15,601,670.16	23,916,000	35,244,000	43,709,000	43,623,000	8,379,000
TECHNICAL SERVICES	6,394,552.39	6,030,000	8,668,000	8,668,000	8,668,000	0
TELECOMMUNICATIONS	5,092,830.27	2,307,000	3,249,000	3,249,000	3,249,000	0
TRAINING	217,423.40	171,000	144,000	144,000	144,000	0
TRANSPORTATION AND TRAVEL	1,469,302.93	2,763,000	2,374,000	2,374,000	2,374,000	0
UTILITIES	5,379,259.25	4,647,000	4,605,000	4,605,000	4,605,000	0
TOTAL S & S	63,756,637.58	65,436,000	81,337,000	90,361,000	90,275,000	8,938,000
OTHER CHARGES						
JUDGMENTS & DAMAGES	2,015,150.66	39,000	317,000	442,000	442,000	125,000
RETIREMENT OF OTHER LONG TERM DEBT	1,623,521.60	1,706,000	1,566,000	1,601,000	1,601,000	35,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	575,321.08	593,000	0	540,000	540,000	540,000
TAXES & ASSESSMENTS	0.00	0	30,000	30,000	30,000	0
TOTAL OTH CHARGES	4,213,993.34	2,338,000	1,913,000	2,613,000	2,613,000	700,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
ELECTRONIC EQUIPMENT	10,648.60	0	0	0	0	0
OFFICE FURNITURE,FIXTURES & EQ	0.00	0	494,000	1,020,000	1,020,000	526,000
VEHICLES & TRANSPORTATION EQUIPMENT	290,731.62	451,000	1,126,000	600,000	600,000	(526,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	301,380.22	451,000	1,620,000	1,620,000	1,620,000	0
TOTAL CAPITAL ASSETS	301,380.22	451,000	1,620,000	1,620,000	1,620,000	0

LA COUNTY LIBRARY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
OTHER FINANCING USES						
TRANSFERS OUT	22,976,000.00	5,246,000	775,000	0	0	(775,000)
TOTAL OTH FIN USES	22,976,000.00	5,246,000	775,000	0	0	(775,000)
GROSS TOTAL	$ 201,030,984.55	$ 186,002,000	$ 222,956,000	$ 234,341,000	$ 234,229,000	$ 11,273,000
PROV FOR OBLIGATED FUND BAL						
COMMITTED	$ 6,579,000.00	$ 31,259,000	$ 31,259,000	$ 3,056,000	$ 3,056,000	$ (28,203,000)
TOTAL OBLIGATED FUND BAL	$ 6,579,000.00	$ 31,259,000	$ 31,259,000	$ 3,056,000	$ 3,056,000	$ (28,203,000)
TOTAL FINANCING USES	$ 207,609,984.55	$ 217,261,000	$ 254,215,000	$ 237,397,000	$ 237,285,000	$ (16,930,000)
BUDGETED POSITIONS	1,295.0	1,276.0	1,276.0	1,264.0	1,273.0	(3.0)

Departmental Program Summary

1. Public Services

	Financing Uses ($)	Financing Sources ($)	Budg Pos
Total Program Costs	138,317,000	138,317,000	1,006.0
Less Administration	--	--	--
Net Program Costs	138,317,000	138,317,000	1,006.0

Authority: Non-mandated, discretionary program.

Provides direct services to meet the informational, educational, cultural, and recreational needs of diverse communities. Serves customer needs through the circulation of books and materials and the provision of a variety of services and specialized programs.

2. Library Material

	Financing Uses ($)	Financing Sources ($)	Budg Pos
Total Program Costs	18,070,000	18,070,000	71.0
Less Administration	--	--	--
Net Program Costs	18,070,000	18,070,000	71.0

Authority: Non-mandated, discretionary program.

Provides for the purchase and processing of books, periodicals, audiovisual formats, electronic database subscriptions, and other items for circulation to the public, as well as assists in answering reference questions from the public.

3. Information Systems

	Financing Uses ($)	Financing Sources ($)	Budg Pos
Total Program Costs	13,306,000	13,306,000	35.0
Less Administration	--	--	--
Net Program Costs	13,306,000	13,306,000	35.0

Authority: Non-mandated, discretionary program.

Provides strategic planning for information systems and the management, operation, and support of computer, data network, telecommunications, and wireless systems.

4. Administration

	Financing Uses ($)	Financing Sources ($)	Budg Pos
Total Program Costs	67,592,000	67,592,000	161.0
Less Administration	--	--	--
Net Program Costs	67,592,000	67,592,000	161.0

Authority: Non-mandated, discretionary program.

Provides management direction through finance, budget, human resources, procurement, public relations, legislative monitoring, facilities, capital planning, emergency management, and other support services.

	Financing Uses ($)	Financing Sources ($)	Budg Pos
Net Program Costs	237,285,000	237,285,000	1,273.0

LA County Library - General Fund Contribution Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 0.00	$ 775,000	$ 775,000	$ 775,000	$ 0	$ (775,000)
EXPENDITURES/APPROPRIATIONS						
OTHER FINANCING USES	$ 43,395,075.00	$ 43,986,000	$ 51,570,000	$ 44,939,000	$ 44,127,000	$ (7,443,000)
GROSS TOTAL	$ 43,395,075.00	$ 43,986,000	$ 51,570,000	$ 44,939,000	$ 44,127,000	$ (7,443,000)
NET TOTAL	$ 43,395,075.00	$ 43,986,000	$ 51,570,000	$ 44,939,000	$ 44,127,000	$ (7,443,000)
NET COUNTY COST	$ 43,395,075.00	$ 43,211,000	$ 50,795,000	$ 44,164,000	$ 44,127,000	$ (6,668,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	EDUCATION	LIBRARY SERVICES

2025-26 Budget Message

The LA County Library – General Fund Contribution budget unit accounts for the General Fund contribution provided to the Library. The Library is financed primarily by a dedicated share of property tax revenue from the areas served along with other revenues including a parcel tax, grants, and fees. The General Fund contribution is provided to augment these resources.

The 2025-26 Recommended Budget reflects ongoing annual support of $44.1 million. These funds are appropriated in the Library budget as other financing sources and are used to offset the operating costs of libraries countywide.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**51,570,000**	**0**	**775,000**	**50,795,000**	**0.0**
Curtailments					
1. Services and Supplies: Reflects a reduction in services and supplies.	(812,000)	--	--	(812,000)	--
Other Changes					
1. General County Overhead (GCO): Reflects an increase in GCO based on the FY 2025-26 Countywide Cost Allocation Plan.	953,000	--	--	953,000	--
2. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for Utility User Tax funded programs.	(7,584,000)	--	(775,000)	(6,809,000)	--
Total Changes	**(7,443,000)**	**0**	**(775,000)**	**(6,668,000)**	**0.0**
2025-26 Recommended Budget	**44,127,000**	**0**	**0**	**44,127,000**	**0.0**

LA COUNTY LIBRARY
Skye Patrick, County Librarian
2025-26 Recommended Budget Positions = 1,273.0

LA Plaza de Cultura y Artes

LA Plaza de Cultura y Artes Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 1,974,000.00	$ 2,044,000	$ 2,044,000	$ 2,114,000	$ 2,114,000	$ 70,000
GROSS TOTAL	$ 1,974,000.00	$ 2,044,000	$ 2,044,000	$ 2,114,000	$ 2,114,000	$ 70,000
NET TOTAL	$ 1,974,000.00	$ 2,044,000	$ 2,044,000	$ 2,114,000	$ 2,114,000	$ 70,000
NET COUNTY COST	$ 1,974,000.00	$ 2,044,000	$ 2,044,000	$ 2,114,000	$ 2,114,000	$ 70,000

FUND	FUNCTION	ACTIVITY
GENERAL FUND	RECREATION & CULTURAL SERVICES	CULTURAL SERVICES

Mission Statement

LA Plaza de Cultura y Artes honors the past, inspires the future, and recognizes the enduring cultural influence of Mexicans, Mexican-Americans, and all Latinas/Latinos in Los Angeles through transformative exhibitions, programming, and educational experiences.

Critical/Strategic Planning Initiatives

Consistent with the County's vision to improve the quality of life in the County, LA Plaza de Cultura y Artes exists to serve the people of Los Angeles, particularly children and families, by educating them about Los Angeles history and Mexican-American culture.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC increase of $70,000 pursuant to the Board-approved operating agreement. The Recommended Budget also reflects funding and support for building and grounds maintenance, utilities, and other anticipated operational costs for LA Plaza de Cultura y Artes.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**2,044,000**	**0**	**0**	**2,044,000**	**0.0**
Other Changes					
1. Operating Agreement: Reflects an increase in funding pursuant to the Board-approved operating agreement.	70,000	--	--	70,000	--
Total Changes	**70,000**	**0**	**0**	**70,000**	**0.0**
2025-26 Recommended Budget	**2,114,000**	**0**	**0**	**2,114,000**	**0.0**

LA PLAZA DE CULTURA Y ARTES BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
INSURANCE	$ 98,000.00	$ 39,000	$ 39,000	$ 39,000	$ 39,000	$ 0
MAINTENANCE-BUILDINGS & IMPRV	953,000.00	992,000	992,000	1,062,000	1,062,000	70,000
MISCELLANEOUS EXPENSE	245,000.00	421,000	421,000	421,000	421,000	0
TECHNICAL SERVICES	507,000.00	394,000	394,000	394,000	394,000	0
UTILITIES	171,000.00	198,000	198,000	198,000	198,000	0
TOTAL S & S	1,974,000.00	2,044,000	2,044,000	2,114,000	2,114,000	70,000
GROSS TOTAL	$ 1,974,000.00	$ 2,044,000	$ 2,044,000	$ 2,114,000	$ 2,114,000	$ 70,000
NET TOTAL	$ 1,974,000.00	$ 2,044,000	$ 2,044,000	$ 2,114,000	$ 2,114,000	$ 70,000
NET COUNTY COST	$ 1,974,000.00	$ 2,044,000	$ 2,044,000	$ 2,114,000	$ 2,114,000	$ 70,000

Los Angeles County Capital Asset Leasing

Los Angeles County Capital Asset Leasing Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 20,106.00	$ 819,000	$ 819,000	$ 1,000,000	$ 1,000,000	$ 181,000
S & S EXPENDITURE DISTRIBUTION	0.00	(819,000)	(819,000)	(1,000,000)	(1,000,000)	(181,000)
TOTAL S & S	20,106.00	0	0	0	0	0
OTHER CHARGES	3,569,131.48	22,160,000	22,160,000	28,413,000	28,413,000	6,253,000
OC EXPENDITURE DISTRIBUTION	(3,682,017.95)	(22,160,000)	(22,160,000)	(28,413,000)	(28,413,000)	(6,253,000)
TOTAL OTH CHARGES	(112,886.47)	0	0	0	0	0
GROSS TOTAL	$ (92,780.47)	$ 0	$ 0	$ 0	$ 0	$ 0
NET TOTAL	$ (92,780.47)	$ 0	$ 0	$ 0	$ 0	$ 0
NET COUNTY COST	$ (92,780.47)	$ 0	$ 0	$ 0	$ 0	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	OTHER GENERAL

Mission Statement

The Los Angeles County Capital Asset Leasing (LAC-CAL) Corporation was established as a non-profit corporation by the Board in 1983 to assist the County in the financing of its critical capital assets equipment needs. Equipment purchases are initially financed by LAC-CAL through the issuance of bond anticipation notes (BANs). Outstanding BANs are periodically redeemed through the issuance of intermediate-term tax-exempt bonds, certificates of participation, or third-party leases. The term of each bond issue or lease reflects the useful life of the financed equipment. The Corporation's outstanding bonds or leases are redeemed through semi-annual payments from the County.

2025-26 Budget Message

The 2025-26 Recommended Budget provides for the collection of lease payments due on LAC-CAL equipment leases from County departments and the transfer of such payments to the Corporation. Also reflected is the payment of insurance premiums and the distribution of these expenses to affected departments.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Expenditure Distribution/ IFT ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**22,979,000**	**22,979,000**	**0**	**0**	**0.0**
Other Changes					
1. Services and Supplies: Reflects an increase due to higher insurance premiums as a result of increases in accumulated equipment purchases financed through the LAC-CAL program.	181,000	181,000	--	--	--
2. Other Charges: Reflects an increase in new equipment purchases to be financed through the LAC-CAL program.	6,253,000	6,253,000	--	--	--
Total Changes	**6,434,000**	**6,434,000**	**0**	**0**	**0.0**
2025-26 Recommended Budget	**29,413,000**	**29,413,000**	**0**	**0**	**0.0**

Medical Examiner

Odey C. Ukpo, M.D., M.S., Chief Medical Examiner

Medical Examiner Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 1,967,779.95	$ 3,049,000	$ 3,023,000	$ 2,369,000	$ 1,309,000	$ (1,714,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 38,138,466.05	$ 44,607,000	$ 50,931,000	$ 56,354,000	$ 52,140,000	$ 1,209,000
SERVICES & SUPPLIES	13,735,273.99	16,308,000	12,119,000	21,325,000	9,480,000	(2,639,000)
OTHER CHARGES	769,283.63	2,067,000	918,000	918,000	907,000	(11,000)
CAPITAL ASSETS - EQUIPMENT	2,640,151.07	1,947,000	1,536,000	872,000	1,036,000	(500,000)
GROSS TOTAL	$ 55,283,174.74	$ 64,929,000	$ 65,504,000	$ 79,469,000	$ 63,563,000	$ (1,941,000)
INTRAFUND TRANSFERS	(335,725.32)	(1,451,000)	(1,451,000)	(451,000)	(1,451,000)	0
NET TOTAL	$ 54,947,449.42	$ 63,478,000	$ 64,053,000	$ 79,018,000	$ 62,112,000	$ (1,941,000)
NET COUNTY COST	$ 52,979,669.47	$ 60,429,000	$ 61,030,000	$ 76,649,000	$ 60,803,000	$ (227,000)
BUDGETED POSITIONS	273.0	288.0	288.0	316.0	299.0	11.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	OTHER PROTECTION

Mission Statement

The Department of Medical Examiner is mandated to provide independent, quality, death investigation using advanced forensic science with compassion and objectivity for families, communities, and public health and safety; working collaboratively to reduce preventable deaths.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a decrease in NCC of $0.2 million primarily due to the removal of prior-year funding that was provided on a one-time basis as well as the Department's share of the countywide NCC reduction. This is partially offset by Board-approved increases in salaries and health insurance subsidies, funding to backfill the loss of revenue from permanently eliminating transportation and storage fees for all County residents, and the addition of 17.0 positions to achieve and maintain accreditation with the National Association of Medical Examiners (NAME).

Critical/Strategic Planning Initiatives

The Department has been proud to be a leader in death investigation and maintains the following accreditations: Institute of Medical Quality/California Medical Association, Accreditation Council for Graduate Medical Education, Peace Officer Standards and Training, American National Standards Institute National Accreditation Board, International Organization for Standardization, and provisional status with NAME.

Strategic planning efforts are focused on the following areas:

- Restoring full accreditation status by NAME. The NAME accreditation program is a national peer review system and is an endorsement indicating that the office provides an adequate working environment for medical examiners and reasonable assurances that the office serves its jurisdiction well. It is the objective of NAME that the application of these standards will materially aid in developing and maintaining high caliber medicolegal investigations of deaths for the communities and jurisdictions in which they operate.

- Refining operations to help improve service delivery to the public and focusing on various death prevention initiatives. The Department will also continue to develop its managers, supervisors, professional, and support staff through continued education and training, and collectively focus on quality, productivity, and risk management.
- Reviewing business processes to strengthen, streamline, and modernize operations. The Department is in the process of improving the capture and collection of critical performance metrics to assist management with its oversight and planning efforts. With the improvement of the Department's ability to capture and track critical investigative and demographic data, the Department will be able to share a higher quality and quantity of data and information and become a valuable resource to enable informed decision-making and reduce preventable deaths.
- Implementing a web-based laboratory information management system to replace the outdated legacy system to improve the efficiency of laboratory operations and information sharing resulting in case completion, as well as promote uniform reporting.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**65,504,000**	**1,451,000**	**3,023,000**	**61,030,000**	**288.0**
Curtailments					
1. Forensic Operations: Reflects the deletion of 1.0 Radiologic Technician and 4.0 Physician Specialist positions.	(1,589,000)	--	--	(1,589,000)	(5.0)
2. Decedent Transportation: Reflects the deletion of 1.0 Forensic Attendant position.	(115,000)	--	--	(115,000)	(1.0)
3. Overtime: Reflects a reduction in overtime funding.	(46,000)	--	--	(46,000)	--
Critical Issues					
1. NAME Accreditation: Reflects funding for 8.0 Medical Examiner Investigator, 1.0 Supervising Medical Examiner Investigator I, 8.0 Forensic Attendant, and 2.0 Pathologists Assistant positions, and physician recruitment, partially offset by the deletion of 2.0 Physician Specialist positions, to achieve and maintain NAME accreditation.	2,197,000	--	--	2,197,000	17.0
2. Transportation and Storage Fees: Reflects funding to backfill the loss of revenue from permanently eliminating transportation and storage fees for all County residents.	--	--	(1,070,000)	1,070,000	--
3. Opioid Settlement: Reflects Year 3 of 3 of the Board-approved Johnson & Johnson opioid settlement.	1,000,000	1,000,000	--	--	--
Other Changes					
1. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for physician recruitment ($0.1 million), hardware and software upgrades and implementations ($0.6 million), opioid settlement ($1.0 million), capital assets ($0.5 million), security services ($1.1 million), Department name change ($0.2 million), various grants ($0.7 million) and services and supplies ($0.2 million).	(4,366,000)	(1,000,000)	(663,000)	(2,703,000)	--
2. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	911,000	--	17,000	894,000	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	603,000	--	17,000	586,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	--	--	--	--	--
5. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(525,000)	--	(15,000)	(510,000)	--
6. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	(11,000)	--	--	(11,000)	--
7. Reclassification: Reflects a Board-approved position reclassification.	--	--	--	--	--
Total Changes	**(1,941,000)**	**0**	**(1,714,000)**	**(227,000)**	**11.0**
2025-26 Recommended Budget	**63,563,000**	**1,451,000**	**1,309,000**	**60,803,000**	**299.0**

Critical and Unmet Needs

The Department's unmet needs include funding for facility upgrades and additional positions in the following areas: investigative, examination, forensic, disaster services, laboratory, and clerical support.

MEDICAL EXAMINER BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 1,184,381.19	$ 1,936,000	$ 1,765,000	$ 1,774,000	$ 714,000	$ (1,051,000)
CONTRACT CITIES SERVICES COST RECOVERY	0.00	7,000	7,000	7,000	7,000	0
COURT FEES & COSTS	203,923.52	230,000	334,000	334,000	334,000	0
FEDERAL - GRANTS	331,483.85	663,000	663,000	0	0	(663,000)
MISCELLANEOUS	144,500.24	153,000	174,000	174,000	174,000	0
OTHER SALES	28,338.60	30,000	50,000	50,000	50,000	0
PERSONNEL SERVICES	9,580.00	10,000	10,000	10,000	10,000	0
ROYALTIES	576.04	0	0	0	0	0
SALE OF CAPITAL ASSETS	4,335.00	0	0	0	0	0
STATE - OTHER	10,661.51	20,000	20,000	20,000	20,000	0
TRANSFERS IN	50,000.00	0	0	0	0	0
TOTAL REVENUE	$ 1,967,779.95	$ 3,049,000	$ 3,023,000	$ 2,369,000	$ 1,309,000	$ (1,714,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 22,850,916.39	$ 27,988,000	$ 31,269,000	$ 34,551,000	$ 31,124,000	$ (145,000)
CAFETERIA BENEFIT PLANS	4,644,200.54	5,035,000	6,373,000	7,246,000	6,929,000	556,000
COUNTY EMPLOYEE RETIREMENT	4,879,798.67	5,435,000	6,111,000	6,263,000	6,126,000	15,000
DENTAL INSURANCE	76,755.54	77,000	94,000	113,000	101,000	7,000
DEPENDENT CARE SPENDING ACCOUNTS	21,226.00	8,000	31,000	31,000	31,000	0
DISABILITY BENEFITS	163,862.03	71,000	325,000	245,000	237,000	(88,000)
FICA (OASDI)	355,348.48	400,000	424,000	466,000	424,000	0
HEALTH INSURANCE	489,742.37	495,000	911,000	1,033,000	912,000	1,000
LIFE INSURANCE	76,828.86	163,000	93,000	100,000	92,000	(1,000)
OTHER EMPLOYEE BENEFITS	36,170.87	7,000	13,000	13,000	13,000	0
RETIREE HEALTH INSURANCE	2,769,819.00	3,068,000	3,217,000	3,820,000	3,820,000	603,000
SAVINGS PLAN	194,267.43	198,000	336,000	366,000	340,000	4,000
THRIFT PLAN (HORIZONS)	627,076.34	697,000	907,000	1,015,000	899,000	(8,000)
UNEMPLOYMENT INSURANCE	5,767.00	4,000	6,000	6,000	6,000	0
WORKERS' COMPENSATION	946,686.53	961,000	821,000	1,086,000	1,086,000	265,000
TOTAL S & E B	38,138,466.05	44,607,000	50,931,000	56,354,000	52,140,000	1,209,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,394,455.58	1,591,000	944,000	1,140,000	309,000	(635,000)
CLOTHING & PERSONAL SUPPLIES	271,970.77	17,000	8,000	8,000	8,000	0
COMMUNICATIONS	131,378.77	127,000	46,000	116,000	46,000	0
COMPUTING-MAINFRAME	(53,200.72)	0	184,000	2,000	2,000	(182,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	154,150.38	268,000	773,000	3,061,000	402,000	(371,000)
COMPUTING-PERSONAL	522,892.66	455,000	530,000	188,000	530,000	0
CONTRACTED PROGRAM SERVICES	805,000.00	1,233,000	187,000	1,439,000	187,000	0
FOOD	332.01	0	1,000	1,000	1,000	0
HOUSEHOLD EXPENSE	138,922.38	65,000	291,000	399,000	244,000	(47,000)
INFORMATION TECHNOLOGY SECURITY	9,192.00	0	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	167,639.00	114,000	355,000	431,000	355,000	0
INSURANCE	25,766.00	0	1,000	1,000	1,000	0
MAINTENANCE - EQUIPMENT	674,786.26	672,000	870,000	1,270,000	870,000	0
MAINTENANCE-BUILDINGS & IMPRV	2,588,050.21	3,729,000	1,589,000	2,451,000	1,589,000	0
MEDICAL / DENTAL / LABORATORY	864,806.55	890,000	1,032,000	1,878,000	628,000	(404,000)

MEDICAL EXAMINER BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
SUPPLIES						
MEMBERSHIPS	11,335.00	2,000	10,000	20,000	10,000	0
MISCELLANEOUS EXPENSE	5,435.61	58,000	73,000	73,000	73,000	0
OFFICE EXPENSE	690,349.78	104,000	463,000	728,000	509,000	46,000
PROFESSIONAL SERVICES	1,693,908.70	2,805,000	2,063,000	2,433,000	2,154,000	91,000
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	403,985.43	480,000	445,000	85,000	85,000	(360,000)
RENTS & LEASES - EQUIPMENT	40,992.54	58,000	39,000	39,000	39,000	0
SMALL TOOLS & MINOR EQUIPMENT	7,469.45	0	13,000	13,000	13,000	0
SPECIAL DEPARTMENTAL EXPENSE	186,826.56	13,000	151,000	170,000	151,000	0
TECHNICAL SERVICES	1,350,835.27	1,903,000	1,089,000	2,908,000	381,000	(708,000)
TELECOMMUNICATIONS	902,836.33	984,000	418,000	718,000	418,000	0
TRAINING	28,157.56	22,000	22,000	230,000	22,000	0
TRANSPORTATION AND TRAVEL	663,170.59	658,000	459,000	1,460,000	390,000	(69,000)
UTILITIES	53,829.32	60,000	63,000	63,000	63,000	0
TOTAL S & S	13,735,273.99	16,308,000	12,119,000	21,325,000	9,480,000	(2,639,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	13,500.00	1,407,000	299,000	299,000	299,000	0
RETIREMENT OF OTHER LONG TERM DEBT	750,277.57	660,000	619,000	619,000	608,000	(11,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	5,502.49	0	0	0	0	0
TAXES & ASSESSMENTS	3.57	0	0	0	0	0
TOTAL OTH CHARGES	769,283.63	2,067,000	918,000	918,000	907,000	(11,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	29,052.54	0	0	0	0	0
ELECTRONIC EQUIPMENT	331,513.52	0	0	0	0	0
MEDICAL - FIXED EQUIPMENT	862,228.93	9,000	0	0	0	0
MEDICAL-MAJOR MOVEABLE EQUIPMENT	0.00	1,150,000	0	146,000	0	0
MEDICAL-MINOR EQUIPMENT	121,377.44	206,000	0	60,000	0	0
NON-MEDICAL LAB/TESTING EQUIP	515,687.25	55,000	1,000,000	0	500,000	(500,000)
TELECOMMUNICATIONS EQUIPMENT	229,609.55	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	550,681.84	527,000	536,000	666,000	536,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	2,640,151.07	1,947,000	1,536,000	872,000	1,036,000	(500,000)
TOTAL CAPITAL ASSETS	2,640,151.07	1,947,000	1,536,000	872,000	1,036,000	(500,000)
GROSS TOTAL	$ 55,283,174.74	$ 64,929,000	$ 65,504,000	$ 79,469,000	$ 63,563,000	$ (1,941,000)
INTRAFUND TRANSFERS	(335,725.32)	(1,451,000)	(1,451,000)	(451,000)	(1,451,000)	0
NET TOTAL	$ 54,947,449.42	$ 63,478,000	$ 64,053,000	$ 79,018,000	$ 62,112,000	$ (1,941,000)
NET COUNTY COST	$ 52,979,669.47	$ 60,429,000	$ 61,030,000	$ 76,649,000	$ 60,803,000	$ (227,000)
BUDGETED POSITIONS	273.0	288.0	288.0	316.0	299.0	11.0

Departmental Program Summary

1. Operations Bureau – Medicolegal Death Investigations – At Scene and Hospital Deaths

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	17,335,000	663,000	479,000	16,193,000	104.0
Less Administration	--	--	--	--	--
Net Program Costs	17,335,000	663,000	479,000	16,193,000	104.0

Authority: Mandated program – California Government Code Sections 27460-27530, 68096.1, and 68097; California Health and Safety Code 7100-7114; and County Code Sections 2.22.010-2.2.110.

Provide 24/7 field investigator response to at-scene death investigations as well as conduct hospital death investigations throughout the County. Staff takes the initial and preliminary information regarding certain deaths that are reportable under State law and are investigated by the Department. The medicolegal death investigation is performed by sworn staff who interview witnesses, take photographs, collect evidence for use in criminal and civil matters, identify deceased persons, and notify the legal next of kin.

2. Forensic Laboratory Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	7,094,000	500,000	282,000	6,312,000	32.0
Less Administration	--	--	--	--	--
Net Program Costs	7,094,000	500,000	282,000	6,312,000	32.0

Authority: Mandated program – California Government Code Sections 27460-27530, 68096.1, and 68097; and County Code Sections 2.22.010-2.22.10.

Provide essential forensic services for the Department. The toxicology laboratory analyzes post-mortem biological specimens for the presence of drugs and other poisons. These analyses are used by deputy medical examiners to help determine the cause and manner of death, and are also used by decedents' families, law enforcement, insurance companies, and the courts. Department criminalists are on call 24/7 to respond to crime scenes for physical evidence identification, collection, documentation, and preservation. Laboratory services also include gunshot residue testing for the Department and law enforcement agencies throughout California as well as tissue processing for microscopic evaluation by deputy medical examiners. The Laboratory is also responsible for maintaining all physical evidence on Medical Examiner cases in a manner that ensures its analytical integrity, and the chain of custody is documented from the time of collection to final disposition. Evidence control is based on departmental policies and procedures as well as guidelines set forth by American Society of Crime Laboratory Directors/Laboratory Accreditation Board whose accreditation the Department holds.

3. Forensic Medicine

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	12,624,000	--	217,000	12,407,000	24.0
Less Administration	--	--	--	--	--
Net Program Costs	12,624,000	--	217,000	12,407,000	24.0

Authority: Mandated program – California Government Code Sections 27460-27530, 68096.1, 68097; and County Code Sections 2.22.010-2.22.110.

Responsible for the professional medical investigation and determination of the cause and manner of each death handled by the Department. Forensic pathologists evaluate sudden unexpected natural deaths and unnatural deaths such as deaths from firearms, sharp and blunt force trauma, etc. In addition, physicians are frequently called to court to testify on cause of death and their medical findings and interpretations, particularly in homicide cases.

4. Operations Bureau – Forensic Services Division – Decedent Transportation

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	5,298,000	--	--	5,298,000	45.0
Less Administration	--	--	--	--	--
Net Program Costs	5,298,000	--	--	5,298,000	45.0

Authority: Mandated program – California Government Code Sections 27460-27530, 68096.1, and 68097; California Health and Safety Code Sections 7100-7114; and County Code Sections 2.22.010-2.22.110.

Provide 24/7 decedent transportation from death scenes and hospitals to the Forensic Science Center for the County. The Division is also responsible for crypt management services such as the accurate marking of decedents with identification tags, the processing of each individual decedent's paperwork, and the proper storage of the decedent's body while maintained at the Forensic Science Center. Lastly, the Division is responsible for the release of the decedent from the facility to a private mortuary or the County morgue for final disposition.

5. Forensic Medicine – Photo and Support Division – Autopsy Support Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	4,009,000	--	21,000	3,988,000	31.0
Less Administration	--	--	--	--	--
Net Program Costs	4,009,000	--	21,000	3,988,000	31.0

Authority: Mandated program – California Government Code Sections 27460-27530, 68096.1, and 68097; California Health and Safety Code Sections 7100-7114; and County Code Sections 2.22.010-2.22.110.

Provide technical support services in the form of autopsy assistance and radiographs, as well as photography and specialized graphics support to deputy medical examiners prior to, during, and after post-mortem examinations. Additionally, field-capable photographers are provided to document high-profile death scenes and major incidents.

6. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	17,203,000	288,000	310,000	16,605,000	63.0
Less Administration	--	--	--	--	--
Net Program Costs	17,203,000	288,000	310,000	16,605,000	63.0

Authority: Mandated program – California Government Code Sections 27460-27530, 68096.1, and 68097; and County Code Sections 2.22.010-2.22.110.

The Executive Office and Administrative Services Bureau provide overall direction and coordination of all programs; direct the achievement of goals and objectives; and provide administrative support to the Department. This includes budget, fiscal, human resources, payroll and procurement services, workers' compensation, the Injury and Illness Prevention Program, safety programs, risk management, return-to-work, litigation, information systems, technical support, contracts and contract monitoring, and volunteer and intern programs.

The Public Services Division provides and maintains decedent case files and processes document requests for reports from internal staff, outside agencies, and the public. This Division also processes and monitors billing for transportation services, processes all incoming Medical Examiner case-related subpoenas, and releases decedent personal property.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	63,563,000	1,451,000	1,309,000	60,803,000	299.0

Department of Medical Examiner
Odey C. Ukpo, M.D., M.S., Chief Medical Examiner
2025-26 Recommended Budget Positions = 299.0

Mental Health

Lisa H. Wong, Psy.D., Director

Mental Health Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$3,243,855,408.18	$ 3,585,232,000	$ 3,923,628,000	$ 4,062,417,000	$ 3,939,874,000	$ 16,246,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 877,061,038.82	$ 985,056,000	$ 1,106,176,000	$ 1,215,816,000	$ 1,157,319,000	$ 51,143,000
SERVICES & SUPPLIES	2,359,888,961.10	2,650,435,000	2,832,031,000	2,871,722,000	2,808,176,000	(23,855,000)
OTHER CHARGES	179,283,331.72	177,830,000	196,966,000	191,902,000	191,902,000	(5,064,000)
CAPITAL ASSETS - EQUIPMENT	5,813,183.10	7,782,000	15,672,000	8,729,000	8,229,000	(7,443,000)
GROSS TOTAL	$3,422,046,514.74	$ 3,821,103,000	$ 4,150,845,000	$ 4,288,169,000	$ 4,165,626,000	$ 14,781,000
INTRAFUND TRANSFERS	(102,638,229.81)	(110,770,000)	(153,680,000)	(152,967,000)	(152,967,000)	713,000
NET TOTAL	$3,319,408,284.93	$ 3,710,333,000	$ 3,997,165,000	$ 4,135,202,000	$ 4,012,659,000	$ 15,494,000
NET COUNTY COST	$ 75,552,876.75	$ 125,101,000	$ 73,537,000	$ 72,785,000	$ 72,785,000	$ (752,000)
BUDGETED POSITIONS	6,900.0	7,434.0	7,434.0	7,988.0	7,583.0	149.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	HEALTH AND SANITATION	HEALTH

Mission Statement

The Department of Mental Health (DMH) envisions a County unified by a shared intention to help those suffering from mental illness to heal, grow, and flourish. The mission of DMH is to optimize the hope, well-being, and life trajectory of the County's most vulnerable through access to care and resources that promote not only independence and personal recovery but also connectedness and community reintegration.

2025-26 Budget Message

The 2025-26 Recommended Budget is funded with a combination of ongoing revenue and one-time funding available from prior fiscal years. The Recommended Budget reflects the minimum maintenance of effort required by law of $22.3 million and vehicle license fees of $44.6 million, as well as $5.9 million in NCC overmatch for programs such as the public guardian, single adult model services, and re-entry and education services for clients leaving the justice system.

The Recommended Budget includes $69.6 million in funding increases for a variety of important mental health services to vulnerable populations. Among the significant increases are the following: 1) additional staff and supportive services for new programs and/or continued implementation of various programs, including Behavioral Health Services Act (BHSA) planning, housing programs, child and adolescent programs, alternative crisis response efforts, directly operated mental health clinics, and public guardian; 2) additional staff to enhance operational effectiveness and support various programs, including support for co-occurring disorders programs, transition age youth and child outpatient programs, health access, and IT; and 3) salaries and employee benefits changes. These funding increases are partially offset by the removal of $32.8 million in prior-year funding that was provided on a one-time basis and the net deletion of $22.0 million in funding for operating costs primarily due to services and supplies reductions related to budget right-sizing efforts.

Critical/Strategic Planning Initiatives

The Department continues to advance its mission, while contributing to the County's and the Board's broader vision for addressing key strategies that enable communities to flourish, including efforts around homelessness and crisis response. The Department's priorities for the coming years will primarily focus on managing the transformation of the behavioral health delivery system and corresponding budget as the Department currently faces daunting requirements to improve health access and program outcomes, implement new benefits, and

execute a variety of other mandated changes to mental health programs. With limited State guidance, all available resources are tasked with planning this complex transition; however, additional resources will be needed to ensure compliance with new ongoing mandates and to respond to an increased need for services. As such, additional resources will be phased in over several budget cycles upon completion of the analysis and planning required to execute these changes.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**4,150,845,000**	**153,680,000**	**3,923,628,000**	**73,537,000**	**7,434.0**
New/Expanded Programs					
1. BHSA Planning: Reflects the addition of 13.0 positions to plan and provide ongoing support for the forthcoming transition from Mental Health Services Act (MHSA) to BHSA.	2,750,000	--	2,750,000	--	13.0
2. Housing: Reflects the addition of 8.0 positions ($1.8 million) to manage housing resources and administer bridge housing, rental subsidies, and other housing-related support. Also reflects the addition of $5.3 million to support approximately 180 additional housing subsidies.	7,053,000	--	7,053,000	--	8.0
3. Child and Adolescent Programs: Reflects the addition of 13.0 positions ($1.6 million) and contracted services ($0.9 million) to facilitate increased capacity in child and adolescent psychiatry. This specialty focuses on prevention, diagnosis, and treatment of disorders of thinking, feeling, and behavior in children, adolescents, and their families.	2,473,000	--	2,473,000	--	13.0
4. Alternative Crisis Response (ACR): Reflects the addition of 17.0 positions ($2.1 million) and contracted services ($4.6 million) for six Psychiatric Mobile Response Teams and other ACR resources, which will support adherence to State standards and goals for crisis response services.	6,749,000	--	6,749,000	--	17.0
5. Direct Services: Reflects the addition of 27.0 positions to support direct mental health services, which primarily includes pharmacy, laboratory, and other services provided through directly operated mental health clinics and Public Guardian services provided by the Lanterman-Petris-Short Act conservatorship program.	3,875,000	--	3,875,000	--	27.0
Other Changes					
1. Program Support: Reflects the net addition of 49.0 positions to provide the program resources needed to support operational effectiveness, which primarily includes support for co-occurring disorders programs, transition age youth and child outpatient programs, and health access.	8,958,000	--	8,958,000	--	49.0
2. Central Administrative Support: Reflects the net addition of 22.0 positions to provide the central administrative resources needed to support the overall mission of the department, which primarily includes resources for IT, human resources, and budget and financial reporting.	5,972,000	--	5,972,000	--	22.0

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
3. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis to jumpstart the Department's efforts to employ alternative means of responding to mental health crises.	(32,838,000)	--	(32,086,000)	(752,000)	--
4. Operating Costs: Reflects various adjustments to more closely reflect anticipated funding and expenditure levels, which primarily includes reductions in services and supplies appropriation to support budget right-sizing efforts.	(22,036,000)	(713,000)	(21,323,000)	--	--
5. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	9,977,000	--	9,977,000	--	--
6. Retirement: Reflects an increase primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	9,737,000	--	9,737,000	--	--
7. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	12,290,000	--	12,290,000	--	--
8. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and decreases in claims.	(179,000)	--	(179,000)	--	--
Total Changes	**14,781,000**	**(713,000)**	**16,246,000**	**(752,000)**	**149.0**
2025-26 Recommended Budget	**4,165,626,000**	**152,967,000**	**3,939,874,000**	**72,785,000**	**7,583.0**

Critical and Unmet Needs

The Department's unmet needs include: 1) funding for rate increases, additional beds, and supportive housing services for various levels of care; 2) funding for various contracted and other services primarily provided by other County departments; and 3) additional positions for direct services, program support, and central administrative support.

MENTAL HEALTH BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 9,095,650.44	$ 6,007,000	$ 11,366,000	$ 10,745,000	$ 10,745,000	$ (621,000)
COURT FEES & COSTS	1,925.00	2,000	0	0	0	0
ESTATE FEES	1,401,116.76	1,281,000	1,281,000	1,281,000	1,281,000	0
FEDERAL - COVID-19	(16,510,500.45)	0	0	0	0	0
FEDERAL - GRANTS	3,986,333.34	0	0	1,467,000	1,467,000	1,467,000
FEDERAL - HEALTH ADMINISTRATION	0.00	0	400,000	400,000	400,000	0
FEDERAL - HEALTH GRANTS	18,952,172.00	20,858,000	30,697,000	30,891,000	30,576,000	(121,000)
FEDERAL - PUBLIC ASSISTANCE PROGRAMS	0.00	0	400,000	400,000	400,000	0
FEDERAL - TARGETED CASE MANAGEMENT (TCM)	0.00	0	501,000	501,000	501,000	0
FEDERAL AID - MENTAL HEALTH	1,269,820,856.46	1,323,999,000	1,178,330,000	1,265,512,000	1,235,004,000	56,674,000
INSTITUTIONAL CARE & SERVICES	35,280,295.58	27,420,000	3,668,000	0	0	(3,668,000)
INTEREST	5,641.82	6,000	0	0	0	0
INTERFUND CHARGES FOR SERVICES - OTHER	329,001.29	1,263,000	1,291,000	359,000	359,000	(932,000)
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	221,361.47	1,674,000	1,674,000	1,674,000	1,674,000	0
MISCELLANEOUS	23,180,204.74	1,805,000	19,756,000	19,756,000	19,756,000	0
OTHER STATE AID - HEALTH	66,142.39	0	0	0	0	0
RECORDING FEES	507.26	0	0	0	0	0
RENTS & CONCESSIONS	616,917.97	696,000	507,000	507,000	507,000	0
SALE OF CAPITAL ASSETS	25,078.00	25,000	10,000	10,000	10,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	997,561,363.20	1,031,788,000	1,153,064,000	1,164,531,000	1,146,840,000	(6,224,000)
STATE - ENERGY GRANTS	78,000.00	0	0	0	0	0
STATE - HEALTH ADMINISTRATION	6,633,510.38	0	0	0	0	0
STATE AID - MENTAL HEALTH	97,831,574.71	180,393,000	184,209,000	187,538,000	186,829,000	2,620,000
TRANSFERS IN	795,278,255.82	988,015,000	1,336,474,000	1,376,845,000	1,303,525,000	(32,949,000)
TOTAL REVENUE	$3,243,855,408.18	$ 3,585,232,000	$ 3,923,628,000	$ 4,062,417,000	$ 3,939,874,000	$ 16,246,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 533,412,644.80	$ 618,858,000	$ 691,774,000	$ 749,607,000	$ 705,440,000	$ 13,666,000
CAFETERIA BENEFIT PLANS	104,111,222.91	109,319,000	137,828,000	151,868,000	142,163,000	4,335,000
COUNTY EMPLOYEE RETIREMENT	119,240,704.74	123,089,000	132,241,000	138,976,000	148,171,000	15,930,000
DENTAL INSURANCE	2,027,134.32	2,126,000	3,204,000	3,596,000	3,310,000	106,000
DEPENDENT CARE SPENDING ACCOUNTS	697,877.57	698,000	750,000	750,000	750,000	0
DISABILITY BENEFITS	3,463,344.37	3,574,000	3,093,000	2,794,000	2,466,000	(627,000)
FICA (OASDI)	8,193,525.06	8,677,000	10,792,000	11,685,000	11,179,000	387,000
HEALTH INSURANCE	9,701,311.19	10,539,000	19,633,000	31,649,000	22,491,000	2,858,000
LIFE INSURANCE	1,090,133.98	1,141,000	1,415,000	1,724,000	1,510,000	95,000
OTHER EMPLOYEE BENEFITS	1,598,657.16	1,599,000	12,000	12,000	12,000	0
RETIREE HEALTH INSURANCE	66,474,859.00	77,447,000	72,075,000	85,206,000	84,444,000	12,369,000
SAVINGS PLAN	3,612,949.89	3,933,000	4,879,000	6,421,000	5,353,000	474,000
THRIFT PLAN (HORIZONS)	16,102,708.10	16,662,000	20,685,000	23,139,000	21,641,000	956,000
UNEMPLOYMENT INSURANCE	89,529.00	150,000	459,000	459,000	459,000	0
WORKERS' COMPENSATION	7,244,436.73	7,244,000	7,336,000	7,930,000	7,930,000	594,000
TOTAL S & E B	877,061,038.82	985,056,000	1,106,176,000	1,215,816,000	1,157,319,000	51,143,000

MENTAL HEALTH BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	19,888,638.06	33,278,000	22,360,000	27,328,000	27,328,000	4,968,000
CLOTHING & PERSONAL SUPPLIES	285,450.13	291,000	1,052,000	885,000	885,000	(167,000)
COMMUNICATIONS	1,019,389.84	975,000	6,514,000	5,713,000	5,713,000	(801,000)
COMPUTING-MAINFRAME	38,980.93	36,000	7,000	5,000	5,000	(2,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	17,312,569.46	10,005,000	11,495,000	18,833,000	18,833,000	7,338,000
COMPUTING-PERSONAL	4,153,818.13	4,135,000	9,894,000	13,143,000	13,143,000	3,249,000
CONTRACTED PROGRAM SERVICES	2,127,387,377.62	2,232,130,000	2,328,474,000	2,386,349,000	2,331,260,000	2,786,000
FOOD	536,532.90	475,000	453,000	507,000	507,000	54,000
HOUSEHOLD EXPENSE	261,685.15	271,000	59,000	210,000	210,000	151,000
INFORMATION TECHNOLOGY SECURITY	248,050.00	109,000	369,000	204,000	204,000	(165,000)
INFORMATION TECHNOLOGY SERVICES	8,903,151.88	15,716,000	32,176,000	18,954,000	18,954,000	(13,222,000)
INSURANCE	1,737,298.13	1,737,000	1,753,000	2,034,000	2,034,000	281,000
MAINTENANCE - EQUIPMENT	135,512.06	147,000	374,000	165,000	165,000	(209,000)
MAINTENANCE-BUILDINGS & IMPRV	12,464,088.38	14,387,000	16,149,000	13,439,000	13,439,000	(2,710,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	4,329,094.43	6,176,000	9,092,000	4,753,000	4,753,000	(4,339,000)
MEMBERSHIPS	802,373.48	825,000	868,000	818,000	818,000	(50,000)
MISCELLANEOUS EXPENSE	170,774.71	117,000	83,000	73,000	73,000	(10,000)
OFFICE EXPENSE	3,546,748.88	1,214,000	11,879,000	5,916,000	5,916,000	(5,963,000)
PROFESSIONAL SERVICES	83,317,488.45	255,079,000	268,991,000	256,658,000	250,201,000	(18,790,000)
PUBLICATIONS & LEGAL NOTICES	0.00	122,000	121,000	121,000	121,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	10,473,048.70	12,841,000	21,262,000	23,262,000	21,262,000	0
RENTS & LEASES - EQUIPMENT	827,762.05	846,000	1,425,000	617,000	617,000	(808,000)
SMALL TOOLS & MINOR EQUIPMENT	207,576.99	252,000	10,000	202,000	202,000	192,000
SPECIAL DEPARTMENTAL EXPENSE	918,861.82	1,727,000	33,000	819,000	819,000	786,000
TECHNICAL SERVICES	33,971,110.07	34,611,000	43,711,000	49,411,000	49,411,000	5,700,000
TELECOMMUNICATIONS	13,320,537.08	11,679,000	10,785,000	13,205,000	13,205,000	2,420,000
TRAINING	8,681,062.63	7,002,000	23,667,000	22,459,000	22,459,000	(1,208,000)
TRANSPORTATION AND TRAVEL	2,800,354.09	1,675,000	3,862,000	3,421,000	3,421,000	(441,000)
UTILITIES	2,149,625.05	2,577,000	5,113,000	2,218,000	2,218,000	(2,895,000)
TOTAL S & S	2,359,888,961.10	2,650,435,000	2,832,031,000	2,871,722,000	2,808,176,000	(23,855,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	59,707,577.86	41,224,000	55,035,000	49,283,000	49,283,000	(5,752,000)
DEPRECIATION	0.00	0	15,260,000	15,260,000	15,260,000	0
INTEREST ON BONDS	0.00	0	5,945,000	5,945,000	5,945,000	0
INTEREST ON OTHER LONG TERM DEBT	0.00	0	1,631,000	1,631,000	1,631,000	0
JUDGMENTS & DAMAGES	2,994,076.40	4,017,000	5,678,000	6,396,000	6,396,000	718,000
RETIREMENT OF OTHER LONG TERM DEBT	35,507,270.17	44,000,000	24,491,000	24,491,000	24,491,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	43,714.69	44,000	0	0	0	0
SUPPORT & CARE OF PERSONS	81,030,678.85	88,545,000	88,895,000	88,895,000	88,895,000	0
TAXES & ASSESSMENTS	13.75	0	31,000	1,000	1,000	(30,000)
TOTAL OTH CHARGES	179,283,331.72	177,830,000	196,966,000	191,902,000	191,902,000	(5,064,000)

MENTAL HEALTH BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	37,464.66	500,000	1,641,000	1,002,000	502,000	(1,139,000)
ELECTRONIC EQUIPMENT	156,163.95	356,000	325,000	20,000	20,000	(305,000)
MEDICAL - FIXED EQUIPMENT	416,479.97	0	0	0	0	0
MEDICAL-MAJOR MOVEABLE EQUIPMENT	0.00	276,000	0	276,000	276,000	276,000
TELECOMMUNICATIONS EQUIPMENT	53,812.41	262,000	2,151,000	200,000	200,000	(1,951,000)
VEHICLES & TRANSPORTATION EQUIPMENT	5,149,262.11	6,388,000	11,555,000	7,231,000	7,231,000	(4,324,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	5,813,183.10	7,782,000	15,672,000	8,729,000	8,229,000	(7,443,000)
TOTAL CAPITAL ASSETS	5,813,183.10	7,782,000	15,672,000	8,729,000	8,229,000	(7,443,000)
GROSS TOTAL	$3,422,046,514.74	$ 3,821,103,000	$ 4,150,845,000	$ 4,288,169,000	$ 4,165,626,000	$ 14,781,000
INTRAFUND TRANSFERS	(102,638,229.81)	(110,770,000)	(153,680,000)	(152,967,000)	(152,967,000)	713,000
NET TOTAL	$3,319,408,284.93	$ 3,710,333,000	$ 3,997,165,000	$ 4,135,202,000	$ 4,012,659,000	$ 15,494,000
NET COUNTY COST	$ 75,552,876.75	$ 125,101,000	$ 73,537,000	$ 72,785,000	$ 72,785,000	$ (752,000)
BUDGETED POSITIONS	6,900.0	7,434.0	7,434.0	7,988.0	7,583.0	149.0

Departmental Program Summary

1. Outpatient Mental Health Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	3,148,755,000	147,039,000	3,040,672,000	(38,956,000)	5,213.0
Less Administration	--	--	--	--	--
Net Program Costs	3,148,755,000	147,039,000	3,040,672,000	(38,956,000)	5,213.0

Authority: Mandated program – California Welfare and Institutions (W&I) Code Sections 1710, 4380, 5530, 5600-5600.4, 5670, 5671, 5672, 5682, 5695, 6003.2 and 6004; and California Code of Regulations Section 512, 863.1 (a), 1101, and 1103.

Provides an array of outpatient mental health services to individuals with severe and persistent mental illness and to severely emotionally disturbed children, adolescents, and their families. These services, provided through a network of County-operated and contracted licensed agencies, include case management, individual and group therapy, medication support, crisis intervention, and psychological testing.

2. Psychiatric Hospitalization Services In 24-Hour Facilities

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	456,379,000	25,000	362,127,000	94,227,000	98.0
Less Administration	--	--	--	--	--
Net Program Costs	456,379,000	25,000	362,127,000	94,227,000	98.0

Authority: Mandated program – California W&I Code Sections 5150, 5250, 5353, 5358, and 5600.

Provides inpatient services to clients that need 24-hour care for grave mental health disabilities. These services are provided through a network of County-operated and contracted licensed hospitals, state hospitals, and Institutions for Mental Disease programs.

3. Public Guardian

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	35,071,000	71,000	27,806,000	7,194,000	201.0
Less Administration	--	--	--	--	--
Net Program Costs	35,071,000	71,000	27,806,000	7,194,000	201.0

Authority: Mandated program - California W&I Code Sections 5350, 5350.1, 5352.5, and 5354.5; and California Government Code Sections 27430 and 27432.

Investigates the need for conservatorship and acts as the public conservator, as mandated by the courts, for individuals determined to be gravely disabled, unable to properly care for themselves, manage their finances, and/or resist undue influence or fraud due to mental illness or disorder.

4. Administration

	Gross Appropriation ($)	Intrafund Transfers ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	525,421,000	5,832,000	509,269,000	10,320,000	2,071.0
Less Administration	--	--	--	--	--
Net Program Costs	525,421,000	5,832,000	509,269,000	10,320,000	2,071.0

Authority: Mandated program - California W&I Code Sections 17001 and 5600.2.

Provides executive and administrative support required for the ongoing operational functions of the Department, including the executive office, human resources, fiscal services, IT, and the management of a complex system of contracts.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	4,165,626,000	152,967,000	3,939,874,000	72,785,000	7,583.0

DEPARTMENT OF MENTAL HEALTH
Lisa H. Wong, Psy.D., Director of Mental Health
2025-26 Recommended Budget Positions = 7,583.0
PUBLIC INFORMATION 9.0
DIRECTOR 3.0
MENTAL HEALTH COMMISSION 5.0
LEGISLATION
INTER-GOVERNMENT 3.0
CHIEF OF STAFF 4.0
BOARD LIAISON
CHIEF MEDICAL OFFICER 53.0
CHIEF DEPUTY DIRECTOR 3.0
CHIEF FINANCIAL STRATEGIST 2.0
ORGANIZATIONAL CHANGE MANAGEMENT
CHIEF, MENTAL HEALTH PSYCHIATRIST
CHILD OUTPATIENT/ SPECIALIZED FOSTER CARE
ACR/ MANAGED CARE OPERATIONS
ADULT/ OLDER ADULT OUTPATIENT
COUNTYWIDE ENGAGEMENT
FORENSIC/ AOT/ CARE COURT
CO-OCCURING DISORDERS
9.0
PHARMACY AND LABORATORY 22.0
CHIEF OF NURSING 4.0
CHIEF OF SOCIAL SERVICES 1.0
CHIEF OF PEER SERVICES 8.0
OUTPATIENT CARE SERVICES 10.0
CHIEF OF PSYCHOLOGY 16.0
SERVICE AREAS 1-4 1,222.0
SERVICE AREAS 5-8 1,272.0
PREVENTION AND WELL-BEING SERVICES 5.0
PREVENTION 456.0
CHILD WELFARE 568.0
CHILD AND TRANSITIONAL AGE YOUTH (TAY) OUTPATIENT PROGRAMS 142.0
RE-ENTRY SERVICES 2.0
COUNTYWIDE ENGAGEMENT 652.0
PUBLIC GUARDIAN 201.0
FORENSIC SERVICES 602.0
HOUSING AND JOB DEVELOPMENT 143.0
HEALTH ACCESS AND INTEGRATION
ALTERNATIVE CRISIS RESPONSE 684.0
MANAGED CARE OPERATIONS 286.0
MHSA ADMINISTRATION AND OVERSIGHT 57.0
QUALITY, OUTCOMES, AND TRAINING 206.0
FINANCIAL SERVICES 9.0
BUDGET AND FINANCIAL REPORTING 66.0
ACCOUNTING 94.0
CENTRAL BUSINESS OPERATIONS 149.0
ADMINISTRATION 7.0
HUMAN RESOURCES 97.0
CONTRACTS ADMINISTRATION 53.0
ADMINISTRATIVE SERVICES AND CAPITAL PROJECT 92.0
CHIEF INFORMATION OFFICE 255.0
SPECIAL PROJECTS 17.0
RISK MANAGEMENT & COMPLIANCE 26.0
CONTRACT MONITORING 68.0

Military and Veterans Affairs

James Zenner, Director

Military and Veterans Affairs Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 2,036,714.69	$ 4,096,000	$ 4,096,000	$ 5,046,000	$ 3,904,000	$ (192,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 5,944,299.62	$ 9,944,000	$ 9,944,000	$ 14,026,000	$ 10,312,000	$ 368,000
SERVICES & SUPPLIES	3,246,016.62	9,240,000	9,240,000	13,519,000	8,985,000	(255,000)
OTHER CHARGES	211,018.46	223,000	223,000	223,000	223,000	0
CAPITAL ASSETS - EQUIPMENT	24,767.81	0	0	0	0	0
GROSS TOTAL	$ 9,426,102.51	$ 19,407,000	$ 19,407,000	$ 27,768,000	$ 19,520,000	$ 113,000
INTRAFUND TRANSFERS	(1,511,036.02)	(6,971,000)	(6,971,000)	(8,346,000)	(8,346,000)	(1,375,000)
NET TOTAL	$ 7,915,066.49	$ 12,436,000	$ 12,436,000	$ 19,422,000	$ 11,174,000	$ (1,262,000)
NET COUNTY COST	$ 5,878,351.80	$ 8,340,000	$ 8,340,000	$ 14,376,000	$ 7,270,000	$ (1,070,000)
BUDGETED POSITIONS	53.0	65.0	65.0	88.0	66.0	1.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	VETERANS' SERVICES

Mission Statement

The Department of Military and Veterans Affairs fosters a community where every veteran, service member, and their families are honored and supported through advocacy, resources, and dedicated services.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a net NCC decrease of $1.1 million primarily due to curtailments and the deletion of prior-year funding that was provided on a one-time basis for various programs; partially offset by funding for a new administrative support staff person and Board-approved increases in salaries and employee benefits.

Critical/Strategic Planning Initiatives

The Department continues to:

- Expand services to homeless veterans by pursuing additional resources, such as Measure H and Measure A funding, HomeKey+, and housing contracts with the Veterans Administration.
- Enhance support for justice-involved veterans by strengthening collaboration with other County departments, justice agencies, and community partners to deliver targeted services and identify new funding opportunities for justice-involved veterans across the County.
- Prioritize suicide prevention by taking a leadership role in the Veteran Suicide Review Team, broadening efforts to address suicide prevention through increased resources, partnerships, and outreach.
- Strengthen partnerships with County departments, California Department of Veterans Affairs, and the Veterans Administration to better coordinate services, secure additional revenue sources, and extend reach to veterans and their families countywide.
- Work closely with the CEO's Legislative Affairs and Intergovernmental Relations Branch to advance legislative opportunities aligned with Board priorities and advise the CEO and the Board on constituent and commission priorities.
- Explore funding opportunities to build housing with a parking structure for Bob Hope Patriotic Hall.
- Work closely with the Department of Human Resources and Department of Economic Opportunity to fill critical County vacancies with qualified veterans and to address veteran employment by reaching hiring goals through partnerships with various military partners.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**19,407,000**	**6,971,000**	**4,096,000**	**8,340,000**	**65.0**
Curtailments					
1. Administration: Reflects a reduction in services and supplies.	(214,000)	--	--	(214,000)	--
Collaborative Programs					
1. Veteran Peer Access Network (VPAN): Reflects increased funding from Department of Mental Health (DMH) for the VPAN which provides community-driven, peer-to-peer outreach that helps connect veterans and their families with services and benefits.	1,591,000	1,591,000	--	--	--
Other Changes					
1. Administrative Support Staff: Reflects funding for 1.0 position to support human resources functions	136,000	--	--	136,000	1.0
2. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	60,000	--	--	60,000	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	172,000	--	--	172,000	--
4. DMH Shared Space: Reflects increased funding for shared space at Bob Hope Patriotic Hall.	60,000	60,000	--	--	--
5. Housing Navigator Program: Reflects increased funding for program costs.	24,000	24,000	--	--	--
6. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims, offset by reductions in other costs.	--	--	--	--	--
7. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for operational costs, audio-visual upgrades, the Cultural Competency Program, and cybersecurity.	(1,711,000)	(300,000)	(192,000)	(1,219,000)	--
8 Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	(5,000)	--	--	(5,000)	--
Total Changes	**113,000**	**1,375,000**	**(192,000)**	**(1,070,000)**	**1.0**
2025-26 Recommended Budget	**19,520,000**	**8,346,000**	**3,904,000**	**7,270,000**	**66.0**

Critical and Unmet Needs

The Department's unmet needs include:

Funding for Homelessness: Funding to enhance capacity to end veteran homelessness through support staffing, housing navigation, transportation, and ensuring tailored support for veterans.

Justice-Involved Veterans Division: Funding to establish a division to support justice-involved veterans, streamline access to legal aid, benefits, and rehabilitation, reducing recidivism and aiding community reintegration.

Veteran Suicide Review Team (VSRT): Funding to enable the Department to lead suicide prevention and postvention initiatives, improve crisis intervention, data analysis, and mental health resource access.

Subsidized Housing for Veterans: Funding for integrated subsidized housing within the Bob Hope Patriotic Hall property that addresses veteran homelessness by providing stable housing and supportive services that facilitate successful reintegration into society.

Administrative Support: Additional investments in leadership, direct service staff, and shared service costs to enhance holistic support for veterans and their families.

MILITARY AND VETERANS AFFAIRS BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 47,212.50	$ 0	$ 0	$ 0	$ 0	$ 0
FEDERAL - GRANTS	0.00	0	0	300,000	0	0
FEDERAL - OTHER	0.00	0	0	986,000	0	0
MISCELLANEOUS	21,168.34	254,000	254,000	62,000	62,000	(192,000)
RENTS & CONCESSIONS	0.00	264,000	264,000	120,000	264,000	0
STATE - OTHER	739,877.50	576,000	576,000	576,000	576,000	0
STATE AID - VETERAN AFFAIRS	1,093,000.00	1,093,000	1,093,000	1,093,000	1,093,000	0
TRANSFERS IN	135,456.35	1,909,000	1,909,000	1,909,000	1,909,000	0
TOTAL REVENUE	$ 2,036,714.69	$ 4,096,000	$ 4,096,000	$ 5,046,000	$ 3,904,000	$ (192,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 3,225,292.47	$ 5,522,000	$ 5,522,000	$ 7,755,000	$ 5,638,000	$ 116,000
CAFETERIA BENEFIT PLANS	804,425.23	1,503,000	1,503,000	2,114,000	1,535,000	32,000
COUNTY EMPLOYEE RETIREMENT	765,647.39	1,311,000	1,311,000	1,850,000	1,343,000	32,000
DENTAL INSURANCE	15,343.04	27,000	27,000	43,000	28,000	1,000
DEPENDENT CARE SPENDING ACCOUNTS	5,031.00	4,000	4,000	4,000	4,000	0
DISABILITY BENEFITS	50,179.81	41,000	41,000	53,000	41,000	0
FICA (OASDI)	47,741.82	67,000	67,000	100,000	69,000	2,000
HEALTH INSURANCE	115,743.13	380,000	380,000	698,000	380,000	0
LIFE INSURANCE	20,095.41	29,000	29,000	39,000	29,000	0
OTHER EMPLOYEE BENEFITS	6,908.00	7,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	652,029.00	700,000	700,000	872,000	872,000	172,000
SAVINGS PLAN	22,031.09	50,000	50,000	90,000	50,000	0
THRIFT PLAN (HORIZONS)	81,070.77	161,000	161,000	251,000	166,000	5,000
UNEMPLOYMENT INSURANCE	0.00	7,000	7,000	7,000	7,000	0
WORKERS' COMPENSATION	132,761.46	135,000	135,000	143,000	143,000	8,000
TOTAL S & E B	5,944,299.62	9,944,000	9,944,000	14,026,000	10,312,000	368,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	612,016.40	871,000	871,000	1,492,000	21,000	(850,000)
CLOTHING & PERSONAL SUPPLIES	3,264.90	0	0	0	0	0
COMMUNICATIONS	92,786.10	108,000	108,000	108,000	94,000	(14,000)
COMPUTING-MAINFRAME	5,110.04	0	0	0	0	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	20,611.00	0	0	0	0	0
COMPUTING-PERSONAL	94,646.59	115,000	115,000	115,000	115,000	0
CONTRACTED PROGRAM SERVICES	24,915.90	5,332,000	5,332,000	9,271,000	6,283,000	951,000
FOOD	3,801.77	0	0	0	0	0
HOUSEHOLD EXPENSE	8,282.28	0	0	0	0	0
INFORMATION TECHNOLOGY SECURITY	1,032.00	1,000	1,000	0	0	(1,000)
INFORMATION TECHNOLOGY SERVICES	0.00	50,000	50,000	50,000	50,000	0
INSURANCE	0.00	1,000	1,000	1,000	1,000	0
MAINTENANCE - EQUIPMENT	4,411.49	71,000	71,000	71,000	71,000	0
MAINTENANCE-BUILDINGS & IMPRV	653,426.00	399,000	399,000	165,000	309,000	(90,000)
MEMBERSHIPS	0.00	4,000	4,000	4,000	4,000	0
MISCELLANEOUS EXPENSE	598.36	49,000	49,000	49,000	49,000	0

MILITARY AND VETERANS AFFAIRS BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
OFFICE EXPENSE	36,607.60	52,000	52,000	52,000	52,000	0
PROFESSIONAL SERVICES	486,926.85	623,000	623,000	623,000	423,000	(200,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	3,092.65	314,000	314,000	314,000	309,000	(5,000)
RENTS & LEASES - EQUIPMENT	17,509.35	26,000	26,000	26,000	26,000	0
SMALL TOOLS & MINOR EQUIPMENT	18,576.40	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	41,367.46	290,000	290,000	244,000	244,000	(46,000)
TECHNICAL SERVICES	708,207.03	379,000	379,000	379,000	379,000	0
TELECOMMUNICATIONS	96,113.66	7,000	7,000	7,000	7,000	0
TRAINING	77,714.00	323,000	323,000	323,000	323,000	0
TRANSPORTATION AND TRAVEL	35,628.41	25,000	25,000	25,000	25,000	0
UTILITIES	199,370.38	200,000	200,000	200,000	200,000	0
TOTAL S & S	3,246,016.62	9,240,000	9,240,000	13,519,000	8,985,000	(255,000)
OTHER CHARGES						
RETIREMENT OF OTHER LONG TERM DEBT	210,812.04	204,000	204,000	204,000	204,000	0
SUPPORT & CARE OF PERSONS	0.00	11,000	11,000	11,000	11,000	0
TAXES & ASSESSMENTS	206.42	8,000	8,000	8,000	8,000	0
TOTAL OTH CHARGES	211,018.46	223,000	223,000	223,000	223,000	0
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	24,767.81	0	0	0	0	0
TOTAL CAPITAL ASSETS	24,767.81	0	0	0	0	0
GROSS TOTAL	$ 9,426,102.51	$ 19,407,000	$ 19,407,000	$ 27,768,000	$ 19,520,000	$ 113,000
INTRAFUND TRANSFERS	(1,511,036.02)	(6,971,000)	(6,971,000)	(8,346,000)	(8,346,000)	(1,375,000)
NET TOTAL	$ 7,915,066.49	$ 12,436,000	$ 12,436,000	$ 19,422,000	$ 11,174,000	$ (1,262,000)
NET COUNTY COST	$ 5,878,351.80	$ 8,340,000	$ 8,340,000	$ 14,376,000	$ 7,270,000	$ (1,070,000)
BUDGETED POSITIONS	53.0	65.0	65.0	88.0	66.0	1.0

Departmental Program Summary

1. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	4,350,000	479,000	101,000	3,770,000	19.0
Less Administration	--	--	--	--	--
Net Program Costs	4,350,000	479,000	101,000	3,770,000	19.0

Authority: Non-mandated, discretionary program.

Provides executive management and general administrative support, including strategic planning, budget planning and control, accounting, contract administration, IT, staff development, property and facilities management, procurement, and human resources

2. Veteran Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	13,427,000	7,543,000	3,538,000	2,346,000	46.0
Less Administration	--	--	--	--	--
Net Program Costs	13,427,000	7,543,000	3,538,000	2,346,000	46.0

Authority: Mandated program - Provision of Military and Veterans Code Chapter 5, section 72 & 972.1 California Code of Regulations, Title 12, Sec 450-455

This program ensures veterans in Los Angeles are connected to benefits and other critical resources through the Department's accredited Veteran Service Officers.

3. Bob Hope Patriotic Hall

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,743,000	324,000	265,000	1,154,000	1.0
Less Administration	--	--	--	--	--
Net Program Costs	1,743,000	324,000	265,000	1,154,000	1.0

Authority: Non-mandated, discretionary program.

Bob Hope Patriotic Hall is the County's veterans memorial building, where other government agencies, and veteran organizations provide support and services to veterans and their families.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	19,520,000	8,346,000	3,904,000	7,270,000	66.0

MILITARY AND VETERANS AFFAIRS
James Zenner, Director
2025-26 Recommended Budget Positions = 66.0

Museum of Art

Michael Govan, Director

Museum of Art Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 0.00	$ 475,000	$ 475,000	$ 0	$ 0	$ (475,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 2,398,840.91	$ 2,153,000	$ 2,656,000	$ 2,463,000	$ 2,463,000	$ (193,000)
SERVICES & SUPPLIES	35,011,948.58	38,052,000	37,549,000	37,673,000	37,673,000	124,000
OTHER CHARGES	894,592.55	906,000	906,000	906,000	906,000	0
GROSS TOTAL	$ 38,305,382.04	$ 41,111,000	$ 41,111,000	$ 41,042,000	$ 41,042,000	$ (69,000)
NET TOTAL	$ 38,305,382.04	$ 41,111,000	$ 41,111,000	$ 41,042,000	$ 41,042,000	$ (69,000)
NET COUNTY COST	$ 38,305,382.04	$ 40,636,000	$ 40,636,000	$ 41,042,000	$ 41,042,000	$ 406,000
BUDGETED POSITIONS	12.0	8.0	8.0	7.0	7.0	(1.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	RECREATION & CULTURAL SERVICES	CULTURAL SERVICES

Mission Statement

The Los Angeles County Museum of Art's (LACMA) mission is to serve the public through the collection, conservation, exhibition, and interpretation of significant works of art from a broad range of cultures and historical periods, and through the translation of these collections into meaningful educational, aesthetic, intellectual, and cultural experiences for the widest array of audiences.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC increase of $0.4 million pursuant to the 1994 operating agreement amended on May 20, 2008, partially offset by the removal of prior-year funding that was provided on a one-time basis.

The Recommended Budget supports the Museum's yearslong strategic planning and preparation efforts for the new Geffen Galleries, allowing LACMA to continue to expand its support for communities and families. A dynamic set of activations will celebrate the opening of the Geffen Galleries, welcoming the public to a museum rooted in openness, accessibility, and equity. LACMA's expanded Gallery Education program is visitor-centered and conversation-based, and will include tours for all K-12 school groups in the Geffen Galleries.

The Recommended Budget will continue to support a full exhibition schedule, including special installations highlighting Chinese fashion, the work of Bahamian artist Tavares Strachan and Egyptian artist Youssef Nabil, and the impact of European impressionists on artists and collectors in the United States. Additionally, a show illuminating the history and spread of Buddhism and Buddhist art across Asia will be on display next fiscal year. Several LACMA-organized exhibitions will continue to travel domestically and abroad, raising the Museum's image and prestige in the field, including *We Live in Painting: The Nature of Color in Mesoamerican Art* (Missouri) and *Blue Grass, Green Skies: American Impressionism and Realism from the Los Angeles County Museum of Art* (Colorado).

LACMA provides arts integration with core subjects to support California State Standards through two school partnership programs: Creative Classrooms and mobile programs (the Ancient World Mobile and the Maya Mobile). LACMA continues to partner with Charles White Elementary, where LACMA has a gallery that is free to the community during select hours. Additionally, LACMA's teacher programs continue to expand with increased digital materials and free virtual professional development courses for teachers.

LACMA continues its long tradition of being a welcoming and inclusive place for families with the NexGenLA Youth Membership, which celebrated its 20th anniversary in 2023 and now includes more than 500,000 active members. Special free family programming continues with Andell Family Sundays, while also continuing to produce videos and multiple blogs annually for digital access to all. The Boone Children's Gallery provides free programming on Saturdays as well as multiple pop-up programs such as drop-in art-making and a drawing cart. These programs are expected to grow with the anticipated opening of the Keck Education Center and its associated gallery in the new Geffen Galleries building.

Critical/Strategic Planning Initiatives

LACMA will continue implementation of its long-range strategic objectives to:

- Improve the quality and presentation of collections;
- Develop a stable and sustainable financial and organization plan;
- Attract and engage a broader audience through expanded international recognition of LACMA as a quality art institution, and continued commitment to educational programs and overall scholarship; and
- Improve the LACMA campus.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**41,111,000**	**0**	**475,000**	**40,636,000**	**8.0**
Other Changes					
1. Salaries and Employee Benefits: Reflects the deletion of 1.0 Carpenter position and decreases in various employee benefits costs, fully offset by increases in Board-approved salaries and services and supplies.	--	--	--	--	(1.0)
2. Operating Agreement: Reflects an increase in funding pursuant to the 1994 operating agreement.	1,350,000	--	--	1,350,000	--
3. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis consistent with the Board-approved operating agreement.	(944,000)	--	--	(944,000)	--
4. Grant: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for a Productivity Investment Fund grant awarded by the Quality and Productivity Commission.	(475,000)	--	(475,000)	--	--
Total Changes	**(69,000)**	**0**	**(475,000)**	**406,000**	**(1.0)**
2025-26 Recommended Budget	**41,042,000**	**0**	**0**	**41,042,000**	**7.0**

MUSEUM OF ART BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
TRANSFERS IN	$ 0.00	$ 475,000	$ 475,000	$ 0	$ 0	$ (475,000)
TOTAL REVENUE	$ 0.00	$ 475,000	$ 475,000	$ 0	$ 0	$ (475,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 1,265,631.14	$ 1,164,000	$ 1,328,000	$ 1,272,000	$ 1,272,000	$ (56,000)
CAFETERIA BENEFIT PLANS	207,050.82	182,000	224,000	225,000	225,000	1,000
COUNTY EMPLOYEE RETIREMENT	311,827.17	297,000	415,000	304,000	304,000	(111,000)
DENTAL INSURANCE	2,306.40	2,000	2,000	2,000	2,000	0
DISABILITY BENEFITS	19,314.71	26,000	30,000	30,000	30,000	0
FICA (OASDI)	12,762.40	12,000	12,000	11,000	11,000	(1,000)
HEALTH INSURANCE	98,596.83	81,000	152,000	152,000	152,000	0
LIFE INSURANCE	21,435.66	12,000	11,000	11,000	11,000	0
OTHER EMPLOYEE BENEFITS	6,708.00	7,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	104,460.00	106,000	150,000	124,000	124,000	(26,000)
SAVINGS PLAN	43,410.89	37,000	26,000	26,000	26,000	0
THRIFT PLAN (HORIZONS)	34,810.59	34,000	10,000	10,000	10,000	0
UNEMPLOYMENT INSURANCE	13,732.00	14,000	39,000	39,000	39,000	0
WORKERS' COMPENSATION	256,794.30	179,000	250,000	250,000	250,000	0
TOTAL S & E B	2,398,840.91	2,153,000	2,656,000	2,463,000	2,463,000	(193,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	51,841.80	71,000	71,000	70,000	70,000	(1,000)
COMMUNICATIONS	10,324.00	20,000	21,000	20,000	20,000	(1,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	216.00	0	0	0	0	0
CONTRACTED PROGRAM SERVICES	34,897,000.00	37,907,000	37,403,000	37,529,000	37,529,000	126,000
INFORMATION TECHNOLOGY SECURITY	816.00	0	0	0	0	0
OFFICE EXPENSE	0.64	0	0	0	0	0
PROFESSIONAL SERVICES	42,480.50	4,000	4,000	4,000	4,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	0.00	50,000	50,000	50,000	50,000	0
TECHNICAL SERVICES	853.41	0	0	0	0	0
TELECOMMUNICATIONS	8,292.00	0	0	0	0	0
UTILITIES	124.23	0	0	0	0	0
TOTAL S & S	35,011,948.58	38,052,000	37,549,000	37,673,000	37,673,000	124,000
OTHER CHARGES						
JUDGMENTS & DAMAGES	0.00	2,000	2,000	2,000	2,000	0
RETIREMENT OF OTHER LONG TERM DEBT	894,592.55	895,000	895,000	895,000	895,000	0
TAXES & ASSESSMENTS	0.00	9,000	9,000	9,000	9,000	0
TOTAL OTH CHARGES	894,592.55	906,000	906,000	906,000	906,000	0
GROSS TOTAL	$ 38,305,382.04	$ 41,111,000	$ 41,111,000	$ 41,042,000	$ 41,042,000	$ (69,000)
NET TOTAL	$ 38,305,382.04	$ 41,111,000	$ 41,111,000	$ 41,042,000	$ 41,042,000	$ (69,000)
NET COUNTY COST	$ 38,305,382.04	$ 40,636,000	$ 40,636,000	$ 41,042,000	$ 41,042,000	$ 406,000
BUDGETED POSITIONS	12.0	8.0	8.0	7.0	7.0	(1.0)

Departmental Program Summary

1. Public Programs

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	28,741,000	--	--	28,741,000	6.0
Less Administration	--	--	--	--	--
Net Program Costs	28,741,000	--	--	28,741,000	6.0

Authority: Non-mandated, discretionary program.

Serve the public through the collection, conservation, exhibition, and interpretation of significant works of art from a broad range of cultures and historical periods, and through the translation of these collections into meaningful educational, aesthetic, intellectual, and cultural experiences for the widest array of audiences.

2. Education

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	2,620,000	--	--	2,620,000	--
Less Administration	--	--	--	--	--
Net Program Costs	2,620,000	--	--	2,620,000	--

Authority: Non-mandated, discretionary program.

Present educational, outreach, and access programs that extend the museum experience in the fullest possible way to the widest possible current and future audience.

3. Administration and Operations

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,681,000	--	--	9,681,000	1.0
Less Administration	--	--	--	--	--
Net Program Costs	9,681,000	--	--	9,681,000	1.0

Authority: Non-mandated, discretionary program.

Provides administrative and operational support to the Department; including executive office, accounting and legal services, facility maintenance, and insurance. The Museum covers over 800,000 square feet and 18 acres, and consists of galleries, offices, parking facilities, and gardens.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	41,042,000	0	0	41,042,000	7.0

MUSEUM OF ART
Michael Govan, Director
2025-26 Recommended Budget Positions = 7.0
Director 1.0
General Counsel
Administration & Operations
Operations
Membership & Visitor Services
Security
Audio Visual
Museum Store
Finance
Human Resources
Information Systems, Web & Digital Media
Marketing & Communications
Art Administration & Collections 1.0
Registration & Collections
Art Preparation & Installation
Collections Management
Research Library
Publications
Graphic Design
Photographic Services
Art of the Ancient Americas & Conservation
Art of the Ancient Americas
Conservation 1.0
Exhibitions & Curatorial
Costume & Textiles 1.0
Decorative Arts
Photography
Prints & Drawings 1.0
Art of the Middle East
American Art
Asian Art 1.0
Modern Art 1.0
Latin American Art
European Art
Exhibitions & Planning
Education & Public Programs
Education
Music Programs
Development
Development
Annual Giving
Major Gifts
Corporate & Foundation Partnerships
Special Events

Museum of Natural History

Dr. Lori Bettison-Varga, President and Director

Museum of Natural History Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 708,600.00	$ 142,000	$ 142,000	$ 142,000	$ 142,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 1,472,263.49	$ 1,604,000	$ 2,044,000	$ 1,731,000	$ 1,731,000	$ (313,000)
SERVICES & SUPPLIES	25,418,039.32	27,094,000	26,654,000	28,355,000	27,055,000	401,000
OTHER CHARGES	359,852.96	453,000	453,000	468,000	468,000	15,000
OTHER FINANCING USES	24,544.00	24,000	24,000	24,000	24,000	0
GROSS TOTAL	$ 27,274,699.77	$ 29,175,000	$ 29,175,000	$ 30,578,000	$ 29,278,000	$ 103,000
NET TOTAL	$ 27,274,699.77	$ 29,175,000	$ 29,175,000	$ 30,578,000	$ 29,278,000	$ 103,000
NET COUNTY COST	$ 26,566,099.77	$ 29,033,000	$ 29,033,000	$ 30,436,000	$ 29,136,000	$ 103,000
BUDGETED POSITIONS	7.0	7.0	7.0	6.0	6.0	(1.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	RECREATION & CULTURAL SERVICES	CULTURAL SERVICES

Mission Statement

The mission of the Natural History Museum (Museum) of Los Angeles County is to inspire wonder, discovery, and responsibility for our natural and cultural worlds.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC increase of $0.1 million pursuant to the 1994 operating agreement amended on October 8, 2024, partially offset by the removal of prior-year funding that was provided on a one-time basis. This public-private partnership enables the Museum to maintain educational and research programs and operations at the Natural History Museum located in Exposition Park, the George C. Page Museum at the La Brea Tar Pits located in Hancock Park, and the William S. Hart Museum in Newhall.

Critical/Strategic Planning Initiatives

The Museum continues to implement its strategic plan, which is consistent with the County's Strategic Plan. Through the strategic planning process, the Museum will identify and prioritize programs for funding in FY 2025-26 that will further its mission.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**29,175,000**	**0**	**142,000**	**29,033,000**	**7.0**
Other Changes					
1. Salaries and Employee Benefits: Reflects the deletion of 1.0 Special Assistant, Museum of Natural History position and decreases in various employee benefits, fully offset by increases in Board-approved salaries and services and supplies.	--	--	--	--	(1.0)
2. Operating Agreement: Reflects an increase in funding pursuant to the 1994 operating agreement.	959,000	--	--	959,000	--
3. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis consistent with the Board-approved funding agreement.	(856,000)	--	--	(856,000)	--
4. Ministerial Adjustment: Reflects the realignment of appropriation to comply with federal Office of Management and Budgeting claiming guidelines (2 CFR Part 200).	--	--	--	--	--
Total Changes	**103,000**	**0**	**0**	**103,000**	**(1.0)**
2025-26 Recommended Budget	**29,278,000**	**0**	**142,000**	**29,136,000**	**6.0**

Critical and Unmet Needs

The Museum's unmet needs include $1.3 million to increase the base amount of the County's funding obligation to maintain operations and further develop Natural History Museum programming.

MUSEUM OF NATURAL HISTORY BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
TRANSFERS IN	$ 708,600.00	$ 142,000	$ 142,000	$ 142,000	$ 142,000	$ 0
TOTAL REVENUE	$ 708,600.00	$ 142,000	$ 142,000	$ 142,000	$ 142,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 845,121.15	$ 958,000	$ 1,123,000	$ 1,027,000	$ 1,027,000	$ (96,000)
CAFETERIA BENEFIT PLANS	140,887.82	151,000	250,000	234,000	234,000	(16,000)
COUNTY EMPLOYEE RETIREMENT	187,191.27	188,000	273,000	133,000	133,000	(140,000)
DENTAL INSURANCE	3,010.71	3,000	5,000	4,000	4,000	(1,000)
DEPENDENT CARE SPENDING ACCOUNTS	0.00	1,000	1,000	1,000	1,000	0
DISABILITY BENEFITS	62,272.20	54,000	58,000	58,000	58,000	0
FICA (OASDI)	6,656.01	7,000	13,000	12,000	12,000	(1,000)
HEALTH INSURANCE	67,259.95	56,000	141,000	101,000	101,000	(40,000)
LIFE INSURANCE	26,731.76	27,000	7,000	6,000	6,000	(1,000)
OTHER EMPLOYEE BENEFITS	6,708.00	7,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	77,966.00	89,000	95,000	85,000	85,000	(10,000)
SAVINGS PLAN	5,140.50	9,000	9,000	5,000	5,000	(4,000)
THRIFT PLAN (HORIZONS)	12,371.40	16,000	13,000	9,000	9,000	(4,000)
WORKERS' COMPENSATION	30,946.72	38,000	49,000	49,000	49,000	0
TOTAL S & E B	1,472,263.49	1,604,000	2,044,000	1,731,000	1,731,000	(313,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	74,470.97	66,000	93,000	93,000	93,000	0
COMMUNICATIONS	13,919.00	14,000	35,000	35,000	35,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	264.00	0	0	0	0	0
CONTRACTED PROGRAM SERVICES	23,264,000.00	24,693,000	24,112,000	25,813,000	24,513,000	401,000
INFORMATION TECHNOLOGY SECURITY	432.00	0	0	0	0	0
INSURANCE	32,343.60	12,000	12,000	12,000	12,000	0
MAINTENANCE-BUILDINGS & IMPRV	158,838.00	195,000	195,000	195,000	195,000	0
PROFESSIONAL SERVICES	81,147.38	51,000	50,000	50,000	50,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	13,383.81	0	0	0	0	0
TECHNICAL SERVICES	40.00	0	0	0	0	0
TELECOMMUNICATIONS	124,346.86	123,000	117,000	117,000	117,000	0
TRANSPORTATION AND TRAVEL	32,199.00	21,000	40,000	40,000	40,000	0
UTILITIES	1,622,654.70	1,919,000	2,000,000	2,000,000	2,000,000	0
TOTAL S & S	25,418,039.32	27,094,000	26,654,000	28,355,000	27,055,000	401,000
OTHER CHARGES						
JUDGMENTS & DAMAGES	0.00	5,000	5,000	5,000	5,000	0
RETIREMENT OF OTHER LONG TERM DEBT	356,481.89	442,000	442,000	457,000	457,000	15,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	3,371.07	0	0	0	0	0
TAXES & ASSESSMENTS	0.00	6,000	6,000	6,000	6,000	0
TOTAL OTH CHARGES	359,852.96	453,000	453,000	468,000	468,000	15,000

MUSEUM OF NATURAL HISTORY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
OTHER FINANCING USES						
TRANSFERS OUT	24,544.00	24,000	24,000	24,000	24,000	0
TOTAL OTH FIN USES	24,544.00	24,000	24,000	24,000	24,000	0
GROSS TOTAL	$ 27,274,699.77	$ 29,175,000	$ 29,175,000	$ 30,578,000	$ 29,278,000	$ 103,000
NET TOTAL	$ 27,274,699.77	$ 29,175,000	$ 29,175,000	$ 30,578,000	$ 29,278,000	$ 103,000
NET COUNTY COST	$ 26,566,099.77	$ 29,033,000	$ 29,033,000	$ 30,436,000	$ 29,136,000	$ 103,000
BUDGETED POSITIONS	7.0	7.0	7.0	6.0	6.0	(1.0)

Departmental Program Summary

1. Research and Collections

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,024,000	--	71,000	8,953,000	2.0
Less Administration	--	--	--	--	--
Net Program Costs	9,024,000	--	71,000	8,953,000	2.0

Authority: Non-mandated, discretionary program.

Provides management, preservation, and conservation services. Also conducts research to advance knowledge and enhance the educational and exhibit components of the Museum. Curatorial staff is actively engaged in collections-based research in natural sciences, anthropology, and history. Their research interests form the basis for exhibitions, educational programs, and publications. Research and Collections includes the Vertebrates, Invertebrates, Anthropology/History, Registrar/Conservator, and Research Library.

2. Public Programs

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	10,332,000	--	71,000	10,261,000	1.0
Less Administration	--	--	--	--	--
Net Program Costs	10,332,000	--	71,000	10,261,000	1.0

Authority: Non-mandated, discretionary program.

Provides services and programs both on-site and throughout the County that engage individuals, especially children and their families, with opportunities for education enrichment. The Museum offers significant educational programs to schools throughout the County through an extensive outreach initiative. The Education and Exhibits Division is responsible for developing special exhibits, maintaining existing exhibits, and coordinating public programming.

3. Administration and Operations

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,922,000	--	--	9,922,000	3.0
Less Administration	--	--	--	--	--
Net Program Costs	9,922,000	--	--	9,922,000	3.0

Authority: Non-mandated, discretionary program.

Provides administrative support to the Museum including executive office, finance, human resources, legal, operations, and facilities support.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	29,278,000	0	142,000	29,136,000	6.0

MUSEUM OF NATURAL HISTORY
Dr. Lori Bettison-Varga, President and Director
2025-26 Recommended Budget Positions = 6.0

The Music Center

Rachel S. Moore, President

The Music Center Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 346,478.42	$ 332,000	$ 332,000	$ 332,000	$ 332,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 33,706,879.14	$ 36,537,000	$ 36,537,000	$ 40,033,000	$ 38,283,000	$ 1,746,000
OTHER CHARGES	2,950,584.32	3,779,000	3,779,000	3,779,000	3,782,000	3,000
GROSS TOTAL	$ 36,657,463.46	$ 40,316,000	$ 40,316,000	$ 43,812,000	$ 42,065,000	$ 1,749,000
NET TOTAL	$ 36,657,463.46	$ 40,316,000	$ 40,316,000	$ 43,812,000	$ 42,065,000	$ 1,749,000
NET COUNTY COST	$ 36,310,985.04	$ 39,984,000	$ 39,984,000	$ 43,480,000	$ 41,733,000	$ 1,749,000

FUND	FUNCTION	ACTIVITY
GENERAL FUND	RECREATION & CULTURAL SERVICES	CULTURAL SERVICES

Mission Statement

The Performing Arts Center of Los Angeles County (PACLAC), a private nonprofit corporation, in partnership with the County, provides world class music, opera, theatre, dance, arts education programs, participatory arts, and community special events to the Southern California community and visitors. Each year, the Music Center (Center) welcomes visitors to tour its venues and attend performances by its four internationally-renowned performing arts companies. The Center provides leadership in arts learning in schools and the community by engaging people in the arts and advancing the quality and scope of arts education.

The County supports the Center through a budget that provides for the building and grounds maintenance, security, utilities, insurance, long-term lease costs, administrative support, and custodial and usher services.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC increase of $1.7 million primarily due to the minimum wage requirement by the City of Los Angeles; unavoidable cost increases for insurance, custodial services, building and grounds maintenance, and operations management; partially offset by the deletion of one-time funding. Consistent with established contractual obligations and demonstrating a commitment to maintaining public-private partnerships, the Recommended Budget includes funds to maintain and operate the facility as well as support for the Annual Holiday Celebration.

Critical/Strategic Planning Initiatives

Consistent with the County's vision to improve the quality of life of County residents, the Center serves the region by presenting the very best of the performing arts in its theaters and concert hall. The Center serves the community by providing access to the performing arts to families and children on the Center's campus and by providing educational services in the region's schools.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**40,316,000**	**0**	**332,000**	**39,984,000**	**0.0**
Other Changes					
1. Annual Holiday Celebration: Reflects one-time funding for administrative support associated with producing the program.	204,000	--	--	204,000	
2. Operating Agreement: Reflects an increase in funding for insurance, custodial services, building and grounds maintenance, and operations management pursuant to the 2017 amended and restated operating lease agreement.	1,423,000	--	--	1,423,000	--
3. Usher and Security Services: Reflects an increase in funding for usher and security services as a result of the City of Los Angeles' minimum wage requirements.	323,000	--	--	323,000	--
4. Countywide Cost Allocation Adjustment: 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	
5. One-Time Funding: 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)	--
Total Changes	**1,749,000**	**0**	**0**	**1,749,000**	**0.0**
2025-26 Recommended Budget	**42,065,000**	**0**	**332,000**	**41,733,000**	**0.0**

Critical and Unmet Needs

The Center's unmet needs include $1.4 million for security and usher funding to implement the use of magnetometers throughout the campus and $0.4 million for broadcast production, programming, and marketing costs.

MUSIC CENTER BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
MISCELLANEOUS	$ 14,478.42	$ 0	$ 0	$ 0	$ 0	$ 0
TRANSFERS IN	332,000.00	332,000	332,000	332,000	332,000	0
TOTAL REVENUE	$ 346,478.42	$ 332,000	$ 332,000	$ 332,000	$ 332,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	$ 5,000.00	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 0
COMMUNICATIONS	0.00	6,000	6,000	6,000	6,000	0
INSURANCE	1,113,000.00	1,527,000	1,527,000	1,660,000	1,660,000	133,000
MAINTENANCE-BUILDINGS & IMPRV	10,871,000.00	11,723,000	11,723,000	12,976,000	12,976,000	1,253,000
MISCELLANEOUS EXPENSE	7,614,000.00	7,898,000	7,898,000	8,822,000	8,134,000	236,000
PROFESSIONAL SERVICES	0.00	5,000	5,000	5,000	5,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	0.00	58,000	58,000	58,000	58,000	0
SPECIAL DEPARTMENTAL EXPENSE	1,558,000.00	1,617,000	1,617,000	1,973,000	1,617,000	0
TECHNICAL SERVICES	6,598,000.00	6,808,000	6,808,000	7,638,000	6,932,000	124,000
TELECOMMUNICATIONS	716.23	1,000	1,000	1,000	1,000	0
UTILITIES	5,947,162.91	6,889,000	6,889,000	6,889,000	6,889,000	0
TOTAL S & S	33,706,879.14	36,537,000	36,537,000	40,033,000	38,283,000	1,746,000
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	0.00	85,000	85,000	85,000	85,000	0
RETIREMENT OF OTHER LONG TERM DEBT	2,943,513.28	3,657,000	3,657,000	3,657,000	3,660,000	3,000
TAXES & ASSESSMENTS	7,071.04	37,000	37,000	37,000	37,000	0
TOTAL OTH CHARGES	2,950,584.32	3,779,000	3,779,000	3,779,000	3,782,000	3,000
GROSS TOTAL	$ 36,657,463.46	$ 40,316,000	$ 40,316,000	$ 43,812,000	$ 42,065,000	$ 1,749,000
NET TOTAL	$ 36,657,463.46	$ 40,316,000	$ 40,316,000	$ 43,812,000	$ 42,065,000	$ 1,749,000
NET COUNTY COST	$ 36,310,985.04	$ 39,984,000	$ 39,984,000	$ 43,480,000	$ 41,733,000	$ 1,749,000

Departmental Program Summary

1. Contractual Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	31,319,000	--	332,0000	30,987,000	--
Less Administration	--	--	--	--	--
Net Program Costs	31,319,000	--	332,000	30,987,000	--

Authority: Non-mandated, discretionary program.

The 2017 Amended and Restated Music Center Operating Lease Agreement provides insurance, building and grounds maintenance, and custodial, security and usher services. The County pays PACLAC for services performed at the amount allocated within the budget.

2. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	10,746,000	--	--	10,746,000	--
Less Administration	--	--	--	--	--
Net Program Costs	10,746,000	--	--	10,746,000	--

Authority: Non-mandated, discretionary program.

Provides administrative services including budgeting, accounting, and legal services. Also included are central support services such as communications, capital lease/long-term debt, utilities, mail delivery, and security and risk management.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	42,065,000	0	332,000	41,733,000	0.0

Nondepartmental Revenue

Nondepartmental Revenue Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ASSESSMENT & TAX COLLECTION FEES	$ 15,008,939.80	$ 14,275,000	$ 9,265,000	$ 9,265,000	$ 9,265,000	$ 0
BUSINESS LICENSE TAXES	9,427,903.43	6,694,000	6,000,000	6,000,000	6,000,000	0
BUSINESS LICENSES	1,200.00	0	0	0	0	0
CHARGES FOR SERVICES - OTHER	1,269,922.02	0	0	0	0	0
CONTRACT CITIES SERVICES COST RECOVERY	14,576,545.00	16,747,000	11,410,000	12,363,000	12,363,000	953,000
FRANCHISES	18,756,456.59	18,435,000	12,533,000	12,533,000	12,533,000	0
HOSPITAL OVERHEAD	17,998,391.00	17,323,000	25,000,000	25,000,000	25,000,000	0
INTEREST	4,667.00	0	0	0	0	0
MISCELLANEOUS	23,078,098.04	13,167,000	4,225,000	4,225,000	4,225,000	0
OTHER TAXES	101,513,347.82	102,613,000	86,656,000	86,656,000	86,656,000	0
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	90,240,348.78	82,556,000	55,000,000	55,000,000	55,000,000	0
RENTS & CONCESSIONS	16,723,172.09	14,403,000	10,704,000	10,846,000	10,846,000	142,000
ROYALTIES	14,626.87	0	0	0	0	0
SALES & USE TAXES	94,329,646.43	90,205,000	89,245,000	91,030,000	91,030,000	1,785,000
STATE - 1991 VLF REALIGNMENT	10,348,182.10	0	0	0	0	0
STATE - HOMEOWNERS' PROPERTY TAX RELIEF	17,718,249.46	17,439,000	19,000,000	19,000,000	19,000,000	0
TOBACCO SETTLEMENT	64,557,824.13	0	0	0	0	0
TOTAL REVENUE	$ 495,567,520.56	$ 393,857,000	$ 329,038,000	$ 331,918,000	$ 331,918,000	$ 2,880,000

FUND	FUNCTION	ACTIVITY
GENERAL FUND	OTHER	OTHER

2025-26 Budget Message

Nondepartmental revenues are derived largely from revenue-generating activities not related to any specific County department.

The 2025-26 Recommended Budget reflects an increase of $2.9 million due to projected increases in the collections of local sales and use tax ($1.8 million), General County Overhead service charges ($1.0 million), and rents and concessions which includes parking revenues ($0.1 million).

Nondepartmental Special Accounts

Nondepartmental Special Accounts Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 521,443,902.53	$ 474,626,000	$ 345,309,000	$ 345,309,000	$ 345,309,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 0.00	$ 11,971,000	$ 11,971,000	$ 79,215,000	$ 29,215,000	$ 17,244,000
SERVICES & SUPPLIES	29,511,620.22	39,854,000	68,450,000	78,736,000	68,736,000	286,000
OTHER CHARGES	23,225,321.20	24,416,000	24,416,000	24,416,000	24,416,000	0
OTHER FINANCING USES	10,948,308.45	14,923,000	14,923,000	15,408,000	11,408,000	(3,515,000)
GROSS TOTAL	$ 63,685,249.87	$ 91,164,000	$ 119,760,000	$ 197,775,000	$ 133,775,000	$ 14,015,000
INTRAFUND TRANSFERS	(252,093.50)	(281,000)	(281,000)	(281,000)	(281,000)	0
NET TOTAL	$ 63,433,156.37	$ 90,883,000	$ 119,479,000	$ 197,494,000	$ 133,494,000	$ 14,015,000
NET COUNTY COST	$ (458,010,746.16)	$ (383,743,000)	$ (225,830,000)	$ (147,815,000)	$ (211,815,000)	$ 14,015,000

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	OTHER GENERAL

Mission Statement

The Nondepartmental Special Accounts budget provides for General Fund expenditures and revenues that are not directly related to any single County department and, if included in any department's budget, would distort the true operating costs of that budget. The appropriation reflects charges for services of countywide benefit and for special contracts that are not related to any single department's main mission. Also included are interest expense and earnings associated with the Treasury Management Program.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC increase of $14.0 million primarily due to anticipated increases in countywide costs, partially offset by the removal of prior-year funding that was provided on a one-time basis for various County programs.

Parks and Recreation

Norma E. García-González, Director

Parks and Recreation Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 70,712,001.88	$ 66,125,000	$ 65,925,000	$ 60,522,000	$ 61,484,000	$ (4,441,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 179,231,406.63	$ 201,636,000	$ 210,484,000	$ 216,808,000	$ 213,590,000	$ 3,106,000
SERVICES & SUPPLIES	86,393,525.88	96,528,000	88,009,000	85,439,000	60,612,000	(27,397,000)
OTHER CHARGES	26,235,875.44	28,123,000	28,123,000	26,486,000	25,963,000	(2,160,000)
CAPITAL ASSETS - EQUIPMENT	2,249,460.25	4,539,000	4,338,000	612,000	655,000	(3,683,000)
OTHER FINANCING USES	613,319.00	603,000	603,000	603,000	603,000	0
GROSS TOTAL	$ 294,723,587.20	$ 331,429,000	$ 331,557,000	$ 329,948,000	$ 301,423,000	$ (30,134,000)
INTRAFUND TRANSFERS	(1,781,487.75)	(7,523,000)	(7,523,000)	(7,711,000)	(7,290,000)	233,000
NET TOTAL	$ 292,942,099.45	$ 323,906,000	$ 324,034,000	$ 322,237,000	$ 294,133,000	$ (29,901,000)
NET COUNTY COST	$ 222,230,097.57	$ 257,781,000	$ 258,109,000	$ 261,715,000	$ 232,649,000	$ (25,460,000)
BUDGETED POSITIONS	1,564.0	1,689.0	1,689.0	1,747.0	1,759.0	70.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	RECREATION & CULTURAL SERVICES	RECREATION FACILITIES

Mission Statement

To serve as stewards of parklands, build healthy and resilient communities, and advance social equity and cohesion.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $25.5 million primarily due to curtailments, the removal of funding that was provided on a one-time basis, and adjustments to rent charges, partially offset by funding for Board-approved increases in salaries and employee benefits, 39.0 positions to support aquatics programming, 31.0 positions to support staff safety, and the annualization of funding for new facilities. This budget reflects the Department's values and commitment to equity, its staff, the communities it serves, and its responsibility as stewards of the County's parks, open spaces, natural areas, wildlife sanctuaries, trails, lakes and its biodiversity.

Critical/Strategic Planning Initiatives

The Department is committed to supporting the County's Strategic Plan by continuing to support the wellness of its communities; pursuing operational effectiveness; engaging its customers, communities, and partners; and bringing parks and programs closer to residents and visitors through technology and new and revitalized park facilities.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**331,557,000**	**7,523,000**	**65,925,000**	**258,109,000**	**1,689.0**
Curtailments					
1. Various Programs: Reflects the reduction of services and supplies.	(6,405,000)	--	--	(6,405,000)	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	1,191,000	--	54,000	1,137,000	--
2. Retirement: Reflects an increase primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	511,000	--	23,000	488,000	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	1,991,000	--	90,000	1,901,000	--
4. Unavoidable Cost: Reflects changes in workers' compensation costs and long-term disability costs due to medical cost trends and increases in claims.	362,000	--	362,000	--	--
5. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	(1,160,000)	--	(53,000)	(1,107,000)	--
6. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for new facilities, park improvement projects, Utility User Tax, and various operational programs and services.	(38,132,000)	(6,397,000)	(4,917,000)	(26,818,000)	--
7. Mental Health Services Act (MHSA) Prevention and Early Intervention Services: Reflects one-time funding from the Department of Mental Health to administer and deliver MHSA Prevention and Early Intervention Services.	6,164,000	6,164,000	--	--	--
8. Aquatics Program: Reflects the addition of 39.0 positions to support aquatics programming.	1,664,000	--	--	1,664,000	39.0
9. New Facilities: Reflects the transfer of ongoing funding that was set aside in PFU for new facilities that operated for half of FY 2024-25 and will have a full year of operation in FY 2025-26.	1,300,000	--	--	1,300,000	--
10. Staffing for Nighttime Closures at Park Facilities: Reflects the addition of 31.0 Recreation Services Leader positions to enhance staff and public safety at County parks.	2,380,000	--	--	2,380,000	31.0
Total Changes	**(30,134,000)**	**(233,000)**	**(4,441,000)**	**(25,460,000)**	**70.0**
2025-26 Recommended Budget	**301,423,000**	**7,290,000**	**61,484,000**	**232,649,000**	**1,759.0**

Critical and Unmet Needs

The Department's critical and unmet needs consist of funding for: 1) deferred maintenance ($3.0 million); 2) tree maintenance ($1.0 million); 3) maintenance of regional parks ($1.5 million); 4) unincorporated youth and family programming ($1.7 million); 5) operation and maintenance costs at new facilities ($1.3 million); 6) operation and maintenance costs at underfunded facilities ($1.0 million); 7) cost increases for maintenance and security services contracts ($1.2 million); 8) cost increases for utilities and fuel ($9.2 million); and 9) regulatory compliance ($0.5 million).

PARKS AND RECREATION BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
BUSINESS LICENSES	$ 149,479.87	$ 101,000	$ 139,000	$ 139,000	$ 139,000	$ 0
CHARGES FOR SERVICES - OTHER	813,802.59	2,383,000	2,590,000	2,513,000	2,590,000	0
CONTRACT CITIES SERVICES COST RECOVERY	132,523.25	145,000	231,000	231,000	231,000	0
FEDERAL - COMMUNITY DEVELOPMENT BLOCK GRANT	325,460.00	360,000	360,000	690,000	360,000	0
FEDERAL - COVID-19	8,232,753.57	2,175,000	2,175,000	0	0	(2,175,000)
FEDERAL - IN-LIEU TAXES	1,653,049.00	1,672,000	1,672,000	1,858,000	1,797,000	125,000
FEDERAL - OTHER	470,754.38	577,000	612,000	612,000	612,000	0
INTEREST	0.00	0	2,000	2,000	2,000	0
INTERFUND CHARGES FOR SERVICES - OTHER	304,483.88	189,000	143,000	143,000	143,000	0
JOINT POWER AUTHORITY / SPECIAL DISTRICTS	0.00	301,000	301,000	258,000	301,000	0
LEGAL SERVICES	12,023,784.45	9,418,000	9,568,000	8,554,000	8,557,000	(1,011,000)
MISCELLANEOUS	8,201,368.96	6,211,000	6,168,000	6,168,000	6,168,000	0
OTHER COURT FINES	9.54	0	0	0	0	0
OTHER GOVERNMENTAL AGENCIES	0.00	350,000	0	0	0	0
OTHER LICENSES & PERMITS	21,219.00	21,000	29,000	29,000	29,000	0
OTHER SALES	10,823.43	10,000	5,000	5,000	5,000	0
PARK & RECREATION SERVICES	8,486,247.10	9,071,000	8,682,000	7,226,000	8,726,000	44,000
PERSONNEL SERVICES	0.00	0	77,000	77,000	77,000	0
PLANNING & ENGINEERING SERVICES	4,900,000.00	4,900,000	4,900,000	4,900,000	4,900,000	0
RENTS & CONCESSIONS	6,529,697.32	5,350,000	5,928,000	5,927,000	5,927,000	(1,000)
SALE OF CAPITAL ASSETS	51,408.19	60,000	225,000	225,000	225,000	0
STATE - OTHER	1,276,542.22	2,815,000	2,841,000	826,000	1,111,000	(1,730,000)
TRANSFERS IN	17,128,595.13	20,016,000	19,277,000	20,139,000	19,584,000	307,000
TOTAL REVENUE	$ 70,712,001.88	$ 66,125,000	$ 65,925,000	$ 60,522,000	$ 61,484,000	$ (4,441,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 106,055,068.72	$ 121,744,000	$ 125,510,000	$ 127,608,000	$ 123,248,000	$ (2,262,000)
CAFETERIA BENEFIT PLANS	22,370,682.09	23,938,000	25,271,000	25,703,000	25,651,000	380,000
COUNTY EMPLOYEE RETIREMENT	21,028,714.42	22,657,000	22,640,000	23,682,000	23,657,000	1,017,000
DENTAL INSURANCE	430,378.57	445,000	461,000	470,000	469,000	8,000
DEPENDENT CARE SPENDING ACCOUNTS	138,811.31	154,000	131,000	131,000	131,000	0
DISABILITY BENEFITS	927,787.68	856,000	967,000	1,043,000	1,042,000	75,000
FICA (OASDI)	1,608,172.78	1,810,000	1,842,000	1,902,000	1,934,000	92,000
HEALTH INSURANCE	3,523,623.20	4,233,000	8,073,000	8,311,000	9,526,000	1,453,000
LIFE INSURANCE	241,869.19	253,000	233,000	237,000	236,000	3,000
OTHER EMPLOYEE BENEFITS	12,010.50	8,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	15,156,523.00	17,334,000	16,820,000	18,811,000	18,811,000	1,991,000
SAVINGS PLAN	744,961.38	770,000	1,059,000	1,077,000	1,066,000	7,000
THRIFT PLAN (HORIZONS)	2,520,023.73	2,689,000	2,777,000	2,842,000	2,828,000	51,000
UNEMPLOYMENT INSURANCE	262,543.00	496,000	512,000	512,000	512,000	0
WORKERS' COMPENSATION	4,210,237.06	4,249,000	4,181,000	4,472,000	4,472,000	291,000
TOTAL S & E B	179,231,406.63	201,636,000	210,484,000	216,808,000	213,590,000	3,106,000

PARKS AND RECREATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	3,654,538.94	1,179,000	1,179,000	1,179,000	1,179,000	0
CLOTHING & PERSONAL SUPPLIES	1,300,136.23	1,142,000	1,142,000	1,146,000	1,142,000	0
COMMUNICATIONS	448,560.90	281,000	281,000	281,000	281,000	0
COMPUTING-MAINFRAME	18,291.64	120,000	120,000	120,000	120,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	809,264.08	630,000	630,000	630,000	630,000	0
COMPUTING-PERSONAL	587,025.16	621,000	621,000	621,000	621,000	0
CONTRACTED PROGRAM SERVICES	0.00	135,000	135,000	135,000	135,000	0
FOOD	2,411,836.88	87,000	87,000	87,000	87,000	0
HOUSEHOLD EXPENSE	962,286.63	873,000	873,000	868,000	868,000	(5,000)
INFORMATION TECHNOLOGY SECURITY	48,262.00	0	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	153,941.50	383,000	383,000	383,000	383,000	0
INSURANCE	1,415,968.06	801,000	801,000	801,000	801,000	0
MAINTENANCE - EQUIPMENT	1,197,487.85	1,384,000	1,384,000	1,331,000	1,124,000	(260,000)
MAINTENANCE-BUILDINGS & IMPRV	20,322,432.86	12,567,000	11,413,000	11,393,000	10,184,000	(1,229,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	215,821.14	115,000	115,000	115,000	115,000	0
MEMBERSHIPS	21,104.53	55,000	55,000	55,000	55,000	0
MISCELLANEOUS EXPENSE	(17,908.28)	100,000	100,000	100,000	100,000	0
OFFICE EXPENSE	951,324.92	709,000	709,000	722,000	707,000	(2,000)
PROFESSIONAL SERVICES	7,918,892.21	1,527,000	1,527,000	1,527,000	1,527,000	0
PUBLICATIONS & LEGAL NOTICES	4,999.00	83,000	83,000	83,000	83,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	157,899.69	150,000	150,000	150,000	150,000	0
RENTS & LEASES - EQUIPMENT	631,252.08	314,000	314,000	314,000	314,000	0
SMALL TOOLS & MINOR EQUIPMENT	1,429,649.90	1,452,000	1,452,000	1,301,000	1,291,000	(161,000)
SPECIAL DEPARTMENTAL EXPENSE	5,605,008.52	43,145,000	40,834,000	33,504,000	15,304,000	(25,530,000)
TECHNICAL SERVICES	7,197,909.43	41,000	41,000	41,000	41,000	0
TELECOMMUNICATIONS	3,373,710.49	(214,000)	(214,000)	(214,000)	1,786,000	2,000,000
TRAINING	399,675.48	215,000	215,000	205,000	205,000	(10,000)
TRANSPORTATION AND TRAVEL	4,434,262.04	2,517,000	2,517,000	2,517,000	2,517,000	0
UTILITIES	20,739,892.00	26,116,000	21,062,000	26,044,000	18,862,000	(2,200,000)
TOTAL S & S	86,393,525.88	96,528,000	88,009,000	85,439,000	60,612,000	(27,397,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	930,000.00	799,000	799,000	799,000	799,000	0
JUDGMENTS & DAMAGES	327,206.61	1,462,000	1,462,000	462,000	462,000	(1,000,000)
RETIREMENT OF OTHER LONG TERM DEBT	24,978,559.83	25,841,000	25,841,000	25,204,000	24,681,000	(1,160,000)
TAXES & ASSESSMENTS	109.00	21,000	21,000	21,000	21,000	0
TOTAL OTH CHARGES	26,235,875.44	28,123,000	28,123,000	26,486,000	25,963,000	(2,160,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
AGRICULTURE AND LNDSCPE EQUIP	0.00	45,000	45,000	25,000	0	(45,000)
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	202,317.78	0	0	0	0	0
DATA HANDLING EQUIPMENT	8,080.22	98,000	98,000	0	0	(98,000)
ELECTRONIC EQUIPMENT	0.00	355,000	355,000	0	0	(355,000)

PARKS AND RECREATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
NON-MEDICAL LAB/TESTING EQUIP	0.00	50,000	50,000	0	0	(50,000)
OFFICE FURNITURE,FIXTURES & EQ	0.00	125,000	125,000	0	0	(125,000)
PARK/RECREATION EQUIPMENT	56,085.96	260,000	260,000	127,000	0	(260,000)
TELECOMMUNICATIONS EQUIPMENT	6,922.05	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	1,976,054.24	3,606,000	3,405,000	460,000	655,000	(2,750,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	2,249,460.25	4,539,000	4,338,000	612,000	655,000	(3,683,000)
TOTAL CAPITAL ASSETS	2,249,460.25	4,539,000	4,338,000	612,000	655,000	(3,683,000)
OTHER FINANCING USES						
TRANSFERS OUT	613,319.00	603,000	603,000	603,000	603,000	0
TOTAL OTH FIN USES	613,319.00	603,000	603,000	603,000	603,000	0
GROSS TOTAL	$ 294,723,587.20	$ 331,429,000	$ 331,557,000	$ 329,948,000	$ 301,423,000	$ (30,134,000)
INTRAFUND TRANSFERS	(1,781,487.75)	(7,523,000)	(7,523,000)	(7,711,000)	(7,290,000)	233,000
NET TOTAL	$ 292,942,099.45	$ 323,906,000	$ 324,034,000	$ 322,237,000	$ 294,133,000	$ (29,901,000)
NET COUNTY COST	$ 222,230,097.57	$ 257,781,000	$ 258,109,000	$ 261,715,000	$ 232,649,000	$ (25,460,000)
BUDGETED POSITIONS	1,564.0	1,689.0	1,689.0	1,747.0	1,759.0	70.0

Departmental Program Summary

1. Community Service

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	116,107,000	6,399,000	10,417,000	99,291.000	798.0
Less Administration	--	--	--	--	--
Net Program Costs	116,107,000	6,399,000	10,417,000	99,291,000	798.0

Authority: Non-mandated, discretionary program.

Consists of recreation programs and local park facilities designed to provide all community members the opportunity to participate in activities and programs that promote physical health, community enrichment, and personal growth. Physical health programs include competitive athletics, aquatics, and exercise and fitness classes. Enrichment programs include after-school computer clubs, day camps, senior programs, cultural programs, and special events. In addition, local parks support the communities' passive recreational activities, promoting both physical health and enrichment, and include walking, jogging, playgrounds, and picnic facilities.

2. Regional Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	81,219,000	810,000	26,616,000	53,793,000	531.0
Less Administration	--	--	--	--	--
Net Program Costs	81,219,000	810,000	26,616,000	53,793,000	531.0

Authority: Non-mandated, discretionary program.

Consists of facilities and programs at large boating and fishing lakes, sports complexes, and arboreta and botanical gardens. Regional Park activities include sailing, waterskiing, jet skiing, fishing, large group picnicking, hiking, cycling, equestrian trails, campgrounds, soccer fields, and baseball and softball diamonds. Arboreta and botanical gardens provide scenic paths and walkways through extensive collections of rare and exotic trees, plants, and flowers, and offer walking tours, picnic areas, and rental facilities for special events. Also includes 19 golf courses that offer low-cost green fees, discounts for seniors, students, and junior golf programs.

3. Environmental Stewardship

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	4,825,000	--	2,219,000	2,606,000	38.0
Less Administration	--	--	--	--	--
Net Program Costs	4,825,000	--	2,219,000	2,606,000	38.0

Authority: Non-mandated, discretionary program.

Consists of activities and programs for which the main goal is to restore, protect, and preserve the natural environment, including endangered animal and plant species, and promote environmentally friendly behavior and practices by providing environmental education programs and exhibits at natural areas, parks, and schools. Natural areas operated by the Department include interpretive nature centers, natural areas, nature walks, stargazing, hiking, and camping.

4. Asset Preservation and Development

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	41,204,000	--	622,000	40,582,000	262.0
Less Administration	--	--	--	--	--
Net Program Costs	41,204,000	--	622,000	40,582,000	262.0

Authority: Non-mandated, discretionary program.

Consists of structural and infrastructural preservation and improvements, and the acquisition and/or development of new parks, facilities, amenities, and infrastructure.

5. Administrative Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	58,068,000	81,000	21,610,000	36,377,000	130.0
Less Administration	--	--	--	--	--
Net Program Costs	58,068,000	81,000	21,610,000	36,377,000	130.0

Authority: Non-mandated, discretionary program.

Consists of support services to all departmental agencies. Support includes executive management, budget and fiscal, accounting, procurement, payroll, human resources, communication services, contracts and risk management, auditing, and investigations.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	301,423,000	7,290,000	61,484,000	232,649,000	1,759.0

DEPARTMENT OF PARKS AND RECREATION
Norma E. García-González, Director
2025-26 Recommended Budget Positions = 1,759.0

Ford Theatres

Ford Theatres Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 3,497,000.00	$ 3,619,000	$ 3,619,000	$ 3,742,000	$ 3,742,000	$ 123,000
GROSS TOTAL	$ 3,497,000.00	$ 3,619,000	$ 3,619,000	$ 3,742,000	$ 3,742,000	$ 123,000
NET TOTAL	$ 3,497,000.00	$ 3,619,000	$ 3,619,000	$ 3,742,000	$ 3,742,000	$ 123,000
NET COUNTY COST	$ 3,497,000.00	$ 3,619,000	$ 3,619,000	$ 3,742,000	$ 3,742,000	$ 123,000

FUND	FUNCTION	ACTIVITY
GENERAL FUND	RECREATION & CULTURAL SERVICES	CULTURAL SERVICES

Mission Statement

The Ford Theatres (Theatres) provide County residents and visitors access to exemplary arts and cultural experiences representative of multifaceted communities by presenting performances in the County's historic 1,190 seat outdoor amphitheater.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a $0.1 million NCC increase for the anticipated payment to the Los Angeles Philharmonic Association (LAPA) for the ongoing operation and maintenance of the Theatres pursuant to the Board-approved lease agreement between the County and LAPA. The Department of Parks and Recreation has managed the Theatres budget since FY 2020-21.

Critical/Strategic Planning Initiatives

The Theatres are in the process of planning a full summer concert season at the John Anson Ford Amphitheatre. The budget request includes the resources needed to raise the visibility of the Theatres, presenting the most compelling, contemporary, and culturally specific performing arts from around the world that are reflective of the diverse, multi-cultural County community.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**3,619,000**	**0**	**0**	**3,619,000**	**0.0**
Other Changes					
1. Lease Agreement: Reflects an adjustment for the anticipated payment to LAPA pursuant to the Board-approved lease agreement for the operation and maintenance of the Theatres.	123,000	--	--	123,000	--
Total Changes	**123,000**	**0**	**0**	**123,000**	**0.0**
2025-26 Recommended Budget	**3,742,000**	**0**	**0**	**3,742,000**	**0.0**

FORD THEATRES BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
PROFESSIONAL SERVICES	$ 0.00	$ 3,619,000	$ 3,619,000	$ 3,742,000	$ 3,742,000	$ 123,000
TECHNICAL SERVICES	3,497,000.00	0	0	0	0	0
TOTAL S & S	3,497,000.00	3,619,000	3,619,000	3,742,000	3,742,000	123,000
GROSS TOTAL	$ 3,497,000.00	$ 3,619,000	$ 3,619,000	$ 3,742,000	$ 3,742,000	$ 123,000
NET TOTAL	$ 3,497,000.00	$ 3,619,000	$ 3,619,000	$ 3,742,000	$ 3,742,000	$ 123,000
NET COUNTY COST	$ 3,497,000.00	$ 3,619,000	$ 3,619,000	$ 3,742,000	$ 3,742,000	$ 123,000

Departmental Program Summary

1. Ford Theatres

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	3,742,000	--	--	3,742,000	--
Less Administration	--	--	--	--	--
Net Program Costs	3,742,000	--	--	3,742,000	--

Authority: Non-mandated, discretionary program.

The Theatres bring world-class performing artists to the historic 1,190 seat amphitheater. LAPA operates and maintains the Theatres pursuant to the Board-approved lease agreement.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	3,742,000	0	0	3,742,000	0.0

Probation

Guillermo Viera Rosa, Chief Probation Officer

Probation Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 375,452,125.12	$ 317,510,000	$ 418,858,000	$ 420,559,000	$ 415,749,000	$ (3,109,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 815,993,807.60	$ 781,874,000	$ 879,935,000	$ 873,259,000	$ 847,934,000	$ (32,001,000)
SERVICES & SUPPLIES	231,376,250.82	238,789,000	239,653,000	256,377,000	234,205,000	(5,448,000)
OTHER CHARGES	15,363,590.07	21,081,000	22,773,000	22,773,000	23,664,000	891,000
CAPITAL ASSETS - EQUIPMENT	9,657,877.32	2,803,000	4,069,000	2,130,000	2,130,000	(1,939,000)
GROSS TOTAL	$ 1,072,391,525.81	$ 1,044,547,000	$ 1,146,430,000	$ 1,154,539,000	$ 1,107,933,000	$ (38,497,000)
INTRAFUND TRANSFERS	(4,445,821.52)	(4,509,000)	(5,043,000)	(5,106,000)	(5,106,000)	(63,000)
NET TOTAL	$ 1,067,945,704.29	$ 1,040,038,000	$ 1,141,387,000	$ 1,149,433,000	$ 1,102,827,000	$ (38,560,000)
NET COUNTY COST	$ 692,493,579.17	$ 722,528,000	$ 722,529,000	$ 728,874,000	$ 687,078,000	$ (35,451,000)
BUDGETED POSITIONS	5,545.0	5,482.0	5,482.0	5,499.0	5,256.0	(226.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	DETENTION AND CORRECTION

Mission Statement

To promote and enhance public safety, ensure victims' rights, and facilitate positive change to enhance the well-being of adults and juveniles on probation.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $35.5 million primarily due to decreases in retirement costs, the removal of prior-year funding that was provided on a one-time basis for home-like improvements, grants, and cybersecurity, and the Department's share of the NCC reduction, partially offset by Board-approved increases in salaries and health insurance subsidies as well as an adjustment to the countywide cost allocation to comply with federal guidelines.

Critical/Strategic Planning Initiatives

The Probation Department has implemented a strategic plan to transform it from a custodial and supervision model to an evidence-based practices treatment and rehabilitation model. The Department continues to expand collaborative efforts, build community capacity, and involve those with lived experiences with a focus on Care First, Jails Last. The strategic plan includes the following top priorities:

- Reduce in an equitable manner the size and scope of the youth justice system to improve both youth outcomes and public safety, emphasizing a nurturing community-centric home where they are connected to ongoing local support structures that develop each youth's skills so they can achieve their full potential;
- Partner with the community to transform and improve the operation and outcomes of the youth justice system to prioritize equity and accountability and recognize the need for healing-informed responses along the continuum of youth justice system involvement;
- Enhance critical operational administrative support services through improved utilization of technology-based data and metric systems, replacement of legacy systems, self-auditing, sustained quality improvement processes, and staff training;
- Continue delivery of Adult Coordinated Optimal Rehabilitative Efforts (CORE) and AB 109 service models that focus on enhancing community-based referral services including housing, health, and employment within the community;

- Adapt methods and technologies in support of bail reform initiatives to conduct equitable risk assessments;
- Enhance the protection of victims' rights and ensure they are treated with fairness, dignity, sensitivity, and respect; and
- Implement a continuum of services for youth and adults who are returning from Division of Juvenile Justice (DJJ) facilities back to the County, and for individuals who enter the justice system and may have been remanded by the courts to the DJJ but are now in Probation's care.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**1,146,430,000**	**5,043,000**	**418,858,000**	**722,529,000**	**5,482.0**
Curtailments					
1. Administrative Operations: Reflects a reduction in salaries and employee benefits associated with the deletion of 1.0 Account Clerk II, 1.0 Assistant Probation Director, 1.0 Management Analyst, 1.0 Program Analyst, Probation, and 1.0 Secretary III positions.	(580,000)	--	--	(580,000)	(5.0)
2. Juvenile Operations: Reflects a reduction in salaries and employee benefits associated with the deletion of 2.0 Assistant Probation Director, 58.0 Detention Services Officer, 31.0 Deputy Probation Officer I, 30.0 Deputy Probation Officer II (Field), 15.0 Deputy Probation Officer II (Residential Treatment/Detention Services), 16.0 Group Supervisors, Nights, 1.0 Intermediate Typist-Clerk, 2.0 Secretary II, 3.0 Supervising Detention Services Officer, 6.0 Supervising Deputy Probation Officer, and 11.0 Senior Detention Services Officer positions. The vacant positions eliminated are not expected to impact departmental operations overall and should leave the department with capacity to manage their recruiting and staffing needs for the year.	(16,576,000)	--	--	(16,576,000)	(175.0)
3. Adult Operations: Reflects a reduction in salaries and employee benefits associated with the deletion of 5.0 Deputy Probation Officer II (Field), 1.0 Financial Evaluator, and 2.0 Intermediate Typist-Clerk positions.	(987,000)	--	--	(987,000)	(8.0)
Critical Issues					
1. Safety and Security Specialists: Reflects the addition of 55.0 ordinance-only Safety and Security Specialist positions to support security needs at Los Padrinos Juvenile Hall and Barry J. Nidorf Secure Youth Treatment Facility.	--	--	--	--	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	1,658,000	--	188,000	1,470,000	--
2. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(15,471,000)	--	(1,758,000)	(13,713,000)	--
3. Retiree Health Insurance: Reflects a projected decrease in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	(497,000)	--	(56,000)	(441,000)	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
4. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for home-like improvements at a juvenile hall ($5.4 million), a Board of State and Community Corrections grant ($1.9 million), and cybersecurity ($0.1 million).	(7,443,000)	--	(1,939,000)	(5,504,000)	--
5. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	880,000	--	--	880,000	--
6. Unavoidable Costs: Reflects changes in workers' compensation costs due to medical cost trends and increases in claims.	456,000	--	456,000	--	(38.0)
7. Risk Management: Reflects the addition of 1.0 Warehouse Worker Aid, fully offset by the deletion of 1.0 Intermediate Typist Clerk and a reduction in services and supplies, to support the Loss Control Unit.	--	--	--	--	--
8. Office of Diversion and Re-Entry (ODR) Funding: Reflects funding from ODR for the continuation and expansion of the Felony Incompetent to Stand Trial and diversion programs.	63,000	63,000	--	--	--
Total Changes	**(38,497,000)**	**63,000**	**(3,109,000)**	**(35,451,000)**	**(226.0)**
2025-26 Recommended Budget	**1,107,933,000**	**5,106,000**	**415,749,000**	**687,078,000**	**5,256.0**

Critical and Unmet Needs

The Department requests funding for services and supplies cost increases including the cost of services received from other County departments, as well as 12.0 positions for the Management Services Bureau's Food and Nutrition Services to reduce overtime, ensure continued compliance with Title 15 and public health regulations, and improve the overall quality of food provided to youth.

PROBATION BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 771,768.42	$ 773,000	$ 595,000	$ 595,000	$ 595,000	$ 0
CONTRACT CITIES SERVICES COST RECOVERY	444,650.00	445,000	540,000	540,000	540,000	0
FEDERAL - GRANTS	584,895.30	96,000	896,000	896,000	896,000	0
FEDERAL - OTHER	250,488.00	0	0	0	0	0
FEDERAL - PUBLIC ASSISTANCE PROGRAMS	16,055,814.00	11,717,000	26,468,000	26,468,000	26,468,000	0
FEDERAL AID - MENTAL HEALTH	5,649,513.80	6,683,000	6,825,000	6,825,000	6,825,000	0
FORFEITURES & PENALTIES	4,394.39	0	0	0	0	0
INSTITUTIONAL CARE & SERVICES	118,769.04	117,000	11,000	11,000	11,000	0
MISCELLANEOUS	693,860.45	700,000	623,000	623,000	623,000	0
OTHER COURT FINES	135,662.10	134,000	0	0	0	0
RENTS & CONCESSIONS	1,200.00	1,000	0	0	0	0
SALE OF CAPITAL ASSETS	65,010.55	60,000	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	286,887,180.55	237,922,000	309,301,000	311,690,000	308,131,000	(1,170,000)
STATE - LAW ENFORCEMENT	8,009,000.00	8,009,000	8,009,000	8,009,000	8,009,000	0
STATE - OTHER	2,064,462.00	299,000	2,114,000	175,000	175,000	(1,939,000)
STATE - PEACE OFFICERS STANDARDS & TRAINING	2,014,095.00	1,990,000	2,540,000	2,540,000	2,540,000	0
STATE - PUBLIC ASSISTANCE PROGRAMS	8,781,977.00	5,633,000	9,790,000	9,790,000	9,790,000	0
STATE AID - CORRECTIONS	96,545.47	55,000	0	0	0	0
TRANSFERS IN	42,822,839.05	42,876,000	51,146,000	52,397,000	51,146,000	0
TOTAL REVENUE	$ 375,452,125.12	$ 317,510,000	$ 418,858,000	$ 420,559,000	$ 415,749,000	$ (3,109,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 491,796,005.70	$ 462,066,000	$ 515,040,000	$ 517,854,000	$ 496,726,000	$ (18,314,000)
CAFETERIA BENEFIT PLANS	91,563,098.18	90,618,000	111,133,000	111,912,000	110,720,000	(413,000)
COUNTY EMPLOYEE RETIREMENT	103,010,149.65	100,238,000	110,384,000	95,863,000	94,905,000	(15,479,000)
DENTAL INSURANCE	1,711,268.27	1,669,000	1,350,000	1,361,000	1,196,000	(154,000)
DEPENDENT CARE SPENDING ACCOUNTS	610,865.42	568,000	831,000	831,000	831,000	0
DISABILITY BENEFITS	5,013,296.52	4,999,000	5,532,000	5,550,000	5,509,000	(23,000)
FICA (OASDI)	7,132,934.33	6,764,000	7,291,000	7,337,000	7,016,000	(275,000)
HEALTH INSURANCE	4,723,183.34	4,702,000	7,876,000	8,352,000	7,847,000	(29,000)
LIFE INSURANCE	915,656.39	850,000	504,000	514,000	453,000	(51,000)
OTHER EMPLOYEE BENEFITS	20,690.98	15,000	0	0	0	0
RETIREE HEALTH INSURANCE	57,682,956.00	57,683,000	65,476,000	64,979,000	64,979,000	(497,000)
SAVINGS PLAN	1,957,574.85	1,851,000	2,359,000	2,424,000	2,352,000	(7,000)
THRIFT PLAN (HORIZONS)	13,422,989.13	12,911,000	15,418,000	15,526,000	14,644,000	(774,000)
UNEMPLOYMENT INSURANCE	250,184.00	252,000	411,000	411,000	411,000	0
WORKERS' COMPENSATION	36,182,954.84	36,688,000	36,330,000	40,345,000	40,345,000	4,015,000
TOTAL S & E B	815,993,807.60	781,874,000	879,935,000	873,259,000	847,934,000	(32,001,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	20,638,489.96	21,512,000	22,224,000	23,589,000	18,233,000	(3,991,000)
AGRICULTURAL	15,383.64	15,000	100,000	100,000	100,000	0

PROBATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
CLOTHING & PERSONAL SUPPLIES	3,599,559.35	2,536,000	3,390,000	3,390,000	3,390,000	0
COMMUNICATIONS	2,270,288.31	2,240,000	1,545,000	1,545,000	1,545,000	0
COMPUTING-MAINFRAME	9,153,140.23	8,957,000	6,196,000	6,595,000	6,196,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	4,021,192.32	4,070,000	2,773,000	3,058,000	2,773,000	0
COMPUTING-PERSONAL	3,907,690.09	1,807,000	2,384,000	2,384,000	2,384,000	0
CONTRACTED PROGRAM SERVICES	64,565,274.05	70,604,000	104,065,000	104,128,000	104,128,000	63,000
FOOD	8,718,643.35	8,725,000	7,494,000	7,494,000	7,494,000	0
HOUSEHOLD EXPENSE	1,527,977.29	1,504,000	1,275,000	1,275,000	1,275,000	0
INFORMATION TECHNOLOGY SECURITY	0.00	0	1,265,000	1,265,000	1,265,000	0
INFORMATION TECHNOLOGY SERVICES	3,497,849.41	3,423,000	4,824,000	4,696,000	4,696,000	(128,000)
INSURANCE	3,604,712.90	4,878,000	2,377,000	2,377,000	2,377,000	0
MAINTENANCE - EQUIPMENT	71,249.46	81,000	296,000	296,000	296,000	0
MAINTENANCE-BUILDINGS & IMPRV	21,333,964.89	21,442,000	10,197,000	16,082,000	9,397,000	(800,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	295,861.30	202,000	50,000	50,000	50,000	0
MEMBERSHIPS	529,319.05	611,000	102,000	102,000	102,000	0
MISCELLANEOUS EXPENSE	212,110.00	281,000	109,000	109,000	109,000	0
OFFICE EXPENSE	1,998,384.02	1,752,000	3,074,000	3,014,000	3,067,000	(7,000)
PROFESSIONAL SERVICES	11,146,846.67	10,832,000	6,231,000	7,490,000	6,231,000	0
PUBLICATIONS & LEGAL NOTICES	0.00	0	1,000	1,000	1,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	1,176,198.30	1,124,000	5,504,000	5,504,000	5,504,000	0
RENTS & LEASES - EQUIPMENT	810,637.57	1,127,000	1,642,000	1,642,000	1,642,000	0
SMALL TOOLS & MINOR EQUIPMENT	1,866,956.27	1,359,000	388,000	95,000	95,000	(293,000)
SPECIAL DEPARTMENTAL EXPENSE	6,284,992.77	5,746,000	1,970,000	1,970,000	1,970,000	0
TECHNICAL SERVICES	31,344,201.35	35,094,000	26,725,000	32,991,000	26,433,000	(292,000)
TELECOMMUNICATIONS	10,560,718.19	11,039,000	8,174,000	9,857,000	8,174,000	0
TRAINING	1,450,085.99	544,000	2,173,000	2,173,000	2,173,000	0
TRANSPORTATION AND TRAVEL	4,662,143.44	4,800,000	3,046,000	3,046,000	3,046,000	0
UTILITIES	12,112,380.65	12,484,000	10,059,000	10,059,000	10,059,000	0
TOTAL S & S	231,376,250.82	238,789,000	239,653,000	256,377,000	234,205,000	(5,448,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	1,550,438.17	4,657,000	2,245,000	2,245,000	2,245,000	0
RETIREMENT OF OTHER LONG TERM DEBT	11,141,881.28	10,482,000	13,585,000	13,585,000	14,465,000	880,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	2,392,511.62	5,651,000	6,122,000	6,122,000	6,133,000	11,000
SUPPORT & CARE OF PERSONS	278,759.00	291,000	807,000	807,000	807,000	0
TAXES & ASSESSMENTS	0.00	0	14,000	14,000	14,000	0
TOTAL OTH CHARGES	15,363,590.07	21,081,000	22,773,000	22,773,000	23,664,000	891,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MAINFRAME	0.00	0	10,000	10,000	10,000	0
COMPUTERS, MIDRANGE/DEPARTMENTAL	47,670.76	0	0	0	0	0
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	37,678.95	0	0	0	0	0
DATA HANDLING EQUIPMENT	0.00	1,170,000	1,058,000	1,058,000	1,058,000	0

PROBATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
ELECTRONIC EQUIPMENT	2,482,546.69	0	0	0	0	0
FOOD PREPARATION EQUIPMENT	26,820.08	0	0	0	0	0
MACHINERY EQUIPMENT	37,449.00	0	19,000	19,000	19,000	0
MANUFACTURED/PREFABRICATED STRUCTURE	(107,459.35)	0	0	0	0	0
MEDICAL-MAJOR MOVEABLE EQUIPMENT	0.00	617,000	273,000	273,000	273,000	0
VEHICLES & TRANSPORTATION EQUIPMENT	7,133,171.19	1,016,000	2,709,000	770,000	770,000	(1,939,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	9,657,877.32	2,803,000	4,069,000	2,130,000	2,130,000	(1,939,000)
TOTAL CAPITAL ASSETS	9,657,877.32	2,803,000	4,069,000	2,130,000	2,130,000	(1,939,000)
GROSS TOTAL	$ 1,072,391,525.81	$ 1,044,547,000	$ 1,146,430,000	$ 1,154,539,000	$ 1,107,933,000	$ (38,497,000)
INTRAFUND TRANSFERS	(4,445,821.52)	(4,509,000)	(5,043,000)	(5,106,000)	(5,106,000)	(63,000)
NET TOTAL	$ 1,067,945,704.29	$ 1,040,038,000	$ 1,141,387,000	$ 1,149,433,000	$ 1,102,827,000	$ (38,560,000)
NET COUNTY COST	$ 692,493,579.17	$ 722,528,000	$ 722,529,000	$ 728,874,000	$ 687,078,000	$ (35,451,000)
BUDGETED POSITIONS	5,545.0	5,482.0	5,482.0	5,499.0	5,256.0	(226.0)

Probation - Care of Juvenile Court Wards Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
OTHER CHARGES	$ 265,801.00	$ 266,000	$ 807,000	$ 807,000	$ 807,000	$ 0
GROSS TOTAL	$ 265,801.00	$ 266,000	$ 807,000	$ 807,000	$ 807,000	$ 0
NET TOTAL	$ 265,801.00	$ 266,000	$ 807,000	$ 807,000	$ 807,000	$ 0
NET COUNTY COST	$ 265,801.00	$ 266,000	$ 807,000	$ 807,000	$ 807,000	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	DETENTION AND CORRECTION

Probation - Field Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 186,477,906.22	$ 157,881,000	$ 204,824,000	$ 201,259,000	$ 201,715,000	$ (3,109,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 271,530,067.05	$ 249,344,000	$ 295,030,000	$ 289,115,000	$ 285,005,000	$ (10,025,000)
SERVICES & SUPPLIES	49,739,413.60	49,187,000	64,909,000	67,212,000	64,969,000	60,000
OTHER CHARGES	12,177,101.19	10,270,000	13,423,000	13,423,000	14,314,000	891,000
CAPITAL ASSETS - EQUIPMENT	5,678,938.10	412,000	2,996,000	1,057,000	1,057,000	(1,939,000)
GROSS TOTAL	$ 339,125,519.94	$ 309,213,000	$ 376,358,000	$ 370,807,000	$ 365,345,000	$ (11,013,000)
INTRAFUND TRANSFERS	(1,498,197.60)	(655,000)	(2,207,000)	(2,270,000)	(2,270,000)	(63,000)
NET TOTAL	$ 337,627,322.34	$ 308,558,000	$ 374,151,000	$ 368,537,000	$ 363,075,000	$ (11,076,000)
NET COUNTY COST	$ 151,149,416.12	$ 150,677,000	$ 169,327,000	$ 167,278,000	$ 161,360,000	$ (7,967,000)
BUDGETED POSITIONS	1,901.0	1,895.0	1,895.0	1,895.0	1,858.0	(37.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	DETENTION AND CORRECTION

Probation - Juvenile Institutions Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 112,274,065.86	$ 110,568,000	$ 126,012,000	$ 126,979,000	$ 126,012,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 319,017,447.31	$ 312,189,000	$ 341,958,000	$ 339,542,000	$ 324,422,000	$ (17,536,000)
SERVICES & SUPPLIES	116,990,180.24	117,408,000	108,855,000	118,094,000	103,479,000	(5,376,000)
OTHER CHARGES	819,882.28	1,167,000	1,558,000	1,558,000	1,558,000	0
CAPITAL ASSETS - EQUIPMENT	2,982,088.41	1,633,000	273,000	273,000	273,000	0
GROSS TOTAL	$ 439,809,598.24	$ 432,397,000	$ 452,644,000	$ 459,467,000	$ 429,732,000	$ (22,912,000)
INTRAFUND TRANSFERS	(185,887.16)	(546,000)	(432,000)	(432,000)	(432,000)	0
NET TOTAL	$ 439,623,711.08	$ 431,851,000	$ 452,212,000	$ 459,035,000	$ 429,300,000	$ (22,912,000)
NET COUNTY COST	$ 327,349,645.22	$ 321,283,000	$ 326,200,000	$ 332,056,000	$ 303,288,000	$ (22,912,000)
BUDGETED POSITIONS	2,124.0	2,063.0	2,063.0	2,067.0	1,902.0	(161.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	DETENTION AND CORRECTION

Probation - Special Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 67,363,514.42	$ 44,843,000	$ 71,993,000	$ 71,993,000	$ 71,993,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 91,474,361.41	$ 84,126,000	$ 100,988,000	$ 98,199,000	$ 95,398,000	$ (5,590,000)
SERVICES & SUPPLIES	6,786,282.85	12,753,000	16,390,000	16,390,000	16,390,000	0
OTHER CHARGES	150,000.00	584,000	584,000	584,000	584,000	0
CAPITAL ASSETS - EQUIPMENT	402,062.56	0	0	0	0	0
GROSS TOTAL	$ 98,812,706.82	$ 97,463,000	$ 117,962,000	$ 115,173,000	$ 112,372,000	$ (5,590,000)
INTRAFUND TRANSFERS	(1,041,925.00)	(1,042,000)	(1,455,000)	(1,455,000)	(1,455,000)	0
NET TOTAL	$ 97,770,781.82	$ 96,421,000	$ 116,507,000	$ 113,718,000	$ 110,917,000	$ (5,590,000)
NET COUNTY COST	$ 30,407,267.40	$ 51,578,000	$ 44,514,000	$ 41,725,000	$ 38,924,000	$ (5,590,000)
BUDGETED POSITIONS	560.0	558.0	558.0	558.0	535.0	(23.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	DETENTION AND CORRECTION

Probation - Support Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 9,336,638.62	$ 4,218,000	$ 16,029,000	$ 20,328,000	$ 16,029,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 133,971,931.83	$ 136,215,000	$ 141,959,000	$ 146,403,000	$ 143,109,000	$ 1,150,000
SERVICES & SUPPLIES	57,860,374.13	59,441,000	49,499,000	54,681,000	49,367,000	(132,000)
OTHER CHARGES	1,950,805.60	8,794,000	6,401,000	6,401,000	6,401,000	0
CAPITAL ASSETS - EQUIPMENT	594,788.25	758,000	800,000	800,000	800,000	0
GROSS TOTAL	$ 194,377,899.81	$ 205,208,000	$ 198,659,000	$ 208,285,000	$ 199,677,000	$ 1,018,000
INTRAFUND TRANSFERS	(1,719,811.76)	(2,266,000)	(949,000)	(949,000)	(949,000)	0
NET TOTAL	$ 192,658,088.05	$ 202,942,000	$ 197,710,000	$ 207,336,000	$ 198,728,000	$ 1,018,000
NET COUNTY COST	$ 183,321,449.43	$ 198,724,000	$ 181,681,000	$ 187,008,000	$ 182,699,000	$ 1,018,000
BUDGETED POSITIONS	960.0	966.0	966.0	979.0	961.0	(5.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	DETENTION AND CORRECTION

Departmental Program Summary

1. Detention Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	263,555,000	--	78,234,000	185,321,000	1,212.0
Less Administration	--	--	--	--	--
Net Program Costs	263,555,000	--	78,234,000	185,321,000	1,212.0

Authority: Mandated program – California Welfare and Institutions (W&I) Code Section 850 and SB 823.

The program operates one juvenile hall that provides temporary housing for youth due to an arrest or pending adjudication, and a secure youth treatment facility. Juvenile hall staff assess youth based on the risk they pose to the community, the need to remove them from the community, and their service needs. Those youth who pose a significant threat to the community are detained pending the court process. While in juvenile hall, youth receive physical health, mental health, and educational assessments, as well as required treatment. Youth also attend school and engage in recreational and social activities.

The Community Detention Program (CDP) provides intensive supervision for both adjudicated and pre-adjudicated youth. Under CDP guidelines, youth must comply with specific court-ordered terms as a condition of their community release, pursuant to Section 628.1 of the W&I Code. Youth are both electronically monitored and supervised by an assigned Deputy Probation Officer (DPO), who holds the youth accountable to a pre-approved schedule of sanctioned activities.

2. Residential Treatment

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	166,177,000	432,000	47,778,000	117,967,000	690.0
Less Administration	--	--	--	--	--
Net Program Costs	166,177,000	432,000	47,778,000	117,967,000	690.0

Authority: Non-mandated, discretionary program – California W&I Code Section 881.

The camp program aids in reducing the incidence and impact of crime in the community by providing effective life skills to each ward. The camps provide a valuable intermediate sanction alternative to youth on probation in the community. The program provides intensive intervention in a residential setting over an average stay of six months for youth committed by the juvenile court. Each youth receives mental health, health, educational, and family assessments that allow for treatment to be tailored to meet individual needs. The camps provide structured work experience, vocational training, education, specialized tutoring, athletic participation, and various kinds of social enrichment. The goal of the program is to reunify youth with family, reintegrate them into the community, and assist them in achieving a productive, crime-free life.

3. Juvenile Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	125,201,000	78,000	33,080,000	92,043,000	660.0
Less Administration	--	--	--	--	--
Net Program Costs	125,201,000	78,000	33,080,000	92,043,000	660.0

Authority: Mandated program with discretionary service level – California W&I Code Sections 206, 280, 602, 628.1, and 652-654.

The Camp Community Transition Program (CCTP) targets youth on probation transitioning from one of the Department's camps to the community. Many of these youths are gang-involved, drug and alcohol users, low academic performers, and have many risk factors across multiple behavior domains. CCTP uses goal-directed and multimodal intervention approaches that are family-focused. Behavior interventions are organized and designed to promote behavioral change in the probationer's home environment, emphasizing the systemic strengths of the family, peer group, school, and neighborhood to facilitate the desired behavioral change.

The School-Based Probation Supervision program is designed to provide direct supervision and services to probation youth attending identified school sites across the County to increase the chances of school success and promote campus and community safety. School-Based DPOs focus on assessment, case management, educational advocacy, mediation (youth, family, and school), mentoring, attendance and academic monitoring, and family support and engagement. They work closely with parents/guardians and school officials in monitoring school attendance, behavior, and school performance, as well as their probation terms. The program objective is to increase the opportunity for probation youth to achieve academic success, and to empower and support parents to become the primary change agent for their children.

4. Juvenile Suitable Placement

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	49,813,000	1,383,000	44,284,000	4,146,000	207.0
Less Administration	--	--	--	--	--
Net Program Costs	49,813,000	1,383,000	44,284,000	4,146,000	207.0

Authority: Mandated program with discretionary service level – California W&I Code Section 16516.

Suitable placement provides a dispositional option for the juvenile court for youth whose delinquent behavior may be explained by a contributory family environment and/or emotional or psychiatric problems. Most suitable placement youth are removed from their homes and placed in a safe environment (e.g., group home, psychiatric hospital, Dorothy Kirby Center) pending resolution of the youth's issues. DPOs work with the youth and the family to identify needed services and prepare case plans to assist them with accessing these services. Through monitoring the youth's progress, the DPO is able to determine what long-term living arrangement would be in the best interest of the youth. A permanency plan is developed and implemented to return the youth to a safe and stable environment, such as reunification with family, emancipation, placement in a relative/non-relative home, or long-term foster care.

5. Adult Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	279,920,000	2,003,000	196,344,000	81,573,000	1,359.0
Less Administration	--	--	--	--	--
Net Program Costs	279,920,000	2,003,000	196,344,000	82,573,000	1,359.0

Authority: Mandated program with discretionary service level – California Penal Code (PC) Sections 1202.7, 1202.8, and 1203.

This program investigates and makes recommendations on cases referred by the court for sentencing consideration, assessment, probation supervision assignment, or California Department of Corrections and Rehabilitation placement (i.e., state prison orders). Reports prepared by this program include pre-pleas, probation and sentencing, post-sentencing, early disposition, and bench warrants.

6. Pretrial Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	23,590,000	261,000	--	23,329,000	167.0
Less Administration	--	--	--	--	--
Net Program Costs	23,590,000	261,000	--	23,329,000	167.0

Authority: Non-mandated, discretionary program, except bail deviation services – mandated program with discretionary service level – California PC Section 810.

This program investigates and makes recommendations on applications for own recognizance release requests in felony cases. Specialized programs include Bail Deviation, Electronic Monitoring, Name Change, Drug Court, Drug Treatment/Proposition 36, Early Disposition, Civil Court Name Change Petition, Static 99, and DNA Collection.

7. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	199,677,000	949,000	16,029,000	182,699,000	961.0
Less Administration	--	--	--	--	--
Net Program Costs	199,677,000	949,000	16,029,000	182,699,000	961.0

Authority: Non-mandated, discretionary program.

This program provides executive management and administrative support, including executive office, budget and fiscal services, personnel, payroll, and procurement. It also provides support and maintenance for all systems in production, while developing new systems and updating current systems as technology advances.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	1,107,933,000	5,106,000	415,749,000	687,078,000	5,256.0

Probation - Community-Based Contracts Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 1,383,642.96	$ 3,033,000	$ 11,909,000	$ 2,920,000	$ 2,920,000	$ (8,989,000)
GROSS TOTAL	$ 1,383,642.96	$ 3,033,000	$ 11,909,000	$ 2,920,000	$ 2,920,000	$ (8,989,000)
NET TOTAL	$ 1,383,642.96	$ 3,033,000	$ 11,909,000	$ 2,920,000	$ 2,920,000	$ (8,989,000)
NET COUNTY COST	$ 1,383,642.96	$ 3,033,000	$ 11,909,000	$ 2,920,000	$ 2,920,000	$ (8,989,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	DETENTION AND CORRECTION

2025-26 Budget Message

The Community-Based Contracts budget unit funds private contracts, administered by the Probation Department, to reduce juvenile crime and provide juvenile delinquency prevention services.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**11,909,000**	**0**	**0**	**11,909,000**	**0.0**
Other Changes					
1. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various programs.	(8,989,000)	--	--	(8,989,000)	--
Total Changes	**(8,989,000)**	**0**	**0**	**(8,989,000)**	**0.0**
2025-26 Recommended Budget	**2,920,000**	**0**	**0**	**2,920,000**	**0.0**

COMMUNITY-BASED CONTRACTS BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
CONTRACTED PROGRAM SERVICES	$ 1,383,642.96	$ 3,033,000	$ 11,909,000	$ 2,920,000	$ 2,920,000	$ (8,989,000)
TOTAL S & S	1,383,642.96	3,033,000	11,909,000	2,920,000	2,920,000	(8,989,000)
GROSS TOTAL	$ 1,383,642.96	$ 3,033,000	$ 11,909,000	$ 2,920,000	$ 2,920,000	$ (8,989,000)
NET TOTAL	$ 1,383,642.96	$ 3,033,000	$ 11,909,000	$ 2,920,000	$ 2,920,000	$ (8,989,000)
NET COUNTY COST	$ 1,383,642.96	$ 3,033,000	$ 11,909,000	$ 2,920,000	$ 2,920,000	$ (8,989,000)

Departmental Program Summary

1. Community-Based Contracts

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	2,920,000	--	--	2,920,000	--
Less Administration	--	--	--	--	--
Net Program Costs	2,920,000	--	--	2,920,000	--

Authority: Non-mandated, discretionary program.

Provides violence prevention and juvenile delinquency prevention services to at-risk youth 18 years of age or younger by funding various community delinquency prevention programs. This includes the Anti-Gang Strategies Program which supports prevention, intervention, and suppression services in the community.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	2,920,000	0	0	2,920,000	0.0

PROBATION DEPARTMENT

Guillermo Viera Rosa, Chief Probation Officer
2025-26 Recommended Budget Positions = 5,256.0

Project and Facility Development

Project and Facility Development Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 798,597.75	$ 4,760,000	$ 4,626,000	$ 4,766,000	$ 4,766,000	$ 140,000
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 7,271,338.35	$ 15,135,000	$ 68,065,000	$ 64,916,000	$ 64,738,000	$ (3,327,000)
OTHER CHARGES	39,131,951.03	11,715,000	14,850,000	8,599,000	8,599,000	(6,251,000)
CAPITAL ASSETS - EQUIPMENT	0.00	0	386,000	386,000	386,000	0
OTHER FINANCING USES	594,000.00	5,290,000	44,000	0	0	(44,000)
GROSS TOTAL	$ 46,997,289.38	$ 32,140,000	$ 83,345,000	$ 73,901,000	$ 73,723,000	$ (9,622,000)
INTRAFUND TRANSFERS	(294,227.25)	(1,660,000)	(4,450,000)	(4,290,000)	(4,290,000)	160,000
NET TOTAL	$ 46,703,062.13	$ 30,480,000	$ 78,895,000	$ 69,611,000	$ 69,433,000	$ (9,462,000)
NET COUNTY COST	$ 45,904,464.38	$ 25,720,000	$ 74,269,000	$ 64,845,000	$ 64,667,000	$ (9,602,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	OTHER GENERAL

Mission Statement

The Project and Facility Development (PFD) budget unit was established to reflect and account for appropriation necessary to fund specialized County services and consultant activities related to projects that are under development, as well as improvements to County facilities executed by other governmental agencies or jurisdictions pursuant to funding agreements approved by the Board.

2025-26 Budget Message

The 2025-26 Recommended Budget appropriates $64.7 million in services and supplies to fund consultant services that assess departmental space needs; develop master plans; provide technical, structural, and environmental impact studies; and assist in the development of facility programs and capital planning efforts.

The Recommended Budget also incorporates $8.6 million in other charges to fund improvements to County and other public facilities executed by other agencies or jurisdictions; $0.4 million in capital assets-equipment to fund the acquisition of trailers to mitigate operational impacts to recreation and public-oriented programs that are displaced during construction; and $9.0 million in intrafund transfers and revenue primarily offset by the Master Planning on-call consulting services contract expenditures.

Critical/Strategic Planning Initiatives

This budget provides a funding mechanism for departmental and countywide capital development and planning activities. The activities funded from this budget contribute to the multi-year planning efforts of departments, and the County as a whole, by ensuring that capital programs appropriately reflect operational and programmatic requirements and departmental strategic plans.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**83,345,000**	**4,450,000**	**4,626,000**	**74,269,000**	**0.0**
Curtailments					
1. Services and Supplies: Reflects a reduction in funding for specialized County and consultant services.	(178,000)	--	--	(178,000)	--
Other Changes					
1. Services and Supplies: Reflects a decrease due to the completion of various studies related to the development of projects.	(3,149,000)	(160,000)	340,000	(3,329,000)	--
2. Other Charges: Reflects a decrease due to the transfer of funds to other agencies or jurisdictions for various capital projects under funding agreements.	(6,251,000)	--	(200,000)	(6,051,000)	--
3. Other Financing Uses: Reflects a decrease due to the transfer of funds to the Civic Art Special Fund.	(44,000)	--	--	(44,000)	--
Total Changes	**(9,622,000)**	**(160,000)**	**140,000**	**(9,602,000)**	**0.0**
2025-26 Recommended Budget	**73,723,000**	**4,290,000**	**4,766,000**	**64,667,000**	**0.0**

Provisional Financing Uses

Provisional Financing Uses Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
PFU-AUDITOR-CONTROLLER	$ 0.00	$ 801,000	$ 4,561,000	$ 4,561,000	$ 4,561,000	$ 0
PFU-CHILDREN AND FAMILY SERVICES	0.00	0	8,782,000	25,675,000	25,675,000	16,893,000
PFU-HEALTH SERVICES	0.00	0	89,117,000	80,019,000	80,019,000	(9,098,000)
PFU-PARKS AND RECREATION	0.00	1,300,000	5,843,000	4,543,000	4,543,000	(1,300,000)
PFU-PROBATION	0.00	3,544,000	14,529,000	14,529,000	14,529,000	0
PFU-PUBLIC HEALTH	0.00	0	13,257,000	13,257,000	13,257,000	0
PFU-PUBLIC SOCIAL SERVICES	0.00	0	17,880,000	23,906,000	23,906,000	6,026,000
PFU-SHERIFF	0.00	55,248,000	314,115,000	295,422,000	295,422,000	(18,693,000)
PFU-VARIOUS	0.00	57,729,000	893,309,000	1,389,024,000	1,288,210,000	394,901,000
TOTAL SERVICES & SUPPLIES	$ 0.00	$ 118,622,000	$ 1,361,393,000	$ 1,850,936,000	$ 1,750,122,000	$ 388,729,000
GROSS TOTAL	$ 0.00	$ 118,622,000	$ 1,361,393,000	$ 1,850,936,000	$ 1,750,122,000	$ 388,729,000
NET COUNTY COST	$ 0.00	$ 118,622,000	$ 1,361,393,000	$ 1,850,936,000	$ 1,750,122,000	$ 388,729,000

FUND	FUNCTION	ACTIVITY
GENERAL FUND	VARIOUS	VARIOUS

2025-26 Budget Message

The Provisional Financing Uses budget unit serves as a temporary budget for program funding that has yet to be allocated to a specific budget unit. Once funding needs have been determined, funds are transferred to the affected budget unit by Board order. The 2025-26 Recommended Budget reflects a net increase of $388.7 million. The following is a description of each budget category change.

Children and Family Services

Reflects a net increase of $16.9 million due to the set aside of funding for caseload and cost per case increases ($21.9 million), partially offset by a reduction in prior-year carryover ($5.0 million).

Health Services

Reflects a net decrease of $9.1 million due to a reduction in prior-year carryover ($27.8 million), partially offset by the set aside of funding for correctional health services costs ($18.7 million).

Parks and Recreation

Reflects a decrease of $1.3 million due to the transfer of this funding to the Department of Parks and Recreation for new facilities costs.

Public Social Services

Reflects an increase of $6.0 million due to the set aside of funding for CalWORKs ($1.1 million) and benefit replacement to address card skimming ($4.9 million).

Sheriff

Reflects a decrease of $18.7 million due to a reduction in prior-year carryover ($16.9 million) and the transfer of funding for costs associated with the closed circuit television system and radio maintenance ($1.8 million).

Various

Reflects a net increase of $394.9 million primarily due to the set aside of funding for future budget uncertainties ($402.3 million), governance reform related costs ($10.0 million), electronic permitting and inspections ($3.0 million), and judicial benefits ($1.5 million). These increases are partially offset by a reduction in prior-year carryover ($16.2 million), the transfer of funding to the Department of Medical Examiner for investigations, forensic services, and decedent transportation ($3.6 million), and the Department of Economic Opportunity for the Youth@Work program ($2.9 million).

Public Defender

Ricardo D. Garcia, Public Defender

Public Defender Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 112,919,697.34	$ 34,620,000	$ 44,443,000	$ 39,465,000	$ 39,338,000	$ (5,105,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 249,895,109.63	$ 273,116,000	$ 300,605,000	$ 315,999,000	$ 304,935,000	$ 4,330,000
SERVICES & SUPPLIES	21,620,113.72	31,028,000	30,405,000	25,622,000	12,391,000	(18,014,000)
OTHER CHARGES	5,359,807.67	11,247,000	11,749,000	6,249,000	6,359,000	(5,390,000)
CAPITAL ASSETS - EQUIPMENT	0.00	73,000	50,000	0	0	(50,000)
GROSS TOTAL	$ 276,875,031.02	$ 315,464,000	$ 342,809,000	$ 347,870,000	$ 323,685,000	$ (19,124,000)
INTRAFUND TRANSFERS	(2,711,501.67)	(3,903,000)	(2,936,000)	(2,619,000)	(2,619,000)	317,000
NET TOTAL	$ 274,163,529.35	$ 311,561,000	$ 339,873,000	$ 345,251,000	$ 321,066,000	$ (18,807,000)
NET COUNTY COST	$ 161,243,832.01	$ 276,941,000	$ 295,430,000	$ 305,786,000	$ 281,728,000	$ (13,702,000)
BUDGETED POSITIONS	1,229.0	1,156.0	1,224.0	1,271.0	1,223.0	(1.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	JUDICIAL

Mission Statement

The Public Defender (PD) provides constitutionally mandated legal representation to defend the liberty interests of the indigent accused, to protect their rights and to advocate for clients' access to community-based resources to facilitate their transition to being productive members of the community. By 2025, the department's mission is to measurably reduce the incarceration of indigent people and the collateral consequences of contact with the criminal justice system for clients and their families in the County.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $13.7 million primarily due to the removal of prior-year funding that was provided on a one-time basis for various projects and the department's share of the countywide NCC reduction, partially offset by an increase in funding for IT services, an attorney position, retiree health insurance, and Board-approved increases in salaries and health insurance subsidies.

Critical/Strategic Planning Initiatives

The Department's strategic planning efforts focus on Board priorities, including Care First, Jails Last; Alternatives to Incarceration; Homeless Initiative; Anti-Racism, Diversity, and Inclusion Initiative; as well as improving operations and efficiencies through innovation and the Department's Strategic Plan. To carry out the Board's and Department's strategic priorities, the Department is focused on the following priority areas:

- Increase attorney, paralegal and social worker positions to manage workloads effectively, ensure clients receive quality representation and expand client access to assessments and evaluations to prioritize diversion and community-based treatment over incarceration.
- Enhance data collection, analytics and reporting capabilities of the Client Case Management System and other technology business tools.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**342,809,000**	**2,936,000**	**44,443,000**	**295,430,000**	**1,224.0**
Curtailments					
1. Various Programs: Reflects the reduction of services and supplies.	(8,462,000)	--	--	(8,462,000)	--
New/Expanded Programs					
1. IT Services and Supplies: Reflects ongoing funding for Information Systems Advisory Board membership cost increases, Middleware and Delta Lake System maintenance/development for data exchange between the Court's Odyssey System and PD's Client Case Management System, and ISD Enterprise Licensing cost increases necessary to maintain PD's systems and operations.	586,000	--	--	586,000	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	2,021,000	--	82,000	1,939,000	--
2. Retirement: Reflects an increase primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	331,000	--	13,000	318,000	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	2,044,000	--	84,000	1,960,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	229,000	--	229,000	--	--
5. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various operating needs, including facility renovation, IT equipment and consultants, and legal settlements.	(10,435,000)	--	--	(10,435,000)	--
6. Productivity and Investment Fund (PIF) Grant Funding: Reflects an adjustment to remove prior-year funding for the Mental Health Court Evaluations Pilot Project that was provided on a one-time basis for a PIF grant received from the Quality and Productivity Commission.	(764,000)	--	(764,000)	--	--
7. AB 109 Funding: Reflects an adjustment to remove prior-year AB 109 funding that was provided on a one-time basis for the Holistic Advocacy and Social Work and Investigator Internship Programs.	(4,749,000)	--	(4,749,000)	--	--
8. Guiding Re-Entry of Women Program: Reflects an adjustment to remove funding provided by the California Department of Corrections and Rehabilitation through the Countywide Criminal Justice Coordination Committee set to expire at the end of FY 2024-25.	(317,000)	(317,000)	--	--	(2.0)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
9. Attorney Position: Reflects the addition of 1.0 Deputy Public Defender IV position, and associated services and supplies, funded by NCC transferred from the District Attorney.	404,000	--	--	404,000	1.0
10. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	(12,000)	--	--	(12,000)	--
Total Changes	**(19,124,000)**	**(317,000)**	**(5,105,000)**	**(13,702,000)**	**(1.0)**
2025-26 Recommended Budget	**323,685,000**	**2,619,000**	**39,338,000**	**281,728,000**	**1,223.0**

Critical and Unmet Needs

The Department's critical and unmet needs include funding for additional attorneys and legal support positions to address attorney workloads, including paralegals, social workers, and interpreters; increased administrative staff to support various functions; continuation of the post-bar law clerk program; and to establish investigator and paralegal hiring pipelines and training programs. The Department also requests funding for IT personnel, staff development, cost increases associated with services received from other departments, and additional services and supplies.

PUBLIC DEFENDER BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COVID-19	$ 86,273,000.00	$ 0	$ 0	$ 0	$ 0	$ 0
FEDERAL - GRANTS	0.00	236,000	857,000	857,000	857,000	0
FEDERAL - OTHER	327,214.00	0	0	0	0	0
FEDERAL - TARGETED CASE MANAGEMENT (TCM)	(540.21)	0	0	0	0	0
INTERFUND CHARGES FOR SERVICES - OTHER	232,096.00	326,000	326,000	326,000	326,000	0
LEGAL SERVICES	357,988.04	875,000	520,000	763,000	759,000	239,000
MISCELLANEOUS	74,386.99	23,000	504,000	504,000	504,000	0
OTHER GOVERNMENTAL AGENCIES	224,464.36	918,000	1,576,000	1,576,000	1,576,000	0
OTHER SALES	51,115.09	51,000	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	10,720,947.00	12,435,000	16,986,000	12,529,000	12,406,000	(4,580,000)
STATE - LAW ENFORCEMENT	4,897,789.97	7,000,000	9,254,000	9,254,000	9,254,000	0
STATE - OTHER	757,978.53	2,773,000	2,807,000	2,807,000	2,807,000	0
STATE - SB 90 MANDATED COSTS	4,721,467.00	4,900,000	5,770,000	5,770,000	5,770,000	0
TRANSFERS IN	4,281,790.57	5,083,000	5,843,000	5,079,000	5,079,000	(764,000)
TOTAL REVENUE	$ 112,919,697.34	$ 34,620,000	$ 44,443,000	$ 39,465,000	$ 39,338,000	$ (5,105,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 148,848,333.74	$ 163,051,000	$ 181,279,000	$ 188,730,000	$ 182,292,000	$ 1,013,000
CAFETERIA BENEFIT PLANS	23,800,458.30	26,262,000	28,751,000	30,213,000	28,914,000	163,000
COUNTY EMPLOYEE RETIREMENT	36,191,339.66	38,259,000	39,565,000	41,786,000	40,250,000	685,000
DENTAL INSURANCE	411,013.30	416,000	372,000	406,000	372,000	0
DEPENDENT CARE SPENDING ACCOUNTS	123,182.13	125,000	143,000	143,000	143,000	0
DISABILITY BENEFITS	2,218,174.44	1,807,000	2,319,000	2,425,000	2,372,000	53,000
FICA (OASDI)	2,374,107.22	2,500,000	2,504,000	2,622,000	2,528,000	24,000
HEALTH INSURANCE	8,921,977.58	11,632,000	14,552,000	15,741,000	14,592,000	40,000
LIFE INSURANCE	609,285.35	58,000	231,000	270,000	238,000	7,000
OTHER EMPLOYEE BENEFITS	7,769.50	2,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	14,697,787.00	16,221,000	16,221,000	18,265,000	18,265,000	2,044,000
SAVINGS PLAN	5,051,982.97	5,804,000	7,074,000	7,305,000	7,133,000	59,000
THRIFT PLAN (HORIZONS)	5,006,653.18	5,180,000	5,874,000	6,181,000	5,924,000	50,000
UNEMPLOYMENT INSURANCE	28,836.00	40,000	67,000	67,000	67,000	0
WORKERS' COMPENSATION	1,604,209.26	1,759,000	1,646,000	1,838,000	1,838,000	192,000
TOTAL S & E B	249,895,109.63	273,116,000	300,605,000	315,999,000	304,935,000	4,330,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	3,108,991.12	3,603,000	1,791,000	2,641,000	1,791,000	0
CLOTHING & PERSONAL SUPPLIES	6,304.18	0	0	0	0	0
COMMUNICATIONS	505,088.00	403,000	244,000	244,000	244,000	0
COMPUTING-MAINFRAME	182,861.00	190,000	101,000	101,000	101,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	514,889.00	597,000	399,000	1,831,000	399,000	0
COMPUTING-PERSONAL	1,301,965.22	1,624,000	1,461,000	1,335,000	535,000	(926,000)
CONTRACTED PROGRAM SERVICES	3,348,776.13	5,314,000	8,095,000	5,500,000	250,000	(7,845,000)
FOOD	22,952.60	0	0	0	0	0

PUBLIC DEFENDER BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
HOUSEHOLD EXPENSE	43,374.01	0	0	0	0	0
INFORMATION TECHNOLOGY SECURITY	53,772.00	0	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	1,143,302.26	2,492,000	1,708,000	1,331,000	773,000	(935,000)
INSURANCE	286,063.01	223,000	14,000	14,000	14,000	0
MAINTENANCE - EQUIPMENT	1,142.00	20,000	55,000	55,000	55,000	0
MAINTENANCE-BUILDINGS & IMPRV	1,758,524.29	2,511,000	1,653,000	1,095,000	1,078,000	(575,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	5,320.34	0	0	0	0	0
MEMBERSHIPS	394,645.41	412,000	338,000	423,000	338,000	0
MISCELLANEOUS EXPENSE	52,892.98	44,000	22,000	22,000	22,000	0
OFFICE EXPENSE	466,900.80	841,000	1,365,000	1,659,000	175,000	(1,190,000)
PROFESSIONAL SERVICES	1,604,180.65	5,467,000	6,745,000	2,674,000	202,000	(6,543,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	150,100.82	150,000	694,000	287,000	694,000	0
RENTS & LEASES - EQUIPMENT	421,447.56	431,000	207,000	207,000	207,000	0
SMALL TOOLS & MINOR EQUIPMENT	1,898.42	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	71,094.15	0	14,000	14,000	14,000	0
TECHNICAL SERVICES	1,150,049.13	1,264,000	937,000	1,216,000	937,000	0
TELECOMMUNICATIONS	2,149,670.85	2,526,000	2,155,000	2,162,000	2,155,000	0
TRAINING	76,904.60	112,000	66,000	66,000	66,000	0
TRANSPORTATION AND TRAVEL	491,479.44	450,000	408,000	391,000	408,000	0
UTILITIES	2,305,523.75	2,354,000	1,933,000	2,354,000	1,933,000	0
TOTAL S & S	21,620,113.72	31,028,000	30,405,000	25,622,000	12,391,000	(18,014,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	25,152.26	5,575,000	5,598,000	98,000	98,000	(5,500,000)
RETIREMENT OF OTHER LONG TERM DEBT	2,371,374.25	2,372,000	2,941,000	2,941,000	2,929,000	(12,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	2,963,253.78	3,300,000	3,208,000	3,208,000	3,330,000	122,000
TAXES & ASSESSMENTS	27.38	0	2,000	2,000	2,000	0
TOTAL OTH CHARGES	5,359,807.67	11,247,000	11,749,000	6,249,000	6,359,000	(5,390,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
TELECOMMUNICATIONS EQUIPMENT	0.00	23,000	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	0.00	50,000	50,000	0	0	(50,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	0.00	73,000	50,000	0	0	(50,000)
TOTAL CAPITAL ASSETS	0.00	73,000	50,000	0	0	(50,000)
GROSS TOTAL	$ 276,875,031.02	$ 315,464,000	$ 342,809,000	$ 347,870,000	$ 323,685,000	$ (19,124,000)
INTRAFUND TRANSFERS	(2,711,501.67)	(3,903,000)	(2,936,000)	(2,619,000)	(2,619,000)	317,000
NET TOTAL	$ 274,163,529.35	$ 311,561,000	$ 339,873,000	$ 345,251,000	$ 321,066,000	$ (18,807,000)
NET COUNTY COST	$ 161,243,832.01	$ 276,941,000	$ 295,430,000	$ 305,786,000	$ 281,728,000	$ (13,702,000)
BUDGETED POSITIONS	1,229.0	1,156.0	1,224.0	1,271.0	1,223.0	(1.0)

Departmental Program Summary

1. Felony Representation

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	149,289,000	1,151,000	17,008,000	131,130,000	551.0
Less Administration	--	--	--	--	--
Net Program Costs	149,289,000	1,151,000	17,008,000	131,130,000	551.0

Authority: Mandated program – United States Constitution, Article VI; California Constitution, Article I, Section 15; and California Penal Code Section 987.2.

This program provides felony representation for all individuals facing felony charges who qualify for Public Defender representation and for whom there is no conflict of interest.

2. Misdemeanor Representation

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	96,727,000	1,134,000	7,220,000	88,373,000	376.0
Less Administration	--	--	--	--	--
Net Program Costs	96,727,000	1,134,000	7,220,000	88,373,000	376.0

Authority: Mandated program – United States Constitution, Article VI; California Constitution, Article I, Section 15; and California Penal Code Section 987.2.

This program provides misdemeanor representation for all individuals facing misdemeanor charges who qualify for Public Defender representation and for whom there is no conflict of interest.

3. Juvenile Representation

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	28,034,000	10,000	2,821,000	25,203,000	111.0
Less Administration	--	--	--	--	--
Net Program Costs	28,034,000	10,000	2,821,000	25,203,000	111.0

Authority: Mandated program – United States Constitution, Article VI and California Constitution, Article I, Section 15.

This program provides juvenile representation for all minors facing criminal charges who qualify for Public Defender representation and for whom there is no conflict of interest. This program also provides post-disposition services mandated by SB 459 and Rule of Court 1479.

4. Mental Health Representation

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	22,139,000	10,000	12,083,000	10,046,000	95.0
Less Administration	--	--	--	--	--
Net Program Costs	22,139,000	10,000	12,083,000	10,046,000	95.0

Authority: Mandated program – United States Constitution, Article VI; California Constitution, Article I, Section 15; and California Penal Code Section 987.2.

This program provides mental health representation for mentally ill conservatees and persons alleged by the State Department of Corrections and Rehabilitation to be sexually violent predators, individuals charged with a crime and unable to stand trial because of mental incapacity, and individuals who have mental disorders that would prevent their release from State prison at the conclusion of their sentenced prison term.

5. Information Technology

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	12,973,000	--	--	12,973,000	29.0
Less Administration	--	--	--	--	--
Net Program Costs	12,973,000	--	--	12,973,000	29.0

Authority: Non-mandated, discretionary program.

This program provides and maintains automated tools that enhance the quality of work and productivity of attorneys and support staff in providing legal representation for individuals that are indigent. It also provides collaborative justice agency tools that enhance the quality and productivity of the County's justice process.

6. Administration and Support

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	14,523,000	314,000	206,000	14,003,000	61.0
Less Administration	--	--	--	--	--
Net Program Costs	14,523,000	314,000	206,000	14,003,000	61.0

Authority: Non-mandated, discretionary program.

This program provides executive and policy guidance to the Department to help ensure risk management and fiscal control, as well as quality professional services to all staff. It includes the executive office and administrative management, budget and fiscal, human resources, procurement and facilities, grants management, contract management, strategic planning and process improvement, and revenue generation services.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	323,685,000	2,619,000	39,338,000	281,728,000	1,223.0

PUBLIC DEFENDER
Ricardo D. Garcia, Public Defender
2025-26 Recommended Budget Positions = 1,223.0

Public Health

Barbara Ferrer, Ph.D., M.P.H., M.Ed., Director

Public Health Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$1,433,340,013.28	$ 1,377,358,000	$ 1,371,429,000	$ 1,511,331,000	$ 1,501,348,000	$ 129,919,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 751,047,160.32	$ 795,699,000	$ 945,750,000	$ 971,791,000	$ 963,622,000	$ 17,872,000
S & EB EXPENDITURE DISTRIBUTION	(21,285,473.22)	(18,457,000)	(22,590,000)	(22,590,000)	(22,590,000)	0
TOTAL S & E B	729,761,687.10	777,242,000	923,160,000	949,201,000	941,032,000	17,872,000
SERVICES & SUPPLIES	1,053,200,321.10	922,452,000	828,185,000	898,932,000	880,668,000	52,483,000
S & S EXPENDITURE DISTRIBUTION	(6,443,048.55)	(5,292,000)	(5,752,000)	(5,752,000)	(5,752,000)	0
TOTAL S & S	1,046,757,272.55	917,160,000	822,433,000	893,180,000	874,916,000	52,483,000
OTHER CHARGES	27,960,171.85	28,072,000	34,941,000	34,828,000	34,828,000	(113,000)
CAPITAL ASSETS - EQUIPMENT	2,350,023.68	1,996,000	3,600,000	2,546,000	2,546,000	(1,054,000)
OTHER FINANCING USES	42,441.99	0	0	0	0	0
GROSS TOTAL	$1,806,871,597.17	$ 1,724,470,000	$ 1,784,134,000	$ 1,879,755,000	$ 1,853,322,000	$ 69,188,000
INTRAFUND TRANSFERS	(69,510,710.04)	(83,573,000)	(114,056,000)	(98,070,000)	(98,070,000)	15,986,000
NET TOTAL	$1,737,360,887.13	$ 1,640,897,000	$ 1,670,078,000	$ 1,781,685,000	$ 1,755,252,000	$ 85,174,000
NET COUNTY COST	$ 304,020,873.85	$ 263,539,000	$ 298,649,000	$ 270,354,000	$ 253,904,000	$ (44,745,000)
BUDGETED POSITIONS	5,596.0	5,631.0	5,631.0	5,710.0	5,661.0	30.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	HEALTH AND SANITATION	HEALTH

Mission Statement

The mission of the Department of Public Health (DPH) is to protect health, prevent disease and injury, and promote health and well-being for everyone in the County.

2025-26 Budget Message

DPH continues to primarily focus on efficient and responsive public health services to all who live in, work in, and visit the County. The 2025-26 Recommended Budget provides for total gross appropriation funding of $1.9 billion, which includes NCC of $253.9 million, as well as support from grants, fees, and revenue. Overall, this reflects an NCC decrease of $44.7 million primarily due to the deletion of one-time funding from the American Rescue Plan Act (ARPA).

Notable changes include:

- Addition of 24.0 positions and $154.9 million to enhance the Substance Abuse Prevention and Control program to support DPH's programmatic and operational needs in clinical services, program enhancement, and financial management.
- Addition of 8.0 positions and $4.5 million to support various public health programs primarily in health facilities inspections, and chronic disease and injury prevention.
- Removal of prior-year funding which primarily consisted of $35.5 million in one-time ARPA funding and $17.5 million from expired COVID-19 grant funding.

Critical/Strategic Planning Initiatives

The Recommended Budget continues to support DPH in fully leveraging resources that align with key initiatives in the County Strategic Plan as well as various Board-Directed Priorities. This includes co-location and integration of services with the departments of Mental Health and Health Services; reducing public exposure to environmental hazards; expanding programming to prevent and treat substance use disorders and sexually transmitted infections; preventing violence and addressing trauma; eliminating homelessness; and mitigating climate change.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**1,784,134,000**	**114,056,000**	**1,371,429,000**	**298,649,000**	**5,631.0**
Curtailments					
1. Services and Supplies: Reflects a decrease in services and supplies.	(4,893,000)	--	--	(4,893,000)	--
New/Expanded Programs					
1. Substance Abuse and Prevention Control: Reflects a net increase in funding to meet programmatic and operational needs as follows: 1) increase of $156.0 million in substance abuse and prevention contract services funding to align the budget with anticipated service levels, fully offset with revenue; 2) increase of $5.7 million for 24.0 positions to meet various operational needs, fully offset with revenue; and 3) decrease of $6.8 million to align the budget with available State and federal grant funding.	154,872,000	--	154,872,000	--	24.0
2. Gender-Based Violence (GBV): Reflects ongoing funding in response to a Board motion for the GBV program. This adjustment completes program funding needs and augments contract services for promoting healthy relationships, encouraging community-based solutions, and implementing solutions for LGBTQ+ youth.	1,650,000	--	--	1,650,000	--
Other Changes					
1. Gender Impact Assessment: Reflects one-time funding (Year 2 of 5) to continue progress on program development and leadership.	125,000	--	--	125,000	--
2. Sexually Transmitted Infections (STI): Reflects the continuation of one-time Tobacco Settlement funding to support the County's response to the rise in STI cases.	2,500,000	--	--	2,500,000	--
3. Doula Hub: Reflects the addition of one-time funding (Year 3 of 3) for Doula Hub operations, consisting of contract services, training, communications, and workforce development.	900,000	--	--	900,000	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
4. Public Health Services: Reflects a net increase in funding to meet programmatic and operational needs as follows: 1) increase of $11.1 million and 5.0 positions for the health facilities inspection program, fully offset with revenue; 2) addition of 1.0 position for public health laboratory, fully offset by the deletion of 1.0 position; 3) decrease of $0.8 million to align with available grant funding for the CalFresh program, as well as a realignment of existing resources to add 2.0 positions; and 4) decrease of $5.9 million to align with available funding for the Tobacco Prevention and Control program, as well as a realignment of existing resources to add 1.0 position.	4,445,000	--	4,445,000	--	8.0
5. Grant Funding: Reflects a decrease in funding due to expired COVID-19 grant funding.	(17,524,000)	--	(17,524,000)	--	--
6. One-Time Funding: Reflects a net decrease in prior-year funding that was provided on a one-time basis primarily comprised of: 1) a decrease of $35.5 million for programs funded by ARPA; 2) a decrease of $9.4 million in Tobacco Settlement funding for sexually transmitted infections; 3) a decrease of $7.9 million in one-time NCC from a prior-year fund balance carryover; 4) a decrease of $5.0 million in Opioid Settlement carryover funding; 5) a decrease of $1.5 million in Measure B funding; and 6) a decrease of $1.5 million in various other funding.	(60,835,000)	--	(14,221,000)	(46,614,000)	--
7. Ministerial Changes: Reflects various adjustments to meet operational needs including changes to other County department costs, special revenue funds, and other budgetary realignments.	(15,874,000)	(15,986,000)	112,000	--	(2.0)
8. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	3,289,000	--	1,910,000	1,379,000	--
9. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(2,285,000)	--	(1,365,000)	(920,000)	--
10. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	2,829,000	--	1,690,000	1,139,000	--
11. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	(11,000)	--	--	(11,000)	--
Total Changes	**69,188,000**	**(15,986,000)**	**129,919,000**	**(44,745,000)**	**30.0**
2025-26 Recommended Budget	**1,853,322,000**	**98,070,000**	**1,501,348,000**	**253,904,000**	**5,661.0**

Critical and Unmet Needs

The Department's critical and unmet needs include additional funding to support: 1) transgender, gender expansive, and intersex equity; 2) safe maximum temperature in residential units; 3) violence prevention related to domestic households, guns, and trauma; 4) Hepatitis C and tuberculosis outbreak prevention and control; 5) worker health and safety; 6) reductions in medical debt; and 7) chronic disease and injury prevention.

PUBLIC HEALTH BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 494,048.45	$ 494,000	$ 404,000	$ 404,000	$ 404,000	$ 0
DRUG MEDI-CAL - STATE REALIGNMENT	20,861,853.65	27,020,000	16,954,000	21,264,000	19,815,000	2,861,000
FEDERAL - COVID-19	203,271,857.64	49,639,000	75,088,000	46,997,000	46,997,000	(28,091,000)
FEDERAL - GRANTS	71,285,695.72	77,924,000	63,581,000	63,342,000	63,342,000	(239,000)
FEDERAL - HEALTH GRANTS	405,013,704.25	473,249,000	430,416,000	592,501,000	587,916,000	157,500,000
FEDERAL - OTHER	841,483.74	5,153,000	4,616,000	4,217,000	4,217,000	(399,000)
FEDERAL - TARGETED CASE MANAGEMENT (TCM)	367,584.01	82,000	819,000	819,000	819,000	0
FEDERAL AID - MENTAL HEALTH	19,072,224.65	17,275,000	12,607,000	12,607,000	12,607,000	0
FORFEITURES & PENALTIES	125,606.88	2,315,000	2,332,000	2,332,000	2,332,000	0
HEALTH FEES	98,531,971.73	98,532,000	105,047,000	108,204,000	105,047,000	0
HOSPITAL OVERHEAD	859,148.69	763,000	1,485,000	1,408,000	1,408,000	(77,000)
INSTITUTIONAL CARE & SERVICES	68,584,216.57	76,951,000	83,912,000	84,949,000	85,017,000	1,105,000
INTERFUND CHARGES FOR SERVICES - OTHER	0.00	0	273,000	377,000	377,000	104,000
MISCELLANEOUS	7,957,054.18	4,504,000	4,354,000	4,354,000	4,354,000	0
OTHER GOVERNMENTAL AGENCIES	2,263,989.57	3,059,000	772,000	772,000	772,000	0
OTHER LICENSES & PERMITS	910,666.63	340,000	2,037,000	2,037,000	2,037,000	0
OTHER SALES	45,484.53	45,000	59,000	59,000	59,000	0
OTHER STATE AID - HEALTH	44,213,917.56	72,211,000	38,721,000	53,938,000	53,938,000	15,217,000
PLANNING & ENGINEERING SERVICES	318,198.00	318,000	408,000	408,000	408,000	0
RECORDING FEES	5,489,778.42	5,490,000	4,544,000	4,544,000	4,544,000	0
SALE OF CAPITAL ASSETS	50,422.00	2,000	11,000	11,000	11,000	0
SETTLEMENTS	494,924.25	495,000	257,000	257,000	257,000	0
STATE - 1991 REALIGNMENT REVENUE - HEALTH SERVICES	25,226,143.25	25,300,000	25,300,000	25,300,000	25,300,000	0
STATE - 1991 REALIGNMENT REVENUE - SOCIAL SERVICES	10,000,000.00	10,000,000	10,000,000	10,000,000	10,000,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	117,147,485.24	69,313,000	66,811,000	67,526,000	67,624,000	813,000
STATE - CALIFORNIA CHILDREN SERVICES	35,504,607.42	35,343,000	40,233,000	41,455,000	41,286,000	1,053,000
STATE - COVID-19	(1,100,262.00)	0	18,186,000	662,000	662,000	(17,524,000)
STATE - HEALTH ADMINISTRATION	61,433,365.83	47,264,000	43,542,000	43,542,000	43,542,000	0
STATE - OTHER	4,400,616.01	814,000	6,478,000	6,389,000	6,389,000	(89,000)
STATE - PUBLIC ASSISTANCE PROGRAMS	1,592,306.00	14,485,000	15,177,000	15,177,000	15,177,000	0
STATE - PUBLIC HEALTH SERVICES	171,492,105.55	196,316,000	207,028,000	217,324,000	217,324,000	10,296,000
STATE - TOBACCO PROGRAMS	12,646,419.90	12,115,000	19,726,000	13,875,000	13,875,000	(5,851,000)
STATE AID - CONSTRUCTION	30,000.00	0	0	0	0	0
TRANSFERS IN	43,913,394.96	50,547,000	70,251,000	64,280,000	63,491,000	(6,760,000)
TOTAL REVENUE	$1,433,340,013.28	$ 1,377,358,000	$ 1,371,429,000	$ 1,511,331,000	$ 1,501,348,000	$ 129,919,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 451,681,975.07	$ 481,412,000	$ 579,219,000	$ 594,496,000	$ 588,970,000	$ 9,751,000
CAFETERIA BENEFIT PLANS	85,716,055.50	86,671,000	107,154,000	109,589,000	108,548,000	1,394,000
COUNTY EMPLOYEE RETIREMENT	104,723,838.63	113,554,000	122,867,000	120,260,000	120,282,000	(2,585,000)
DENTAL INSURANCE	1,692,231.94	1,692,000	1,601,000	1,662,000	1,625,000	24,000

PUBLIC HEALTH BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
DEPENDENT CARE SPENDING ACCOUNTS	454,457.29	225,000	468,000	468,000	468,000	0
DISABILITY BENEFITS	3,979,987.33	2,487,000	2,344,000	2,624,000	2,621,000	277,000
FICA (OASDI)	6,911,530.02	7,696,000	8,526,000	8,686,000	8,701,000	175,000
HEALTH INSURANCE	11,314,927.22	12,392,000	26,120,000	28,316,000	26,889,000	769,000
LIFE INSURANCE	993,646.07	1,079,000	912,000	968,000	943,000	31,000
OTHER EMPLOYEE BENEFITS	12,200.00	3,000	0	0	0	0
RETIREE HEALTH INSURANCE	55,621,639.45	58,801,000	61,158,000	67,774,000	67,774,000	6,616,000
SAVINGS PLAN	4,621,827.58	4,987,000	8,418,000	8,727,000	8,607,000	189,000
THRIFT PLAN (HORIZONS)	14,330,127.25	15,027,000	18,487,000	18,932,000	18,905,000	418,000
UNEMPLOYMENT INSURANCE	85,684.00	114,000	119,000	203,000	203,000	84,000
WORKERS' COMPENSATION	8,907,032.97	9,559,000	8,357,000	9,086,000	9,086,000	729,000
S&EB EXPENDITURE DISTRIBUTION	(21,285,473.22)	(18,457,000)	(22,590,000)	(22,590,000)	(22,590,000)	0
TOTAL S & E B	729,761,687.10	777,242,000	923,160,000	949,201,000	941,032,000	17,872,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	31,860,742.56	29,544,000	29,084,000	28,912,000	28,912,000	(172,000)
CLOTHING & PERSONAL SUPPLIES	257,640.79	138,000	2,000	2,000	2,000	0
COMMUNICATIONS	1,858,873.08	1,059,000	650,000	650,000	650,000	0
COMPUTING-MAINFRAME	3,488,725.47	1,847,000	277,000	277,000	277,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	6,371,167.46	4,109,000	1,597,000	1,603,000	1,603,000	6,000
COMPUTING-PERSONAL	5,139,542.13	2,991,000	1,411,000	1,417,000	1,417,000	6,000
CONTRACTED PROGRAM SERVICES	888,220,066.25	807,629,000	690,673,000	765,966,000	750,827,000	60,154,000
FOOD	264,477.70	170,000	1,000	1,000	1,000	0
HOUSEHOLD EXPENSE	429,491.52	232,000	0	0	0	0
INFORMATION TECHNOLOGY SECURITY	167,744.00	89,000	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	6,657,359.49	4,180,000	1,256,000	1,270,000	1,270,000	14,000
INSURANCE	2,238,592.06	1,264,000	1,275,000	1,078,000	1,078,000	(197,000)
JURY & WITNESS EXPENSE	5,305.26	10,000	10,000	10,000	10,000	0
MAINTENANCE - EQUIPMENT	1,384,964.73	838,000	656,000	660,000	660,000	4,000
MAINTENANCE-BUILDINGS & IMPRV	10,105,960.17	6,131,000	6,332,000	6,338,000	6,338,000	6,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	23,981,974.59	14,582,000	6,275,000	6,294,000	6,294,000	19,000
MEMBERSHIPS	664,784.57	486,000	90,000	90,000	90,000	0
MISCELLANEOUS EXPENSE	(22,944.13)	(26,000)	295,000	295,000	295,000	0
OFFICE EXPENSE	3,007,232.66	3,321,000	3,952,000	4,116,000	4,127,000	175,000
PROFESSIONAL SERVICES	14,399,873.75	11,133,000	53,433,000	50,958,000	47,690,000	(5,743,000)
PUBLICATIONS & LEGAL NOTICES	693.42	0	0	0	0	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	8,844,477.84	5,062,000	6,787,000	6,204,000	6,204,000	(583,000)
RENTS & LEASES - EQUIPMENT	1,030,372.16	760,000	312,000	316,000	316,000	4,000
RENTS & LEASES - OTHER RENTAL COSTS	1,333,402.92	1,066,000	0	0	0	0
SMALL TOOLS & MINOR EQUIPMENT	5,611,906.44	2,987,000	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	3,947,223.52	2,338,000	517,000	591,000	591,000	74,000
TECHNICAL SERVICES	12,527,016.28	8,040,000	13,846,000	12,356,000	12,488,000	(1,358,000)
TELECOMMUNICATIONS	8,537,290.95	5,511,000	4,266,000	4,267,000	4,267,000	1,000
TRAINING	2,788,859.81	1,536,000	169,000	244,000	244,000	75,000
TRANSPORTATION AND TRAVEL	4,733,841.57	3,547,000	1,870,000	1,868,000	1,868,000	(2,000)

PUBLIC HEALTH BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
UTILITIES	3,363,662.08	1,878,000	3,149,000	3,149,000	3,149,000	0
S & S EXPENDITURE DISTRIBUTION	(6,443,048.55)	(5,292,000)	(5,752,000)	(5,752,000)	(5,752,000)	0
TOTAL S & S	1,046,757,272.55	917,160,000	822,433,000	893,180,000	874,916,000	52,483,000
OTHER CHARGES						
INTEREST ON OTHER LONG TERM DEBT	24,643.49	25,000	0	0	0	0
JUDGMENTS & DAMAGES	488,666.62	371,000	993,000	880,000	880,000	(113,000)
RETIREMENT OF OTHER LONG TERM DEBT	18,565,239.51	18,530,000	19,138,000	19,138,000	19,138,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	5,781,622.23	5,366,000	7,662,000	7,662,000	7,662,000	0
SUPPORT & CARE OF PERSONS	3,100,000.00	3,779,000	7,140,000	7,140,000	7,140,000	0
TAXES & ASSESSMENTS	0.00	1,000	8,000	8,000	8,000	0
TOTAL OTH CHARGES	27,960,171.85	28,072,000	34,941,000	34,828,000	34,828,000	(113,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MAINFRAME	88,298.38	0	0	0	0	0
COMPUTERS, MIDRANGE/DEPARTMENTAL	17,222.06	1,707,000	699,000	699,000	699,000	0
DATA HANDLING EQUIPMENT	0.00	0	60,000	60,000	60,000	0
ELECTRONIC EQUIPMENT	63,112.06	0	17,000	17,000	17,000	0
FOOD PREPARATION EQUIPMENT	6,390.09	1,000	0	0	0	0
MACHINERY EQUIPMENT	0.00	0	13,000	13,000	13,000	0
MANUFACTURED/PREFABRICATED STRUCTURE	6,677.84	0	6,000	6,000	6,000	0
MEDICAL - FIXED EQUIPMENT	0.00	0	285,000	285,000	285,000	0
MEDICAL-MAJOR MOVEABLE EQUIPMENT	365,232.65	0	329,000	329,000	329,000	0
MEDICAL-MINOR EQUIPMENT	410,969.08	0	0	0	0	0
NON-MEDICAL LAB/TESTING EQUIP	751,143.57	288,000	1,702,000	732,000	732,000	(970,000)
OFFICE FURNITURE,FIXTURES & EQ	0.00	0	240,000	240,000	240,000	0
VEHICLES & TRANSPORTATION EQUIPMENT	640,977.95	0	249,000	165,000	165,000	(84,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	2,350,023.68	1,996,000	3,600,000	2,546,000	2,546,000	(1,054,000)
TOTAL CAPITAL ASSETS	2,350,023.68	1,996,000	3,600,000	2,546,000	2,546,000	(1,054,000)
OTHER FINANCING USES						
TRANSFERS OUT	42,441.99	0	0	0	0	0
TOTAL OTH FIN USES	42,441.99	0	0	0	0	0
GROSS TOTAL	$1,806,871,597.17	$ 1,724,470,000	$ 1,784,134,000	$ 1,879,755,000	$ 1,853,322,000	$ 69,188,000
INTRAFUND TRANSFERS	(69,510,710.04)	(83,573,000)	(114,056,000)	(98,070,000)	(98,070,000)	15,986,000
NET TOTAL	$1,737,360,887.13	$ 1,640,897,000	$ 1,670,078,000	$ 1,781,685,000	$ 1,755,252,000	$ 85,174,000
NET COUNTY COST	$ 304,020,873.85	$ 263,539,000	$ 298,649,000	$ 270,354,000	$ 253,904,000	$ (44,745,000)
BUDGETED POSITIONS	5,596.0	5,631.0	5,631.0	5,710.0	5,661.0	30.0

Departmental Program Summary

1. Communicable Disease Control and Prevention

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	242,517,000	17,812,000	170,608,000	54,097,000	514.0
Less Administration	--	--	--	--	--
Net Program Costs	242,517,000	17,812,000	170,608,000	54,097,000	514.0

Authority: Mandated program – California Health and Safety Code Sections 101030, 120130, 120145, 120175, 120190, 120195, 120200, 120210, and 120215.

The Division and its five programs (Acute Communicable Disease Control, Tuberculosis Control, Immunization, Veterinary Public Health, and Public Health Laboratory) work to reduce the risk factors for contracting or transmitting communicable diseases and communicable disease burdens, when preventable, for all persons and animals in the County. This is done in partnership with other programs within the Department, other County and city agencies, residents, organizations, communities, and health care providers. This is accomplished through promotion of healthy behaviors; surveillance of diseases and risk factors; early detection and screening; state-of-the-art laboratory services; effective preventive public health, personal health, and animal health services; work with health care providers, hospitals, and treatment centers to implement appropriate procedures and guidelines for treatment and prevention of communicable diseases; and communicable disease investigations and control measures in humans and animals.

2. Health Protection and Promotion

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	529,985,000	22,710,000	375,848,000	131,427,000	2,853.0
Less Administration	--	--	--	--	--
Net Program Costs	529,985,000	22,710,000	375,848,000	131,427,000	2,853.0

Authority: Mandated program – California Business and Professions Code Section 2818(a); California Health and Safety Code Sections 101030, 101375, 101450, 105275-105310, 113713, 115880, 116800-116820, 119312, 119319, and 124125-124165; California Water Code; California Code of Regulations Title 17, Sections 30100 and 30253, as well as, Titles 14, 15, 17, 22, 24, and 25; and County Code Titles 11 and 20. Also includes non-mandated, discretionary programs.

Health Protection and Promotion is a cluster of Public Health programs that protect the population of the County from environmental hazards, prevent chronic disease, promote healthy lifestyles, and maximize maternal, child, and adolescent health.

The Environmental Health Division is a regulatory agency that performs mandated services including, but not limited to, inspections or investigations related to food, housing, ocean water, drinking water, lead exposure, vector management, radiation control, and solid waste management. State and local health and safety codes provide the Division authority to carry out regulatory activities to protect public health and safety. The Division also performs non-mandated services such as initiatives related to climate change, water adequacy, and community toxic risk reduction.

The Community Health Services Division, which includes public health nurses, coordinates and carries out field investigations, surveillance activities, and where needed, clinical treatment of populations with communicable disease. In addition, it coordinates community level outreach and education activities with local community stakeholders and governmental agencies within service planning areas.

3. Substance Abuse Prevention and Control (SAPC)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	709,909,000	25,563,000	679,914,000	4,432,000	620.0
Less Administration	--	--	--	--	--
Net Program Costs	709,909,000	25,563,000	679,914,000	4,432,000	620.0

Authority: Non-mandated, discretionary program.

SAPC is responsible for managing the full spectrum of substance use disorder (SUD) treatment and recovery services, as well as prevention activities for all County residents. It administers and utilizes funding from the federal Substance Abuse and Mental Health Services Administration (SAMHSA), the California Department of Health Care Services (DHCS), and other County departments. Under the recently implemented Drug Medi-Cal Organized Delivery System, SAPC also serves as the County's specialty Medicaid managed care plan and is responsible for ensuring that the all Medi-Cal beneficiaries who need SUD treatment and recovery services have timely access to these services. SAPC currently contracts with 79 community-based agencies at 250 locations. Additionally, SAPC serves the needs of specific populations such as individuals experiencing homelessness, adolescents, as well as those in the criminal justice and child and family welfare systems. SAPC monitors, audits, and provides evidence-based training for these programs to ensure compliance with federal, State, County, and local requirements.

4. Children's Medical Services (CMS)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	199,587,000	27,733,000	142,615,000	29,239,000	980.0
Less Administration	--	--	--	--	--
Net Program Costs	199,587,000	27,733,000	142,615,000	29,239,000	980.0

Authority: California Children's Services (CCS): Mandated program – California Welfare and Institutions Code and the California Code of Regulations Title 22, Section 51013. California Health and Safety Code Section 123800 et seq. Health Care Program for Children in Foster Care (HCPCFC): California Welfare and Institutions Code Section 16501.3 (a) through (e).

CMS administers two programs: CCS and Child Welfare Public Health Nursing (CWPHN) comprised of the General Program and HCPCFC.

CCS provides defined medically necessary benefits to individuals 21 years of age or younger with physically disabling conditions who meet medical, financial, and residential eligibility requirements of the program. CCS also provides administrative case management in the coordination of care and benefits for families and children with special health care needs, and physical and occupational therapy through its Medical Therapy Program where there is no financial eligibility requirement.

HCPCFC provides public health nurse expertise in meeting the medical, dental, mental, and developmental needs of children and youth in foster care. Program nurses are located in the offices of the departments of Children and Family Services and Probation.

5. Division of HIV and STD Programs (DHSP)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	109,655,000	--	90,604,000	19,051,000	224.0
Less Administration	--	--	--	--	--
Net Program Costs	109,655,000	--	90,604,000	19,051,000	224.0

Authority: Non-mandated, discretionary program.

DHSP is responsible for coordinating the overall response to HIV and STD infections in the County, including disease surveillance, field investigation, prevention and treatment programming, and monitoring and evaluating the quality of services related to HIV and STDs in the County.

As the designated official administrative agency to prevent and control the spread of HIV and STD infections, DHSP utilizes epidemiologic and surveillance systems, coordinated care and treatment services, and public, private, and community partnerships to develop and implement evidence-based programs and policies that promote health equity and maximize health outcomes in the County. As the grantee and administrator of funding from Health Resources and Services Administration (HRSA), Centers for Disease Control and Prevention (CDC), and SAMHSA, DHSP is uniquely positioned to manage the full spectrum of HIV prevention, care, and treatment services in the County. In addition to surveillance, field investigation, direct programming, and research and evaluation, DHSP utilizes over 200 contracts with a network of nearly 100 community-based organizations and 10 County entities, in an effort to maximize access to HIV services.

6. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	61,669,000	4,252,000	41,759,000	15,658,000	470.0
Less Administration	--	--	--	--	--
Net Program Costs	61,669,000	4,252,000	41,759,000	15,658,000	470.0

Authority: Non-mandated, discretionary program.

Administration provides support and oversight of Department operations, including strategic planning, intergovernmental relations, communication, information systems, quality improvement activities, financial management, contracting, risk management, human resources, materials management, and space and facilities management.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	1,853,322,000	98,070,000	1,501,348,000	253,904,000	5,661.0

Department of Public Health
Barbara Ferrer, Ph.D., M.P.H., M.Ed., Director
2025-26 Recommended Budget Positions = 5,661.0
Director 1.0
Communications and Public Affairs 41.0
Policy Development Board Liaison Commission Services 66.0
Chief Deputy Director 5.0
Operations Support Bureau 2.0
Administrative Services 56.0
Compliance Management 48.0
Contracts and Grants 38.0
Finance 84.0
Human Resources 70.0
Information Systems 112.0
Organizational Development and Training 4.0
Vital Records 40.0
Health Promotion Bureau 3.0
Children's Medical Services 980.0
Chronic Disease and Injury Prevention 172.0
Maternal, Child, and Adolescent Health 172.0
Women's Health 31.0
Substance Abuse Prevention and Control Bureau 620.0
Health Protection Bureau 2.0
Emergency Preparedness and Response 187.0
Environmental Health 864.0
Health Facilities Inspection 501.0
Medical Director Disease Control 2.0
Medical Director Disease Control Administration 62.0
Chief Science Officer 74.0
Communicable Disease Control and Prevention 363.0
Community Health Services 700.0
Division of HIV and STD Programs 224.0
HIV Epidemiology and STD Control 137.0

Public Social Services

Jackie Contreras, Ph.D., Director

Public Social Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$5,188,576,502.91	$ 5,114,451,000	$ 5,377,637,000	$ 5,402,677,000	$ 5,241,702,000	$ (135,935,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$1,769,705,467.24	$ 1,880,160,000	$ 1,931,741,000	$ 1,981,908,000	$ 1,960,041,000	$ 28,300,000
SERVICES & SUPPLIES	840,689,175.91	931,205,000	1,081,352,000	1,021,466,000	979,350,000	(102,002,000)
OTHER CHARGES	2,965,265,518.22	3,116,821,000	3,168,967,000	3,281,846,000	3,129,305,000	(39,662,000)
CAPITAL ASSETS - EQUIPMENT	3,021,077.63	6,956,000	7,473,000	4,381,000	4,381,000	(3,092,000)
GROSS TOTAL	$5,578,681,239.00	$ 5,935,142,000	$ 6,189,533,000	$ 6,289,601,000	$ 6,073,077,000	$ (116,456,000)
INTRAFUND TRANSFERS	(2,884,628.18)	(2,558,000)	(3,775,000)	(3,795,000)	(3,775,000)	0
NET TOTAL	$5,575,796,610.82	$ 5,932,584,000	$ 6,185,758,000	$ 6,285,806,000	$ 6,069,302,000	$ (116,456,000)
NET COUNTY COST	$ 387,220,107.91	$ 818,133,000	$ 808,121,000	$ 883,129,000	$ 827,600,000	$ 19,479,000
BUDGETED POSITIONS	14,332.0	14,669.0	14,669.0	14,851.0	14,669.0	0.0

Public Social Services - Administration Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$2,642,814,159.18	$ 2,756,913,000	$ 3,009,685,000	$ 2,988,276,000	$ 2,882,787,000	$ (126,898,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$1,769,705,467.24	$ 1,880,160,000	$ 1,931,741,000	$ 1,981,908,000	$ 1,960,041,000	$ 28,300,000
SERVICES & SUPPLIES	626,767,754.94	710,784,000	859,275,000	802,676,000	761,310,000	(97,965,000)
OTHER CHARGES	426,481,090.19	442,455,000	495,963,000	503,323,000	407,579,000	(88,384,000)
CAPITAL ASSETS - EQUIPMENT	3,021,077.63	6,956,000	7,473,000	4,381,000	4,381,000	(3,092,000)
GROSS TOTAL	$2,825,975,390.00	$ 3,040,355,000	$ 3,294,452,000	$ 3,292,288,000	$ 3,133,311,000	$ (161,141,000)
INTRAFUND TRANSFERS	(2,884,628.18)	(2,558,000)	(3,775,000)	(3,795,000)	(3,775,000)	0
NET TOTAL	$2,823,090,761.82	$ 3,037,797,000	$ 3,290,677,000	$ 3,288,493,000	$ 3,129,536,000	$ (161,141,000)
NET COUNTY COST	$ 180,276,602.64	$ 280,884,000	$ 280,992,000	$ 300,217,000	$ 246,749,000	$ (34,243,000)
BUDGETED POSITIONS	14,332.0	14,669.0	14,669.0	14,851.0	14,669.0	0.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	ADMINISTRATION

Mission Statement

Together, we connect individuals and families to social services that promote lasting economic mobility and well-being.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a decrease of $161.1 million in appropriation and a decrease of $126.9 million in State and federal revenues, resulting in an NCC decrease of $34.2 million. The NCC decrease is primarily due to the removal of prior-year funding that was provided on a one-time basis and the Department's share of the countywide NCC reduction. This is partially offset with Board-approved increases in salaries and health insurance subsidies, and the countywide cost allocation adjustment for rent charges.

Critical/Strategic Planning Initiatives

The Department continues its efforts to enhance operational effectiveness with the goal of achieving service delivery excellence and advancing business processes departmentwide through the following measures:

- Enhancing the County's prevention infrastructure by identifying departmental strategies that can be leveraged to support the three population level outcomes selected by the Prevention and Promotion Services Governing Committee: homeless and housing for transition-aged youth and older adults, child welfare and family well-being for families with young children (aged 0-5), and behavioral health for youth and young adults (aged 11-24).
- Improving support for victims of trafficking and other violence by maximizing connection opportunities to available benefits and resources that aid in the achievement of self-sufficiency and family stabilization through employee training, increased partnerships with County and community organizations, and the use of media to disseminate information about services.
- Intensifying hiring strategies by increasing the number of underrepresented applicants through the implementation of various recruitment, marketing, and outreach strategies and leveraging social media to ensure all workforce generations have access to job announcements to ensure the employment of qualified staff that can deliver vital services to all County residents in over 19 different languages.
- Enhancing and expanding outreach efforts by developing an annual report on demographic gaps and program access of departmental services for the CalFresh (CF) and the California Work Opportunity and Responsibility to Kids (CalWORKs) programs which will summarize and present heat maps, identifying gaps across the County and aid in the development of comprehensive outreach strategies to increase utilization of services in underserved areas.
- Enhancing safety for customers and employees by automating the Department's security incident reporting system to provide data and reports used to assess the Department's security needs, investing in additional security, improving public lobbies, and continuing to upgrade and expand our closed-circuit television security solution at our offices.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**3,294,452,000**	**3,775,000**	**3,009,685,000**	**280,992,000**	**14,669.0**
Curtailments					
1. Services and Supplies: Reflects a reduction in services and supplies.	(20,995,000)	--	(16,819,000)	(4,176,000)	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	11,283,000	--	9,039,000	2,244,000	--
2. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	1,565,000	--	1,565,000	--	--
3. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(6,014,000)	--	(4,818,000)	(1,196,000)	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
4. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	21,466,000	--	17,197,000	4,269,000	--
5. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	1,310,000	--	1,049,000	261,000	--
6. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for electronic benefit transfer replacement due to skimming; cybersecurity; tenant improvement and low voltage; one-time settlement payment; CalFresh outreach and claiming restructure; Skills Training to Achieve Readiness for Tomorrow (START) program and redesign; security services; ergonomic equipment; and increase in charges from other County departments.	(147,065,000)	--	(111,420,000)	(35,645,000)	--
7. Housing and Disability Advocacy Program (HDAP) and HDAP Targeted Strategic Investment (TSI): Reflects a decrease in appropriation to align the HDAP and HDAP TSI program budget with the State allocation levels. The Department is the pass-through funding agency to the Department of Health Services which administers these programs.	(19,917,000)	--	(19,917,000)	--	--
8. Adult Protective Services (APS): Reflects a decrease in appropriation primarily due to the conclusion of the APS Access to Technology State grant. The Department is the pass-through funding agency to the Aging and Disabilities Department which administers this program.	(2,697,000)	--	(2,697,000)	--	--
9. American Rescue Plan Act (ARPA) Food Awareness Funding Reversal: Reflects the reversal of one-time prior-year ARPA funding for the CF food assistance awareness campaign.	(101,000)	--	(101,000)	--	--
10. In-Home Support Services (IHSS) New Provider Enrollment Requirements: Reflects an increase in appropriation primarily due to an increase in enrollment requirement costs for new IHSS providers, fully offset with State and federal revenues.	24,000	--	24,000	--	--
Total Changes	**(161,141,000)**	**0**	**(126,898,000)**	**(34,243,000)**	**0.0**
2025-26 Recommended Budget	**3,133,311,000**	**3,775,000**	**2,882,787,000**	**246,749,000**	**14,669.0**

Critical and Unmet Needs

Funding for the programs that the Department administers depends largely on State and federal subvention. The Department's critical and unmet needs are focused on addressing a greater need for staffing and funding for operational costs based on increased service needs. The Department is also focused on costs associated with the CalFresh Employment and Training restructure and the START program which will provide essential services to General Relief recipients to eliminate barriers to economic self-sufficiency.

PUBLIC SOCIAL SERVICES - ADMINISTRATION BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COVID-19	$ 3,622,909.15	$ 2,404,000	$ 4,761,000	$ 4,660,000	$ 4,660,000	$ (101,000)
FEDERAL - OTHER	2,955,244.55	0	0	0	0	0
FEDERAL - PUBLIC ASSISTANCE ADMINISTRATION	1,466,331,719.97	1,613,360,000	1,738,461,000	1,740,198,000	1,721,026,000	(17,435,000)
INSTITUTIONAL CARE & SERVICES	369,297.00	0	0	0	0	0
MISCELLANEOUS	8,233,485.46	878,000	878,000	878,000	878,000	0
SETTLEMENTS	1,030.86	0	0	0	0	0
STATE - 1991 REALIGNMENT REVENUE - SOCIAL SERVICES	45,722,980.45	6,261,000	6,261,000	6,261,000	6,261,000	0
STATE - 1991 VLF REALIGNMENT	59,904,275.55	0	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	8,473,406.00	7,362,000	21,883,000	21,883,000	21,883,000	0
STATE - COVID-19	56,250.00	0	0	0	0	0
STATE - PUBLIC ASSISTANCE ADMINISTRATION	1,042,543,993.84	1,121,148,000	1,231,941,000	1,209,396,000	1,122,579,000	(109,362,000)
TRANSFERS IN	4,599,566.35	5,500,000	5,500,000	5,000,000	5,500,000	0
TOTAL REVENUE	$2,642,814,159.18	$ 2,756,913,000	$ 3,009,685,000	$ 2,988,276,000	$ 2,882,787,000	$ (126,898,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 942,767,918.88	$ 991,988,000	$ 1,032,234,000	$ 1,052,355,000	$ 1,040,653,000	$ 8,419,000
CAFETERIA BENEFIT PLANS	288,563,915.77	301,867,000	309,976,000	315,733,000	310,157,000	181,000
COUNTY EMPLOYEE RETIREMENT	234,680,585.09	259,894,000	257,708,000	257,157,000	253,875,000	(3,833,000)
DENTAL INSURANCE	5,631,618.66	5,668,000	5,149,000	5,274,000	5,149,000	0
DEPENDENT CARE SPENDING ACCOUNTS	1,553,743.88	1,412,000	2,000,000	2,000,000	2,000,000	0
DISABILITY BENEFITS	10,810,705.36	10,791,000	11,048,000	11,116,000	11,087,000	39,000
FICA (OASDI)	14,370,215.96	14,611,000	13,452,000	13,780,000	13,594,000	142,000
HEALTH INSURANCE	11,251,398.14	11,774,000	18,147,000	18,525,000	18,147,000	0
LIFE INSURANCE	1,914,741.19	1,922,000	1,053,000	1,096,000	1,059,000	6,000
OTHER EMPLOYEE BENEFITS	256,039.81	182,000	470,000	470,000	470,000	0
RETIREE HEALTH INSURANCE	190,309,527.00	212,051,000	211,026,000	232,492,000	232,492,000	21,466,000
SAVINGS PLAN	4,115,490.50	4,311,000	3,830,000	3,914,000	3,871,000	41,000
THRIFT PLAN (HORIZONS)	30,082,239.14	30,816,000	32,672,000	33,479,000	32,970,000	298,000
UNEMPLOYMENT INSURANCE	148,572.00	253,000	356,000	356,000	356,000	0
WORKERS' COMPENSATION	33,248,755.86	32,620,000	32,620,000	34,161,000	34,161,000	1,541,000
TOTAL S & E B	1,769,705,467.24	1,880,160,000	1,931,741,000	1,981,908,000	1,960,041,000	28,300,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	26,425,409.19	26,872,000	49,664,000	51,282,000	49,664,000	0
CLOTHING & PERSONAL SUPPLIES	70,906.95	80,000	80,000	80,000	80,000	0
COMMUNICATIONS	1,572,582.85	1,784,000	1,440,000	1,599,000	1,440,000	0
COMPUTING-MAINFRAME	12,416,456.79	13,617,000	12,243,000	13,092,000	12,243,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	11,705,274.43	9,576,000	12,519,000	12,519,000	12,519,000	0
COMPUTING-PERSONAL	10,441,005.72	7,957,000	9,134,000	9,134,000	8,694,000	(440,000)
CONTRACTED PROGRAM SERVICES	383,521,985.32	413,205,000	522,601,000	486,219,000	468,329,000	(54,272,000)
HOUSEHOLD EXPENSE	155,695.58	132,000	148,000	148,000	148,000	0
INFORMATION TECHNOLOGY SECURITY	404,475.00	405,000	670,000	670,000	410,000	(260,000)
INFORMATION TECHNOLOGY SERVICES	7,439,987.10	18,758,000	18,577,000	20,295,000	18,227,000	(350,000)
INSURANCE	5,435,423.75	8,623,000	10,038,000	10,038,000	10,038,000	0

PUBLIC SOCIAL SERVICES - ADMINISTRATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
MAINTENANCE - EQUIPMENT	272,931.49	276,000	247,000	333,000	247,000	0
MAINTENANCE-BUILDINGS & IMPRV	14,063,105.17	14,161,000	14,315,000	14,721,000	14,315,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	11,565.50	10,000	10,000	10,000	10,000	0
MEMBERSHIPS	32,867.00	178,000	178,000	178,000	178,000	0
MISCELLANEOUS EXPENSE	41,075.11	49,000	54,000	54,000	54,000	0
OFFICE EXPENSE	32,077,653.79	35,447,000	34,518,000	41,367,000	32,424,000	(2,094,000)
PROFESSIONAL SERVICES	1,523,607.40	8,632,000	8,405,000	9,452,000	8,405,000	0
PUBLICATIONS & LEGAL NOTICES	1,526.64	30,000	30,000	30,000	30,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	27,956,185.14	34,895,000	44,622,000	23,495,000	21,480,000	(23,142,000)
RENTS & LEASES - EQUIPMENT	2,167,809.69	2,209,000	2,209,000	2,209,000	2,209,000	0
SMALL TOOLS & MINOR EQUIPMENT	0.00	2,000	2,000	2,000	2,000	0
SPECIAL DEPARTMENTAL EXPENSE	269,887.45	84,000	84,000	84,000	84,000	0
TECHNICAL SERVICES	26,197,490.29	34,729,000	34,756,000	36,526,000	31,488,000	(3,268,000)
TELECOMMUNICATIONS	53,926,331.30	69,977,000	72,387,000	58,668,000	58,548,000	(13,839,000)
TRAINING	599,512.30	850,000	930,000	1,057,000	630,000	(300,000)
TRANSPORTATION AND TRAVEL	2,129,021.71	2,096,000	1,914,000	1,914,000	1,914,000	0
UTILITIES	5,907,982.28	6,150,000	7,500,000	7,500,000	7,500,000	0
TOTAL S & S	626,767,754.94	710,784,000	859,275,000	802,676,000	761,310,000	(97,965,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	529,819.46	730,000	730,000	730,000	730,000	0
JUDGMENTS & DAMAGES	2,360,943.47	9,671,000	8,990,000	1,665,000	1,665,000	(7,325,000)
RETIREMENT OF OTHER LONG TERM DEBT	59,556,472.42	61,000,000	61,400,000	63,856,000	61,400,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	8,084,102.31	5,285,000	5,853,000	5,853,000	5,853,000	0
SUPPORT & CARE OF PERSONS	355,949,752.53	365,750,000	418,971,000	431,200,000	337,912,000	(81,059,000)
TAXES & ASSESSMENTS	0.00	19,000	19,000	19,000	19,000	0
TOTAL OTH CHARGES	426,481,090.19	442,455,000	495,963,000	503,323,000	407,579,000	(88,384,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	2,866,591.96	3,612,000	3,675,000	3,675,000	3,675,000	0
DATA HANDLING EQUIPMENT	0.00	120,000	182,000	182,000	182,000	0
ELECTRONIC EQUIPMENT	125,566.84	90,000	120,000	120,000	120,000	0
TELECOMMUNICATIONS EQUIPMENT	0.00	3,000,000	3,362,000	270,000	270,000	(3,092,000)
VEHICLES & TRANSPORTATION EQUIPMENT	28,918.83	134,000	134,000	134,000	134,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	3,021,077.63	6,956,000	7,473,000	4,381,000	4,381,000	(3,092,000)
TOTAL CAPITAL ASSETS	3,021,077.63	6,956,000	7,473,000	4,381,000	4,381,000	(3,092,000)
GROSS TOTAL	$2,825,975,390.00	$ 3,040,355,000	$ 3,294,452,000	$ 3,292,288,000	$ 3,133,311,000	$ (161,141,000)
INTRAFUND TRANSFERS	(2,884,628.18)	(2,558,000)	(3,775,000)	(3,795,000)	(3,775,000)	0
NET TOTAL	$2,823,090,761.82	$ 3,037,797,000	$ 3,290,677,000	$ 3,288,493,000	$ 3,129,536,000	$ (161,141,000)
NET COUNTY COST	$ 180,276,602.64	$ 280,884,000	$ 280,992,000	$ 300,217,000	$ 246,749,000	$ (34,243,000)
BUDGETED POSITIONS	14,332.0	14,669.0	14,669.0	14,851.0	14,669.0	0.0

Public Social Services - Assistance Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$2,545,762,343.73	$ 2,357,538,000	$ 2,367,952,000	$ 2,414,401,000	$ 2,358,915,000	$ (9,037,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 213,921,420.97	$ 220,421,000	$ 222,077,000	$ 218,790,000	$ 218,040,000	$ (4,037,000)
OTHER CHARGES	2,538,784,428.03	2,674,366,000	2,673,004,000	2,778,523,000	2,721,726,000	48,722,000
GROSS TOTAL	$2,752,705,849.00	$ 2,894,787,000	$ 2,895,081,000	$ 2,997,313,000	$ 2,939,766,000	$ 44,685,000
NET TOTAL	$2,752,705,849.00	$ 2,894,787,000	$ 2,895,081,000	$ 2,997,313,000	$ 2,939,766,000	$ 44,685,000
NET COUNTY COST	$ 206,943,505.27	$ 537,249,000	$ 527,129,000	$ 582,912,000	$ 580,851,000	$ 53,722,000

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	OTHER ASSISTANCE

Mission Statement

The Public Social Services Assistance budget funds mandated and discretionary public assistance and social services programs which are financed with federal, State, and County funds. These programs include: California Work Opportunity and Responsibility to Kids (CalWORKs); Indigent Aid General Relief (GR); General Relief Anti-Homelessness (GRAH); In-Home Supportive Services (IHSS); Cash Assistance Program for Immigrants (CAPI); Refugee Resettlement Program/Refugee Cash Assistance (RCA); Refugee Employment Program (REP); Community Services Block Grant (CSBG); and Work Incentive Nutritional Supplement (WINS).

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC increase of $53.7 million primarily due to the four percent IHSS Maintenance of Effort (MOE) inflator, and an increase in the GR caseload, partially offset by adjustments to remove prior-year funding that was provided on a one-time basis.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**2,895,081,000**	**0**	**2,367,952,000**	**527,129,000**	**0.0**
Other Changes					
1. GR: Reflects funding for the GR caseload increase.	40,591,000	--	--	40,591,000	--
2. IHSS: Reflects funding for the four percent IHSS MOE inflator.	31,230,000	--	--	31,230,000	--
3. GR: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for GR caseloads and the Guaranteed Basic Income Pilot for Transition-Age Youth.	(16,026,000)	--	--	(16,026,000)	--
4. REP: Reflects the reversal of one-time revenue to fund Housing Assistance for Ukrainians (HAU) and Ukrainian Resettlement Services Supplemental (RSS) programs.	(7,000,000)	--	(7,000,000)	--	--
5. IHSS: Reflects a decrease in Provider Health Care Plan expenditures due to a decrease in enrollments, partially offset by State and federal Public Authority Administration funding for the Personal Assistance Services Council.	(2,037,000)	--	(2,037,000)	--	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
6. GRAH: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for GRAH housing subsidies.	(2,073,000)	--	--	(2,073,000)	--
Total Changes	**44,685,000**	**0**	**(9,037,000)**	**53,722,000**	**0.0**
2025-26 Recommended Budget	**2,939,766,000**	**0**	**2,358,915,000**	**580,851,000**	**0.0**

Critical and Unmet Needs

The Public Social Services Assistance budget's critical and unmet needs include additional funding for GR caseload and cost per case projected increases and GR Transition-Age Youth Guaranteed Basic Income Pilot.

PUBLIC SOCIAL SERVICES - ASSISTANCE BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COVID-19	$ 249,902,848.80	$ 0	$ 0	$ 0	$ 0	$ 0
FEDERAL - OTHER	(15,372.04)	0	0	0	0	0
FEDERAL - PUBLIC ASSISTANCE ADMINISTRATION	5,077,987.52	5,172,000	5,172,000	5,172,000	5,172,000	0
FEDERAL - PUBLIC ASSISTANCE PROGRAMS	503,133,841.80	461,377,000	479,368,000	475,480,000	470,463,000	(8,905,000)
MISCELLANEOUS	688,096.56	500,000	1,163,000	1,163,000	1,163,000	0
STATE - 1991 REALIGNMENT REVENUE - SOCIAL SERVICES	1,147,224,522.03	1,225,307,000	1,269,917,000	1,275,411,000	1,269,917,000	0
STATE - 1991 VLF REALIGNMENT	294,072,377.58	403,878,000	358,103,000	363,367,000	358,103,000	0
STATE - PUBLIC ASSISTANCE PROGRAMS	333,959,033.74	243,538,000	240,777,000	280,856,000	240,645,000	(132,000)
TRANSFERS IN	4,820,000.00	10,415,000	10,415,000	10,415,000	10,415,000	0
WELFARE REPAYMENTS	6,899,007.74	7,351,000	3,037,000	2,537,000	3,037,000	0
TOTAL REVENUE	$2,545,762,343.73	$ 2,357,538,000	$ 2,367,952,000	$ 2,414,401,000	$ 2,358,915,000	$ (9,037,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
CONTRACTED PROGRAM SERVICES	$ 209,765,790.66	$ 220,421,000	$ 222,077,000	$ 218,790,000	$ 218,040,000	$ (4,037,000)
PROFESSIONAL SERVICES	4,155,630.31	0	0	0	0	0
TOTAL S & S	213,921,420.97	220,421,000	222,077,000	218,790,000	218,040,000	(4,037,000)
OTHER CHARGES						
SUPPORT & CARE OF PERSONS	2,538,784,428.03	2,674,366,000	2,673,004,000	2,778,523,000	2,721,726,000	48,722,000
TOTAL OTH CHARGES	2,538,784,428.03	2,674,366,000	2,673,004,000	2,778,523,000	2,721,726,000	48,722,000
GROSS TOTAL	$2,752,705,849.00	$ 2,894,787,000	$ 2,895,081,000	$ 2,997,313,000	$ 2,939,766,000	$ 44,685,000
NET TOTAL	$2,752,705,849.00	$ 2,894,787,000	$ 2,895,081,000	$ 2,997,313,000	$ 2,939,766,000	$ 44,685,000
NET COUNTY COST	$ 206,943,505.27	$ 537,249,000	$ 527,129,000	$ 582,912,000	$ 580,851,000	$ 53,722,000

California Work Opportunity and Responsibility to Kids Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$1,360,079,305.37	$ 1,407,536,000	$ 1,417,361,000	$ 1,437,373,000	$ 1,417,361,000	$ 0
EXPENDITURES/APPROPRIATIONS						
OTHER CHARGES	$1,365,593,388.96	$ 1,417,212,000	$ 1,427,756,000	$ 1,448,882,000	$ 1,427,756,000	$ 0
GROSS TOTAL	$1,365,593,388.96	$ 1,417,212,000	$ 1,427,756,000	$ 1,448,882,000	$ 1,427,756,000	$ 0
NET TOTAL	$1,365,593,388.96	$ 1,417,212,000	$ 1,427,756,000	$ 1,448,882,000	$ 1,427,756,000	$ 0
NET COUNTY COST	$ 5,514,083.59	$ 9,676,000	$ 10,395,000	$ 11,509,000	$ 10,395,000	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	AID PROGRAMS

Cash Assistance Program for Immigrants Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 107,648,801.42	$ 129,784,000	$ 115,305,000	$ 148,779,000	$ 115,305,000	$ 0
EXPENDITURES/APPROPRIATIONS						
OTHER CHARGES	$ 107,837,571.20	$ 129,784,000	$ 115,305,000	$ 148,779,000	$ 115,305,000	$ 0
GROSS TOTAL	$ 107,837,571.20	$ 129,784,000	$ 115,305,000	$ 148,779,000	$ 115,305,000	$ 0
NET TOTAL	$ 107,837,571.20	$ 129,784,000	$ 115,305,000	$ 148,779,000	$ 115,305,000	$ 0
NET COUNTY COST	$ 188,769.78	$ 0	$ 0	$ 0	$ 0	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	AID PROGRAMS

Community Services Block Grant Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 5,084,110.11	$ 6,690,000	$ 6,690,000	$ 6,690,000	$ 6,690,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 5,084,110.11	$ 6,690,000	$ 6,690,000	$ 6,690,000	$ 6,690,000	$ 0
GROSS TOTAL	$ 5,084,110.11	$ 6,690,000	$ 6,690,000	$ 6,690,000	$ 6,690,000	$ 0
NET TOTAL	$ 5,084,110.11	$ 6,690,000	$ 6,690,000	$ 6,690,000	$ 6,690,000	$ 0
NET COUNTY COST	$ 0.00	$ 0	$ 0	$ 0	$ 0	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	OTHER ASSISTANCE

General Relief Anti-Homelessness Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 10,965,334.89	$ 16,187,000	$ 16,187,000	$ 16,187,000	$ 16,187,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 8,897,987.00	$ 9,428,000	$ 9,428,000	$ 9,428,000	$ 9,428,000	$ 0
OTHER CHARGES	11,094,700.80	17,955,000	17,955,000	15,882,000	15,882,000	(2,073,000)
GROSS TOTAL	$ 19,992,687.80	$ 27,383,000	$ 27,383,000	$ 25,310,000	$ 25,310,000	$ (2,073,000)
NET TOTAL	$ 19,992,687.80	$ 27,383,000	$ 27,383,000	$ 25,310,000	$ 25,310,000	$ (2,073,000)
NET COUNTY COST	$ 9,027,352.91	$ 11,196,000	$ 11,196,000	$ 9,123,000	$ 9,123,000	$ (2,073,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	GENERAL RELIEF

Indigent Aid General Relief Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 257,178,191.98	$ 5,841,000	$ 5,841,000	$ 5,841,000	$ 5,841,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 6,308,500.00	$ 6,309,000	$ 6,309,000	$ 6,309,000	$ 6,309,000	$ 0
OTHER CHARGES	292,702,610.62	307,454,000	296,615,000	322,127,000	321,180,000	24,565,000
GROSS TOTAL	$ 299,011,110.62	$ 313,763,000	$ 302,924,000	$ 328,436,000	$ 327,489,000	$ 24,565,000
NET TOTAL	$ 299,011,110.62	$ 313,763,000	$ 302,924,000	$ 328,436,000	$ 327,489,000	$ 24,565,000
NET COUNTY COST	$ 41,832,918.64	$ 307,922,000	$ 297,083,000	$ 322,595,000	$ 321,648,000	$ 24,565,000

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	GENERAL RELIEF

In-Home Supportive Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 781,855,932.47	$ 765,046,000	$ 765,077,000	$ 763,040,000	$ 763,040,000	$ (2,037,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 190,199,281.08	$ 192,768,000	$ 192,799,000	$ 190,762,000	$ 190,762,000	$ (2,037,000)
OTHER CHARGES	740,897,181.00	780,733,000	780,733,000	811,963,000	811,963,000	31,230,000
GROSS TOTAL	$ 931,096,462.08	$ 973,501,000	$ 973,532,000	$ 1,002,725,000	$ 1,002,725,000	$ 29,193,000
NET TOTAL	$ 931,096,462.08	$ 973,501,000	$ 973,532,000	$ 1,002,725,000	$ 1,002,725,000	$ 29,193,000
NET COUNTY COST	$ 149,240,529.61	$ 208,455,000	$ 208,455,000	$ 239,685,000	$ 239,685,000	$ 31,230,000

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	AID PROGRAMS

Refugee Cash Assistance Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 13,223,917.00	$ 12,556,000	$ 23,170,000	$ 23,170,000	$ 23,170,000	$ 0
EXPENDITURES/APPROPRIATIONS						
OTHER CHARGES	$ 13,331,887.08	$ 12,556,000	$ 23,170,000	$ 23,170,000	$ 23,170,000	$ 0
GROSS TOTAL	$ 13,331,887.08	$ 12,556,000	$ 23,170,000	$ 23,170,000	$ 23,170,000	$ 0
NET TOTAL	$ 13,331,887.08	$ 12,556,000	$ 23,170,000	$ 23,170,000	$ 23,170,000	$ 0
NET COUNTY COST	$ 107,970.08	$ 0	$ 0	$ 0	$ 0	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	AID PROGRAMS

Refugee Employment Program Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 6,322,599.08	$ 9,662,000	$ 13,085,000	$ 8,085,000	$ 6,085,000	$ (7,000,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 3,431,542.78	$ 5,226,000	$ 6,851,000	$ 5,601,000	$ 4,851,000	$ (2,000,000)
OTHER CHARGES	3,917,376.96	4,436,000	6,234,000	2,484,000	1,234,000	(5,000,000)
GROSS TOTAL	$ 7,348,919.74	$ 9,662,000	$ 13,085,000	$ 8,085,000	$ 6,085,000	$ (7,000,000)
NET TOTAL	$ 7,348,919.74	$ 9,662,000	$ 13,085,000	$ 8,085,000	$ 6,085,000	$ (7,000,000)
NET COUNTY COST	$ 1,026,320.66	$ 0	$ 0	$ 0	$ 0	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	OTHER ASSISTANCE

Work Incentive Nutritional Supplement Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 3,404,151.41	$ 4,236,000	$ 5,236,000	$ 5,236,000	$ 5,236,000	$ 0
EXPENDITURES/APPROPRIATIONS						
OTHER CHARGES	$ 3,409,711.41	$ 4,236,000	$ 5,236,000	$ 5,236,000	$ 5,236,000	$ 0
GROSS TOTAL	$ 3,409,711.41	$ 4,236,000	$ 5,236,000	$ 5,236,000	$ 5,236,000	$ 0
NET TOTAL	$ 3,409,711.41	$ 4,236,000	$ 5,236,000	$ 5,236,000	$ 5,236,000	$ 0
NET COUNTY COST	$ 5,560.00	$ 0	$ 0	$ 0	$ 0	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	AID PROGRAMS

Departmental Program Summary

1. Social Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	329,315,000	--	314,496,000	14,819,000	1,690.0
Less Administration	--	--	--	--	--
Net Program Costs	329,315,000	--	314,496,000	14,819,000	1,690.0

Authority: Mandated program – Social Security Act, Title XIX, California Welfare and Institutions (W&I) Code Sections 12300-12317.2, 13275-13282, and 14132.95; Federal Omnibus Budget Reconciliation Act of 1981.

APS and CSBG: Social Security Act, Title XX; California W&I Code Sections 15630-15637, 15640, 15750-15755, 15760, and 15762-15763; California Department of Social Services Regulations Sections 33-100 through 33-805.

Programs included are IHSS, Out-of-Home Care for Adult Supplemental Security Income recipients, APS, and CSBG.

2. California Work Opportunity and Responsibility to Kids (CalWORKS)

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	965,850,000	2,352,000	963,498,000	--	3,218.0
Less Administration	--	--	--	--	--
Net Program Costs	965,850,000	2,352,000	963,498,000	--	3,218.0

Authority: Mandated program – United States Code Title 42, Chapter 7, Subchapter IV, Part A, Sections 601 – 619; California W&I Code Sections 11200-11526.5.

Programs included are CalWORKs Eligibility, Welfare-to-Work (WTW), Cal-Learn, and Child Care. Programs provide temporary assistance to children and families for basic needs and child care services. CalWORKs includes the Greater Avenues for Independence (GAIN) WTW program that is designed to move participants towards self-sufficiency. GAIN helps participants with a full range of training, educational, employment, post-employment, and supportive services.

3. Other Public Welfare

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,649,999,000	854,000	1,454,524,000	194,621,000	8,795.0
Less Administration	--	--	--	--	--
Net Program Costs	1,649,999,000	854,000	1,454,524,000	194,621,000	8,795.0

Authority: Mandated program – CalFresh (CF): Food Stamp Act of 1977 as amended through Public Law 108-269, July 2, 2004; California W&I Code Sections 18900-18923 and 19000; Social Security Act, Title XIX; and California Code of Regulations, Title 22.

Medi-Cal: Social Security Act, Title XIX; California W&I Code Sections 14100 et seq. and 10800. GR: California W&I Code Sections 17000-17030.1. CAPI: California W&I Code Sections 18937-18944. RCA: California W&I Code Sections 13275-13282. REP: California W&I Code Sections 13275-13282.

Programs included are CF, Medi-Cal, GR, RCA, CF Employment and Training, Cash Assistance Program for Immigrants, and Work Incentive Nutritional Supplement. These programs provide benefits for low-income households to obtain food and health care services, as well as financial assistance for indigent adults, refugees, and blind or disabled legal immigrants. The CSBG program assists low-income individuals and families to transition from crisis situations to stable living situations. This is achieved through the provision of services by community-based organizations or referrals to other programs. Services include before or after school programs, employment training and support, education, temporary shelter, food, health care, domestic violence intervention, youth and family development, and legal assistance.

4. Public Assistance

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	2,939,766,000	--	2,358,915,000	580,851,000	--
Less Administration	--	--	--	--	--
Net Program Costs	2,939,766,000	--	2,358,915,000	580,851,000	--

Authority: Mandated programs – California W&I Code Division 9.

Aid programs for children, families, and individuals designed to provide temporary assistance to meet basic needs and supportive services to aged, blind, or disabled persons.

5. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	188,147,000	569,000	150,269,000	37,309,000	966.0
Less Administration	--	--	--	--	--
Net Program Costs	188,147,000	569,000	150,269,000	37,309,000	966.0

Authority: Non-mandated, discretionary program. California Automated Consortium Eligibility System and California Statewide Automated Welfare System: California W&I Code Section 10823.

Provides executive management and administrative support, including the executive office, budget planning and control, accounting, contracting, property management, benefits issuance, procurement, personnel, and payroll services to the Department.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	6,073,077,000	3,775,000	5,241,702,000	827,600,000	14,669.0

DEPARTMENT OF PUBLIC SOCIAL SERVICES
Jackie Contreras, Ph.D., Director
2025-26 Recommended Budget Positions: 14,669.0
DIRECTOR 19.0
Special Assistant/ Board Liaison 20.0
Commission for Public Social Services 2.0
CHIEF DEPUTY DIRECTOR 4.0
DPSSTATS 4.0
Fiscal Compliance 13.0
CHIEF DEPUTY DIRECTOR 4.0
BUREAU OF HUMAN RESOURCES 4.0
Human Relations Management 69.0
Human Capital Management 999.0
Workforce Safety, Leave & Disability Compliance Branch 136.0
BUREAU OF ADMINISTRATIVE SERVICES 4.0
Financial Management Division 91.0
Fiscal Operations Division 184.0
Contract Administration Monitoring 103.0
Contract Development Division 37.0
General Services Division 76.0
BUREAU OF TECHNOLOGY SERVICES 32.0
IT Security 8.0
IT Project Management & Administration 15.0
IT Division 291.0
Eligibility Systems Division 5.0
Analysis, Analytics & Customer Engagement Services 92.0
BUREAU OF PROGRAM & POLICY 5.0
Intergovemmental Relations/CSBG 17.0
Line Operations/OCM 48.0
CalWORKs & GAIN Program Division 96.0
GR & CALFRESH Program Division 100.0
MEDI-CAL/IHSS Program Division 52.0
BUREAU OF WORKFORCE SERVICES (NORTH) 8.0
North Division I 1,611.0
North Division II 1,236.0
North Division III 1,279.0
BUREAU OF WORKFORCE SERVICES (SOUTH) 4.0
GAIN Division 972.0
South Division IV 1,264.0
South Division V 1,244.0
BUREAU OF SPECIAL OPERATIONS 5.0
Office Management 17.0
IHSS Operations Division 1,201.0
Research, Evaluation, & Quality Assurance 187.0
Program Compliance Division 433.0
Communications & Training Academy 56.0
BUREAU OF CUSTOMER SERVICE CENTERS 3.0
CSC Division I 1,120.0
CSC Division II 693.0
CSC Division III 806.0

Public Works

Mark Pestrella, Director

Public Works Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	$ 1,122,519,000.00	$ 1,305,881,000	$ 1,305,881,000	$ 901,104,000	$ 901,104,000	$ (404,777,000)
CANCEL OBLIGATED FUND BAL	170,034,561.00	18,036,000	18,036,000	50,975,000	50,975,000	32,939,000
REVENUE	2,677,340,535.86	2,876,184,000	3,040,096,000	3,121,876,000	3,121,876,000	81,780,000
NET COUNTY COST	37,143,136.28	56,869,000	59,739,000	78,289,000	47,408,000	(12,331,000)
TOTAL FINANCING SOURCES	$ 4,007,037,233.14	$ 4,256,970,000	$ 4,423,752,000	$ 4,152,244,000	$ 4,121,363,000	$ (302,389,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 616,205,294.88	$ 663,851,000	$ 732,798,000	$ 741,361,000	$ 741,361,000	$ 8,563,000
SERVICES & SUPPLIES	1,475,404,166.05	1,634,251,000	2,238,799,000	2,119,427,000	2,093,796,000	(145,003,000)
OTHER CHARGES	180,338,235.82	409,503,000	716,118,000	559,998,000	559,998,000	(156,120,000)
CAPITAL ASSETS - B & I	985,269.05	1,767,000	2,352,000	580,000	580,000	(1,772,000)
CAPITAL ASSETS - EQUIPMENT	19,163,566.95	54,677,000	73,155,000	45,056,000	39,806,000	(33,349,000)
CAPITAL ASSETS - INFRASTRUCTURE	76,551,037.58	177,464,000	276,811,000	307,388,000	307,388,000	30,577,000
TOTAL CAPITAL ASSETS	$ 96,699,873.58	$ 233,908,000	$ 352,318,000	$ 353,024,000	$ 347,774,000	$ (4,544,000)
OTHER FINANCING USES	329,672,782.03	396,610,000	366,144,000	364,575,000	364,575,000	(1,569,000)
GROSS TOTAL	$ 2,698,320,352.36	$ 3,338,123,000	$ 4,406,177,000	$ 4,138,385,000	$ 4,107,504,000	$ (298,673,000)
INTRAFUND TRANSFERS	(508,938.17)	(12,463,000)	(12,631,000)	(7,520,000)	(7,520,000)	5,111,000
NET TOTAL	$ 2,697,811,414.19	$ 3,325,660,000	$ 4,393,546,000	$ 4,130,865,000	$ 4,099,984,000	$ (293,562,000)
PROV FOR OBLIGATED FUND BAL						
COMMITTED	$ 3,339,000.00	$ 30,206,000	$ 30,206,000	$ 21,379,000	$ 21,379,000	$ (8,827,000)
TOTAL OBLIGATED FUND BAL	$ 3,339,000.00	$ 30,206,000	$ 30,206,000	$ 21,379,000	$ 21,379,000	$ (8,827,000)
TOTAL FINANCING USES	$ 2,701,150,414.19	$ 3,355,866,000	$ 4,423,752,000	$ 4,152,244,000	$ 4,121,363,000	$ (302,389,000)
BUDGETED POSITIONS	4,226.0	4,231.0	4,231.0	4,232.0	4,232.0	1.0

Public Works - General Fund Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 82,776,259.56	$ 85,793,000	$ 82,369,000	$ 85,782,000	$ 85,782,000	$ 3,413,000
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 117,741,611.05	$ 145,869,000	$ 145,167,000	$ 161,541,000	$ 135,910,000	$ (9,257,000)
OTHER CHARGES	2,450,900.77	3,017,000	3,333,000	3,587,000	3,587,000	254,000
CAPITAL ASSETS - EQUIPMENT	0.00	5,727,000	5,727,000	5,300,000	50,000	(5,677,000)
OTHER FINANCING USES	235,822.19	512,000	512,000	1,163,000	1,163,000	651,000
GROSS TOTAL	$ 120,428,334.01	$ 155,125,000	$ 154,739,000	$ 171,591,000	$ 140,710,000	$ (14,029,000)
INTRAFUND TRANSFERS	(508,938.17)	(12,463,000)	(12,631,000)	(7,520,000)	(7,520,000)	5,111,000
NET TOTAL	$ 119,919,395.84	$ 142,662,000	$ 142,108,000	$ 164,071,000	$ 133,190,000	$ (8,918,000)
NET COUNTY COST	$ 37,143,136.28	$ 56,869,000	$ 59,739,000	$ 78,289,000	$ 47,408,000	$ (12,331,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	OTHER GENERAL

Mission Statement

Public Works is committed to its mission to plan, design, build, and maintain modern infrastructure that uplifts all communities of Los Angeles County. Services include planning, engineering, design, construction, project management, operation and/or maintenance of roads, highways, bridges, flood control facilities, water conservation programs, sanitary sewers, water distribution systems, airports, facility capital projects, and regulatory programs such as hazardous and solid waste, land development, and other activities for the County and contract cities. Specific to County communities, the mission is to build and maintain modern infrastructure through promotion of safe building construction, orderly land development, and maintenance of clean and secure properties. Specific to County Improvement Studies, the mission is to provide assistance via a statutory process that allows private property owners in County unincorporated areas to construct capital infrastructure to County standards and transfer these improvements to the County for operation and maintenance. In addition, Public Works administers the County's Unincorporated Area (UA) Stormwater and Urban Runoff Quality Program and provides graffiti abatement, crossing guard services, landslide mitigation, and unincorporated area services in the form of Community Enhancement Teams (CET) in order to enhance the quality of life for residents in the community.

2025-26 Budget Message

The majority of services provided through the Public Works General Fund are required by federal, State, and local mandates and are funded by fees for services. Crossing guard, landslide mitigation, graffiti abatement, pre-County improvement district studies, property rehabilitation and nuisance abatement, and unincorporated area services programs continue to rely on County funding.

The 2025-26 Recommended Budget reflects a $12.3 million NCC decrease primarily attributable to the removal of prior-year funding provided on a one-time basis for UA stormwater and road projects, consultant services for equitable earthquake resilience project, and other services. The decrease is partially offset by increases in Board-approved salaries and retiree health insurance subsidies.

Critical/Strategic Planning Initiatives

- To maximize public safety and reduce energy consumption, ongoing training is provided to employees to promote technical growth. Specialized training is provided in mandated subjects such as the California Construction and Energy Codes to ensure a higher standard of compliance.
- The Public Works General Fund budget unit relies on NCC to fund various activities within Public Works. Public Works projects the available NCC from the previous year to determine the funding level required for the activities in the coming year and will adjust each activity accordingly so that the NCC does not exceed the adjusted allowance approved by the Board.

- Public Works' strategic plan integrates and aligns the department's business outcomes with the strategies and goals of the County and the priorities of the Board. It frames communication and decision-making processes across all business programs. Business plans are utilized to facilitate the implementation of the strategic plan. The plans define key strategies for accomplishing the business's outcome, actions and milestones; resource allocations including funding and staffing needs; and performance measurements. Program, financial, and staffing plans are used to facilitate budgeting. Program plans strategically establish management objectives. Financial plans project revenue sources and financing requirements for each operating fund and set preliminary budget allocations for programs. Staffing plans are then developed based on operational needs. This is a structured approach to planning and budgeting for Public Works' programs and services.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**154,739,000**	**12,631,000**	**82,369,000**	**59,739,000**	**0.0**
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	133,000	--	--	133,000	--
2. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employee Retirement Association's investment portfolio.	(52,000)	--	--	(52,000)	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	127,000	--	--	127,000	--
4. Encroachment Permit Issuance and Inspection: Reflects increases in permit issuance and inspection services.	1,000	--	1,000	--	--
5. Building Permits and Inspections: Reflects increases in building permits and inspection services.	4,264,000	45,000	4,219,000	--	--
6. Land Development: Reflects increases in land development activities.	185,000	--	185,000	--	--
7. Public Works Services to Cities and Agencies: Reflects decreases in plan check and inspection services provided to cities.	(729,000)	--	(729,000)	--	--
8. Regulation of Industrial Waste and Underground Tanks: Reflects decreases in underground tanks plan check and inspection services, partially offset by increases in industrial waste permit activities.	(259,000)	--	(259,000)	--	--
9. Stormwater and Urban Runoff Quality Program: Reflects increases in stormwater inspection activities.	30,000	--	30,000	--	--
10. Property Rehabilitation and Nuisance Abatement: Reflects decreases in Property Rehabilitation and Nuisance Abatement activities and the deletion of one-time funding for the Cannabis Consumer Health and Safety Task Force.	(344,000)	(162,000)	(182,000)	--	--
11. UA Stormwater and Urban Runoff Quality Program: Reflects increases in UA Stormwater and Urban Runoff Quality Program activities.	148,000	--	148,000	--	--
12. Expanded and Expedited Encampment Cleanup: Reflects decreases in Expanded and Expedited Encampment Cleanup activities.	(4,994,000)	(4,994,000)	--	--	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
13. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the Vision Zero initiatives ($4.5 million); UA stormwater projects ($4.0 million); equitable earthquake resilience project ($1.3 million); pre-County improvements ($1.0 million); AB 2766 funding for Mobile Source Air Pollution Reduction Review Committee projects ($0.6 million); unincorporated County road projects ($0.6 million); Old Road North project design concept ($0.2 million); Tujunga Wash maintenance and servicing ($0.2 million); crossing guard services ($0.1 million); High Desert Corridor ($0.1 million); greeter for the San Gabriel Valley one-stop office ($62,000); holiday decorations in East Los Angeles ($25,000); graffiti abatement ($7,000); neighborhood watch signs in various First Supervisorial District communities ($7,000); cybersecurity ($3,000); and Valinda CET ($2,000).	(12,539,000)	--	--	(12,539,000)	--
Total Changes	**(14,029,000)**	**(5,111,000)**	**3,413,000**	**(12,331,000)**	**0.0**
2025-26 Recommended Budget	**140,710,000**	**7,520,000**	**85,782,000**	**47,408,000**	**0.0**

Critical and Unmet Needs

Public Works' critical and unmet needs include: 1) $3.3 million in ongoing funding to address regulatory stormwater and urban runoff compliance requirements; 2) $9.4 million in one-time funding to support various infrastructures, outreach, and maintenance activities for the Vision Zero initiatives; 3) $7.9 million in ongoing funding for urban canopy enhancement in underserved communities; 4) $2.2 million in ongoing funding to construct 50 shade structures per year at transit stops; 5) $4.5 million in ongoing funding for Homeless Initiatives activities; and 6) $3.3 million in ongoing funding to establish a new dedicated Transportation Planning Division to ensure a focus on traffic safety and multimodal transportation.

PUBLIC WORKS GENERAL FUND BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
BUSINESS LICENSES	$ (320,689.28)	$ 33,000	$ 29,000	$ 30,000	$ 30,000	$ 1,000
CHARGES FOR SERVICES - OTHER	2,418,372.70	2,452,000	2,126,000	2,477,000	2,477,000	351,000
CONSTRUCTION PERMITS	32,677,544.07	30,620,000	27,738,000	35,751,000	35,751,000	8,013,000
CONTRACT CITIES SERVICES COST RECOVERY	2,142,577.00	3,513,000	2,280,000	2,234,000	2,234,000	(46,000)
INTEREST	1,612,559.82	1,640,000	1,147,000	1,214,000	1,214,000	67,000
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	143,394.89	1,134,000	185,000	148,000	148,000	(37,000)
MISCELLANEOUS	128,443.87	135,000	8,000	156,000	156,000	148,000
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	71,245.16	93,000	93,000	95,000	95,000	2,000
PLANNING & ENGINEERING SERVICES	33,098,522.57	34,990,000	40,016,000	35,151,000	35,151,000	(4,865,000)
SANITATION SERVICES	7,804,288.76	8,358,000	8,422,000	8,201,000	8,201,000	(221,000)
TRANSFERS IN	3,000,000.00	2,825,000	325,000	325,000	325,000	0
TOTAL REVENUE	$ 82,776,259.56	$ 85,793,000	$ 82,369,000	$ 85,782,000	$ 85,782,000	$ 3,413,000
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	$ 689,067.99	$ 699,000	$ 581,000	$ 674,000	$ 674,000	$ 93,000
COMMUNICATIONS	3,179.71	2,000	0	2,000	2,000	2,000
COMPUTING-MAINFRAME	0.00	0	22,000	0	0	(22,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	2,614.08	0	10,000	0	0	(10,000)
COMPUTING-PERSONAL	235,211.33	260,000	172,000	247,000	247,000	75,000
CONTRACTED PROGRAM SERVICES	0.88	2,621,000	2,629,000	3,922,000	2,962,000	333,000
HOUSEHOLD EXPENSE	88,358.09	90,000	13,000	89,000	89,000	76,000
INFORMATION TECHNOLOGY SERVICES	0.00	524,000	498,000	0	0	(498,000)
INSURANCE	111,981.24	116,000	370,000	270,000	270,000	(100,000)
MAINTENANCE - EQUIPMENT	30,569.15	31,000	6,000	15,000	15,000	9,000
MAINTENANCE-BUILDINGS & IMPRV	919,952.35	2,055,000	468,000	833,000	833,000	365,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	14,348.71	0	0	0	0	0
MEMBERSHIPS	19,040.75	20,000	4,000	4,000	4,000	0
MISCELLANEOUS EXPENSE	655.40	0	0	0	0	0
OFFICE EXPENSE	39,958.11	22,000	252,000	21,000	21,000	(231,000)
PROFESSIONAL SERVICES	10,502,025.89	14,121,000	17,378,000	16,391,000	12,252,000	(5,126,000)
PUBLICATIONS & LEGAL NOTICES	1,607.82	0	1,000	1,000	1,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	232,039.07	355,000	183,000	236,000	236,000	53,000
RENTS & LEASES - EQUIPMENT	133,479.58	70,000	107,000	67,000	67,000	(40,000)
RENTS & LEASES - OTHER RENTAL COSTS	539,082.35	923,000	538,000	970,000	970,000	432,000
SMALL TOOLS & MINOR EQUIPMENT	4,309.59	4,000	1,000	4,000	4,000	3,000
SPECIAL DEPARTMENTAL EXPENSE	97,148,745.13	116,440,000	113,666,000	127,851,000	107,319,000	(6,347,000)
TECHNICAL SERVICES	6,102,435.30	6,596,000	7,333,000	9,026,000	9,026,000	1,693,000
TELECOMMUNICATIONS	754,859.08	769,000	777,000	764,000	764,000	(13,000)
TRAINING	14,628.80	5,000	5,000	10,000	10,000	5,000
TRANSPORTATION AND TRAVEL	15,330.80	11,000	14,000	20,000	20,000	6,000
UTILITIES	138,129.85	135,000	139,000	124,000	124,000	(15,000)
TOTAL S & S	117,741,611.05	145,869,000	145,167,000	161,541,000	135,910,000	(9,257,000)

PUBLIC WORKS GENERAL FUND BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	2,172,919.92	2,603,000	2,614,000	2,784,000	2,784,000	170,000
JUDGMENTS & DAMAGES	12,640.84	131,000	466,000	521,000	521,000	55,000
RETIREMENT OF OTHER LONG TERM DEBT	264,855.00	282,000	253,000	282,000	282,000	29,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	468.00	0	0	0	0	0
TAXES & ASSESSMENTS	17.01	1,000	0	0	0	0
TOTAL OTH CHARGES	2,450,900.77	3,017,000	3,333,000	3,587,000	3,587,000	254,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
ALL OTHER UNDEFINED EQUIPMENT ASSETS	0.00	50,000	50,000	50,000	50,000	0
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	0.00	0	0	3,650,000	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	0.00	5,677,000	5,677,000	1,600,000	0	(5,677,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	0.00	5,727,000	5,727,000	5,300,000	50,000	(5,677,000)
TOTAL CAPITAL ASSETS	0.00	5,727,000	5,727,000	5,300,000	50,000	(5,677,000)
OTHER FINANCING USES						
TRANSFERS OUT	235,822.19	512,000	512,000	1,163,000	1,163,000	651,000
TOTAL OTH FIN USES	235,822.19	512,000	512,000	1,163,000	1,163,000	651,000
GROSS TOTAL	$ 120,428,334.01	$ 155,125,000	$ 154,739,000	$ 171,591,000	$ 140,710,000	$ (14,029,000)
INTRAFUND TRANSFERS	(508,938.17)	(12,463,000)	(12,631,000)	(7,520,000)	(7,520,000)	5,111,000
NET TOTAL	$ 119,919,395.84	$ 142,662,000	$ 142,108,000	$ 164,071,000	$ 133,190,000	$ (8,918,000)
NET COUNTY COST	$ 37,143,136.28	$ 56,869,000	$ 59,739,000	$ 78,289,000	$ 47,408,000	$ (12,331,000)

Public Works - Flood Control District Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	$ 535,637,000.00	$ 632,725,000	$ 632,725,000	$ 428,371,000	$ 428,371,000	$ (204,354,000)
CANCEL OBLIGATED FUND BAL	72,086,906.00	12,526,000	12,526,000	36,042,000	36,042,000	23,516,000
PROPERTY TAXES	212,521,645.98	221,476,000	218,406,000	227,980,000	227,980,000	9,574,000
SPECIAL ASSESSMENTS	393,337,191.22	394,404,000	395,885,000	394,404,000	394,404,000	(1,481,000)
OTHER REVENUE	350,118,821.43	380,245,000	344,496,000	388,409,000	388,409,000	43,913,000
TOTAL FINANCING SOURCES	$ 1,563,701,564.63	$ 1,641,376,000	$ 1,604,038,000	$ 1,475,206,000	$ 1,475,206,000	$ (128,832,000)
FINANCING USES						
SERVICES & SUPPLIES	$ 426,366,664.50	$ 409,388,000	$ 551,482,000	$ 539,617,000	$ 539,617,000	$ (11,865,000)
OTHER CHARGES	160,662,329.49	386,622,000	678,645,000	516,906,000	516,906,000	(161,739,000)
CAPITAL ASSETS - B & I	984,230.25	1,767,000	1,767,000	0	0	(1,767,000)
CAPITAL ASSETS - EQUIPMENT	546,455.76	1,840,000	1,840,000	485,000	485,000	(1,355,000)
CAPITAL ASSETS - INFRASTRUCTURE	32,645,147.68	46,360,000	47,775,000	69,437,000	69,437,000	21,662,000
TOTAL CAPITAL ASSETS	34,175,833.69	49,967,000	51,382,000	69,922,000	69,922,000	18,540,000
OTHER FINANCING USES	309,771,295.63	367,028,000	322,529,000	348,761,000	348,761,000	26,232,000
GROSS TOTAL	$ 930,976,123.31	$ 1,213,005,000	$ 1,604,038,000	$ 1,475,206,000	$ 1,475,206,000	$ (128,832,000)
TOTAL FINANCING USES	$ 930,976,123.31	$ 1,213,005,000	$ 1,604,038,000	$ 1,475,206,000	$ 1,475,206,000	$ (128,832,000)

Mission Statement

Public Works is committed to its mission to plan, design, build, and maintain modern infrastructure that uplifts all communities of Los Angeles County, especially for communities most exposed to pollution and vulnerable to climate change. The Los Angeles County Flood Control District's (LACFCD) mission is to provide flood protection services that incorporate an integrated water resource management approach; increase local water availability through conservation efforts; improve the water quality of rivers, lakes, and streams; provide water resiliency; and provide passive recreational opportunities.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a net decrease of $128.8 million primarily due to reductions in fund balance available, partially offset with the cancellation of obligated fund balance, increases in property taxes and Other Financing Sources and State revenues.

The primary sources of revenue for the LACFCD are property taxes, benefit assessments, and a special parcel tax (Measure W). Measure W is a 2.5 cents per square foot parcel tax on impermeable surface area that was approved by two-thirds of the voters on November 6, 2018. This special parcel tax will finance the Safe Clean Water Program that allocates funding for the implementation and administration of projects, programs, and activities to increase stormwater capture and reduce stormwater and urban runoff pollution. The objectives of the LACFCD are outlined within the Flood Control Act, which mandates the LACFCD to carry out flood protection and water conservation programs. These objectives include keeping the existing flood protection system in a safe and effective condition to respond to emergencies, perform maintenance and repair, conserve water, improve water quality, increase drought preparedness, improve public health, and invest in infrastructure that provides multiple benefits.

Changes From 2024-25 Budget

	Financing Uses ($)	Financing Sources ($)	Budg Pos
2024-25 Final Adopted Budget	**1,604,038,000**	**1,604,038,000**	**0.0**
Other Changes			
1. Permit Issuance and Inspection: Reflects a decrease in activities projected for the issuance of building and encroachment permits and inspections.	(271,000)	(271,000)	--
2. Environmental Defenders: Reflects an increase in activities projected for Environmental Defenders program.	740,000	740,000	--
3. Flood Control: Reflects an increase in infrastructure contracts.	23,318,000	23,318,000	--
4. Graffiti Abatement: Reflects a decrease in graffiti removal activities within LACFCD's various rights of way.	(513,000)	(513,000)	--
5. Integrated Water Resource Planning: Reflects an increase in activities related to the Flood Plan Management, Integrated Regional Plan coordination and Watershed Management Plans Development with stakeholders to support stormwater projects.	2,600,000	2,600,000	--
6. Land Development: Reflects an increase in environmental document reviews activities.	309,000	309,000	--
7. Public Works Services to Cities and Agencies: Reflects a decrease in services provided to cities and other agencies.	(476,000)	(476,000)	--
8. Stormwater and Urban Runoff Quality: Reflects an increase in the implementation of projects for stormwater quality enhancements.	7,612,000	7,612,000	--
9. Water Conservation: Reflects an increase in awarding projects that provide for groundwater recharge.	18,390,000	18,390,000	--
10. Safe Clean Water Program: Reflects anticipated changes to fund balance available and operating transfers in the Regional Program funds, resulting from disbursements to cities, other agencies, and project developers for qualifying projects.	(180,541,000)	(180,541,000)	--
Total Changes	**(128,832,000)**	**(128,832,000)**	**0.0**
2025-26 Recommended Budget	**1,475,206,000**	**1,475,206,000**	**0.0**

PUBLIC WORKS - FLOOD CONTROL DISTRICT SUMMARY BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	$ 535,637,000.00	$ 632,725,000	$ 632,725,000	$ 428,371,000	$ 428,371,000	$ (204,354,000)
CANCEL OBLIGATED FUND BAL	72,086,906.00	12,526,000	12,526,000	36,042,000	36,042,000	23,516,000
PROPERTY TAXES	212,521,645.98	221,476,000	218,406,000	227,980,000	227,980,000	9,574,000
SPECIAL ASSESSMENTS	393,337,191.22	394,404,000	395,885,000	394,404,000	394,404,000	(1,481,000)
BUSINESS LICENSES	1,569.78	0	0	0	0	0
CHARGES FOR SERVICES - OTHER	2,364,336.73	1,333,000	1,562,000	1,296,000	1,296,000	(266,000)
CONSTRUCTION PERMITS	27,572.02	2,000	0	0	0	0
CONTRACT CITIES SERVICES COST RECOVERY	1,344,475.30	1,114,000	736,000	900,000	900,000	164,000
FEDERAL AID - DISASTER RELIEF	5,425,392.85	0	0	0	0	0
FORFEITURES & PENALTIES	2,537.00	3,000	9,000	3,000	3,000	(6,000)
INTEREST	36,061,772.31	31,542,000	32,094,000	28,091,000	28,091,000	(4,003,000)
INTERFUND CHARGES FOR SERVICES - OTHER	454,134.48	0	0	0	0	0
METROPOLITAN TRANSIT AUTHORITY	407,338.41	14,000	0	0	0	0
MISCELLANEOUS	58,294.05	20,000	100,000	67,000	67,000	(33,000)
OTHER GOVERNMENTAL AGENCIES	791,556.19	796,000	2,000	606,000	606,000	604,000
OTHER LICENSES & PERMITS	1,750,345.95	1,802,000	1,739,000	1,838,000	1,838,000	99,000
OTHER SALES	20,593.52	2,000	0	0	0	0
OTHER STATE - IN-LIEU TAXES	11,362.01	11,000	9,000	11,000	11,000	2,000
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	1,919,807.67	1,921,000	2,879,000	1,921,000	1,921,000	(958,000)
PLANNING & ENGINEERING SERVICES	1,975,349.06	4,477,000	1,791,000	2,056,000	2,056,000	265,000
REDEVELOPMENT / HOUSING	363,058.80	363,000	80,000	363,000	363,000	283,000
RENTS & CONCESSIONS	8,200,395.45	8,346,000	6,589,000	8,580,000	8,580,000	1,991,000
ROAD & STREET SERVICES	20,613.34	50,000	2,000	45,000	45,000	43,000
ROYALTIES	653,127.53	738,000	600,000	630,000	630,000	30,000
SALE OF CAPITAL ASSETS	71,248.50	20,000	10,000	0	0	(10,000)
SETTLEMENTS	326,449.02	191,000	0	0	0	0
STATE - HOMEOWNERS' PROPERTY TAX RELIEF	677,150.54	677,000	699,000	677,000	677,000	(22,000)
STATE - OTHER	5,490,706.27	6,972,000	8,496,000	14,028,000	14,028,000	5,532,000
STATE AID - DISASTER	984,099.80	0	0	0	0	0
TRANSFERS IN	280,715,534.85	319,851,000	287,099,000	327,297,000	327,297,000	40,198,000
TOTAL FINANCING SOURCES	$ 1,563,701,564.63	$ 1,641,376,000	$ 1,604,038,000	$ 1,475,206,000	$ 1,475,206,000	$ (128,832,000)
FINANCING USES						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	$ 3,828,028.47	$ 4,121,000	$ 2,744,000	$ 3,263,000	$ 3,263,000	$ 519,000
CLOTHING & PERSONAL SUPPLIES	90,798.30	78,000	69,000	93,000	93,000	24,000
COMMUNICATIONS	1,014,348.65	49,000	669,000	1,051,000	1,051,000	382,000
COMPUTING-MAINFRAME	0.00	2,000	3,000	0	0	(3,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	228,858.78	67,000	183,000	237,000	237,000	54,000
COMPUTING-PERSONAL	197,281.79	110,000	63,000	204,000	204,000	141,000
CONTRACTED PROGRAM SERVICES	1,147.35	2,000	46,000	1,000	1,000	(45,000)
FOOD	1,087.59	0	0	0	0	0

PUBLIC WORKS - FLOOD CONTROL DISTRICT SUMMARY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
HOUSEHOLD EXPENSE	97,649.24	74,000	174,000	101,000	101,000	(73,000)
INFORMATION TECHNOLOGY SERVICES	10,587.55	0	545,000	699,000	699,000	154,000
INSURANCE	362,449.58	539,000	8,593,000	8,375,000	8,375,000	(218,000)
MAINTENANCE - EQUIPMENT	998,550.89	1,071,000	857,000	1,034,000	1,034,000	177,000
MAINTENANCE-BUILDINGS & IMPRV	9,596,775.85	7,663,000	5,408,000	9,941,000	9,941,000	4,533,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	8,178.79	3,000	3,000	8,000	8,000	5,000
MEMBERSHIPS	34,887.64	35,000	29,000	36,000	36,000	7,000
MISCELLANEOUS EXPENSE	5,732.70	16,000	1,000	2,000	2,000	1,000
OFFICE EXPENSE	31,453.81	53,000	36,000	33,000	33,000	(3,000)
PROFESSIONAL SERVICES	89,274,798.55	137,360,000	65,825,000	70,048,000	70,048,000	4,223,000
PUBLICATIONS & LEGAL NOTICES	2,936.38	7,000	10,000	3,000	3,000	(7,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	3,000.00	149,000	121,000	3,000	3,000	(118,000)
RENTS & LEASES - EQUIPMENT	18,458,557.79	11,969,000	14,830,000	19,122,000	19,122,000	4,292,000
RENTS & LEASES - OTHER RENTAL COSTS	241,297.56	178,000	191,000	332,000	332,000	141,000
SMALL TOOLS & MINOR EQUIPMENT	458,280.69	398,000	500,000	475,000	475,000	(25,000)
SPECIAL DEPARTMENTAL EXPENSE	281,351,564.84	229,837,000	432,738,000	405,670,000	405,670,000	(27,068,000)
TECHNICAL SERVICES	16,943,637.30	12,910,000	15,003,000	15,552,000	15,552,000	549,000
TELECOMMUNICATIONS	84,913.21	39,000	33,000	84,000	84,000	51,000
TRAINING	17,970.80	22,000	110,000	121,000	121,000	11,000
TRANSPORTATION AND TRAVEL	533,977.73	239,000	465,000	552,000	552,000	87,000
UTILITIES	2,487,912.67	2,397,000	2,233,000	2,577,000	2,577,000	344,000
TOTAL S & S	426,366,664.50	409,388,000	551,482,000	539,617,000	539,617,000	(11,865,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	159,956,418.22	382,584,000	674,972,000	513,131,000	513,131,000	(161,841,000)
JUDGMENTS & DAMAGES	170,714.70	1,909,000	1,558,000	1,585,000	1,585,000	27,000
RETIREMENT OF OTHER LONG TERM DEBT	527,998.99	2,021,000	2,100,000	2,180,000	2,180,000	80,000
TAXES & ASSESSMENTS	7,197.58	8,000	15,000	10,000	10,000	(5,000)
TRIAL COURT-MAINTENANCE OF EFFORT	0.00	100,000	0	0	0	0
TOTAL OTH CHARGES	160,662,329.49	386,622,000	678,645,000	516,906,000	516,906,000	(161,739,000)
CAPITAL ASSETS						
CAPITAL ASSETS - B & I						
BUILDINGS & IMPROVEMENTS	717,909.23	1,720,000	1,720,000	0	0	(1,720,000)
BUILDINGS & IMPROVEMENTS - CONSULTANT SERVICES	148,988.26	0	0	0	0	0
BUILDINGS & IMPROVEMENTS - COUNTY SERVICES	117,332.76	47,000	47,000	0	0	(47,000)
TOTAL CAPITAL ASSETS - B & I	984,230.25	1,767,000	1,767,000	0	0	(1,767,000)
CAPITAL ASSETS - EQUIPMENT						
AGRICULTURE AND LNDSCPE EQUIP	0.00	125,000	125,000	40,000	40,000	(85,000)
ALL OTHER UNDEFINED EQUIPMENT ASSETS	0.00	200,000	200,000	200,000	200,000	0
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	116,022.50	75,000	75,000	65,000	65,000	(10,000)
ELECTRONIC EQUIPMENT	96,898.67	0	0	0	0	0

PUBLIC WORKS - FLOOD CONTROL DISTRICT SUMMARY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
MACHINERY EQUIPMENT	121,947.38	490,000	490,000	0	0	(490,000)
MANUFACTURED/PREFABRICATED STRUCTURE	8,366.03	150,000	150,000	0	0	(150,000)
TELECOMMUNICATIONS EQUIPMENT	(47,158.09)	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	250,379.27	720,000	720,000	180,000	180,000	(540,000)
WATERCRAFT/VESSEL/BARGES/TUGS	0.00	80,000	80,000	0	0	(80,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	546,455.76	1,840,000	1,840,000	485,000	485,000	(1,355,000)
CAPITAL ASSETS - INFRASTRUCTURE						
EASEMENT	0.00	78,000	0	0	0	0
INFRASTRUCTURE	32,645,147.68	46,282,000	47,775,000	69,437,000	69,437,000	21,662,000
TOTAL CAPITAL ASSETS - INFRASTRUCTURE	32,645,147.68	46,360,000	47,775,000	69,437,000	69,437,000	21,662,000
TOTAL CAPITAL ASSETS	34,175,833.69	49,967,000	51,382,000	69,922,000	69,922,000	18,540,000
OTHER FINANCING USES						
TRANSFERS OUT	309,771,295.63	367,028,000	322,529,000	348,761,000	348,761,000	26,232,000
TOTAL OTH FIN USES	309,771,295.63	367,028,000	322,529,000	348,761,000	348,761,000	26,232,000
GROSS TOTAL	$ 930,976,123.31	$ 1,213,005,000	$ 1,604,038,000	$ 1,475,206,000	$ 1,475,206,000	$ (128,832,000)
TOTAL FINANCING USES	$ 930,976,123.31	$ 1,213,005,000	$ 1,604,038,000	$ 1,475,206,000	$ 1,475,206,000	$ (128,832,000)

Public Works - Road Fund Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	$ 21,730,000.00	$ 50,412,000	$ 50,412,000	$ 10,488,000	$ 10,488,000	$ (39,924,000)
CANCEL OBLIGATED FUND BAL	63,612,328.00	0	0	0	0	0
SPECIAL ASSESSMENTS	15.05	0	0	0	0	0
OTHER REVENUE	381,746,155.83	404,930,000	403,980,000	392,580,000	392,580,000	(11,400,000)
TOTAL FINANCING SOURCES	$ 467,088,498.88	$ 455,342,000	$ 454,392,000	$ 403,068,000	$ 403,068,000	$ (51,324,000)
FINANCING USES						
SERVICES & SUPPLIES	$ 391,146,665.43	$ 387,474,000	$ 365,438,000	$ 346,067,000	$ 346,067,000	$ (19,371,000)
OTHER CHARGES	10,654,303.79	6,436,000	14,446,000	19,300,000	19,300,000	4,854,000
CAPITAL ASSETS - B & I	0.00	0	580,000	580,000	580,000	0
CAPITAL ASSETS - EQUIPMENT	1,368,196.09	2,300,000	4,205,000	1,065,000	1,065,000	(3,140,000)
CAPITAL ASSETS - INFRASTRUCTURE	17,317,190.02	46,661,000	47,740,000	35,556,000	35,556,000	(12,184,000)
TOTAL CAPITAL ASSETS	18,685,386.11	48,961,000	52,525,000	37,201,000	37,201,000	(15,324,000)
OTHER FINANCING USES	(3,809,341.87)	1,983,000	21,983,000	500,000	500,000	(21,483,000)
GROSS TOTAL	$ 416,677,013.46	$ 444,854,000	$ 454,392,000	$ 403,068,000	$ 403,068,000	$ (51,324,000)
TOTAL FINANCING USES	$ 416,677,013.46	$ 444,854,000	$ 454,392,000	$ 403,068,000	$ 403,068,000	$ (51,324,000)

FUND	FUNCTION	ACTIVITY
PUBLIC WORKS - ROAD FUND	PUBLIC WAYS AND FACILITIES	PUBLIC WAYS

Mission Statement

Public Works is committed to its mission to plan, design, build, and maintain modern infrastructure that uplifts all communities of Los Angeles County. Specific to the Transportation Core Service Area, the Road Fund is used for roadway, bicycle, pedestrian, public transit, and disaster related projects, with the mission to provide safe, clean, efficient transportation choices and rights of way, to enhance mobility and quality of life. The Road Fund provides for the operation, maintenance, safety, repair, and improvements of unincorporated area municipal streets and highways; multimodal transportation improvements; and the installation, operation, and maintenance of traffic signals. The Road Fund is also used to provide public works services to cities and agencies, which are entirely reimbursed by the respective agencies, with the mission to provide quality and efficient public works services through effective interagency collaboration.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a net decrease of $51.3 million primarily due to decreases in fund balance available, operating transfers in - Measure H, other charges for services, interest and sales tax revenues; partially offset by an increase in federal revenue.

The 2025-26 budgeted revenue for the State - Highway Users Tax Account (gas tax) is approximately $340.5 million and reflects no change as projected by the California State Association of Counties.

Changes From 2024-25 Budget

	Financing Uses ($)	Financing Sources ($)	Budg Pos
2024-25 Final Adopted Budget	**454,392,000**	**454,392,000**	**0.0**
Other Changes			
1. Unincorporated County Roads: Reflects a decrease in the number of projects related to the pavement preservation program.	(47,205,000)	(47,205,000)	--
2. Traffic Congestion Management: Reflects an increase in traffic modeling primarily related to planning efforts for bikeways and pedestrians for the County unincorporated communities.	885,000	885,000	--
3. Public Works Services to Cities and Agencies: Reflects a decrease in roadway maintenance activities and administration of road projects within the jurisdictional boundaries of incorporated cities or other agencies funded by cities, developers, and federal grant revenues.	(5,847,000)	(5,847,000)	--
4. Encroachment Permit Issuance and Land Development: Reflects an increase in the issuance of permits, inspections, and land development subdivision plan checks within road rights of way that will benefit County residents and businesses.	830,000	830,000	--
5. Stormwater and Urban Runoff Quality: Reflects a decrease in requirements for field screenings of storm drain system for illicit connections and discharges.	(57,000)	(57,000)	--
6. Graffiti Abatement: Reflects an increase in requirements for graffiti removal within road right of way.	70,000	70,000	--
Total Changes	**(51,324,000)**	**(51,324,000)**	**0.0**
2025-26 Recommended Budget	**403,068,000**	**403,068,000**	**0.0**

PUBLIC WORKS - ROAD FUND BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	$ 21,730,000.00	$ 50,412,000	$ 50,412,000	$ 10,488,000	$ 10,488,000	$ (39,924,000)
CANCEL OBLIGATED FUND BAL	63,612,328.00	0	0	0	0	0
SPECIAL ASSESSMENTS	15.05	0	0	0	0	0
BUSINESS LICENSES	(51,484.62)	0	0	0	0	0
CHARGES FOR SERVICES - OTHER	2,009,311.51	6,240,000	3,863,000	996,000	996,000	(2,867,000)
CONSTRUCTION PERMITS	5,238,836.89	7,036,000	7,640,000	7,233,000	7,233,000	(407,000)
CONTRACT CITIES SERVICES COST RECOVERY	9,287,885.35	8,838,000	8,811,000	8,347,000	8,347,000	(464,000)
FEDERAL - FOREST RESERVE REVENUE	695,366.54	695,000	671,000	695,000	695,000	24,000
FEDERAL - OTHER	(119,644.90)	1,192,000	0	2,300,000	2,300,000	2,300,000
FEDERAL - ROAD PROJECTS	4,660,714.67	4,324,000	4,487,000	5,629,000	5,629,000	1,142,000
FEDERAL AID - DISASTER RELIEF	1,130,161.00	2,715,000	450,000	367,000	367,000	(83,000)
FORFEITURES & PENALTIES	94.73	3,000	0	0	0	0
INTEREST	5,926,903.79	2,637,000	4,794,000	2,051,000	2,051,000	(2,743,000)
INTERFUND CHARGES FOR SERVICES - OTHER	215,651.35	301,000	331,000	448,000	448,000	117,000
METROPOLITAN TRANSIT AUTHORITY	239,005.40	868,000	0	561,000	561,000	561,000
MISCELLANEOUS	75,001.78	66,000	35,000	66,000	66,000	31,000
OTHER GOVERNMENTAL AGENCIES	125,157.15	166,000	0	0	0	0
OTHER LICENSES & PERMITS	3,401.26	4,000	65,000	4,000	4,000	(61,000)
OTHER SALES	3,760.00	4,000	5,000	4,000	4,000	(1,000)
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	2.28	0	0	0	0	0
PLANNING & ENGINEERING SERVICES	5,455,551.94	5,834,000	6,816,000	5,899,000	5,899,000	(917,000)
RENTS & CONCESSIONS	396,385.34	500,000	275,000	322,000	322,000	47,000
ROAD & STREET SERVICES	4,442,795.67	7,390,000	7,546,000	6,878,000	6,878,000	(668,000)
ROAD PRIVILEGES & PERMITS	320,341.00	333,000	354,000	345,000	345,000	(9,000)
SALE OF CAPITAL ASSETS	30,700.00	1,100,000	0	0	0	0
SETTLEMENTS	1,308,896.89	1,300,000	3,000	439,000	439,000	436,000
STATE - HIGHWAY USERS TAX	327,973,791.03	340,504,000	339,952,000	340,504,000	340,504,000	552,000
STATE - OTHER	470,720.20	1,456,000	170,000	211,000	211,000	41,000
STATE - ROADS	1,050,813.00	1,051,000	1,051,000	1,051,000	1,051,000	0
STATE AID - DISASTER	1,085,313.12	0	0	0	0	0
TRANSFERS IN	396,846.46	2,143,000	7,287,000	0	0	(7,287,000)
TRANSPORTATION TAX	9,373,877.00	8,230,000	9,374,000	8,230,000	8,230,000	(1,144,000)
TOTAL FINANCING SOURCES	$ 467,088,498.88	$ 455,342,000	$ 454,392,000	$ 403,068,000	$ 403,068,000	$ (51,324,000)
FINANCING USES						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	$ 337,640.33	$ 351,000	$ 325,000	$ 2,545,000	$ 2,545,000	$ 2,220,000
CLOTHING & PERSONAL SUPPLIES	340,473.36	319,000	203,000	176,000	176,000	(27,000)
COMMUNICATIONS	19,751.25	14,000	69,000	30,000	30,000	(39,000)
COMPUTING-MAINFRAME	1,114.43	61,000	0	6,000	6,000	6,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	292,612.35	7,000	241,000	216,000	216,000	(25,000)
COMPUTING-PERSONAL	64,350.60	131,000	80,000	5,274,000	5,274,000	5,194,000
CONTRACTED PROGRAM SERVICES	2,635,216.27	3,227,000	3,326,000	3,250,000	3,250,000	(76,000)

PUBLIC WORKS - ROAD FUND BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FOOD	303.19	0	0	0	0	0
HOUSEHOLD EXPENSE	26,214.43	10,000	19,000	41,000	41,000	22,000
INFORMATION TECHNOLOGY SERVICES	16,177.80	0	57,000	5,000	5,000	(52,000)
INSURANCE	4,374,335.03	2,527,000	5,275,000	8,367,000	8,367,000	3,092,000
MAINTENANCE - EQUIPMENT	1,589,259.99	1,773,000	1,018,000	1,138,000	1,138,000	120,000
MAINTENANCE-BUILDINGS & IMPRV	34,105,388.01	30,942,000	16,787,000	19,008,000	19,008,000	2,221,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	14,648.31	0	0	0	0	0
MEMBERSHIPS	56,239.50	56,000	40,000	5,200,000	5,200,000	5,160,000
MISCELLANEOUS EXPENSE	7,770.26	0	0	0	0	0
OFFICE EXPENSE	74,159.69	85,000	59,000	2,208,000	2,208,000	2,149,000
PROFESSIONAL SERVICES	25,105,584.89	22,098,000	16,988,000	16,570,000	16,570,000	(418,000)
PUBLICATIONS & LEGAL NOTICES	5,357.89	3,000	73,000	35,000	35,000	(38,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	3,272.61	3,000	0	0	0	0
RENTS & LEASES - EQUIPMENT	33,257,184.35	32,159,000	19,896,000	20,934,000	20,934,000	1,038,000
RENTS & LEASES - OTHER RENTAL COSTS	817,784.00	1,413,000	906,000	1,502,000	1,502,000	596,000
SMALL TOOLS & MINOR EQUIPMENT	477,918.52	324,000	346,000	403,000	403,000	57,000
SPECIAL DEPARTMENTAL EXPENSE	280,517,975.18	284,006,000	291,867,000	253,918,000	253,918,000	(37,949,000)
TECHNICAL SERVICES	3,108,688.55	3,708,000	6,329,000	3,138,000	3,138,000	(3,191,000)
TELECOMMUNICATIONS	16,822.82	22,000	47,000	10,000	10,000	(37,000)
TRAINING	22,139.40	20,000	4,000	17,000	17,000	13,000
TRANSPORTATION AND TRAVEL	1,516,141.08	1,144,000	947,000	1,142,000	1,142,000	195,000
UTILITIES	2,342,141.34	3,071,000	536,000	934,000	934,000	398,000
TOTAL S & S	391,146,665.43	387,474,000	365,438,000	346,067,000	346,067,000	(19,371,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	4,529.81	2,000	0	0	0	0
JUDGMENTS & DAMAGES	10,210,567.27	5,985,000	14,000,000	18,851,000	18,851,000	4,851,000
RETIREMENT OF OTHER LONG TERM DEBT	439,155.71	436,000	446,000	449,000	449,000	3,000
TAXES & ASSESSMENTS	51.00	13,000	0	0	0	0
TOTAL OTH CHARGES	10,654,303.79	6,436,000	14,446,000	19,300,000	19,300,000	4,854,000
CAPITAL ASSETS						
CAPITAL ASSETS - B & I						
BUILDINGS & IMPROVEMENTS	0.00	0	403,000	403,000	403,000	0
BUILDINGS & IMPROVEMENTS - CONSULTANT SERVICES	0.00	0	30,000	30,000	30,000	0
BUILDINGS & IMPROVEMENTS - COUNTY SERVICES	0.00	0	145,000	145,000	145,000	0
BUILDINGS & IMPROVEMENTS- JURISDICTIONAL REVIEW/PLAN CHK/PRMT	0.00	0	2,000	2,000	2,000	0
TOTAL CAPITAL ASSETS - B & I	0.00	0	580,000	580,000	580,000	0
CAPITAL ASSETS - EQUIPMENT						
ALL OTHER UNDEFINED EQUIPMENT ASSETS	0.00	300,000	300,000	0	0	(300,000)
COMPUTERS, MIDRANGE/DEPARTMENTAL	(1,088.66)	30,000	30,000	0	0	(30,000)

PUBLIC WORKS - ROAD FUND BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	1,099,441.92	1,447,000	2,822,000	400,000	400,000	(2,422,000)
ELECTRONIC EQUIPMENT	18,214.04	70,000	405,000	224,000	224,000	(181,000)
MACHINERY EQUIPMENT	0.00	10,000	101,000	41,000	41,000	(60,000)
MANUFACTURED/PREFABRICATED STRUCTURE	16,719.98	30,000	30,000	0	0	(30,000)
VEHICLES & TRANSPORTATION EQUIPMENT	234,908.81	413,000	517,000	400,000	400,000	(117,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	1,368,196.09	2,300,000	4,205,000	1,065,000	1,065,000	(3,140,000)
CAPITAL ASSETS - INFRASTRUCTURE						
EASEMENT	1,850.00	0	0	0	0	0
INFRASTRUCTURE	17,315,340.02	46,661,000	47,740,000	35,556,000	35,556,000	(12,184,000)
TOTAL CAPITAL ASSETS - INFRASTRUCTURE	17,317,190.02	46,661,000	47,740,000	35,556,000	35,556,000	(12,184,000)
TOTAL CAPITAL ASSETS	18,685,386.11	48,961,000	52,525,000	37,201,000	37,201,000	(15,324,000)
OTHER FINANCING USES						
TRANSFERS OUT	(3,809,341.87)	1,983,000	21,983,000	500,000	500,000	(21,483,000)
TOTAL OTH FIN USES	(3,809,341.87)	1,983,000	21,983,000	500,000	500,000	(21,483,000)
GROSS TOTAL	$ 416,677,013.46	$ 444,854,000	$ 454,392,000	$ 403,068,000	$ 403,068,000	$ (51,324,000)
TOTAL FINANCING USES	$ 416,677,013.46	$ 444,854,000	$ 454,392,000	$ 403,068,000	$ 403,068,000	$ (51,324,000)

Public Works - Internal Service Fund Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	$ 9,411,000.00	$ 9,954,000	$ 9,954,000	$ 0	$ 0	$ (9,954,000)
CANCEL OBLIGATED FUND BAL	7,249,498.00	0	0	0	0	0
OTHER REVENUE	790,928,853.69	910,808,000	1,090,954,000	1,107,799,000	1,107,799,000	16,845,000
TOTAL FINANCING SOURCES	$ 807,589,351.69	$ 920,762,000	$ 1,100,908,000	$ 1,107,799,000	$ 1,107,799,000	$ 6,891,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	$ 616,205,294.88	$ 663,851,000	$ 732,798,000	$ 741,361,000	$ 741,361,000	$ 8,563,000
SERVICES & SUPPLIES	163,894,210.59	216,495,000	313,299,000	330,501,000	330,501,000	17,202,000
OTHER CHARGES	1,254,084.68	4,114,000	1,936,000	5,436,000	5,436,000	3,500,000
CAPITAL ASSETS - EQUIPMENT	16,282,251.85	36,302,000	52,875,000	30,501,000	30,501,000	(22,374,000)
GROSS TOTAL	$ 797,635,842.00	$ 920,762,000	$ 1,100,908,000	$ 1,107,799,000	$ 1,107,799,000	$ 6,891,000
TOTAL FINANCING USES	$ 797,635,842.00	$ 920,762,000	$ 1,100,908,000	$ 1,107,799,000	$ 1,107,799,000	$ 6,891,000
BUDGETED POSITIONS	4,226.0	4,231.0	4,231.0	4,232.0	4,232.0	1.0

FUND	FUNCTION	ACTIVITY
PUBLIC WORKS - INTERNAL SERVICE FUND	GENERAL	OTHER GENERAL

Mission Statement

Public Works is committed to its mission to plan, design, build, and maintain modern infrastructure that uplifts all communities of Los Angeles County. Public Works services include planning, engineering, design, construction, project management, operation and/or maintenance of roads, highways, bridges, flood control facilities, water conservation programs, sanitary sewers, water distribution systems, airports, facility capital projects, and regulatory programs, such as hazardous and solid waste, land development, and other activities for the County and contract cities.

2025-26 Budget Message

The Internal Service Fund is designed to facilitate billings for services provided between the multiple funds that finance Public Works operations and those rendered to other County departments. The fund also pays for Public Works salaries and employee benefits, materials and supplies, and equipment charges, which recovers the appropriate amounts from each special fund or from other County departments.

The 2025-26 Recommended Budget reflects a $6.9 million increase primarily due to Board-approved increases in salaries and health insurance subsidies, as well as retiree health insurance, services and supplies to align the budget to anticipated costs, and capital project management services. These increases are partially offset by decreases in retirement costs and capital assets-equipment purchases. The budget also reflects the addition of 1.0 Civil Engineer position that is fully funded by the Sheriff's Department for its Parking Enforcement program.

Changes From 2024-25 Budget

	Financing Uses ($)	Financing Sources ($)	Budg Pos
2024-25 Final Adopted Budget	**1,100,908,000**	**1,100,908,000**	**4,231.0**
Other Changes			
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries.	4,538,000	4,538,000	--
2. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(1,772,000)	(1,772,000)	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	4,345,000	4,345,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	803,000	803,000	--
5. Other Salaries and Employee Benefits: Reflects increases due to employee benefit adjustments based on historical experience and the addition of 1.0 Civil Engineer position that is fully funded by the Sheriff's Department for its Parking Enforcement program.	649,000	649,000	1.0
6. Capital Building Projects: Reflects an increase in capital project management services for County capital projects	12,463,000	12,463,000	--
7. Administrative Support Services – IT: Reflects an increase in the business automation plan and IT enhancement upgrade costs.	2,772,000	2,772,000	--
8. Services and Supplies: Reflects an increase primarily due to changes in services to/from other County departments.	5,467,000	5,467,000	--
9. Capital Assets: Reflects a decrease in requirements for the purchase of equipment.	(22,374,000)	(22,374,000)	--
Total Changes	**6,891,000**	**6,891,000**	**1.0**
2025-26 Recommended Budget	**1,107,799,000**	**1,107,799,000**	**4,232.0**

PUBLIC WORKS - INTERNAL SERVICE FUND BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	$ 9,411,000.00	$ 9,954,000	$ 9,954,000	$ 0	$ 0	$ (9,954,000)
CANCEL OBLIGATED FUND BAL	7,249,498.00	0	0	0	0	0
CHARGES FOR SERVICES - OTHER	2,721,437.11	2,640,000	2,640,000	2,835,000	2,835,000	195,000
FEDERAL AID - DISASTER RELIEF	7,909.74	0	0	0	0	0
INTERFUND CHARGES FOR SERVICES - OTHER	774,327,102.05	804,254,000	930,682,000	952,326,000	952,326,000	21,644,000
MISCELLANEOUS	(194,607.83)	0	0	0	0	0
OTHER GOVERNMENTAL AGENCIES	544,914.61	0	0	0	0	0
OTHER LICENSES & PERMITS	0.00	2,000	2,000	0	0	(2,000)
OTHER SALES	17,872.45	4,000	9,000	11,000	11,000	2,000
PLANNING & ENGINEERING SERVICES	12,711,042.09	80,809,000	117,989,000	130,452,000	130,452,000	12,463,000
RECORDING FEES	988.21	0	0	0	0	0
RENTS & CONCESSIONS	(7,328.29)	0	0	0	0	0
SALE OF CAPITAL ASSETS	888,875.00	867,000	867,000	980,000	980,000	113,000
STATE - COVID-19	7,250.00	0	0	0	0	0
TRANSFERS IN	(96,601.45)	22,232,000	38,765,000	21,195,000	21,195,000	(17,570,000)
TOTAL FINANCING SOURCES	$ 807,589,351.69	$ 920,762,000	$ 1,100,908,000	$ 1,107,799,000	$ 1,107,799,000	$ 6,891,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 368,327,176.58	$ 386,639,000	$ 455,943,000	$ 459,879,000	$ 459,879,000	$ 3,936,000
CAFETERIA BENEFIT PLANS	77,885,072.44	85,512,000	85,510,000	85,643,000	85,643,000	133,000
COUNTY EMPLOYEE RETIREMENT	83,671,134.75	91,270,000	91,270,000	90,401,000	90,401,000	(869,000)
DENTAL INSURANCE	1,478,400.16	1,538,000	1,538,000	1,539,000	1,539,000	1,000
DEPENDENT CARE SPENDING ACCOUNTS	485,616.19	610,000	599,000	599,000	599,000	0
DISABILITY BENEFITS	2,875,605.60	2,340,000	2,340,000	2,354,000	2,354,000	14,000
FICA (OASDI)	5,499,637.38	6,826,000	6,826,000	6,885,000	6,885,000	59,000
HEALTH INSURANCE	5,557,043.61	7,546,000	7,546,000	7,546,000	7,546,000	0
LIFE INSURANCE	740,452.27	549,000	536,000	539,000	539,000	3,000
OTHER EMPLOYEE BENEFITS	103,605.12	228,000	207,000	207,000	207,000	0
RETIREE HEALTH INSURANCE	48,338,462.00	54,014,000	54,014,000	58,359,000	58,359,000	4,345,000
SAVINGS PLAN	2,195,874.66	5,460,000	5,460,000	5,483,000	5,483,000	23,000
THRIFT PLAN (HORIZONS)	11,754,712.95	13,853,000	13,853,000	13,982,000	13,982,000	129,000
UNEMPLOYMENT INSURANCE	78,847.08	252,000	252,000	252,000	252,000	0
WORKERS' COMPENSATION	7,213,654.09	7,214,000	6,904,000	7,693,000	7,693,000	789,000
TOTAL S & E B	616,205,294.88	663,851,000	732,798,000	741,361,000	741,361,000	8,563,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	11,851,127.47	12,084,000	14,826,000	17,187,000	17,187,000	2,361,000
CLOTHING & PERSONAL SUPPLIES	468,162.81	484,000	350,000	525,000	525,000	175,000
COMMUNICATIONS	1,508,818.12	1,557,000	2,278,000	1,975,000	1,975,000	(303,000)
COMPUTING-MAINFRAME	1,388,393.82	1,432,000	1,640,000	1,719,000	1,719,000	79,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	6,057,412.26	6,241,000	12,798,000	9,021,000	9,021,000	(3,777,000)
COMPUTING-PERSONAL	3,814,251.87	3,941,000	4,026,000	4,999,000	4,999,000	973,000

PUBLIC WORKS - INTERNAL SERVICE FUND BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
CONTRACTED PROGRAM SERVICES	418.60	1,000	115,000	115,000	115,000	0
FOOD	1,547.89	0	0	0	0	0
HOUSEHOLD EXPENSE	403,215.14	417,000	763,000	671,000	671,000	(92,000)
INFORMATION TECHNOLOGY SECURITY	1,824,956.20	1,881,000	1,921,000	3,779,000	3,779,000	1,858,000
INFORMATION TECHNOLOGY SERVICES	1,399,488.69	1,444,000	8,357,000	8,775,000	8,775,000	418,000
INSURANCE	525,145.97	543,000	879,000	879,000	879,000	0
JURY & WITNESS EXPENSE	7,515.26	8,000	10,000	10,000	10,000	0
MAINTENANCE - EQUIPMENT	15,304,447.46	15,769,000	17,595,000	17,774,000	17,774,000	179,000
MAINTENANCE-BUILDINGS & IMPRV	6,181,449.02	6,372,000	5,294,000	6,558,000	6,558,000	1,264,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	167,103.42	0	0	0	0	0
MEMBERSHIPS	218,798.85	226,000	262,000	262,000	262,000	0
MISCELLANEOUS EXPENSE	35,371.36	206,000	622,000	622,000	622,000	0
OFFICE EXPENSE	461,352.26	475,000	994,000	1,035,000	1,035,000	41,000
PROFESSIONAL SERVICES	66,758,741.37	63,995,000	78,314,000	100,591,000	100,591,000	22,277,000
PUBLICATIONS & LEGAL NOTICES	109,919.28	143,000	245,000	290,000	290,000	45,000
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	105,461.28	15,000	200,000	0	0	(200,000)
RENTS & LEASES - EQUIPMENT	868,381.47	896,000	3,610,000	3,701,000	3,701,000	91,000
RENTS & LEASES - OTHER RENTAL COSTS	328,635.00	612,000	353,000	1,358,000	1,358,000	1,005,000
SMALL TOOLS & MINOR EQUIPMENT	196,464.80	206,000	319,000	319,000	319,000	0
SPECIAL DEPARTMENTAL EXPENSE	12,419,702.95	60,784,000	89,693,000	94,639,000	94,639,000	4,946,000
TECHNICAL SERVICES	21,131,085.25	25,914,000	50,677,000	33,840,000	33,840,000	(16,837,000)
TELECOMMUNICATIONS	4,391,370.08	4,526,000	8,419,000	11,364,000	11,364,000	2,945,000
TRAINING	686,664.99	853,000	1,949,000	1,828,000	1,828,000	(121,000)
TRANSPORTATION AND TRAVEL	2,379,165.95	2,451,000	2,897,000	2,726,000	2,726,000	(171,000)
UTILITIES	2,899,641.70	3,019,000	3,893,000	3,939,000	3,939,000	46,000
TOTAL S & S	163,894,210.59	216,495,000	313,299,000	330,501,000	330,501,000	17,202,000
OTHER CHARGES						
JUDGMENTS & DAMAGES	287,118.29	1,400,000	1,400,000	1,400,000	1,400,000	0
RETIREMENT OF OTHER LONG TERM DEBT	223,201.01	437,000	446,000	441,000	441,000	(5,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	743,744.89	2,187,000	0	3,505,000	3,505,000	3,505,000
TAXES & ASSESSMENTS	20.49	90,000	90,000	90,000	90,000	0
TOTAL OTH CHARGES	1,254,084.68	4,114,000	1,936,000	5,436,000	5,436,000	3,500,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
ALL OTHER UNDEFINED EQUIPMENT ASSETS	0.00	1,965,000	1,965,000	5,197,000	5,197,000	3,232,000
COMPUTERS, MIDRANGE/DEPARTMENTAL	209,166.92	769,000	769,000	200,000	200,000	(569,000)
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	7,684,310.83	17,714,000	31,578,000	12,842,000	12,842,000	(18,736,000)
DATA HANDLING EQUIPMENT	182,453.21	1,826,000	1,826,000	1,210,000	1,210,000	(616,000)
ELECTRONIC EQUIPMENT	73,272.58	107,000	107,000	0	0	(107,000)
MACHINERY EQUIPMENT	16,298.91	3,911,000	3,985,000	811,000	811,000	(3,174,000)
NON-MEDICAL LAB/TESTING EQUIP	0.00	0	0	123,000	123,000	123,000

PUBLIC WORKS - INTERNAL SERVICE FUND BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
TELECOMMUNICATIONS EQUIPMENT	180,449.20	548,000	548,000	1,563,000	1,563,000	1,015,000
VEHICLES & TRANSPORTATION EQUIPMENT	7,936,300.20	9,462,000	12,097,000	8,555,000	8,555,000	(3,542,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	16,282,251.85	36,302,000	52,875,000	30,501,000	30,501,000	(22,374,000)
TOTAL CAPITAL ASSETS	16,282,251.85	36,302,000	52,875,000	30,501,000	30,501,000	(22,374,000)
GROSS TOTAL	$ 797,635,842.00	$ 920,762,000	$ 1,100,908,000	$ 1,107,799,000	$ 1,107,799,000	$ 6,891,000
TOTAL FINANCING USES	$ 797,635,842.00	$ 920,762,000	$ 1,100,908,000	$ 1,107,799,000	$ 1,107,799,000	$ 6,891,000
BUDGETED POSITIONS	4,226.0	4,231.0	4,231.0	4,232.0	4,232.0	1.0

Departmental Program Summary

1. Roads and Transportation Group

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	823,412,000	6,135,000	811,062,000	6,215,000	--
Unincorporated County Roads	535,084,000	6,135,000	526,949,000	2,000,000	--
Traffic Congestion Management	111,406,000	--	111,406,000	--	--
Street Lighting	73,959,000	--	73,959,000	--	--
Public Transit Services	68,737,000	--	68,737,000	--	--
Bikeways	30,011,000	--	30,011,000	--	--
Crossing Guard Services	4,215,000	--	--	4,215,000	--
Red Light Photo Enforcement	--	--	--	--	--
Less Administration	--	--	--	--	--
Net Program Costs	823,412,000	6,135,000	811,062,000	6,215,000	--

Unincorporated County Roads

Authority: Mandated program - California Constitution, Article XIX, and California Streets and Highways Code, Section No. 2101.

Construct, operate, and maintain roadways and adjacent right of ways in County unincorporated areas.

Traffic Congestion Management

Authority: Non-mandated, discretionary program.

Coordinate traffic signal synchronization and other intelligent transportation systems across jurisdictional boundaries.

Street Lighting

Authority: Non-mandated, discretionary program.

Administer the construction, operation, and maintenance of streetlights in County unincorporated areas.

Public Transit Services

Authority: Non-mandated, discretionary program.

Provide public transit services to residents in County unincorporated areas.

Bikeways

Authority: Non-mandated, discretionary program.

Construct, operate, and maintain County bikeway facilities.

Crossing Guard Services

Authority: Non-mandated, discretionary program.

Provide crossing guard services, upon request, to elementary school-age pedestrians walking to and from school at intersections in County unincorporated areas that meet Board-accepted criteria.

Red Light Photo Enforcement

Authority: Non-mandated, discretionary program.

Administer the operation of traffic cameras at selected traffic signal-controlled intersections for automated enforcement of the California Vehicle Code.

2. Stormwater Management Group

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,503,837,000	803,000	1,479,261,000	23,773,000	--
Flood Control	406,248,000	803,000	405,390,000	55,000	--
Stormwater and Urban Runoff Quality	47,077,000	--	23,359,000	23,718,000	--
Integrated Water Resource Planning	19,372,000	--	19,372,000	--	--
Water Conservation	42,284,000	--	42,284,000	--	--
Safe Clean Water	988,856,000	--	988,856,000	--	--
Less Administration	--	--	--	--	--
Net Program Costs	1,503,837,000	803,000	1,479,261,000	23,773,000	--

Flood Control

Authority: Mandated program - California Water Code, Uncodified Acts, Act 4463.

Maintain, operate, and augment the countywide Flood Control District (FCD) system by capital construction to achieve the intended result.

Stormwater and Urban Runoff Quality

Authority: Mandated program - Federal Clean Water Act and California Water Code, Uncodified Acts, Act 4463.

Comply with the stormwater quality permit issued under the Clean Water Act by, among other things, sweeping streets, installing water quality improvement devices, implementing good housekeeping procedures at departmental field facilities, and conducting public outreach.

Integrated Water Resource Planning

Authority: Mandated program - California Water Code, Uncodified Acts, Act 4463.

Develop watershed multi-use studies, watershed management plans, river master plans, and project concepts through collaborative stakeholder processes that provide multiple benefits including, but not limited to, flood protection, water conservation, aesthetic enhancement, preservation of natural resources, and water quality enhancement.

Water Conservation

Authority: Mandated program - California Water Code, Uncodified Acts, Act 4463.

Construct, operate, and maintain water conservation facilities within the FCD.

Safe Clean Water

Authority: Mandated program - Los Angeles County Flood Control District Code, Chapter 16.

Fund stormwater projects and programs to increase local water supply, improve water quality, enhance communities, protect public health and coastal waters, promote water resilience and sustainability, modernize water infrastructure, and prepare for the effects of climate change.

3. Waterworks – County Waterworks Districts

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	244,974,000	--	244,974,000	--	--
Less Administration	--	--	--	--	--
Net Program Costs	244,974,000	--	244,974,000	--	--

Authority: Mandated program - California Water Code, Division 16.

Construct, operate, and maintain a water supply system and distribution facilities within the Waterworks Districts.

4. Environmental Programs Group

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	151,774,000	--	150,478,000	1,296,000	--
Solid Waste Management	137,288,000	--	137,288,000	--	--
Regulation of Industrial Waste and Underground Tanks	7,501,000	--	7,501,000	--	--
Environmental Defenders	1,472,000	--	1,472,000	--	--
Graffiti Abatement	5,513,000	--	4,217,000	1,296,000	--
Less Administration	--	--	--	--	--
Net Program Costs	151,774,000	--	150,478,000	1,296,000	--

Solid Waste Management

Authority: Mandated program - California Integrated Waste Management Act of 1989 (AB 939); and County Code Title 20, Division 4, Chapters 20.88-20.89.

Administer solid waste management activities to meet the solid waste disposal needs of County residents, conserve natural resources, and comply with State laws and regulations. These activities include solid waste collection, recycling, public education, household hazardous waste collection, and disposal planning for County landfill facilities.

Regulation of Industrial Waste and Underground Tanks

Authority: Mandated program - Code of Federal Regulation Title 40, Parts 280 and 403.8; California Health and Safety Code Division 7, Chapters 5.5 and 5.9 and Division 20, Chapter 6.7; and County Code Title 20, Division 2 and Title 11, Division 4.

Ensure proper handling of industrial waste in County unincorporated areas and the proper construction and monitoring of hazardous materials underground storage tanks in County unincorporated areas and 77 cities.

Environmental Defenders

Authority: Mandated program – National Pollutant Discharge Elimination System permit requirements under the Clean Water Act and AB 939.

Provide environmental education to elementary school students through school assemblies, student competitions, curriculum that meets State standards, and technical assistance, in compliance with requirements of the stormwater quality permit issued under the Clean Water Act. Also educate on recycling and waste reduction to assist in meeting AB 939 requirements.

Graffiti Abatement

Authority: Non-mandated, discretionary program.

Reduce the blight of graffiti through effective public educational programs and the swift removal of graffiti when it occurs.

5. Development and Building Services Group

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	108,493,000	582,000	92,506,000	15,405,000	--
Building Permits and Inspection	58,003,000	582,000	57,325,000	96,000	--
Land Development	18,752,000	--	16,643,000	2,109,000	--
Encroachment Permit Issuance and Inspection	18,016,000	--	18,016,000	--	--
Property Rehabilitation and Nuisance Abatement	13,722,000	--	522,000	13,200,000	--
Less Administration	--	--	--	--	--
Net Program Costs	108,493,000	582,000	92,506,000	15,405,000	--

Building Permits and Inspection

Authority: Mandated program - California Code of Regulations Title 24, Part 2, Volume 1, Section 101; County Code Titles 26 - 29; California Public Resources Code, Alquist-Priolo Earthquake Fault Zone Act Title 14, Division 2, Chapter 7.5, Seismic Hazards Mapping Act Title 14, Division 2, Chapter 7.8; and County Subdivision Code Title 21, Zoning Code Title 22, and Building Code Title 26.

Create a safe, habitable environment by assisting builders and design professionals in complying with County building laws.

Land Development

Authority: Mandated program - California Health and Safety Code Divisions 5 and 6; California Government Code Title 5, Division 2, Part 1 and Title 7, Division 2; California Code of Regulations Title 24, Part 2, Volume 1, Section 101; and County Code Titles 20 and 26. Subdivision Map Analysis program is mandated by California State Subdivision Map Act and County Code Titles 21 and 22.

Review tentative maps, tract maps, parcel maps, and review and inspect subdivision improvement plans for compliance with State and local codes, standards, and policies to ensure the health and safety of County residents.

Encroachment Permit Issuance and Inspection

Authority: Mandated program - California Constitution, Article XIX, and California Streets and Highways Code Section 2101.

Review plans, issue road and flood permits, and perform infrastructure inspections according to code and standards to protect the health and safety of County residents.

Property Rehabilitation and Nuisance Abatement

Authority: Mandated program - California Health and Safety Code Division 13, Part 1.5 and County Code Titles 26 -29.

Inspect property, upon request, to verify maintenance in accordance with County codes and cite substandard buildings, structures, and properties that are in violation of applicable codes and ordinances.

6. Sanitary Sewer Facilities – Consolidated Sewer Maintenance Districts

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	83,760,000	--	83,760,000	--	--
Less Administration	--	--	--	--	--
Net Program Costs	83,760,000	--	83,760,000	--	--

Authority: Mandated program - California Health and Safety Code Sections 4860 – 4927 and Sections 5470 - 5474.10; and County Code, Volume 5, Title 20, Division 3, Chapter 20.40.

Operate and maintain the sewer system facilities within the Consolidated Sewer Maintenance Districts.

7. Public Works Services to Cities and Agencies

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	39,829,000	--	39,718,000	111,000	--
Less Administration	--	--	--	--	--
Net Program Costs	39,829,000	--	39,718,000	111,000	--

Authority: Non-mandated, discretionary program.

Provide a wide variety of public works services to various cities, County departments, and other agencies.

8. Capital Building Projects

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	130,457,000	--	130,457,000	--	--
Less Administration	--	--	--	--	--
Net Program Costs	130,457,000	--	130,457,000	--	--

Authority: Non-mandated, discretionary program.

Perform design review, project management, and inspection of County-owned or leased buildings and facilities.

9. Airports

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	16,023,000	--	16,023,000	--	--
Less Administration	--	--	--	--	--
Net Program Costs	16,023,000	--	16,023,000	--	--

Authority: Non-mandated, discretionary program.

Operate and maintain the five County-owned airports: Brackett Field, Compton Woodley, El Monte, General William J. Fox Field, and Whiteman.

10. Internal Service Fund – Other

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	819,353,000	--	819,353,000	--	3,634.0
Less Administration	--	--	--	--	--
Net Program Costs	819,353,000	--	819,353,000	--	3,634.0

Authority: Non-mandated, discretionary program.

Allow for salaries and employee benefits, materials and supplies, and equipment charges for Public Works to be paid through the fund and the appropriate amounts recovered from each Public Works special fund and program along with other County departments. This fund is designed to simplify billings for services provided between the multiple funds and programs that finance Public Works operations.

11. Pre-County Improvements

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	396,000	--	5,000	391,000	--
Less Administration	--	--	--	--	--
Net Program Costs	396,000	--	5,000	391,000	--

Authority: Non-mandated, discretionary program.

Provide the engineering and administration required for needed public improvements requested by property owners in specified County unincorporated areas, potentially creating County improvement assessment districts. These assessment districts are established to enable property owners to have public improvements constructed that will directly benefit their properties.

12. Director-Approved Special Projects

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	216,000	--	--	216,000	--
Less Administration	--	--	--	--	--
Net Program Costs	216,000	--	--	216,000	--

Authority: Non-mandated, discretionary program.

Fund landslide investigations during storm seasons and other requests from the Board for emergency projects that are not eligible for financing with other Public Works Special Revenue Funds or Districts.

13. Non-Program Balance Sheet Accounts

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	21,379,000	--	21,379,000	--	--
Less Administration	--	--	--	--	--
Net Program Costs	21,379,000	--	21,379,000	--	--

Authority: Non-mandated, discretionary program.

Fund general reserves, obligated fund balance, and appropriations for contingencies.

14. Landscape Maintenance

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	25,208,000	--	25,208,000	--	--
Less Administration	--	--	--	--	--
Net Program Costs	25,208,000	--	25,208,000	--	--

Authority: Non-mandated, discretionary program.

Provide maintenance for the landscaping on road medians, parkways, greenbelts, and other open space areas within the Landscape Maintenance Districts and the Recreation and Park Districts.

15. Sativa Water System

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,782,000	--	1,782,000	--	--
Less Administration	--	--	--	--	--
Net Program Costs	1,782,000	--	1,782,000	--	--

Authority: Non-mandated, discretionary program.

Provide operation and maintenance of a reliable and high-quality water distribution system for the dissolved Sativa Water District.

16. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	157,990,000	--	157,989,000	1,000	598.0
Less Administration	--	--	--	--	--
Net Program Costs	157,990,000	--	157,989,000	1,000	598.0

Authority: Non-mandated, discretionary program.

Provide administrative support and executive oversight of Department operations. This program includes the Director and the Deputy Directors; internal auditing; financial management consisting of accounting, budgeting, and fund management activities; personnel/payroll, training, and recruiting; emergency and disaster response and preparedness; public relations and internal and external communications; contract administration, coordination of legislative review, and records management; and IT services. The cost of this program is distributed to all other Public Works programs as departmental overhead.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	4,128,883,000	7,520,000	4,073,955,000	47,408,000	4,232.0

DEPARTMENT OF PUBLIC WORKS

Mark Pestrella, Director

2025-26 Recommended Budget Positions = 4,232.0

Regional Planning

Amy J. Bodek, Director

Regional Planning Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 11,729,102.65	$ 11,173,000	$ 10,606,000	$ 10,853,000	$ 10,853,000	$ 247,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 34,433,738.64	$ 37,688,000	$ 39,036,000	$ 39,745,000	$ 40,072,000	$ 1,036,000
SERVICES & SUPPLIES	8,995,205.14	11,523,000	9,146,000	8,165,000	5,825,000	(3,321,000)
OTHER CHARGES	649,359.32	369,000	381,000	570,000	384,000	3,000
CAPITAL ASSETS - EQUIPMENT	41,297.08	0	0	0	0	0
GROSS TOTAL	$ 44,119,600.18	$ 49,580,000	$ 48,563,000	$ 48,480,000	$ 46,281,000	$ (2,282,000)
INTRAFUND TRANSFERS	(59,363.85)	(1,000,000)	(953,000)	(674,000)	(674,000)	279,000
NET TOTAL	$ 44,060,236.33	$ 48,580,000	$ 47,610,000	$ 47,806,000	$ 45,607,000	$ (2,003,000)
NET COUNTY COST	$ 32,331,133.68	$ 37,407,000	$ 37,004,000	$ 36,953,000	$ 34,754,000	$ (2,250,000)
BUDGETED POSITIONS	209.0	211.0	211.0	211.0	213.0	2.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	OTHER PROTECTION

Mission Statement

Regional Planning is committed to its mission to plan and help shape the development of safe, healthy, equitable, and sustainable communities while respecting individual rights and protecting the natural environment through excellent public service provided in County unincorporated areas.

2025-26 Budget Message

The 2025-26 Recommended Budget provides resources for our core mission activities including public counseling at seven field offices, case processing, community planning and outreach, conditional use permit inspections, and zoning enforcement. It provides support to the Regional Planning Commission, Hearing Officer, and other advisory committees such as the Environmental Review Board and the Significant Ecological Areas Technical Advisory Committee. In addition, it will continue to support specifically-funded programs including the South Bay Area Plan, Westside Area Plan, East San Gabriel Area Plan and Environmental Impact Report (EIR), San Fernando Valley Area Plan, Green Zones Program, Florence-Firestone Transit Oriented District Specific Plan, and the Climate Action Plan.

The 2025-26 Recommended Budget reflects a $2.3 million NCC decrease primarily due to the removal of prior-year funding that was provided on a one-time basis, partially offset by increases in retiree health insurance, as well as Board-approved increases in salaries and health insurance subsidies.

Critical/Strategic Planning Initiatives

- Address racial inequities found in past and current planning and land use practices by building new systems and policies that center equity;
- Make the County a safer, better place to live by proactively addressing climate change, housing crises, and other emergent challenges related to environmental justice;
- Earn a reputation as a community resource and trusted ally, partnering to design plans and policies that work for communities;
- Foster a work environment for all staff that promotes equitable professional development and personal growth while building a diverse staff that reflects the County's population; and
- Increase financial stability by expanding funding opportunities to support the Department's planning and activities.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**48,563,000**	**953,000**	**10,606,000**	**37,004,000**	**211.0**
Other Changes					
1. Los Angeles County Electronic Permitting and Inspection (EPIC-LA): Reflects the addition of 1.0 Program Manager II and 1.0 Information Systems Analyst for EPIC-LA.	475,000	--	--	475,000	2.0
2. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	254,000	--	10,000	244,000	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of the costs to prefund the County's retiree healthcare benefits.	310,000	--	12,000	420,000	--
4. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(238,000)	--	(10,000)	(228,000)	--
5. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	22,000	--	22,000	--	--
6. Budget Realignment: Reflects the realignment of employee benefits, services and supplies, other charges, intrafund transfers, and various revenues based on historical experience.	220,000	7,000	213,000	--	--
7. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the La Puente One Stop Development Center ($0.2 million), Open Space and Conservation Study ($0.4 million), General Plan/Title 22 Tune-Up ($0.4 million), Community-based Organization Partnerships for Area Plans ($0.4 million), Strategic Plan Update Year-One Goal Strategy Implementation and Land Use Regulation Repositioning/Transformation ($0.4 million), Airport Land Use Consistency Plan ($0.1 million), Local Tribe/Indigenous Communities ($0.1 million), Environmental Impact Report (EIR) for Special Events Ordinance ($0.5 million), EIR for Modifications Ordinance ($0.5 million), and Cannabis Consumer Health and Safety Task Force ($0.3 million), and cybersecurity ($6,000).	(3,324,000)	(286,000)	--	(3,038,000)	--
8. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	(1,000)	--	--	(1,000)	--
Total Changes	**(2,282,000)**	**(279,000)**	**247,000**	**(2,250,000)**	**2.0**
2025-26 Recommended Budget	**46,281,000**	**674,000**	**10,853,000**	**34,754,000**	**213.0**

Critical and Unmet Needs

Regional Planning's unmet needs include: 1) $1.5 million in ongoing funding for County Counsel general advice costs; 2) $0.6 million in ongoing funding for unanticipated litigation costs; 3) $0.2 million in ongoing funding for the Department's share of construction costs at the La Puente field office; and 4) $0.1 million in one-time costs for tenant improvements at the Calabasas office.

REGIONAL PLANNING BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 687,900.30	$ 660,000	$ 799,000	$ 483,000	$ 483,000	$ (316,000)
FORFEITURES & PENALTIES	0.00	27,000	0	0	0	0
INTERFUND CHARGES FOR SERVICES - OTHER	415,074.25	385,000	10,000	143,000	143,000	133,000
LEGAL SERVICES	1,423.33	0	0	0	0	0
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	345,333.15	288,000	337,000	288,000	288,000	(49,000)
MISCELLANEOUS	7,359.37	4,000	8,000	5,000	5,000	(3,000)
PLANNING & ENGINEERING SERVICES	1,781,908.30	1,415,000	1,531,000	1,640,000	1,640,000	109,000
SALE OF CAPITAL ASSETS	15,725.00	0	0	0	0	0
SETTLEMENTS	31,134.51	0	0	0	0	0
STATE - OTHER	829,999.92	66,000	0	0	0	0
TRANSFERS IN	55,000.00	350,000	0	0	0	0
ZONING PERMITS	7,558,244.52	7,978,000	7,921,000	8,300,000	8,300,000	379,000
	0.00	0	0	(6,000)	(6,000)	(6,000)
TOTAL REVENUE	$ 11,729,102.65	$ 11,173,000	$ 10,606,000	$ 10,853,000	$ 10,853,000	$ 247,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 20,959,489.05	$ 23,282,000	$ 23,979,000	$ 24,415,000	$ 24,621,000	$ 642,000
CAFETERIA BENEFIT PLANS	3,944,282.04	4,169,000	4,314,000	4,350,000	4,394,000	80,000
COUNTY EMPLOYEE RETIREMENT	4,963,864.69	5,249,000	5,515,000	5,364,000	5,388,000	(127,000)
DENTAL INSURANCE	72,015.30	72,000	89,000	89,000	90,000	1,000
DEPENDENT CARE SPENDING ACCOUNTS	23,802.00	26,000	31,000	31,000	31,000	0
DISABILITY BENEFITS	120,158.88	78,000	76,000	91,000	93,000	17,000
FICA (OASDI)	314,031.06	337,000	368,000	372,000	375,000	7,000
HEALTH INSURANCE	427,633.48	564,000	569,000	609,000	648,000	79,000
LIFE INSURANCE	71,251.54	45,000	45,000	45,000	47,000	2,000
OTHER EMPLOYEE BENEFITS	18,908.00	9,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	2,540,079.00	2,833,000	2,827,000	3,137,000	3,137,000	310,000
SAVINGS PLAN	150,797.17	169,000	255,000	258,000	256,000	1,000
THRIFT PLAN (HORIZONS)	635,767.41	668,000	763,000	771,000	779,000	16,000
UNEMPLOYMENT INSURANCE	6,591.00	5,000	10,000	10,000	10,000	0
WORKERS' COMPENSATION	185,068.02	182,000	188,000	196,000	196,000	8,000
TOTAL S & E B	34,433,738.64	37,688,000	39,036,000	39,745,000	40,072,000	1,036,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	732,188.36	755,000	723,000	820,000	820,000	97,000
CLOTHING & PERSONAL SUPPLIES	11,381.04	13,000	11,000	13,000	13,000	2,000
COMMUNICATIONS	108,803.40	110,000	60,000	110,000	110,000	50,000
COMPUTING-MAINFRAME	64,995.30	79,000	51,000	79,000	79,000	28,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	567,087.73	589,000	764,000	629,000	629,000	(135,000)
COMPUTING-PERSONAL	279,618.27	226,000	158,000	228,000	228,000	70,000
HOUSEHOLD EXPENSE	12,129.99	0	0	0	0	0
INFORMATION TECHNOLOGY SECURITY	7,178.90	6,000	14,000	7,000	7,000	(7,000)
INSURANCE	5,742.00	6,000	15,000	6,000	6,000	(9,000)
MAINTENANCE - EQUIPMENT	429.33	7,000	0	2,000	2,000	2,000

REGIONAL PLANNING BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
MAINTENANCE-BUILDINGS & IMPRV	470,742.92	540,000	537,000	567,000	567,000	30,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	1,945.91	2,000	0	2,000	2,000	2,000
MEMBERSHIPS	400.00	1,000	1,000	1,000	1,000	0
MISCELLANEOUS EXPENSE	2,540.08	6,000	6,000	6,000	6,000	0
OFFICE EXPENSE	34,255.06	35,000	44,000	39,000	39,000	(5,000)
PROFESSIONAL SERVICES	5,050,797.30	7,205,000	4,724,000	3,588,000	1,488,000	(3,236,000)
PUBLICATIONS & LEGAL NOTICES	153,453.42	156,000	210,000	160,000	160,000	(50,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	53,433.04	58,000	39,000	61,000	61,000	22,000
RENTS & LEASES - EQUIPMENT	25,873.20	27,000	28,000	28,000	28,000	0
SMALL TOOLS & MINOR EQUIPMENT	11,198.36	1,000	0	1,000	1,000	1,000
SPECIAL DEPARTMENTAL EXPENSE	39,346.67	20,000	27,000	20,000	20,000	(7,000)
TECHNICAL SERVICES	453,905.79	704,000	701,000	752,000	512,000	(189,000)
TELECOMMUNICATIONS	361,699.61	423,000	453,000	453,000	453,000	0
TRAINING	34,697.90	39,000	54,000	39,000	39,000	(15,000)
TRANSPORTATION AND TRAVEL	156,445.75	136,000	156,000	148,000	148,000	(8,000)
UTILITIES	354,915.81	379,000	370,000	406,000	406,000	36,000
TOTAL S & S	8,995,205.14	11,523,000	9,146,000	8,165,000	5,825,000	(3,321,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	20,000.00	20,000	25,000	20,000	20,000	(5,000)
DEPRECIATION	0.00	24,000	0	24,000	24,000	24,000
JUDGMENTS & DAMAGES	485,123.92	164,000	63,000	164,000	164,000	101,000
RETIREMENT OF OTHER LONG TERM DEBT	45,402.01	48,000	50,000	235,000	49,000	(1,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	98,833.39	113,000	243,000	127,000	127,000	(116,000)
TOTAL OTH CHARGES	649,359.32	369,000	381,000	570,000	384,000	3,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MAINFRAME	(389.00)	0	0	0	0	0
TELECOMMUNICATIONS EQUIPMENT	41,686.08	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	41,297.08	0	0	0	0	0
TOTAL CAPITAL ASSETS	41,297.08	0	0	0	0	0
GROSS TOTAL	$ 44,119,600.18	$ 49,580,000	$ 48,563,000	$ 48,480,000	$ 46,281,000	$ (2,282,000)
INTRAFUND TRANSFERS	(59,363.85)	(1,000,000)	(953,000)	(674,000)	(674,000)	279,000
NET TOTAL	$ 44,060,236.33	$ 48,580,000	$ 47,610,000	$ 47,806,000	$ 45,607,000	$ (2,003,000)
NET COUNTY COST	$ 32,331,133.68	$ 37,407,000	$ 37,004,000	$ 36,953,000	$ 34,754,000	$ (2,250,000)
BUDGETED POSITIONS	209.0	211.0	211.0	211.0	213.0	2.0

Departmental Program Summary

1. Current Planning

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	17,276,000	31,000	9,923,000	7,322,000	82.0
Less Administration	--	--	--	--	--
Net Program Costs	17,276,000	31,000	9,923,000	7,322,000	82.0

Authority: Mandated program with discretionary service level – California Government Code Sections 65090- 65092, 65094-65096, 65103, 65450-65456, 65804, 65852.2, 65852.22, 65854-65857, 65860, 65865, 65867, 65870-65875, 65893-65909.5, 65913, 65920, 65940, 65943, 65945, 65950, 65952, 65960-65964, 66000-66008, 66411-66412, 66425-66431, 66433-66451, 66451.10-66451.24, 66452-66452.23, 66453-66455.9, 66456-66462.5, 66463-66463.5, 66464-66468.2, 66469-66472.1, 66473-66474.10, 66499.35, 66499.36, and California Public Resources Code Sections 15020-15387, 21000-21189.3.

Implement zoning regulations adopted by the County pursuant to State and federal legislation. Zoning regulations are the mechanism by which the County's General Plan is implemented and are embodied in Title 22 of the County Code. Zoning of land and development standards constitute the County's use of its governing authority to ensure the proper distribution of land uses for the protection of the public's health, safety, and welfare. Due to their unique characteristics, certain land uses require discretionary permitting that is acquired through the filing of various types of zoning and planning applications. These discretionary actions include changes to the General Plan and zoning, and implementation of subdivision regulations adopted by the County pursuant to State and federal legislation. Subdivision regulations are embodied in Title 21 of the County Code and regulate compliance with the Subdivision Map Act, including the creation of lots or units for sale, lease or financing purposes.

2. Advance Planning

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	8,534,000	--	334,000	8,200,000	34.0
Less Administration	--	--	--	--	--
Net Program Costs	8,534,000	--	334,000	8,200,000	34.0

Authority: Mandated program with discretionary service level - California Government Code Sections 65088, 65089, 65103, 65302, 65350 - 65357, 65400, 65402, 65581, 65588, 65589, 65654 - 65857, and 65860; California Health and Safety Code Section 44244; California Public Resources Code Chapter 7.8, 30500, 30511, 30513, 30519.5, and 4000; California Public Utilities Code 21670.2; and California Revenue and Taxation Code 2227.

The Advance Planning Division updates, maintains, and implements the General Plan, which guides the long-term development of County unincorporated communities through community-based plans, ordinances, and specific plans; addresses land use planning issues; and participates in interdepartmental initiatives around important issues, such as homelessness, affordable housing, economic development, climate change, environmental justice, and traffic safety. Staff also manages the Environmental Review Board and Significant Ecological Areas Technical Advisory Committee; airport land use; historic preservation; and biological reviews; as well as handles community engagement, which is accomplished through a variety of outreach events, such as public workshops and community meetings.

3. Land Use Regulation

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	10,296,000	--	587,000	9,709,000	49.0
Less Administration	--	--	--	--	--
Net Program Costs	10,296,000	--	587,000	9,709,000	49.0

Authority: Mandated program with discretionary service level – California Government Code Sections 54988, 65103 (b)(d), 65402; 65800, 65850 and California Public Resources Code Division 20 (California Coast Act).

Enforce the Zoning Code (Title 22) in County unincorporated communities, eliminating blight and improving the quality of life. Code enforcement is accomplished by conducting complaint-based code inspections and enforcing land use and development zoning regulations in the County unincorporated areas in accordance with County and State regulations and statutes. Zoning enforcement staff respond to zoning complaints and address code violations including conducting discretionary permit condition checks, implementing, monitoring and enforcing Mitigation Monitoring and Reporting Programs, referring unresolved code violations to the District Attorney and County Counsel, using noncompliance fees and administrative fines to encourage compliance, participating in multi-agency teams such as Nuisance Abatement Teams, and public outreach and education efforts.

4. Information and Fiscal Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	10,175,000	643,000	9,000	9,523,000	48.0
Less Administration	--	--	--	--	--
Net Program Costs	10,175,000	643,000	9,000	9,523,000	48.0

Authority: Non-mandated, discretionary program.

Supports all departmental programs by providing policy guidance resulting in effective risk management and fiscal controls. This program focuses on the management of human resources, geographic information systems (GIS), IT, fiscal services, and administrative services. These areas include, but are not limited to, the departmental budgeting process, emergency management, strategic planning, contracting and monitoring, personnel management, and administrative control mechanisms consistent with the County Fiscal Manual. In addition, computer systems and GIS databases are developed and maintained in support of departmental planning operations and public access.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	46,281,000	674,000	10,853,000	34,754,000	213.0

DEPARTMENT OF REGIONAL PLANNING

Amy J. Bodek, Director

2025-26 Recommended Budget Positions = 213.0

Registrar-Recorder/County Clerk

Dean C. Logan, Registrar-Recorder/County Clerk

Registrar-Recorder/County Clerk Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 74,061,296.84	$ 110,995,000	$ 110,243,000	$ 74,356,000	$ 89,874,000	$ (20,369,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 128,923,080.42	$ 139,132,000	$ 139,132,000	$ 141,481,000	$ 140,771,000	$ 1,639,000
SERVICES & SUPPLIES	180,941,620.06	194,042,000	193,290,000	196,149,000	139,069,000	(54,221,000)
OTHER CHARGES	9,137,486.34	12,267,000	12,267,000	14,537,000	12,270,000	3,000
CAPITAL ASSETS - EQUIPMENT	2,133,009.35	816,000	816,000	958,000	15,000	(801,000)
GROSS TOTAL	$ 321,135,196.17	$ 346,257,000	$ 345,505,000	$ 353,125,000	$ 292,125,000	$ (53,380,000)
INTRAFUND TRANSFERS	(196,606.00)	(14,000)	(14,000)	(14,000)	(14,000)	0
NET TOTAL	$ 320,938,590.17	$ 346,243,000	$ 345,491,000	$ 353,111,000	$ 292,111,000	$ (53,380,000)
NET COUNTY COST	$ 246,877,293.33	$ 235,248,000	$ 235,248,000	$ 278,755,000	$ 202,237,000	$ (33,011,000)
BUDGETED POSITIONS	1,170.0	1,170.0	1,170.0	1,170.0	1,166.0	(4.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	ELECTIONS

Mission Statement

Serving the County by providing essential records management and election services in a fair, accessible, and transparent manner.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $33.0 million, primarily due to the removal of prior-year funding that was provided on a one-time basis for the Voting Solutions for All People (VSAP) program, the Election Management System (EMS), the Ballot Processing Center (BPC), IT services, and cybersecurity, as well as the Department's share of the countywide NCC reduction. The decrease is partially offset by one-time funding for the VSAP election system model, Board-approved increases in salaries and health insurance subsidies, as well as cost increases in retirement and retiree health insurance. The Recommended Budget also includes 1.0 position to support the VSAP Ballot Layout System, fully offset by a reduction in services and supplies.

Critical/Strategic Planning Initiatives

The Department's strategic plan initiatives support continued efforts to implement automated and enhanced processes to improve public services and employee workforce performance for elections, voter registration, and recorder services. As such, the Department will:

- Continue implementation of the State-mandated program for restrictive covenant modifications.
- Continue to improve departmental document repository storage, retention, security, archiving, and business continuity support through the implementation of cloud-based solutions.
- Enhance election worker training using online and virtual platforms.
- Continue efforts to enhance, upgrade, and optimize the VSAP application infrastructure through further development, knowledge transfer, dedicated environment support, and the development of disaster recovery strategies to strengthen the security and integrity of the systems and still provide optimum performance and availability.

- Update Vote By Mail (VBM) technology, facilities, contracts, and procedures to optimally address a voting model where all voters automatically receive a VBM ballot for each election conducted by the County.
- Enhance, process, and implement solutions to improve the candidate filing processes, including the electronic submission, presentation of candidate statements, and campaign financing.
- Continue to refine, expand, and stabilize vote center facility recruitment through improved and increased oversight of staff duties that involve evaluation of all possible locations, recruitment, and completion of comprehensive site surveys to ensure American with Disabilities Act accessibility and compliance.
- Strengthen the Department's cybersecurity posture by implementing third-party penetration testing and protecting systems against ransomware.
- Enhance language support for non-English speaking and limited English proficient voters through inclusion and equity practices, including stipends for multilingual student and community election workers, and AI-based solutions.
- Expand vote center database through comprehensive analysis of potential sites and implement enhancements to the County Employee Election Worker Program including innovative learning modules, online curriculum, and virtual training.
- Refine the County Employee Election Worker Program to maximize participation and ensure a stable workforce for all countywide elections.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**345,505,000**	**14,000**	**110,243,000**	**235,248,000**	**1,170.0**
Curtailments					
1. Vacancies: Reflects the deletion of 2.0 Special Deputy, Registrar-Recorder, 2.0 Student Professional Worker I, and 1.0 Election Assistant I temporary positions.	(231,000)	--	--	(231,000)	(5.0)
2. Overtime: Reflects a reduction in overtime funding.	(166,000)	--	--	(166,000)	--
3. Services and Supplies: Reflects a reduction in services and supplies for various non-mandated administrative costs.	(2,200,000)	--	--	(2,200,000)	--
Other Changes					
1. VSAP: Reflects one-time funding for the VSAP election system model, as well as the addition of 1.0 Sr. IT Technical Support Analyst position to support the VSAP Ballot Layout System, which is fully offset by a reduction in services and supplies.	31,596,000	--	--	31,596,000	1.0
2. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	813,000	--	--	813,000	--
3. Retirement: Reflects an increase primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	40,000	--	--	40,000	--
4. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	1,012,000	--	--	1,012,000	--
5. Countywide Cost Allocation Adjustment: 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	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
6. Reclassification: Reflects a Board-approved position reclassification.	--	--	--	--	--
7. Operational Adjustments: Reflects an increase in appropriation fully offset by special fund revenues primarily to continue to finance the restrictive covenant project.	915,000	--	915,000	--	--
8. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for VSAP ($43.5 million), election adjustments ($19.1 million), the EMS ($7.4 million), IT services ($7.2 million), the BPC ($6.0 million), the Help America Vote Act grant ($2.0 million), and cybersecurity ($22,000).	(85,162,000)	--	(21,284,000)	(63,878,000)	--
Total Changes	**(53,380,000)**	**0**	**(20,369,000)**	**(33,011,000)**	**(4.0)**
2025-26 Recommended Budget	**292,125,000**	**14,000**	**89,874,000**	**202,237,000**	**1,166.0**

Critical and Unmet Needs

The Department's unmet needs include: 1) $16.4 million for the VSAP upgrade; 2) $15.9 million for the election program; 3) $11.4 million for various technology operational needs; 4) $10.2 million for the recorder fee revenue deficit; 5) $5.7 million for the EMS; 6) $5.1 million for revenue shortfalls; 7) $5.0 million for the BPC; 8) $1.3 million to support increased costs from other County departments; 9) $1.2 million for election cybersecurity; 10) $0.7 million for facility upgrades; 11) $0.6 million for settlement costs; 12) $0.3 million to support 1.0 IT position to oversee and manage open-source technology and resources, focused on VSAP; and 13) 3.0 positions, fully offset by the deletion of 5.0 positions and a reduction in overtime, to support the Voter Records Division, the Election Worker Services Unit, and Fiscal Operations.

REGISTRAR-RECORDER/COUNTY CLERK BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 231,075.43	$ 265,000	$ 265,000	$ 265,000	$ 265,000	$ 0
ELECTION SERVICES	29,824,719.77	47,778,000	47,778,000	28,389,000	28,650,000	(19,128,000)
MISCELLANEOUS	232,250.24	572,000	572,000	572,000	572,000	0
OTHER GOVERNMENTAL AGENCIES	182,593.41	0	0	0	0	0
OTHER LICENSES & PERMITS	1,638,974.00	2,106,000	2,106,000	1,663,000	2,106,000	0
OTHER SALES	30,543.58	17,000	17,000	17,000	17,000	0
RECORDING FEES	28,059,403.04	45,589,000	45,589,000	30,686,000	45,589,000	0
SALE OF CAPITAL ASSETS	0.00	2,000	2,000	2,000	2,000	0
STATE - OTHER	35,521.97	0	0	0	0	0
STATE - SB 90 MANDATED COSTS	1,114,920.11	310,000	310,000	399,000	310,000	0
STATE - VOTING MODERNIZATIONS & UPGRADES	1,594,928.44	2,156,000	2,156,000	0	0	(2,156,000)
TRANSFERS IN	11,116,366.85	12,200,000	11,448,000	12,363,000	12,363,000	915,000
TOTAL REVENUE	$ 74,061,296.84	$ 110,995,000	$ 110,243,000	$ 74,356,000	$ 89,874,000	$ (20,369,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 76,255,838.00	$ 78,969,000	$ 78,969,000	$ 79,651,000	$ 79,322,000	$ 353,000
CAFETERIA BENEFIT PLANS	16,589,771.56	17,331,000	17,331,000	17,422,000	17,386,000	55,000
COUNTY EMPLOYEE RETIREMENT	14,039,074.14	15,312,000	15,312,000	15,630,000	15,518,000	206,000
DENTAL INSURANCE	321,692.43	271,000	271,000	271,000	272,000	1,000
DEPENDENT CARE SPENDING ACCOUNTS	107,675.04	128,000	128,000	128,000	128,000	0
DISABILITY BENEFITS	501,500.48	699,000	699,000	706,000	700,000	1,000
FICA (OASDI)	1,152,244.21	1,348,000	1,348,000	1,365,000	1,358,000	10,000
HEALTH INSURANCE	2,992,175.21	6,065,000	6,065,000	6,223,000	6,039,000	(26,000)
LIFE INSURANCE	144,488.56	109,000	109,000	113,000	110,000	1,000
OTHER EMPLOYEE BENEFITS	6,100.00	7,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	11,117,955.00	12,560,000	12,560,000	13,572,000	13,572,000	1,012,000
SAVINGS PLAN	526,094.65	646,000	646,000	674,000	651,000	5,000
THRIFT PLAN (HORIZONS)	1,656,330.13	1,675,000	1,675,000	1,707,000	1,696,000	21,000
UNEMPLOYMENT INSURANCE	1,133,664.09	1,601,000	1,601,000	1,601,000	1,601,000	0
WORKERS' COMPENSATION	2,378,476.92	2,411,000	2,411,000	2,411,000	2,411,000	0
TOTAL S & E B	128,923,080.42	139,132,000	139,132,000	141,481,000	140,771,000	1,639,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	2,073,881.16	5,000,000	4,986,000	8,126,000	4,902,000	(84,000)
CAPITAL ASSETS - INTANGIBLE ASSETS	21,567,520.21	10,143,000	5,038,000	20,144,000	0	(5,038,000)
CLOTHING & PERSONAL SUPPLIES	15,122.09	40,000	0	0	0	0
COMMUNICATIONS	222,437.19	32,000	114,000	114,000	114,000	0
COMPUTING-MAINFRAME	55,270.60	204,000	204,000	204,000	204,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	5,927,346.50	4,908,000	8,833,000	9,199,000	6,654,000	(2,179,000)
COMPUTING-PERSONAL	7,876,069.90	2,400,000	787,000	2,987,000	747,000	(40,000)
HOUSEHOLD EXPENSE	122,375.99	186,000	24,000	24,000	24,000	0
INFORMATION TECHNOLOGY SECURITY	27,340.88	879,000	879,000	857,000	857,000	(22,000)
INFORMATION TECHNOLOGY SERVICES	20,250,096.64	17,727,000	8,167,000	4,860,000	1,254,000	(6,913,000)
INSURANCE	444,629.84	586,000	407,000	478,000	407,000	0
MAINTENANCE - EQUIPMENT	384,589.91	136,000	892,000	892,000	892,000	0

REGISTRAR-RECORDER/COUNTY CLERK BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
MAINTENANCE-BUILDINGS & IMPRV	6,913,685.08	7,142,000	7,142,000	3,082,000	2,378,000	(4,764,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	35,260.52	5,000	2,000	2,000	2,000	0
MEMBERSHIPS	38,015.60	19,000	10,000	10,000	10,000	0
MISCELLANEOUS EXPENSE	(149,338.57)	17,000	17,000	17,000	17,000	0
OFFICE EXPENSE	7,637,981.09	16,995,000	8,446,000	6,018,000	5,328,000	(3,118,000)
PROFESSIONAL SERVICES	2,525,704.16	1,856,000	1,856,000	2,720,000	1,436,000	(420,000)
PUBLICATIONS & LEGAL NOTICES	1,834.23	0	0	0	0	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	2,527,262.82	3,236,000	3,236,000	3,431,000	3,206,000	(30,000)
RENTS & LEASES - EQUIPMENT	421,827.73	297,000	297,000	297,000	297,000	0
RENTS & LEASES - OTHER RENTAL COSTS	1,233,865.62	0	0	73,000	0	0
SMALL TOOLS & MINOR EQUIPMENT	119,545.06	9,000	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	79,032,928.74	111,582,000	112,220,000	102,512,000	81,363,000	(30,857,000)
TECHNICAL SERVICES	8,685,695.44	7,217,000	7,217,000	9,086,000	7,969,000	752,000
TELECOMMUNICATIONS	10,328,253.40	156,000	19,199,000	17,699,000	17,699,000	(1,500,000)
TRAINING	149,070.60	154,000	240,000	240,000	232,000	(8,000)
TRANSPORTATION AND TRAVEL	499,392.06	411,000	372,000	372,000	372,000	0
UTILITIES	1,973,955.57	2,705,000	2,705,000	2,705,000	2,705,000	0
TOTAL S & S	180,941,620.06	194,042,000	193,290,000	196,149,000	139,069,000	(54,221,000)
OTHER CHARGES						
INTEREST ON OTHER LONG TERM DEBT	257,000.00	0	0	0	0	0
JUDGMENTS & DAMAGES	162,248.39	388,000	388,000	954,000	388,000	0
RETIREMENT OF OTHER LONG TERM DEBT	5,061,816.31	8,269,000	8,269,000	9,884,000	8,272,000	3,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	3,656,421.64	3,607,000	3,607,000	3,696,000	3,607,000	0
TAXES & ASSESSMENTS	0.00	3,000	3,000	3,000	3,000	0
TOTAL OTH CHARGES	9,137,486.34	12,267,000	12,267,000	14,537,000	12,270,000	3,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	1,099,327.97	50,000	50,000	165,000	0	(50,000)
DATA HANDLING EQUIPMENT	0.00	733,000	733,000	0	0	(733,000)
ELECTRONIC EQUIPMENT	0.00	33,000	33,000	773,000	15,000	(18,000)
MACHINERY EQUIPMENT	242,331.95	0	0	0	0	0
PARK/RECREATION EQUIPMENT	5,677.88	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	785,671.55	0	0	20,000	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	2,133,009.35	816,000	816,000	958,000	15,000	(801,000)
TOTAL CAPITAL ASSETS	2,133,009.35	816,000	816,000	958,000	15,000	(801,000)
GROSS TOTAL	$ 321,135,196.17	$ 346,257,000	$ 345,505,000	$ 353,125,000	$ 292,125,000	$ (53,380,000)
INTRAFUND TRANSFERS	(196,606.00)	(14,000)	(14,000)	(14,000)	(14,000)	0
NET TOTAL	$ 320,938,590.17	$ 346,243,000	$ 345,491,000	$ 353,111,000	$ 292,111,000	$ (53,380,000)
NET COUNTY COST	$ 246,877,293.33	$ 235,248,000	$ 235,248,000	$ 278,755,000	$ 202,237,000	$ (33,011,000)
BUDGETED POSITIONS	1,170.0	1,170.0	1,170.0	1,170.0	1,166.0	(4.0)

Departmental Program Summary

1. Elections

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	147,898,000	--	33,334,000	114,564,000	293.0
Less Administration	--	--	--	--	--
Net Program Costs	147,898,000	--	33,334,000	114,564,000	293.0

Authority: Mandated program with discretionary service level – United States Constitution, Articles I-II and Amendment XVII; California Constitution Article II, Sections 3-5; California Government Code Section 26802; and County Charter Article IV, Section 14.

Fulfills the legal role of the Registrar-Recorder/County Clerk (RR/CC) as the principal election officer by conducting federal, State, local, and special elections. Functions include election program planning and development, precincting, ballot preparation, signature verification, VBM (Vote By Mail), tally and canvass, election worker services, and candidate services. Through these functions, the program provides voters with convenient access to election information; verifies signatures on initiative, referendum, candidate nominations, petitions, absentee, and provisional ballots; mails and processes VBM requests; tallies and canvasses ballots within legal deadlines; issues appropriate legal documents to candidates and provides instructions on how to access candidate information; trains election workers; and distributes voting instructions and materials at each vote center.

2. Voter Registration, Education, and Outreach

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	22,002,000	--	1,128,000	20,874,000	182.0
Less Administration	--	--	--	--	--
Net Program Costs	22,002,000	--	1,128,000	20,874,000	182.0

Authority: Mandated program with discretionary service level – United States Constitution, Articles I-II and Amendment XVII; California Constitution Article II, Sections 3-5; California Government Code Section 26802; and County Charter Article IV, Section 14.

Fulfills the legal role of the RR/CC as the principal voter registration official by promoting voter registration; maintaining voter registration files; providing public access to registration records for the County; and verifying petition, nomination, and VBM signatures. This program ensures that eligible County residents have access to information and locations to obtain voter registration materials; educates voters, including those with specific needs, about registration and the voting process; and fosters partnerships with advocacy and community-based organizations to maximize resources and disseminate election process information. This program oversees various committees such as the Community Voter Outreach Committee and other action-oriented subcommittees; analyzes precinct statistical data including demographic data; and recruits and establishes permanent voter outreach distribution sites.

3. Recorder/County Clerk Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	52,804,000	10,000	52,794,000	--	410.0
Less Administration	--	--	--	--	--
Net Program Costs	52,804,000	10,000	52,794,000	--	410.0

Authority: Mandated program – California Government Code Section 27201; Civil Code Section 1172; and the non-judicial portions of the California Government Code Section 26800.

Meets the legal requirement of the RR/CC as the principal recording officer by recording documents; maintaining birth, death, and marriage records; issuing marriage licenses; issuing real estate records; filing fictitious business names and notary bonds; and collecting documentary transfer tax for the County General Fund.

4. Technical Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	33,863,000	--	1,277,000	32,586,000	99.0
Less Administration	--	--	--	--	--
Net Program Costs	33,863,000	--	1,277,000	32,586,000	99.0

Authority: Mandated program with discretionary service level. Elections: Mandated program – United States Constitution, Articles I-II and Amendment XVII; California Constitution Article II, Sections 3-5, California Government Code Section 26802; and County Charter Article IV, Section 14. Recorder: Mandated program – California Government Code Section 27201; Civil Code Section 1172; and the non-judicial portions of the California Government Code Section 26800.

Designs and maintains the infrastructure for connectivity of personal computers within the Department; maintains the Department's website; maintains the Voter Information Management System database; maintains computer systems used in candidate filing, ballot layout, tally, and reporting election results; maintains and supports changes in jurisdictional boundaries at the precinct level; maintains precinct information; produces political district boundaries maps; supports all RR/CC business functions through computer systems technology; and provides departmentwide data security and printing services.

5. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	35,558,000	4,000	1,341,000	34,213,000	182.0
Less Administration	--	--	--	--	--
Net Program Costs	35,558,000	4,000	1,341,000	34,213,000	182.0

Authority: Non-mandated, discretionary program.

Supports the RR/CC through management of fiscal and purchasing services, human resources, facility management coordination, legislative analysis and review, media interaction and community relations, Lean Six Sigma training, and the County Records Retention Program. This program allocates departmental funding to provide services within financial constraints; adheres to procurement and contracting policies, programs, and procedures; maintains efficient budget monitoring, accounting, and recordkeeping; ensures compliance with County policies; provides timely and reliable information to the media and general public; and ensures quality assurance and operational efficiencies.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	292,125,000	14,000	89,874,000	202,237,000	1,166.0

REGISTRAR-RECORDER/COUNTY CLERK
Dean C. Logan, Registrar-Recorder/County Clerk
2025-26 Recommended Budget Positions = 1,166.0

Rent Expense

Rent Expense Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 50,581,041.59	$ 48,783,000	$ 48,783,000	$ 75,770,000	$ 75,770,000	$ 26,987,000
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 109,990,578.32	$ 109,459,000	$ 129,561,000	$ 140,835,000	$ 140,835,000	$ 11,274,000
S & S EXPENDITURE DISTRIBUTION	(91,126,742.74)	(72,785,000)	(92,280,000)	(88,789,000)	(88,789,000)	3,491,000
TOTAL S & S	18,863,835.58	36,674,000	37,281,000	52,046,000	52,046,000	14,765,000
OTHER CHARGES	594,217,876.94	438,072,000	438,072,000	467,940,000	467,940,000	29,868,000
OC EXPENDITURE DISTRIBUTION	(560,307,090.47)	(410,796,000)	(411,403,000)	(436,261,000)	(436,261,000)	(24,858,000)
TOTAL OTH CHARGES	33,910,786.47	27,276,000	26,669,000	31,679,000	31,679,000	5,010,000
OTHER FINANCING USES	5,228,000.00	10,454,000	10,454,000	0	0	(10,454,000)
GROSS TOTAL	$ 58,002,622.05	$ 74,404,000	$ 74,404,000	$ 83,725,000	$ 83,725,000	$ 9,321,000
NET TOTAL	$ 58,002,622.05	$ 74,404,000	$ 74,404,000	$ 83,725,000	$ 83,725,000	$ 9,321,000
NET COUNTY COST	$ 7,421,580.46	$ 25,621,000	$ 25,621,000	$ 7,955,000	$ 7,955,000	$ (17,666,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	PROPERTY MANAGEMENT

Mission Statement

The Rent Expense budget unit provides centralized financing of real property, lease payments, annual obligations for long-term debt financing of capital construction projects, and other costs necessary to facilitate real property management. All federally allowable lease and debt service costs are financed from departmental operating budgets of the benefiting departments, with some exceptions such as the Los Angeles County Museum of Art East Campus Building Replacement.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a $17.7 million decrease in NCC primarily due to the removal of prior-year funding that was provided on a one-time basis, and an increase in billable depreciation to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200). This is partially offset by an increase in debt service and operating costs.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Expenditure Distribution/ IFT ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**578,087,000**	**503,683,000**	**48,783,000**	**25,621,000**	**0.0**
Other Changes					
1. Debt Service Changes: Reflects an increase of $29.8 million in debt service, partially offset by an increase of $15.9 million in expenditure distribution and $8.3 million in revenue.	29,759,000	15,896,000	8,305,000	5,558,000	--
2. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with the federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	--	5,376,000	--	(5,376,000)	--
3. Various Operating Costs: Reflects an increase of $18.7 million in estimated operating costs for the Gas Company Tower as well as World Trade Center parking, fully offset with rental revenue from these properties. Also reflects $0.8 million for post closure activities at the Mission Canyon landfill and $2.5 million in NCC for legal services on various leases.	21,982,000	--	18,682,000	3,300,000	--
4. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the Courthouse Construction Fund deficit ($10.4 million), various non-billable leasing ($4.4 million) and operating costs ($4.3 million), and the real estate management system replacement project ($2.0 million).	(21,148,000)	--	--	(21,148,000)	--
Total Changes	**30,593,000**	**21,272,000**	**26,987,000**	**(17,666,000)**	**0.0**
2025-26 Recommended Budget	**608,680,000**	**524,955,000**	**75,770,000**	**7,955,000**	**0.0**

Sheriff

Robert G. Luna, Sheriff

Sheriff Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$2,001,978,114.96	$ 2,115,874,000	$ 2,063,546,000	$ 2,049,447,000	$ 2,022,402,000	$ (41,144,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$4,952,116,177.46	$ 5,244,309,000	$ 5,062,555,000	$ 5,255,457,000	$ 5,096,840,000	$ 34,285,000
S & EB EXPENDITURE DISTRIBUTION	(1,285,735,500.55)	(1,383,261,000)	(1,356,316,000)	(1,382,133,000)	(1,378,773,000)	(22,457,000)
TOTAL S & E B	3,666,380,676.91	3,861,048,000	3,706,239,000	3,873,324,000	3,718,067,000	11,828,000
SERVICES & SUPPLIES	551,086,852.39	597,954,000	402,375,000	574,805,000	380,668,000	(21,707,000)
S & S EXPENDITURE DISTRIBUTION	(91,443,949.15)	(104,799,000)	(105,729,000)	(124,301,000)	(104,901,000)	828,000
TOTAL S & S	459,642,903.24	493,155,000	296,646,000	450,504,000	275,767,000	(20,879,000)
OTHER CHARGES	89,800,365.82	94,691,000	59,850,000	130,159,000	59,843,000	(7,000)
OC EXPENDITURE DISTRIBUTION	(7,478,317.59)	(7,800,000)	(6,092,000)	(6,092,000)	(6,092,000)	0
TOTAL OTH CHARGES	82,322,048.23	86,891,000	53,758,000	124,067,000	53,751,000	(7,000)
CAPITAL ASSETS - EQUIPMENT	34,976,383.23	42,750,000	46,691,000	118,467,000	24,204,000	(22,487,000)
GROSS TOTAL	$4,243,322,011.61	$ 4,483,844,000	$ 4,103,334,000	$ 4,566,362,000	$ 4,071,789,000	$ (31,545,000)
INTRAFUND TRANSFERS	(124,301,893.40)	(141,161,000)	(129,416,000)	(129,515,000)	(129,515,000)	(99,000)
NET TOTAL	$4,119,020,118.21	$ 4,342,683,000	$ 3,973,918,000	$ 4,436,847,000	$ 3,942,274,000	$ (31,644,000)
NET COUNTY COST	$2,117,042,003.25	$ 2,226,809,000	$ 1,910,372,000	$ 2,387,400,000	$ 1,919,872,000	$ 9,500,000
BUDGETED POSITIONS	17,519.0	17,578.0	17,578.0	17,736.0	17,571.0	(7.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Mission Statement

State law charges the Sheriff with the responsibility of being the chief law enforcement officer of the County. The Sheriff enforces State laws and County ordinances in the unincorporated area, which covers 77 percent of the total square miles within the County, and is responsible for maintaining law and order in all cities within the County. The Sheriff provides general law enforcement and traffic services through contracts with 42 cities, the Los Angeles Superior Court, Southern California Regional Rail Authority (Metrolink), Los Angeles County Metropolitan Transportation Authority (Metro), and community college districts. In addition, the Sheriff provides placement, secure housing, and care for a daily average population of approximately 13,000 pre-sentenced and sentenced individuals in County jail at seven custody facilities, inclusive of approximately 1,000 individuals awaiting transfer to State prison.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an overall NCC increase of $9.5 million primarily due to $11.7 million for retirement costs and Board-approved increases in salaries and health insurance subsidies; $11.3 million for retiree healthcare benefits; $2.5 million for 9.0 employee mental health and wellness positions; $13.6 million for critical IT infrastructure needs, including those necessary to support compliance with various custody settlement agreements and consent decrees; a net increase of $2.0 million for continued one-time funding for four additional academy classes and related recruitment resources; and an estimated $4.4 million decrease in public safety tax receipts.

These increases are partially offset by an adjustment to remove prior-year funding that was provided on a one-time basis for various programs ($36.0 million). The Recommended Budget also includes the addition of 2.0 administrative positions to

support the recovery of eligible custody costs from the State; a net reduction of 17.0 positions and associated contract law enforcement services revenue; and various ministerial position adjustments that result in a net reduction of 1.0 position.

As of the Recommended Budget, $143.7 million of the Department's ongoing appropriation remains set aside in the Provisional Financing Uses budget unit while the Department continues efforts to stabilize its budget and implement a sustainable budget deficit mitigation plan.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**4,103,334,000**	**129,416,000**	**2,063,546,000**	**1,910,372,000**	**17,578.0**
Critical Issues					
1. Employee Wellness: Reflects the addition of 3.0 Law Enforcement Psychologist, 3.0 Industrial/Organizational Consultant, 1.0 Assistant Bureau Director, 1.0 Operations Assistant II, and 1.0 Senior Secretary III positions in the General Support budget to support employee mental health and wellness.	2,500,000	--	--	2,500,000	9.0
2. Academy Classes: Reflects a net increase in one-time funding for costs associated with the continuation of four additional academy classes in the General Support budget, and additional recruitment resources in the Administration budget.	1,975,000	--	--	1,975,000	--
3. Los Angeles Regional Interoperable Communications System (LA-RICS): Reflects funding for device subscription fees for the LA-RICS Land Mobile Radio system in the General Support budget, partially offset by contract city revenue.	4,658,000	--	978,000	3,680,000	--
4. Information Technology: Reflects one-time funding for IT infrastructure needs in various budget units including data backup hardware ($0.6 million); consolidated communications interface upgrades ($0.3 million); server replacements ($0.7 million); custody radio system maintenance ($0.1 million); mobile radio replacements ($4.0 million); non-custody routers and switches ($2.5 million); and custody closed circuit television upgrades ($1.7 million).	9,927,000	--	--	9,927,000	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	6,100,000	222,000	245,000	5,633,000	--
2. Retirement: Reflects an increase primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	6,740,000	272,000	365,000	6,103,000	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	11,951,000	122,000	538,000	11,291,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation costs due to medical cost trends and increases in claims.	3,987,000	--	3,987,000	--	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
5. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis in various budget units for helicopter insurance proceeds ($16.6 million); mobile radio replacements ($8.3 million); non-custody routers and switches ($2.5 million); custody closed circuit television upgrades ($2.2 million); parking enforcement vehicles ($2.1 million); Cisco network security ($0.9 million); custody service provider background checks ($0.6 million); cybersecurity ($0.6 million); Homeless Outreach Services Team (HOST) ($0.4 million); medical trailer at Pitchess Detention Center ($0.1 million); Operation Safe Canyons ($0.1 million); scent detection canines ($0.1 million); Rosas use-of-force investigative team ($0.1 million); IT positions ($0.1 million); and various AB 109 programs ($58.8 million).	(93,498,000)	--	(58,972,000)	(34,526,000)	--
6. Utility User Tax: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various community programs.	(1,431,000)	--	--	(1,431,000)	--
7. Cost Recovery: Reflects the addition of 1.0 Operations Assistant III position in the Custody budget and 1.0 Accountant II position in the Administration budget to recover eligible costs from the State for services provided to individuals in custody as allowable under Penal Code 4750.	364,000	--	364,000	--	2.0
8. Contract Changes: Reflects changes in overtime, services and supplies, capital assets - equipment, intrafund transfers, and revenue in various budget units primarily due to requests by contract agencies in the prior-year.	15,189,000	(517,000)	15,706,000	--	(17.0)
9. Miscellaneous Adjustments: Reflects the Board-approved reclassification of 1.0 Paralegal position to 1.0 Supervising Paralegal position in the Administration budget; the transfer of 6.0 Sergeant positions from the County Services budget to the General Support budget; the transfer of 1.0 Deputy Sheriff position from the General Support budget to the Detective budget; the addition of 1.0 Senior Criminalist position in the General Support budget offset by the deletion of 2.0 Intermediate Typist-Clerk positions in the Detective budget; and the realignment of appropriation and revenue in various budget units to more accurately reflect operational needs.	--	--	--	--	(1.0)
10. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	(7,000)	--	--	(7,000)	--
11. Public Safety Sales Tax (Prop 172): Reflects a projected decrease in revenue based on historical experience and anticipated trends.	--	--	(4,355,000)	4,355,000	--
Total Changes	**(31,545,000)**	**99,000**	**(41,144,000)**	**9,500,000**	**(7.0)**
2025-26 Recommended Budget	**4,071,789,000**	**129,515,000**	**2,022,402,000**	**1,919,872,000**	**17,571.0**

Critical and Unmet Needs

The Department's critical and unmet needs include $402.3 million and 149.0 positions for the following: 1) court transportation buses; 2) replacement vehicles and components; 3) IT infrastructure upgrades; 4) additional employee wellness center and mental health staffing; 5) centralized taser program for non-patrol deputies; 6) services and supplies cost increases; 7) litigation costs; 8) additional staff to process concealed carry weapons permits; 9) additional funding for implementation of custody body-worn cameras; 10) desktop replacements; 11) mobile radio battery replacements; 12) overtime for additional body scanner operators and to comply with various custody settlement agreements and consent decrees; 13) additional custody use-of-force investigators; 14) Briefing Room supervisorial training platform; 15) enhanced training to support consent decree compliance; 16) thermal undergarments for individuals in custody; 17) additional captain positions to implement the two-captain model at select patrol stations; 18) replacement helicopters and related costs for patrol and search-and-rescue operations, including additional pilot and mechanic positions and aero fleet maintenance costs; and 19) numerous operational units for unfunded operations, equipment and safety needs, and infrastructure.

SHERIFF BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
BUSINESS LICENSES	$ 21,770.20	$ 7,000	$ 49,000	$ 49,000	$ 49,000	$ 0
CHARGES FOR SERVICES - OTHER	3,277,177.77	1,891,000	1,848,000	1,716,000	1,716,000	(132,000)
CIVIL PROCESS SERVICES	4,929,424.73	5,479,000	5,309,000	5,309,000	5,309,000	0
COURT FEES & COSTS	20,447.45	28,000	0	0	0	0
FEDERAL - COMMUNITY DEVELOPMENT BLOCK GRANT	473,238.91	482,000	482,000	482,000	482,000	0
FEDERAL - GRANTS	2,294,411.60	2,381,000	590,000	590,000	590,000	0
FEDERAL - HEALTH GRANTS	373,477.30	719,000	607,000	607,000	607,000	0
FEDERAL - LAW ENFORCEMENT	15,649,994.47	20,599,000	22,030,000	22,030,000	22,030,000	0
FEDERAL - OTHER	3,754,630.09	3,364,000	2,740,000	2,740,000	2,740,000	0
FORFEITURES & PENALTIES	387,677.71	296,000	250,000	250,000	250,000	0
INSTITUTIONAL CARE & SERVICES	16,098,875.49	15,780,000	455,000	834,000	819,000	364,000
LAW ENFORCEMENT SERVICES	597,581,936.09	627,338,000	596,952,000	612,529,000	613,507,000	16,555,000
LEGAL SERVICES	1,055.70	0	0	0	0	0
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	1,508,381.30	1,847,000	1,559,000	1,559,000	1,559,000	0
MISCELLANEOUS	866,520.24	622,000	539,000	539,000	539,000	0
OTHER COURT FINES	(1,148.08)	0	0	0	0	0
OTHER GOVERNMENTAL AGENCIES	1,400,757.85	1,608,000	1,675,000	3,175,000	1,675,000	0
OTHER SALES	224,310.00	85,000	289,000	289,000	289,000	0
OTHER STATE AID - HEALTH	1,995,200.16	1,616,000	3,233,000	3,233,000	3,233,000	0
RECORDING FEES	243,986.66	244,000	1,763,000	1,763,000	1,763,000	0
RENTS & CONCESSIONS	825.00	0	388,000	388,000	388,000	0
SALE OF CAPITAL ASSETS	199,627.00	295,000	325,000	325,000	325,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	275,200,715.11	328,519,000	328,519,000	275,360,000	273,773,000	(54,746,000)
STATE - CITIZENS' OPTION FOR PUBLIC SAFETY (COPS)	7,317,722.95	9,316,000	7,146,000	7,146,000	7,146,000	0
STATE - COVID-19	750.00	0	0	0	0	0
STATE - LAW ENFORCEMENT	4,752,177.00	1,488,000	4,003,000	4,003,000	4,003,000	0
STATE - OFF HIGHWAY MOTOR VEHICLE LICENSE FEES	170,034.24	172,000	172,000	172,000	172,000	0
STATE - OTHER	4,398,596.94	8,489,000	7,595,000	8,490,000	8,490,000	895,000
STATE - PROP 172 PUBLIC SAFETY FUNDS	814,989,253.18	827,887,000	827,887,000	827,887,000	823,532,000	(4,355,000)
STATE - SB 90 MANDATED COSTS	2,151,900.00	1,449,000	1,999,000	1,999,000	1,999,000	0
STATE AID - DISASTER	42,300.13	0	0	0	0	0
TRANSFERS IN	39,829,268.58	37,071,000	38,022,000	58,588,000	38,022,000	0
TRIAL COURT SECURITY - STATE REALIGNMENT	188,861,682.77	197,400,000	188,876,000	188,876,000	188,876,000	0
VEHICLE CODE FINES	12,961,136.42	19,402,000	18,244,000	18,519,000	18,519,000	275,000
TOTAL REVENUE	$2,001,978,114.96	$ 2,115,874,000	$ 2,063,546,000	$ 2,049,447,000	$ 2,022,402,000	$ (41,144,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$2,237,951,691.47	$ 2,364,657,000	$ 2,211,648,000	$ 2,337,649,000	$ 2,197,689,000	$ (13,959,000)
CAFETERIA BENEFIT PLANS	327,742,131.49	339,484,000	363,941,000	368,733,000	364,382,000	441,000
COUNTY EMPLOYEE RETIREMENT	534,724,181.78	544,417,000	579,875,000	593,588,000	588,472,000	8,597,000
DENTAL INSURANCE	4,126,483.46	4,038,000	3,108,000	3,213,000	3,116,000	8,000

SHERIFF BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
DEPENDENT CARE SPENDING ACCOUNTS	1,770,497.70	1,932,000	2,194,000	2,194,000	2,194,000	0
DISABILITY BENEFITS	5,987,972.57	5,739,000	5,144,000	5,174,000	5,160,000	16,000
FICA (OASDI)	32,365,163.04	32,706,000	31,887,000	32,140,000	31,812,000	(75,000)
HEALTH INSURANCE	7,750,989.46	8,229,000	18,007,000	19,608,000	18,252,000	245,000
LIFE INSURANCE	2,398,386.45	2,452,000	1,428,000	1,487,000	1,438,000	10,000
OTHER EMPLOYEE BENEFITS	3,218,099.70	3,198,000	3,474,000	3,491,000	3,476,000	2,000
RETIREE HEALTH INSURANCE	196,031,810.00	217,993,000	221,765,000	235,617,000	233,763,000	11,998,000
SALARIES AND EMPLOYEE BENEFIT COST ALLOCATION	1,285,735,500.55	1,383,261,000	1,356,316,000	1,382,133,000	1,378,773,000	22,457,000
SAVINGS PLAN	3,988,030.29	4,286,000	9,356,000	9,584,000	9,410,000	54,000
THRIFT PLAN (HORIZONS)	55,976,754.31	61,274,000	69,083,000	70,043,000	69,313,000	230,000
UNEMPLOYMENT INSURANCE	157,086.00	295,000	594,000	594,000	594,000	0
WORKERS' COMPENSATION	252,191,399.19	270,348,000	184,735,000	190,209,000	188,996,000	4,261,000
S&EB EXPENDITURE DISTRIBUTION	(1,285,735,500.55)	(1,383,261,000)	(1,356,316,000)	(1,382,133,000)	(1,378,773,000)	(22,457,000)
TOTAL S & E B	3,666,380,676.91	3,861,048,000	3,706,239,000	3,873,324,000	3,718,067,000	11,828,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	18,033,281.18	19,974,000	18,187,000	24,143,000	23,125,000	4,938,000
AGRICULTURAL	341.44	0	0	0	0	0
CLOTHING & PERSONAL SUPPLIES	8,198,957.99	7,832,000	4,098,000	3,501,000	3,151,000	(947,000)
COMMUNICATIONS	1,777,748.74	1,887,000	6,394,000	9,729,000	5,774,000	(620,000)
COMPUTING-MAINFRAME	5,536,108.49	3,975,000	3,369,000	2,456,000	2,456,000	(913,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	1,914,908.12	1,173,000	1,346,000	1,356,000	1,101,000	(245,000)
COMPUTING-PERSONAL	10,257,563.18	7,629,000	6,402,000	8,202,000	6,402,000	0
CONTRACTED PROGRAM SERVICES	6,439,568.24	6,396,000	6,906,000	25,790,000	7,290,000	384,000
FOOD	32,892,573.18	32,908,000	19,619,000	20,672,000	19,619,000	0
HOUSEHOLD EXPENSE	9,581,192.49	9,186,000	4,000,000	4,400,000	4,000,000	0
INFORMATION TECHNOLOGY SERVICES	23,566,357.76	23,533,000	10,933,000	15,421,000	10,933,000	0
INSURANCE	13,391,497.63	15,238,000	10,033,000	16,264,000	10,033,000	0
JURY & WITNESS EXPENSE	0.00	0	23,000	23,000	23,000	0
MAINTENANCE - EQUIPMENT	50,529,803.79	55,731,000	21,144,000	39,588,000	18,948,000	(2,196,000)
MAINTENANCE-BUILDINGS & IMPRV	17,943,783.45	23,906,000	24,716,000	25,820,000	14,019,000	(10,697,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	2,270,025.47	6,742,000	6,159,000	1,663,000	1,663,000	(4,496,000)
MEMBERSHIPS	152,572.64	174,000	195,000	195,000	195,000	0
MISCELLANEOUS EXPENSE	(2,039,906.55)	(2,059,000)	6,165,000	30,063,000	6,276,000	111,000
OFFICE EXPENSE	4,394,513.53	4,560,000	24,921,000	35,734,000	27,100,000	2,179,000
PROFESSIONAL SERVICES	48,741,101.24	52,004,000	31,357,000	59,960,000	31,357,000	0
PUBLICATIONS & LEGAL NOTICES	1,075.70	1,000	4,000	4,000	4,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	4,710,813.90	6,747,000	20,621,000	32,865,000	20,621,000	0
RENTS & LEASES - EQUIPMENT	2,817,723.82	2,529,000	2,606,000	2,356,000	2,356,000	(250,000)
RENTS & LEASES - OTHER RENTAL COSTS	45,952.73	50,000	0	0	0	0
SMALL TOOLS & MINOR EQUIPMENT	4,829,684.92	4,115,000	2,289,000	1,604,000	1,604,000	(685,000)
SPECIAL DEPARTMENTAL EXPENSE	59,621,747.16	70,590,000	56,322,000	88,734,000	55,654,000	(668,000)
TECHNICAL SERVICES	85,418,951.65	93,538,000	41,237,000	42,158,000	42,058,000	821,000
TELECOMMUNICATIONS	18,794,505.90	25,467,000	13,589,000	20,449,000	5,214,000	(8,375,000)
TRAINING	2,318,695.60	2,423,000	691,000	805,000	643,000	(48,000)

SHERIFF BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
TRANSPORTATION AND TRAVEL	36,247,173.55	36,654,000	11,372,000	11,855,000	11,372,000	0
UTILITIES	82,698,535.45	85,051,000	47,677,000	48,995,000	47,677,000	0
S & S EXPENDITURE DISTRIBUTION	(91,443,949.15)	(104,799,000)	(105,729,000)	(124,301,000)	(104,901,000)	828,000
TOTAL S & S	459,642,903.24	493,155,000	296,646,000	450,504,000	275,767,000	(20,879,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	2,811,790.52	2,891,000	2,264,000	2,264,000	2,264,000	0
JUDGMENTS & DAMAGES	58,408,127.10	61,751,000	21,751,000	92,060,000	21,751,000	0
RETIREMENT OF OTHER LONG TERM DEBT	28,580,448.20	30,049,000	35,533,000	35,533,000	35,526,000	(7,000)
SUPPORT & CARE OF PERSONS	0.00	0	200,000	200,000	200,000	0
TAXES & ASSESSMENTS	0.00	0	102,000	102,000	102,000	0
OC EXPENDITURE DISTRIBUTION	(7,478,317.59)	(7,800,000)	(6,092,000)	(6,092,000)	(6,092,000)	0
TOTAL OTH CHARGES	82,322,048.23	86,891,000	53,758,000	124,067,000	53,751,000	(7,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
AIRCRAFT & AIRPORT EQUIPMENT	0.00	17,007,000	16,575,000	26,564,000	0	(16,575,000)
ALL OTHER UNDEFINED EQUIPMENT ASSETS	144,583.77	2,526,000	6,287,000	6,240,000	6,240,000	(47,000)
COMPUTERS, MAINFRAME	0.00	251,000	0	500,000	500,000	500,000
COMPUTERS, MIDRANGE/DEPARTMENTAL	4,912,768.81	821,000	652,000	2,132,000	2,132,000	1,480,000
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	0.00	710,000	2,000	2,000	2,000	0
DATA HANDLING EQUIPMENT	247,129.14	59,000	45,000	5,376,000	45,000	0
ELECTRONIC EQUIPMENT	9,589,799.44	48,000	249,000	3,113,000	249,000	0
FOOD PREPARATION EQUIPMENT	33,309.90	0	587,000	587,000	587,000	0
MACHINERY EQUIPMENT	524,669.07	1,596,000	1,142,000	512,000	12,000	(1,130,000)
MANUFACTURED/PREFABRICATED STRUCTURE	103,503.02	0	0	0	0	0
MEDICAL-MAJOR MOVEABLE EQUIPMENT	51,140.53	0	0	0	0	0
MEDICAL-MINOR EQUIPMENT	10,492.03	64,000	0	0	0	0
NON-MEDICAL LAB/TESTING EQUIP	382,973.10	976,000	0	0	0	0
OFFICE FURNITURE,FIXTURES & EQ	0.00	0	17,000	17,000	17,000	0
TANKS-STORAGE & TRANSPORT	11,074.38	0	0	0	0	0
TELECOMMUNICATIONS EQUIPMENT	6,816,850.95	7,752,000	10,948,000	14,095,000	6,220,000	(4,728,000)
VEHICLES & TRANSPORTATION EQUIPMENT	10,159,189.09	10,940,000	10,187,000	59,329,000	8,200,000	(1,987,000)
WATERCRAFT/VESSEL/BARGES/TUGS	1,988,900.00	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	34,976,383.23	42,750,000	46,691,000	118,467,000	24,204,000	(22,487,000)
TOTAL CAPITAL ASSETS	34,976,383.23	42,750,000	46,691,000	118,467,000	24,204,000	(22,487,000)
GROSS TOTAL	$4,243,322,011.61	$ 4,483,844,000	$ 4,103,334,000	$ 4,566,362,000	$ 4,071,789,000	$ (31,545,000)
INTRAFUND TRANSFERS	(124,301,893.40)	(141,161,000)	(129,416,000)	(129,515,000)	(129,515,000)	(99,000)
NET TOTAL	$4,119,020,118.21	$ 4,342,683,000	$ 3,973,918,000	$ 4,436,847,000	$ 3,942,274,000	$ (31,644,000)
NET COUNTY COST	$2,117,042,003.25	$ 2,226,809,000	$ 1,910,372,000	$ 2,387,400,000	$ 1,919,872,000	$ 9,500,000
BUDGETED POSITIONS	17,519.0	17,578.0	17,578.0	17,736.0	17,571.0	(7.0)

Sheriff - Administration Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 9,694,961.28	$ 9,857,000	$ 10,566,000	$ 10,781,000	$ 10,729,000	$ 163,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 154,604,040.33	$ 161,193,000	$ 177,495,000	$ 192,579,000	$ 179,234,000	$ 1,739,000
SERVICES & SUPPLIES	77,746,892.52	82,657,000	58,291,000	101,048,000	59,587,000	1,296,000
OTHER CHARGES	59,449,770.53	62,851,000	21,806,000	92,115,000	21,806,000	0
CAPITAL ASSETS - EQUIPMENT	0.00	716,000	501,000	813,000	501,000	0
GROSS TOTAL	$ 291,800,703.38	$ 307,417,000	$ 258,093,000	$ 386,555,000	$ 261,128,000	$ 3,035,000
INTRAFUND TRANSFERS	(442,057.12)	(526,000)	(1,044,000)	(1,044,000)	(1,044,000)	0
NET TOTAL	$ 291,358,646.26	$ 306,891,000	$ 257,049,000	$ 385,511,000	$ 260,084,000	$ 3,035,000
NET COUNTY COST	$ 281,663,684.98	$ 297,034,000	$ 246,483,000	$ 374,730,000	$ 249,355,000	$ 2,872,000
BUDGETED POSITIONS	956.0	933.0	933.0	994.0	934.0	1.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - Clearing Account Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 49,436,479.21	$ 50,535,000	$ 55,908,000	$ 55,908,000	$ 55,908,000	$ 0
S & S EXPENDITURE DISTRIBUTION	(49,453,880.58)	(50,535,000)	(55,908,000)	(55,908,000)	(55,908,000)	0
TOTAL S & S	(17,401.37)	0	0	0	0	0
OTHER CHARGES	7,478,317.59	7,800,000	6,092,000	6,092,000	6,092,000	0
OC EXPENDITURE DISTRIBUTION	(7,478,317.59)	(7,800,000)	(6,092,000)	(6,092,000)	(6,092,000)	0
TOTAL OTH CHARGES	0.00	0	0	0	0	0
GROSS TOTAL	$ (17,401.37)	$ 0	$ 0	$ 0	$ 0	$ 0
NET TOTAL	$ (17,401.37)	$ 0	$ 0	$ 0	$ 0	$ 0
NET COUNTY COST	$ (17,401.37)	$ 0	$ 0	$ 0	$ 0	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - County Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 47,566,588.97	$ 49,447,000	$ 44,357,000	$ 44,103,000	$ 44,103,000	$ (254,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 139,839,025.98	$ 151,365,000	$ 152,983,000	$ 150,925,000	$ 150,925,000	$ (2,058,000)
SERVICES & SUPPLIES	67,929,001.66	71,120,000	30,122,000	30,068,000	30,068,000	(54,000)
S & S EXPENDITURE DISTRIBUTION	(89,113.71)	0	0	0	0	0
TOTAL S & S	67,839,887.95	71,120,000	30,122,000	30,068,000	30,068,000	(54,000)
OTHER CHARGES	0.00	0	57,000	57,000	57,000	0
CAPITAL ASSETS - EQUIPMENT	426,299.20	185,000	297,000	297,000	297,000	0
GROSS TOTAL	$ 208,105,213.13	$ 222,670,000	$ 183,459,000	$ 181,347,000	$ 181,347,000	$ (2,112,000)
INTRAFUND TRANSFERS	(113,487,272.97)	(121,916,000)	(107,202,000)	(107,818,000)	(107,818,000)	(616,000)
NET TOTAL	$ 94,617,940.16	$ 100,754,000	$ 76,257,000	$ 73,529,000	$ 73,529,000	$ (2,728,000)
NET COUNTY COST	$ 47,051,351.19	$ 51,307,000	$ 31,900,000	$ 29,426,000	$ 29,426,000	$ (2,474,000)
BUDGETED POSITIONS	798.0	787.0	787.0	781.0	781.0	(6.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - Court Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 227,060,020.52	$ 236,990,000	$ 231,334,000	$ 231,687,000	$ 231,687,000	$ 353,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 422,484,707.39	$ 435,842,000	$ 428,805,000	$ 431,378,000	$ 431,378,000	$ 2,573,000
SERVICES & SUPPLIES	9,462,375.40	10,152,000	7,092,000	7,642,000	7,642,000	550,000
OTHER CHARGES	147,496.95	150,000	138,000	138,000	138,000	0
CAPITAL ASSETS - EQUIPMENT	5,420,126.42	2,379,000	2,379,000	11,255,000	0	(2,379,000)
GROSS TOTAL	$ 437,514,706.16	$ 448,523,000	$ 438,414,000	$ 450,413,000	$ 439,158,000	$ 744,000
INTRAFUND TRANSFERS	(932,669.82)	(467,000)	(98,000)	(98,000)	(98,000)	0
NET TOTAL	$ 436,582,036.34	$ 448,056,000	$ 438,316,000	$ 450,315,000	$ 439,060,000	$ 744,000
NET COUNTY COST	$ 209,522,015.82	$ 211,066,000	$ 206,982,000	$ 218,628,000	$ 207,373,000	$ 391,000
BUDGETED POSITIONS	2,080.0	2,103.0	2,103.0	2,103.0	2,103.0	0.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - Custody Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 553,438,533.45	$ 590,256,000	$ 567,359,000	$ 525,400,000	$ 523,944,000	$ (43,415,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$1,049,430,976.99	$ 1,105,105,000	$ 931,225,000	$ 1,022,222,000	$ 908,507,000	$ (22,718,000)
SERVICES & SUPPLIES	102,487,641.93	112,343,000	61,803,000	78,004,000	48,153,000	(13,650,000)
CAPITAL ASSETS - EQUIPMENT	10,584,601.69	171,000	1,243,000	1,181,000	1,136,000	(107,000)
GROSS TOTAL	$1,162,503,220.61	$ 1,217,619,000	$ 994,271,000	$ 1,101,407,000	$ 957,796,000	$ (36,475,000)
INTRAFUND TRANSFERS	(1,659,087.66)	(768,000)	(316,000)	(316,000)	(316,000)	0
NET TOTAL	$1,160,844,132.95	$ 1,216,851,000	$ 993,955,000	$ 1,101,091,000	$ 957,480,000	$ (36,475,000)
NET COUNTY COST	$ 607,405,599.50	$ 626,595,000	$ 426,596,000	$ 575,691,000	$ 433,536,000	$ 6,940,000
BUDGETED POSITIONS	4,753.0	4,775.0	4,775.0	4,783.0	4,776.0	1.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - Detective Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 90,375,920.79	$ 103,452,000	$ 106,681,000	$ 106,888,000	$ 106,575,000	$ (106,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 247,101,739.22	$ 259,053,000	$ 245,745,000	$ 257,613,000	$ 247,413,000	$ 1,668,000
SERVICES & SUPPLIES	6,887,177.09	7,478,000	7,366,000	17,906,000	7,366,000	0
OTHER CHARGES	1,144,999.39	1,313,000	849,000	849,000	849,000	0
CAPITAL ASSETS - EQUIPMENT	538,612.87	3,326,000	3,543,000	3,651,000	3,543,000	0
GROSS TOTAL	$ 255,672,528.57	$ 271,170,000	$ 257,503,000	$ 280,019,000	$ 259,171,000	$ 1,668,000
INTRAFUND TRANSFERS	(1,440,093.73)	(3,367,000)	(3,757,000)	(3,757,000)	(3,757,000)	0
NET TOTAL	$ 254,232,434.84	$ 267,803,000	$ 253,746,000	$ 276,262,000	$ 255,414,000	$ 1,668,000
NET COUNTY COST	$ 163,856,514.05	$ 164,351,000	$ 147,065,000	$ 169,374,000	$ 148,839,000	$ 1,774,000
BUDGETED POSITIONS	986.0	1,060.0	1,060.0	1,073.0	1,059.0	(1.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - General Support Services Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 91,969,784.25	$ 106,645,000	$ 110,592,000	$ 122,502,000	$ 98,488,000	$ (12,104,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 367,184,686.45	$ 365,306,000	$ 413,670,000	$ 436,474,000	$ 421,837,000	$ 8,167,000
SERVICES & SUPPLIES	140,653,316.30	155,141,000	82,151,000	123,611,000	73,958,000	(8,193,000)
OTHER CHARGES	19,341,754.57	20,377,000	29,145,000	29,145,000	29,138,000	(7,000)
CAPITAL ASSETS - EQUIPMENT	12,285,047.96	12,048,000	13,750,000	65,976,000	10,414,000	(3,336,000)
GROSS TOTAL	$ 539,464,805.28	$ 552,872,000	$ 538,716,000	$ 655,206,000	$ 535,347,000	$ (3,369,000)
INTRAFUND TRANSFERS	(1,216,901.32)	(1,256,000)	(3,225,000)	(2,975,000)	(2,975,000)	250,000
NET TOTAL	$ 538,247,903.96	$ 551,616,000	$ 535,491,000	$ 652,231,000	$ 532,372,000	$ (3,119,000)
NET COUNTY COST	$ 446,278,119.71	$ 444,971,000	$ 424,899,000	$ 529,729,000	$ 433,884,000	$ 8,985,000
BUDGETED POSITIONS	2,252.0	2,268.0	2,268.0	2,356.0	2,283.0	15.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - Patrol-Clearing Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 0.00	$ 6,000	$ 0	$ 0	$ 0	$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 1,285,735,500.55	$ 1,383,184,000	$ 1,356,316,000	$ 1,382,133,000	$ 1,378,773,000	$ 22,457,000
S & EB EXPENDITURE DISTRIBUTION	(1,285,735,500.55)	(1,383,261,000)	(1,356,316,000)	(1,382,133,000)	(1,378,773,000)	(22,457,000)
TOTAL S & E B	0.00	(77,000)	0	0	0	0
SERVICES & SUPPLIES	54,489,089.67	54,264,000	49,821,000	68,393,000	48,993,000	(828,000)
S & S EXPENDITURE DISTRIBUTION	(41,900,954.86)	(54,264,000)	(49,821,000)	(68,393,000)	(48,993,000)	828,000
TOTAL S & S	12,588,134.81	0	0	0	0	0
GROSS TOTAL	$ 12,588,134.81	$ (77,000)	$ 0	$ 0	$ 0	$ 0
NET TOTAL	$ 12,588,134.81	$ (77,000)	$ 0	$ 0	$ 0	$ 0
NET COUNTY COST	$ 12,588,134.81	$ (83,000)	$ 0	$ 0	$ 0	$ 0
BUDGETED POSITIONS	5,694.0	5,652.0	5,652.0	5,646.0	5,635.0	(17.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - Patrol-Contract Cities Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 357,849,925.00	$ 396,471,000	$ 358,041,000	$ 374,659,000	$ 374,659,000	$ 16,618,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 350,969,000.00	$ 351,222,000	$ 351,222,000	$ 368,471,000	$ 368,471,000	$ 17,249,000
SERVICES & SUPPLIES	1,902,400.15	6,819,000	6,819,000	6,188,000	6,188,000	(631,000)
GROSS TOTAL	$ 352,871,400.15	$ 358,041,000	$ 358,041,000	$ 374,659,000	$ 374,659,000	$ 16,618,000
NET TOTAL	$ 352,871,400.15	$ 358,041,000	$ 358,041,000	$ 374,659,000	$ 374,659,000	$ 16,618,000
NET COUNTY COST	$ (4,978,524.85)	$ (38,430,000)	$ 0	$ 0	$ 0	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - Patrol-Specialized and Unallocated Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 415,230,568.43	$ 406,333,000	$ 418,199,000	$ 409,004,000	$ 407,794,000	$ (10,405,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 699,288,500.55	$ 798,573,000	$ 771,628,000	$ 771,279,000	$ 767,919,000	$ (3,709,000)
SERVICES & SUPPLIES	35,270,771.59	42,078,000	37,635,000	81,589,000	38,357,000	722,000
OTHER CHARGES	2,238,026.79	2,200,000	1,763,000	1,763,000	1,763,000	0
CAPITAL ASSETS - EQUIPMENT	5,721,695.09	23,925,000	24,978,000	35,294,000	8,313,000	(16,665,000)
GROSS TOTAL	$ 742,518,994.02	$ 866,776,000	$ 836,004,000	$ 889,925,000	$ 816,352,000	$ (19,652,000)
INTRAFUND TRANSFERS	(5,123,810.78)	(12,861,000)	(13,774,000)	(13,507,000)	(13,507,000)	267,000
NET TOTAL	$ 737,395,183.24	$ 853,915,000	$ 822,230,000	$ 876,418,000	$ 802,845,000	$ (19,385,000)
NET COUNTY COST	$ 322,164,614.81	$ 447,582,000	$ 404,031,000	$ 467,414,000	$ 395,051,000	$ (8,980,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - Patrol-Unincorporated Areas Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 208,791,812.27	$ 216,417,000	$ 216,417,000	$ 224,423,000	$ 224,423,000	$ 8,006,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 235,478,000.00	$ 233,466,000	$ 233,466,000	$ 242,383,000	$ 242,383,000	$ 8,917,000
SERVICES & SUPPLIES	4,821,706.87	5,367,000	5,367,000	4,448,000	4,448,000	(919,000)
GROSS TOTAL	$ 240,299,706.87	$ 238,833,000	$ 238,833,000	$ 246,831,000	$ 246,831,000	$ 7,998,000
NET TOTAL	$ 240,299,706.87	$ 238,833,000	$ 238,833,000	$ 246,831,000	$ 246,831,000	$ 7,998,000
NET COUNTY COST	$ 31,507,894.60	$ 22,416,000	$ 22,416,000	$ 22,408,000	$ 22,408,000	$ (8,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Departmental Program Summary

1. County Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	181,347,000	107,818,000	44,103,000	29,426,000	781.0
Less Administration	--	--	--	--	--
Net Program Costs	181,347,000	107,818,000	44,103,000	29,426,000	781.0

Authority: Mandated program with discretionary service level – California Government Code Sections 26600-26777.

The County Services Division is comprised of both professional and sworn staff and is responsible for the following: oversight and monitoring weapons screening at numerous client facilities where metal screening devices are located; providing specialized law enforcement services at County-owned or operated hospitals, healthcare centers, and properties; and policing services at all County parks and recreational facilities.

2. Court Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	439,158,000	98,000	231,687,000	207,373,000	2,103.0
Less Administration	--	--	--	--	--
Net Program Costs	439,158,000	98,000	231,687,000	207,373,000	2,103.0

Authority: Mandated program with discretionary service level – California Government Code Sections 26600-26777.

The Court Services Division provides security services to the Superior Court, serves civil process papers throughout the County, and participates in the recovery of DNA from qualified individuals. Its mission is to ensure a safe and secure environment for the public accessing the courts, employees, and other personnel performing duties within the courts, and individuals appearing in court while in the custody of the Sheriff. In addition, it is responsible for the service and enforcement of several hundred thousand civil and criminal process items annually. This includes the seizure and sale of personal and real property, evictions, parking enforcement, and temporary restraining order services related to domestic violence.

3. Custody

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	957,796,000	316,000	523,944,000	433,536,000	4,776.0
Less Administration	--	--	--	--	--
Net Program Costs	957,796,000	316,000	523,944,000	433,536,000	4,776.0

Authority: Mandated program with discretionary service level – California Government Code Sections 26600-26777.

The Custody Division provides care, custody, security, and rehabilitation to all sentenced and pre-trial individuals housed within the Department's jail facilities.

4. Detective

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	259,171,000	3,757,000	106,575,000	148,839,000	1,059.0
Less Administration	--	--	--	--	--
Net Program Costs	259,171,000	3,757,000	106,575,000	148,839,000	1,059.0

Authority: Mandated program with discretionary service level – California Government Code Sections 26600-26777.

The Detective Division is comprised of the Fraud and Cyber Crimes, Homicide, Major Crimes, Narcotics, Operation Safe Streets, and Special Victims Bureaus, as well as the Vehicle Theft Prevention Program. It is responsible for the investigation of crimes, identification and apprehension of criminals, recovery of property, identification and preservation of evidence, and assisting in the preparation of cases for court. When requested, it also provides investigative resources to other law enforcement agencies throughout the County. The Division exists as a separate entity from station detective assignments, and investigators assigned to it are the most experienced and tenured criminal investigators of the Department. The Division also includes the Parole Compliance Unit, which works closely with the Probation Department's Community Supervision case managers by providing proactive identification, compliance checks, and apprehension of absconders classified as post-release supervised persons.

5. General Support

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	535,347,000	2,975,000	98,488,000	433,884,000	2,283.0
Less Administration	--	--	--	--	--
Net Program Costs	535,347,000	2,975,000	98,488,000	433,884,000	2,283.0

Authority: Mandated program with discretionary service level – California Government Code Sections 26600-26777.

The General Support budget unit accounts for the Leadership and Training, Technical Services, Facilities Planning, and Facilities Services Divisions. Each division includes various services to maintain day-to-day operations and support long-term departmental initiatives.

6. Patrol Clearing

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	--	--	--	--	5,635.0
Less Administration	--	--	--	--	--
Net Program Costs	--	--	--	--	5,635.0

Authority: Mandated program with discretionary service level – California Government Code Sections 26600-26777.

The Patrol Clearing budget unit accounts for North Patrol, Central Patrol, South Patrol, East Patrol, Special Operations, and Countywide Operations Divisions. This budget unit includes all patrol budgeted positions and provides a centralized appropriation for salaries and employee benefits and services and supplies, fully offset by expenditure distribution to the Patrol – Unincorporated Areas, Patrol – Contract Cities, and Patrol – Specialized and Unallocated budget units.

7. Patrol – Contract Cities

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	374,659,000	--	374,659,000	--	--
Less Administration	--	--	--	--	--
Net Program Costs	374,659,000	--	374,659,000	--	--

Authority: Mandated program with discretionary service level – California Government Code Sections 26600-26777.

The Patrol – Contract Cities budget unit accounts for North, Central, South, and East Patrol Divisions. This budget unit includes law enforcement services to all residents, businesses, and visitors within contract cities served by the Department. It also includes appropriation for deputy salaries and employee benefits, a portion of station support staff, and services and supplies.

8. Patrol – Unincorporated Areas

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	246,831,000	--	224,423,000	22,408,000	--
Less Administration	--	--	--	--	--
Net Program Costs	246,831,000	--	224,423,000	22,408,000	--

Authority: Mandated program with discretionary service level – California Government Code Sections 26600-26777.

The Patrol – Unincorporated Areas budget unit accounts for North, Central, South, and East Patrol Divisions. This budget unit includes law enforcement services to all residents, businesses, and visitors within unincorporated areas served by the Department. It also includes appropriation for deputy salaries and employee benefits, a portion of station support staff, and services and supplies.

9. Patrol – Specialized and Unallocated

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	816,352,000	13,507,000	407,794,000	395,051,000	--
Less Administration	--	--	--	--	--
Net Program Costs	816,352,000	13,507,000	407,794,000	395,051,000	--

Authority: Mandated program with discretionary service level – California Government Code Sections 26600-26777.

The Patrol – Specialized and Unallocated budget unit accounts for law enforcement services to Metrolink, Metro, and community college districts. It also includes general countywide law enforcement services such as Aero Bureau, Special Enforcement Bureau, Homeland Security, Community Partnership, and Emergency Operations. Other costs that are expensed in this budget unit include Department support units such as communication and fleet management, personnel services, data systems, fiscal administration, internal affairs, risk management, advanced training, contract law enforcement, and remaining costs associated with station support staff not expensed to the Patrol – Unincorporated Areas and Patrol – Contract Cities budget units.

10. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	261,128,000	1,044,000	10,729,000	249,355,000	934.0
Less Administration	--	--	--	--	--
Net Program Costs	261,128,000	1,044,000	10,729,000	249,355,000	934.0

Authority: Mandated program with discretionary service level – California Government Code Sections 26600-26777.

The Administration program consists of both professional and sworn staff in Headquarters Operations, Fiscal Administration, Financial Programs, and Personnel Administration Bureaus. The responsibilities of the program include, but are not limited to, the following: providing administrative staff services to Department executives; acting as liaison with other agencies and County departments; coordinating preparation of the annual budget; monitoring budgetary expenditures and revenues; billing for services rendered; accounting for all revenues received; serving as the central repository for all evidence and property seized by the Department; tracking employee positions departmentwide; and overseeing all transactions during the employment and separation process.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	4,071,789,000	129,515,000	2,022,402,000	1,919,872,000	17,571.0

Unincorporated Area Services

Patrol Stations	Unincorporated Area Services *
Lancaster	$ 11,774,000
Malibu/Lost Hills	5,969,000
Palmdale	11,642,000
Santa Clarita	12,394,000
West Hollywood	9,523,000
North Patrol TOTALS	**$ 51,302,000**
Avalon	$ 1,505,000
Century	33,574,000
Compton	9,415,000
East Los Angeles	22,551,000
Marina Del Rey	14,259,000
South Los Angeles	19,604,000
Central Patrol TOTALS	**$ 100,908,000**
Carson	$ 10,360,000
Lakewood	51,000
Lomita	721,000
Norwalk	10,050,000
Pico Rivera	7,322,000
South Patrol TOTALS	**$ 28,504,000**
Altadena	$ 9,554,000
Crescenta Valley	5,981,000
Industry	19,476,000
San Dimas	12,447,000
Temple	9,440,000
Walnut	9,219,000
East Patrol TOTALS	**$ 66,117,000**
GRAND TOTAL	**$ 246,831,000**

*Includes direct patrol costs based on FY 2024-25 rates, excluding countywide and departmental overhead costs and specialized countywide services costs such as Aero Bureau, Special Enforcement Bureau, etc.

SHERIFF'S DEPARTMENT
Robert G. Luna, Sheriff
2025-26 Recommended Budget Positions = 17,571.0
Office of the Sheriff 15.0
Chief of Staff 1.0
Office of Constitutional Policing 30.0
AV DOJ Compliance Unit 16.0
Risk Management Bureau 89.0
Audit and Accountability Bureau 49.0
Office of the Undersheriff 16.0
Sheriff's Information Bureau 35.0
State Representative 2.0
Office of the Assistant Sheriff Chief Financial and Administrative Officer 1.0
Administrative Services Division 740.0
Personnel Command 1,076.0
Technology and Support Division 997.0
Professional Standards Division 139.0
Office of the Assistant Sheriff Custody Operations 3.0
Custody Services Division General Population 2,664.0
Custody Services Division Specialized Programs 1,847.0
Custody Services Administration 265.0
Office of the Assistant Sheriff Patrol Operations 3.0
North Patrol Division 1,210.0
Central Patrol Division 1,166.0
South Patrol Division 1,142.0
East Patrol Division 1,011.0
Office of the Assistant Sheriff Countywide Operations 5.0
Detective Division 1,059.0
Court Services Division 2,103.0
Countywide Services Division 1,227.0
Special Operations Division 660.0

Telephone Utilities

Telephone Utilities Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 131,183.39	$ 580,000	$ 580,000	$ 580,000	$ 580,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 98,192,386.14	$ 100,922,000	$ 105,363,000	$ 106,857,000	$ 106,857,000	$ 1,494,000
S & S EXPENDITURE DISTRIBUTION	(98,470,455.28)	(102,772,000)	(104,783,000)	(106,277,000)	(106,277,000)	(1,494,000)
TOTAL S & S	(278,069.14)	(1,850,000)	580,000	580,000	580,000	0
OTHER CHARGES	1,008,096.00	3,565,000	5,528,000	3,365,000	3,365,000	(2,163,000)
OC EXPENDITURE DISTRIBUTION	(3,599,168.04)	(3,565,000)	(5,528,000)	(3,365,000)	(3,365,000)	2,163,000
TOTAL OTH CHARGES	(2,591,072.04)	0	0	0	0	0
CAPITAL ASSETS - EQUIPMENT	2,223,476.46	2,430,000	2,475,000	3,250,000	3,250,000	775,000
GROSS TOTAL	$ (645,664.72)	$ 580,000	$ 3,055,000	$ 3,830,000	$ 3,830,000	$ 775,000
INTRAFUND TRANSFERS	0.00	0	(2,475,000)	(3,250,000)	(3,250,000)	(775,000)
NET TOTAL	$ (645,664.72)	$ 580,000	$ 580,000	$ 580,000	$ 580,000	$ 0
NET COUNTY COST	$ (776,848.11)	$ 0	$ 0	$ 0	$ 0	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	COMMUNICATION

Mission Statement

Telephone Utilities is a centralized budget unit administered by the Internal Services Department (ISD) to fund telephone utilities carrier costs and equipment, Enterprise Network Internet Administration (ENIA), other County departments' networks, and telephone utilities administration.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects a $3.4 million net increase for ENIA costs; a $2.9 million net decrease for Voice-over Internet Protocol (VoIP) maintenance and equipment costs; and a $0.4 million decrease for Telecommunications Equipment and Services Master Agreement (TESMA) leases.

Critical/Strategic Planning Initiatives

ISD will continue to enhance the performance of the County's telecommunications system and simultaneously minimize costs.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Expenditure Distribution/ IFT ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**113,366,000**	**112,786,000**	**580,000**	**0**	**0.0**
Other Changes					
1. ENIA: Reflects a net increase primarily due to internet data security, the renewal of the Cisco license and maintenance agreement, and ISD salaries and employee benefits cost increases; partially offset by a decrease in costs for network circuits and switches.	3,396,000	3,396,000	--	--	--
2. VoIP: Reflects a net decrease primarily due to the Department of Public Social Services' migration away from ISD hosted call centers and reduced costs for Subscription-Based Information Technology Arrangements, partially offset by an increase in equipment replacement to address aging infrastructure and accommodate new technologies.	(2,872,000)	(2,872,000)	--	--	--
3. Criminal Justice Information Systems: Reflects the realignment of appropriation to purchase switches.	--	--	--	--	--
4. TESMA: Reflects a decrease primarily due to expired leases and delayed projects.	(418,000)	(418,000)	--	--	--
Total Changes	**106,000**	**106,000**	**0**	**0**	**0.0**
2025-26 Recommended Budget	**113,472,000**	**112,892,000**	**580,000**	**0**	**0.0**

TELEPHONE UTILITIES BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
COMMUNICATION SERVICES	$ 134,376.00	$ 567,000	$ 567,000	$ 567,000	$ 567,000	$ 0
MISCELLANEOUS	(4,946.25)	0	0	0	0	0
OTHER SALES	0.00	1,000	1,000	1,000	1,000	0
RENTS & CONCESSIONS	1,753.64	12,000	12,000	12,000	12,000	0
TOTAL REVENUE	$ 131,183.39	$ 580,000	$ 580,000	$ 580,000	$ 580,000	$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	$ 244,390.96	$ 259,000	$ 259,000	$ 259,000	$ 259,000	$ 0
COMMUNICATIONS	331,118.00	339,000	339,000	358,000	358,000	19,000
COMPUTING-MAINFRAME	4,419,000.00	4,388,000	4,388,000	4,472,000	4,472,000	84,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	3,164,227.00	2,981,000	3,858,000	3,765,000	3,765,000	(93,000)
COMPUTING-PERSONAL	532,474.49	102,000	102,000	107,000	107,000	5,000
INFORMATION TECHNOLOGY SECURITY	5,238,000.00	5,359,000	5,359,000	7,814,000	7,814,000	2,455,000
INFORMATION TECHNOLOGY SERVICES	956,291.00	941,000	1,015,000	987,000	987,000	(28,000)
MAINTENANCE-BUILDINGS & IMPRV	77,943.21	0	12,000	12,000	12,000	0
OFFICE EXPENSE	529.97	1,000	1,000	1,000	1,000	0
PROFESSIONAL SERVICES	3,251.04	0	0	0	0	0
TECHNICAL SERVICES	181,692.00	128,000	218,000	186,000	186,000	(32,000)
TELECOMMUNICATIONS	36,212,739.58	35,310,000	35,516,000	34,130,000	34,130,000	(1,386,000)
UTILITIES	46,830,728.89	51,114,000	54,296,000	54,766,000	54,766,000	470,000
S & S EXPENDITURE DISTRIBUTION	(98,470,455.28)	(102,772,000)	(104,783,000)	(106,277,000)	(106,277,000)	(1,494,000)
TOTAL S & S	(278,069.14)	(1,850,000)	580,000	580,000	580,000	0
OTHER CHARGES						
RETIREMENT OF OTHER LONG TERM DEBT	253,414.56	219,000	437,000	19,000	19,000	(418,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	754,681.44	3,346,000	5,091,000	3,346,000	3,346,000	(1,745,000)
OC EXPENDITURE DISTRIBUTION	(3,599,168.04)	(3,565,000)	(5,528,000)	(3,365,000)	(3,365,000)	2,163,000
TOTAL OTH CHARGES	(2,591,072.04)	0	0	0	0	0
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
TELECOMMUNICATIONS EQUIPMENT	2,223,476.46	2,430,000	2,475,000	3,250,000	3,250,000	775,000
TOTAL CAPITAL ASSETS	2,223,476.46	2,430,000	2,475,000	3,250,000	3,250,000	775,000
GROSS TOTAL	$ (645,664.72)	$ 580,000	$ 3,055,000	$ 3,830,000	$ 3,830,000	$ 775,000
INTRAFUND TRANSFERS	0.00	0	(2,475,000)	(3,250,000)	(3,250,000)	(775,000)
NET TOTAL	$ (645,664.72)	$ 580,000	$ 580,000	$ 580,000	$ 580,000	$ 0
NET COUNTY COST	$ (776,848.11)	$ 0	$ 0	$ 0	$ 0	$ 0

Treasurer and Tax Collector

Elizabeth Buenrostro Ginsberg, Treasurer and Tax Collector

Treasurer and Tax Collector Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 42,360,632.97	$ 50,907,000	$ 52,346,000	$ 51,872,000	$ 51,477,000	$ (869,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 58,689,003.71	$ 70,491,000	$ 71,852,000	$ 73,128,000	$ 71,072,000	$ (780,000)
SERVICES & SUPPLIES	25,273,884.50	28,327,000	28,826,000	59,459,000	26,453,000	(2,373,000)
OTHER CHARGES	1,935,650.46	1,756,000	1,756,000	2,007,000	1,891,000	135,000
CAPITAL ASSETS - EQUIPMENT	105,556.34	100,000	100,000	570,000	50,000	(50,000)
GROSS TOTAL	$ 86,004,095.01	$ 100,674,000	$ 102,534,000	$ 135,164,000	$ 99,466,000	$ (3,068,000)
INTRAFUND TRANSFERS	(8,014,987.73)	(11,071,000)	(11,461,000)	(12,427,000)	(12,427,000)	(966,000)
NET TOTAL	$ 77,989,107.28	$ 89,603,000	$ 91,073,000	$ 122,737,000	$ 87,039,000	$ (4,034,000)
NET COUNTY COST	$ 35,628,474.31	$ 38,696,000	$ 38,727,000	$ 70,865,000	$ 35,562,000	$ (3,165,000)
BUDGETED POSITIONS	490.0	497.0	497.0	501.0	484.0	(13.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	FINANCE

Mission Statement

The mission of the Treasurer and Tax Collector (TTC) is to fulfill statutory responsibilities in Treasury, Property Tax Collection, Licensing, and Probate Administration in a responsible and client-focused manner. The Department does this on behalf of the County, other government agencies and entities, and private individuals as specified by law.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $3.2 million primarily due to the removal of prior-year funding that was provided on a one-time basis for an additional secured property tax-defaulted auction, Public Administrator (PA) warehouse infrastructure repairs and enhancements, Integrated Property Tax System (eTAX) funding, Property Tax Database (PDB) mainframe costs, and cybersecurity, as well as the Department's share of the countywide NCC reduction. The decrease is partially offset by funding for hosting costs to maintain the PDB mainframe and Board-approved increases in salaries and health insurance subsidies, as well as retiree health insurance.

Critical/Strategic Planning Initiatives

The following are examples of the Department's continuing efforts to create efficiencies, work collaboratively with other departments, and maximize revenue:

- Collaborate with the Auditor-Controller (A-C) on replacing the County's legacy property tax systems. The TTC and the A-C completed a joint Request for Proposals and are currently in the negotiation process.
- Enhance financial and operational efficiencies by identifying opportunities to reduce debt service payments, streamlining bank deposit processing times, and upgrading the Treasury Management System to a cloud-based solution. These initiatives will achieve cost savings and improve flexibility and efficiency that will contribute to more effective financial management.

- Continue work with the A-C, Assessor, and Assessment Appeals Board to implement a new Property Tax Telephone (PropTax) system that allows taxpayers to contact County offices that are involved in property tax matters. It will include advanced call center features, such as artificial intelligence to answer common questions, a chatbot, and constituent call-back functionality which will enhance customer service and reduce wait times.
- Collaborate with the Public Guardian, TTC's PA, and IT team to review access points in the shared Client Asset Management System (CAMS) to strengthened security of personally identifiable information.
- Enhance online access to the Annual Property Tax Portal which allows taxpayers to print and pay property tax bills, thereby eliminating the wait for the bills to arrive in the mail and response time from staff to address those requests.
- Streamline the business license registration process with the implementation of the County Electronic Permitting and Inspections (EPIC-LA). This initiative aims to improve efficiency, reduce processing times, and increase transparency for both residents and businesses through automation, accessibility, efficiency, data management, and customer service.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**102,534,000**	**11,461,000**	**52,346,000**	**38,727,000**	**497.0**
Curtailments					
1. Vacancies: Reflects the deletion of vacant positions from: IT (1.0), Banking Operations (2.0), Internal Controls (3.0), PA (1.0), Administration (1.0), and Tax Collections (4.0).	(1,052,000)	--	(164,000)	(888,000)	(12.0)
2. Overtime: Reflects a reduction in overtime funding.	(50,000)	--	--	(50,000)	--
3. Services and Supplies: Reflects a reduction in services and supplies funding for office supplies.	(16,000)	--	--	(16,000)	--
4. Other Charges: Reflects a reduction in other charges funding for equipment maintenance and services for storage containers.	(116,000)	--	--	(116,000)	--
Other Changes					
1. PDB Mainframe: Reflects one-time funding for hosting costs from the Internal Services Department to maintain the PDB mainframe.	170,000	--	--	170,000	--
2. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	713,000	--	195,000	518,000	--
3. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(523,000)	--	(143,000)	(380,000)	--
4. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	359,000	--	98,000	261,000	--
5. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and decreases in claims.	(62,000)	--	(62,000)	--	--
6. Countywide Cost Allocation Adjustment: Reflects an adjustment in rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200).	(11,000)	--	(3,000)	(8,000)	--

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
7. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the Short-Term Rental program and 1.0 Accounting Officer II position ($0.6 million), eTAX funding ($0.5 million), an additional secured property tax-defaulted auction ($1.3 million), various projects at the PA warehouse ($0.2 million), cybersecurity ($7,000), and the PDB mainframe ($0.2 million).	(2,656,000)	--	--	(2,656,000)	(1.0)
8. Ministerial Adjustments: Reflects the realignment of various services and supplies, intrafund transfers, and revenue based on current trends.	176,000	966,000	(790,000)	--	--
Total Changes	**(3,068,000)**	**966,000**	**(869,000)**	**(3,165,000)**	**(13.0)**
2025-26 Recommended Budget	**99,466,000**	**12,427,000**	**51,477,000**	**35,562,000**	**484.0**

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) $30.9 million for anticipated year one eTAX implementation costs; 2) $0.7 million for 3.0 positions and services and supplies for the Cannabis Business Tax program; 3) $1.3 million for an additional secured property tax-defaulted auction; 4) $0.3 million for 2.0 IT positions; 5) $0.2 million for a public communication and outreach position; 6) $0.5 million for mail sorter equipment; and 7) $0.5 million for mailing costs.

TREASURER AND TAX COLLECTOR BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ASSESSMENT & TAX COLLECTION FEES	$ 30,494,299.63	$ 34,965,000	$ 36,195,000	$ 35,940,000	$ 35,535,000	$ (660,000)
AUDITING AND ACCOUNTING FEES	974,141.31	1,058,000	1,058,000	1,058,000	1,058,000	0
BUSINESS LICENSES	1,099,822.90	1,800,000	1,800,000	1,800,000	1,796,000	(4,000)
CHARGES FOR SERVICES - OTHER	1,420,718.85	1,620,000	1,619,000	1,557,000	1,571,000	(48,000)
CIVIL PROCESS SERVICES	12,434.41	30,000	30,000	30,000	30,000	0
CONTRACT CITIES SERVICES COST RECOVERY	101,728.44	150,000	150,000	155,000	155,000	5,000
COURT FEES & COSTS	3,370.00	10,000	10,000	10,000	10,000	0
ESTATE FEES	2,025,976.22	2,729,000	2,729,000	2,723,000	2,723,000	(6,000)
FORFEITURES & PENALTIES	248.79	0	0	0	0	0
HOSPITAL OVERHEAD	141,118.56	82,000	188,000	145,000	145,000	(43,000)
INTERFUND CHARGES FOR SERVICES - OTHER	555,671.99	694,000	719,000	753,000	753,000	34,000
LEGAL SERVICES	193.71	1,000	1,000	1,000	1,000	0
MISCELLANEOUS	2,921,467.02	4,429,000	4,465,000	4,014,000	4,014,000	(451,000)
OTHER GOVERNMENTAL AGENCIES	158,180.66	165,000	165,000	170,000	170,000	5,000
OTHER LICENSES & PERMITS	0.00	0	0	399,000	399,000	399,000
OTHER SALES	70,579.28	57,000	100,000	0	0	(100,000)
OTHER TAXES	92,506.59	100,000	100,000	100,000	100,000	0
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	2,285,605.22	3,002,000	3,002,000	3,002,000	3,002,000	0
RECORDING FEES	2,569.39	5,000	5,000	5,000	5,000	0
SETTLEMENTS	0.00	10,000	10,000	10,000	10,000	0
TOTAL REVENUE	$ 42,360,632.97	$ 50,907,000	$ 52,346,000	$ 51,872,000	$ 51,477,000	$ (869,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 33,116,810.27	$ 42,778,000	$ 43,120,000	$ 43,891,000	$ 42,671,000	$ (449,000)
CAFETERIA BENEFIT PLANS	7,698,722.07	8,406,000	8,906,000	9,046,000	8,670,000	(236,000)
COUNTY EMPLOYEE RETIREMENT	7,964,367.92	8,296,000	8,956,000	8,638,000	8,379,000	(577,000)
DENTAL INSURANCE	147,274.71	169,000	169,000	171,000	161,000	(8,000)
DEPENDENT CARE SPENDING ACCOUNTS	37,266.00	36,000	36,000	36,000	36,000	0
DISABILITY BENEFITS	551,636.41	586,000	454,000	478,000	473,000	19,000
FICA (OASDI)	504,119.64	584,000	580,000	592,000	574,000	(6,000)
HEALTH INSURANCE	1,107,129.92	1,423,000	1,320,000	1,635,000	1,529,000	209,000
LIFE INSURANCE	161,630.08	79,000	79,000	83,000	78,000	(1,000)
OTHER EMPLOYEE BENEFITS	8,528.50	7,000	0	0	0	0
RETIREE HEALTH INSURANCE	5,120,300.00	5,785,000	5,783,000	6,142,000	6,142,000	359,000
SAVINGS PLAN	571,675.02	615,000	615,000	634,000	622,000	7,000
THRIFT PLAN (HORIZONS)	1,084,098.07	1,149,000	1,190,000	1,219,000	1,174,000	(16,000)
UNEMPLOYMENT INSURANCE	8,238.00	16,000	16,000	16,000	16,000	0
WORKERS' COMPENSATION	607,207.10	562,000	628,000	547,000	547,000	(81,000)
TOTAL S & E B	58,689,003.71	70,491,000	71,852,000	73,128,000	71,072,000	(780,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	4,212,371.42	5,164,000	5,435,000	5,678,000	5,378,000	(57,000)
CLOTHING & PERSONAL SUPPLIES	4,406.46	3,000	3,000	3,000	3,000	0
COMMUNICATIONS	72,329.61	41,000	62,000	44,000	44,000	(18,000)
COMPUTING-MAINFRAME	3,884,119.66	5,233,000	4,985,000	5,326,000	5,026,000	41,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	20,100.00	1,000	21,000	0	0	(21,000)

TREASURER AND TAX COLLECTOR BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
COMPUTING-PERSONAL	290,394.05	142,000	142,000	228,000	228,000	86,000
HOUSEHOLD EXPENSE	9,412.89	23,000	23,000	21,000	21,000	(2,000)
INFORMATION TECHNOLOGY SECURITY	185,165.01	193,000	193,000	203,000	203,000	10,000
INFORMATION TECHNOLOGY SERVICES	1,953,372.95	931,000	1,412,000	31,509,000	569,000	(843,000)
INSURANCE	151,109.15	168,000	170,000	195,000	195,000	25,000
MAINTENANCE - EQUIPMENT	165,563.83	132,000	152,000	126,000	126,000	(26,000)
MAINTENANCE-BUILDINGS & IMPRV	2,529,782.19	2,513,000	2,377,000	2,432,000	2,431,000	54,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	8,685.63	2,000	2,000	2,000	2,000	0
MEMBERSHIPS	17,009.00	20,000	18,000	19,000	19,000	1,000
MISCELLANEOUS EXPENSE	50,034.99	60,000	60,000	60,000	60,000	0
OFFICE EXPENSE	4,254,973.14	4,574,000	4,557,000	5,077,000	4,189,000	(368,000)
PROFESSIONAL SERVICES	1,580,142.18	2,963,000	2,856,000	2,282,000	2,082,000	(774,000)
PUBLICATIONS & LEGAL NOTICES	863,398.88	1,030,000	1,030,000	1,031,000	701,000	(329,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	4,576.11	7,000	12,000	8,000	8,000	(4,000)
RENTS & LEASES - EQUIPMENT	96,179.22	90,000	92,000	85,000	85,000	(7,000)
SMALL TOOLS & MINOR EQUIPMENT	0.00	1,000	1,000	1,000	1,000	0
SPECIAL DEPARTMENTAL EXPENSE	717,517.91	830,000	815,000	826,000	826,000	11,000
TECHNICAL SERVICES	1,555,353.82	1,625,000	1,557,000	1,660,000	1,613,000	56,000
TELECOMMUNICATIONS	982,994.38	847,000	821,000	810,000	810,000	(11,000)
TRAINING	77,097.46	98,000	107,000	113,000	113,000	6,000
TRANSPORTATION AND TRAVEL	126,232.78	135,000	121,000	120,000	120,000	(1,000)
UTILITIES	1,461,561.78	1,501,000	1,802,000	1,600,000	1,600,000	(202,000)
TOTAL S & S	25,273,884.50	28,327,000	28,826,000	59,459,000	26,453,000	(2,373,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	0.00	0	18,000	0	0	(18,000)
JUDGMENTS & DAMAGES	77,237.85	112,000	112,000	266,000	224,000	112,000
RETIREMENT OF OTHER LONG TERM DEBT	319,666.49	260,000	260,000	249,000	249,000	(11,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	1,538,746.12	1,379,000	1,361,000	1,492,000	1,418,000	57,000
TAXES & ASSESSMENTS	0.00	5,000	5,000	0	0	(5,000)
TOTAL OTH CHARGES	1,935,650.46	1,756,000	1,756,000	2,007,000	1,891,000	135,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	0.00	15,000	15,000	0	0	(15,000)
DATA HANDLING EQUIPMENT	105,556.34	50,000	50,000	570,000	50,000	0
MACHINERY EQUIPMENT	0.00	35,000	35,000	0	0	(35,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	105,556.34	100,000	100,000	570,000	50,000	(50,000)
TOTAL CAPITAL ASSETS	105,556.34	100,000	100,000	570,000	50,000	(50,000)
GROSS TOTAL	$ 86,004,095.01	$ 100,674,000	$ 102,534,000	$ 135,164,000	$ 99,466,000	$ (3,068,000)
INTRAFUND TRANSFERS	(8,014,987.73)	(11,071,000)	(11,461,000)	(12,427,000)	(12,427,000)	(966,000)
NET TOTAL	$ 77,989,107.28	$ 89,603,000	$ 91,073,000	$ 122,737,000	$ 87,039,000	$ (4,034,000)
NET COUNTY COST	$ 35,628,474.31	$ 38,696,000	$ 38,727,000	$ 70,865,000	$ 35,562,000	$ (3,165,000)
BUDGETED POSITIONS	490.0	497.0	497.0	501.0	484.0	(13.0)

Departmental Program Summary

1. Treasury Management

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	22,837,000	2,061,000	19,962,000	814,000	93.0
Less Administration	--	--	--	--	--
Net Program Costs	22,837,000	2,061,000	19,962,000	814,000	93.0

Authority: Mandated program – California Government Code Sections 27000-27121, and County Code Section 2.52.

Administers and manages the County Treasury, which provides for the collection, custody, borrowing, investments, and disbursement of County funds, including general, trust, school, and special district funds; provides cash management services to 23 cities/agencies, 115 school districts, 11 community college districts, and 21 charter schools; and administers 253 bank accounts for County departments, school districts, and special districts.

2. Tax Collections

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	39,312,000	6,650,000	25,690,000	6,972,000	212.0
Less Administration	--	--	--	--	--
Net Program Costs	39,312,000	6,650,000	25,690,000	6,972,000	212.0

Authority: Mandated program – California Government Code Sections 27400-27401, California Revenue and Taxation Code Sections 2602, 2903, and 7280, and County Code Section 2.52.

Bills and collects approximately three million accounts annually for current and delinquent real property taxes and personal (unsecured) property taxes.

3. Public Administrator

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	14,689,000	3,452,000	4,861,000	6,376,000	86.0
Less Administration	--	--	--	--	--
Net Program Costs	14,689,000	3,452,000	4,861,000	6,376,000	86.0

Authority: Mandated program – California Government Code Sections 27440-27443.5, California Probate Code Section 7600 et seq., and County Code Section 2.52.015.

Investigates approximately 2,500 estates annually for decedents who resided or had property in the County where no executor, legatee, or heir is appointed to administer the estate. Also administers the estates and provides trust accounting and property management services for approximately 6,000 public guardian conservatees.

4. Integrated Property Tax (eTax) System

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	1,592,000	--	--	1,592,000	6.0
Less Administration	--	--	--	--	--
Net Program Costs	1,592,000	--	--	1,592,000	6.0

Authority: Non-mandated, discretionary program.

Administers the development, implementation, and maintenance of the eTax system which will replace the County's mainframe-based property tax legacy system.

5. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	21,036,000	264,000	964,000	19,808,000	87.0
Less Administration	--	--	--	--	--
Net Program Costs	21,036,000	264,000	964,000	19,808,000	87.0

Authority: Non-mandated, discretionary program.

Provides general administrative direction and support to the Department, including the executive management of departmental program budget development and control, cost accounting, contracting, coordination of facilities services, accounts payable, system development and support, procurement, training, and payroll services.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	99,466,000	12,427,000	51,477,000	35,562,000	484.0

TREASURER AND TAX COLLECTOR
Elizabeth Buenrostro Ginsberg, Treasurer and Tax Collector
2025-26 Recommended Budget Positions = 484.0

Trial Court Operations

Trial Court Operations Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 73,915,926.02	$ 69,903,000	$ 85,231,000	$ 85,322,000	$ 85,322,000	$ 91,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 45,827,876.59	$ 47,585,000	$ 49,240,000	$ 52,388,000	$ 49,331,000	$ 91,000
SERVICES & SUPPLIES	89,912,433.60	93,809,000	93,125,000	103,956,000	93,125,000	0
OTHER CHARGES	282,198,720.00	282,199,000	283,501,000	283,501,000	283,501,000	0
GROSS TOTAL	$ 417,939,030.19	$ 423,593,000	$ 425,866,000	$ 439,845,000	$ 425,957,000	$ 91,000
NET COUNTY COST	$ 344,023,104.17	$ 353,690,000	$ 340,635,000	$ 354,523,000	$ 340,635,000	$ 0
BUDGETED POSITIONS	50.0	50.0	50.0	50.0	50.0	0.0

Mission Statement

The Lockyer-Isenberg Trial Court Funding Act of 1997, AB 233, Chapter 850, Statutes of 1997 requires counties to make an annual Maintenance of Effort (MOE) payment to the State for support of trial courts and to fund certain court-related expenditures such as indigent defense, collections enhancement, and local judicial benefits. The Trial Court Facilities Act, SB 1732, Chapter 1082, Statutes of 2002 authorized the transfer of responsibility for court facilities from counties to the State and requires that counties make a County Facilities Payment (CFP). Revenue from court fines and fees is used to partially finance the MOE obligation to the State and other court-related expenditures.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects funding for the County's $283.5 million MOE payment to the State, which is comprised of $245.9 million base MOE and $37.6 million CFP. In addition, the budget includes $142.5 million for court-related expenditures that are the County's responsibility, offset by $85.3 million in revenues. The Recommended Budget also reflects adjustments for employee benefits costs.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**425,866,000**	**0**	**85,231,000**	**340,635,000**	**50.0**
Other Changes					
1. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and decreases in claims.	(244,000)	--	(244,000)	--	--
2. Employee Benefits: Primarily reflects Board-approved increases in health insurance subsidies.	55,000	--	55,000	--	--
3. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(40,000)	--	(40,000)	--	--
4. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	320,000	--	320,000	--	--
Total Changes	**91,000**	**0**	**91,000**	**0**	**0.0**
2025-26 Recommended Budget	**425,957,000**	**0**	**85,322,000**	**340,635,000**	**50.0**

Critical and Unmet Needs

The Trial Court Operations' unmet needs include funding for ongoing increases in indigent defense costs, anticipated rate increases for expert witnesses and other professional appointments, and salary-driven benefits costs for judicial officers.

TRIAL COURT OPERATIONS BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ (293,666.00)	$ 0	$ 0	$ 0	$ 0	$ 0
COURT FEES & COSTS	(8,732,485.79)	(9,374,000)	138,000	138,000	138,000	0
FORFEITURES & PENALTIES	12,851.91	11,000	22,000	22,000	22,000	0
LEGAL SERVICES	10,353.51	3,000	0	0	0	0
MISCELLANEOUS	12,708.57	13,000	15,000	15,000	15,000	0
OTHER COURT FINES	56,111,206.19	53,278,000	58,926,000	59,017,000	59,017,000	91,000
OTHER LICENSES & PERMITS	136,785.00	152,000	156,000	156,000	156,000	0
RECORDING FEES	101,440.00	111,000	69,000	69,000	69,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	0.00	0	49,000	49,000	49,000	0
STATE - LAW ENFORCEMENT	24,513,263.21	23,997,000	23,997,000	23,997,000	23,997,000	0
VEHICLE CODE FINES	2,043,469.42	1,712,000	1,859,000	1,859,000	1,859,000	0
TOTAL REVENUE	$ 73,915,926.02	$ 69,903,000	$ 85,231,000	$ 85,322,000	$ 85,322,000	$ 91,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 2,579,461.12	$ 2,527,000	$ 3,438,000	$ 3,438,000	$ 3,438,000	$ 0
CAFETERIA BENEFIT PLANS	22,780,437.95	23,749,000	23,671,000	25,827,000	23,671,000	0
COUNTY EMPLOYEE RETIREMENT	621,921.41	632,000	806,000	766,000	766,000	(40,000)
DENTAL INSURANCE	34,463.60	34,000	50,000	50,000	50,000	0
DEPENDENT CARE SPENDING ACCOUNTS	26,531.48	25,000	89,000	89,000	89,000	0
DISABILITY BENEFITS	1,364,291.16	1,409,000	2,348,000	1,356,000	2,111,000	(237,000)
FICA (OASDI)	38,123.98	39,000	42,000	42,000	42,000	0
HEALTH INSURANCE	1,214,214.50	1,295,000	1,311,000	2,015,000	1,366,000	55,000
LIFE INSURANCE	1,864,826.63	1,877,000	1,995,000	1,995,000	1,995,000	0
OTHER EMPLOYEE BENEFITS	5,180,724.00	5,389,000	5,182,000	5,589,000	5,182,000	0
RETIREE HEALTH INSURANCE	439,227.29	452,000	213,000	533,000	533,000	320,000
SAVINGS PLAN	5,497,123.38	5,690,000	6,030,000	6,056,000	6,030,000	0
THRIFT PLAN (HORIZONS)	4,124,703.09	4,405,000	3,986,000	4,560,000	3,986,000	0
WORKERS' COMPENSATION	61,827.00	62,000	79,000	72,000	72,000	(7,000)
TOTAL S & E B	45,827,876.59	47,585,000	49,240,000	52,388,000	49,331,000	91,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	5,133,825.90	5,340,000	15,510,000	15,510,000	15,510,000	0
INFORMATION TECHNOLOGY SERVICES	0.00	0	13,000	13,000	13,000	0
JURY & WITNESS EXPENSE	629,307.99	600,000	700,000	700,000	700,000	0
MAINTENANCE-BUILDINGS & IMPRV	172,677.64	168,000	138,000	138,000	138,000	0
MISCELLANEOUS EXPENSE	1,350.81	4,000	33,000	33,000	33,000	0
OFFICE EXPENSE	23,676.94	27,000	155,000	155,000	155,000	0
PROFESSIONAL SERVICES	81,279,471.32	85,636,000	76,107,000	86,938,000	76,107,000	0
TECHNICAL SERVICES	2,670,897.84	2,029,000	460,000	460,000	460,000	0
TRANSPORTATION AND TRAVEL	1,225.16	5,000	9,000	9,000	9,000	0
TOTAL S & S	89,912,433.60	93,809,000	93,125,000	103,956,000	93,125,000	0

TRIAL COURT OPERATIONS BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
OTHER CHARGES						
TRIAL COURT-MAINTENANCE OF EFFORT	282,198,720.00	282,199,000	283,501,000	283,501,000	283,501,000	0
GROSS TOTAL	$ 417,939,030.19	$ 423,593,000	$ 425,866,000	$ 439,845,000	$ 425,957,000	$ 91,000
NET TOTAL	417,939,030.19	423,593,000	425,866,000	439,845,000	425,957,000	91,000
NET COUNTY COST	$ 344,023,104.17	$ 353,690,000	$ 340,635,000	$ 354,523,000	$ 340,635,000	$ 0
BUDGETED POSITIONS	50.0	50.0	50.0	50.0	50.0	0.0

Utilities

Utilities Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 38,609,337.65	$ 76,069,000	$ 76,069,000	$ 83,481,000	$ 83,481,000	$ 7,412,000
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	$ 211,120,245.98	$ 276,726,000	$ 277,627,000	$ 309,701,000	$ 304,701,000	$ 27,074,000
S & S EXPENDITURE DISTRIBUTION	(172,428,210.17)	(215,215,000)	(215,215,000)	(233,692,000)	(233,692,000)	(18,477,000)
TOTAL S & S	38,692,035.81	61,511,000	62,412,000	76,009,000	71,009,000	8,597,000
OTHER CHARGES	4,695,115.36	16,510,000	16,510,000	12,567,000	12,567,000	(3,943,000)
OC EXPENDITURE DISTRIBUTION	0.00	(258,000)	(258,000)	0	0	258,000
TOTAL OTH CHARGES	4,695,115.36	16,252,000	16,252,000	12,567,000	12,567,000	(3,685,000)
GROSS TOTAL	$ 43,387,151.17	$ 77,763,000	$ 78,664,000	$ 88,576,000	$ 83,576,000	$ 4,912,000
INTRAFUND TRANSFERS	(620.19)	0	0	0	0	0
NET TOTAL	$ 43,386,530.98	$ 77,763,000	$ 78,664,000	$ 88,576,000	$ 83,576,000	$ 4,912,000
NET COUNTY COST	$ 4,777,193.33	$ 1,694,000	$ 2,595,000	$ 5,095,000	$ 95,000	$ (2,500,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	GENERAL	PROPERTY MANAGEMENT

Mission Statement

The Utilities budget is centrally administered by the Internal Services Department (ISD) to fund utility costs including electricity, natural gas, water, and industrial waste collection. Funding is also included for energy management leadership programs, various regulatory and legally required activities, and the day-to-day operations of the County cogeneration and power plants.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $2.5 million due to the removal of prior-year funding that was provided on a one-time basis for energy efficiency projects at various County facilities. The budget also reflects increases in funding for power plant operations, energy management programs, utility costs, and grants.

Critical/Strategic Planning Initiatives

The Utilities budget supports continued efforts to complete energy retrofit projects, accelerate energy efficiency and renewable projects, and centrally administer utility costs throughout the County.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Expenditure Distribution/ IFT ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**294,137,000**	**215,473,000**	**76,069,000**	**2,595,000**	**0.0**
Other Changes					
1. Power Plant Operations: Reflects a net increase in funding primarily due to increases in major repair and replacement projects, operating services and supplies, and projected increases in employee benefits.	2,760,000	1,860,000	900,000	--	--
2. Energy Management Programs: Reflects an increase in funding primarily due to projected increases in employee benefits for various energy management programs and grant application services.	460,000	460,000	--	--	--
3. Sale of Compliance Instruments for Greenhouse Gas Reduction Projects: Reflects an increase in funding to continue implementation of the California Air Resources Board objectives and Greenhouse Gas reduction projects, fully offset by revenues from the Department of Health Services.	1,000,000	--	1,000,000	--	--
4. Utility Costs: Reflects an increase in funding for electricity ($15.5 million) and water and other utilities($3.5 million), partially offset by a decrease in natural gas ($3.3 million) based on historical utility expenditures, consumption trends, and anticipated rate changes.	15,746,000	15,899,000	(153,000)	--	--
5. Grant Funding: Reflects a net increase in grant funded countywide energy efficiency/conservation projects, offset by a decrease in grant funding for completed projects.	5,665,000	--	5,665,000	--	--
6. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the Energy Revolving Loan Fund to finance efficiency projects.	(2,500,000)	--	--	(2,500,000)	--
Total Changes	**23,131,000**	**18,219,000**	**7,412,000**	**(2,500,000)**	**0.0**
2025-26 Recommended Budget	**317,268,000**	**233,692,000**	**83,481,000**	**95,000**	**0.0**

Critical and Unmet Needs

The unmet need for the Utilities budget is $5.0 million for the Energy Revolving Loan Fund to continuously support energy savings deferred maintenance projects and to accelerate energy efficiency and renewable projects within County facilities.

UTILITIES BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	$ 1,768,650.98	$ 2,481,000	$ 2,481,000	$ 2,553,000	$ 2,553,000	$ 72,000
CONTRACT CITIES SERVICES COST RECOVERY	118,564.74	110,000	110,000	110,000	110,000	0
FEDERAL - OTHER	54,709.42	6,212,000	6,212,000	5,052,000	5,052,000	(1,160,000)
ISD SERVICES	10,788,440.12	13,643,000	13,643,000	14,318,000	14,318,000	675,000
MISCELLANEOUS	3,274.03	3,000	3,000	3,000	3,000	0
OTHER GOVERNMENTAL AGENCIES	0.00	0	0	1,000,000	1,000,000	1,000,000
STATE - ENERGY GRANTS	25,875,698.36	53,620,000	53,620,000	60,445,000	60,445,000	6,825,000
TOTAL REVENUE	$ 38,609,337.65	$ 76,069,000	$ 76,069,000	$ 83,481,000	$ 83,481,000	$ 7,412,000
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	$ 485,152.00	$ 7,300,000	$ 7,300,000	$ 5,000,000	$ 5,000,000	$ (2,300,000)
AGRICULTURAL	108.41	0	0	0	0	0
CLOTHING & PERSONAL SUPPLIES	12,209.83	15,000	15,000	20,000	20,000	5,000
COMPUTING-MAINFRAME	1,793.08	5,000	5,000	8,000	8,000	3,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	53,179.00	55,000	55,000	80,000	80,000	25,000
COMPUTING-PERSONAL	9,110.10	10,000	10,000	15,000	15,000	5,000
FOOD	3,726.66	5,000	5,000	7,000	7,000	2,000
HOUSEHOLD EXPENSE	37,945.55	45,000	45,000	50,000	50,000	5,000
INFORMATION TECHNOLOGY SERVICES	585,364.90	620,000	620,000	750,000	750,000	130,000
MAINTENANCE - EQUIPMENT	462,936.69	540,000	540,000	550,000	550,000	10,000
MAINTENANCE-BUILDINGS & IMPRV	3,992,115.83	4,200,000	4,200,000	5,400,000	5,400,000	1,200,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	32,660.82	35,000	35,000	45,000	45,000	10,000
MEMBERSHIPS	0.00	155,000	155,000	155,000	155,000	0
MISCELLANEOUS EXPENSE	67,412.69	75,000	75,000	80,000	80,000	5,000
OFFICE EXPENSE	7,565.98	10,000	10,000	15,000	15,000	5,000
PROFESSIONAL SERVICES	25,241,699.85	36,617,000	37,518,000	52,823,000	47,823,000	10,305,000
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	2,263.00	0	0	10,000	10,000	10,000
RENTS & LEASES - EQUIPMENT	1,078,493.97	1,300,000	1,300,000	1,800,000	1,800,000	500,000
SMALL TOOLS & MINOR EQUIPMENT	257,374.06	350,000	350,000	350,000	350,000	0
SPECIAL DEPARTMENTAL EXPENSE	653,112.11	750,000	750,000	850,000	850,000	100,000
TECHNICAL SERVICES	22,677,385.54	35,000,000	35,000,000	36,120,000	36,120,000	1,120,000
TELECOMMUNICATIONS	21,940.33	25,000	25,000	30,000	30,000	5,000
TRAINING	8,088.00	0	0	83,000	83,000	83,000
TRANSPORTATION AND TRAVEL	653,855.54	750,000	750,000	850,000	850,000	100,000
UTILITIES	154,774,752.04	188,864,000	188,864,000	204,610,000	204,610,000	15,746,000
S & S EXPENDITURE DISTRIBUTION	(172,428,210.17)	(215,215,000)	(215,215,000)	(233,692,000)	(233,692,000)	(18,477,000)
TOTAL S & S	38,692,035.81	61,511,000	62,412,000	76,009,000	71,009,000	8,597,000
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	0.00	259,000	259,000	0	0	(259,000)
SUPPORT & CARE OF PERSONS	4,695,115.36	16,251,000	16,251,000	12,567,000	12,567,000	(3,684,000)
OC EXPENDITURE DISTRIBUTION	0.00	(258,000)	(258,000)	0	0	258,000
TOTAL OTH CHARGES	4,695,115.36	16,252,000	16,252,000	12,567,000	12,567,000	(3,685,000)
GROSS TOTAL	$ 43,387,151.17	$ 77,763,000	$ 78,664,000	$ 88,576,000	$ 83,576,000	$ 4,912,000

UTILITIES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
INTRAFUND TRANSFERS	(620.19)	0	0	0	0	0
NET TOTAL	$ 43,386,530.98	$ 77,763,000	$ 78,664,000	$ 88,576,000	$ 83,576,000	$ 4,912,000
NET COUNTY COST	$ 4,777,193.33	$ 1,694,000	$ 2,595,000	$ 5,095,000	$ 95,000	$ (2,500,000)

Utility User Tax - Measure U

Utility User Tax - Measure U Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE						
OTHER TAXES	$ 57,421,706.18	$ 52,000,000	$ 52,000,000	$ 52,000,000	$ 52,000,000	$ 0
NET COUNTY COST	$ (57,421,706.18)	$ (52,000,000)	$ (52,000,000)	$ (52,000,000)	$ (52,000,000)	$ 0
REVENUE DETAIL						
ELECTRIC USER TAX	$ 41,413,721.45	$ 34,553,000	$ 34,553,000	$ 34,553,000	$ 34,553,000	$ 0
GAS USER TAX	8,690,680.46	9,696,000	9,696,000	9,696,000	9,696,000	0
COMMUNICATION USER TAX	7,963,638.01	7,751,000	7,751,000	7,751,000	7,751,000	0
ELECTRIC USERS TAX PENALTI	15,275.01	0	0	0	0	0
COMMUNICATION USERS TAX PE	6,912.69	0	0	0	0	0
PRIOR YEAR - ELECTRIC USER	(340,512.41)	0	0	0	0	0
PRIOR YEAR - GAS USERS UTI	(407,667.25)	0	0	0	0	0
PRIOR YEAR - COMMUNICATION	79,658.22	0	0	0	0	0
UTILITY USER TAX	$ 57,421,706.18	$ 52,000,000	$ 52,000,000	$ 52,000,000	$ 52,000,000	$ 0
TOTAL REVENUE	$ 57,421,706.18	$ 52,000,000	$ 52,000,000	$ 52,000,000	$ 52,000,000	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	OTHER	OTHER

2025-26 Budget Message

On November 4, 2008, County unincorporated area voters approved the passage of the Utility User Tax - Measure U. The revenues are generated from user taxes on gas, electricity, and communication. These revenues are fully offset with appropriations in various budget units including the Departments of Aging and Disabilities, Board of Supervisors, District Attorney, Fire, LA County Library, Parks and Recreation, Public Works, Regional Planning, and Sheriff for various programs within the unincorporated areas.

The 2025-26 Recommended Budget reflects no change from the 2024-25 Final Adopted Budget based on current revenue trends.

Vehicle License Fees - Realignment

Vehicle License Fees - Realignment Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE						
VLFR-HEALTH SERVICES	$ 302,974,401.46	$ 297,733,000	$ 297,733,000	$ 297,733,000	$ 297,733,000	$ 0
VLFR-MENTAL HEALTH	57,227,515.91	44,611,000	44,611,000	44,611,000	44,611,000	0
VLFR-PUBLIC HEALTH	53,243,958.22	52,323,000	52,323,000	52,323,000	52,323,000	0
VLFR-SOCIAL SERVICES	71,199,798.10	71,200,000	71,200,000	71,200,000	71,200,000	0
TOTAL REVENUE	484,645,673.69	465,867,000	465,867,000	465,867,000	465,867,000	0
NET COUNTY COST	$ (484,645,673.69)	$ (465,867,000)	$ (465,867,000)	$ (465,867,000)	$ (465,867,000)	$ 0
REVENUE DETAIL						
STATE - 1991 VLF REALIGNMENT						
VLFR-HEALTH SERVICES	$ 302,974,401.46	$ 297,733,000	$ 297,733,000	$ 297,733,000	$ 297,733,000	$ 0
VLFR-MENTAL HEALTH	57,227,515.91	44,611,000	44,611,000	44,611,000	44,611,000	0
VLFR-PUBLIC HEALTH	53,243,958.22	52,323,000	52,323,000	52,323,000	52,323,000	0
VLFR-SOCIAL SERVICES	71,199,798.10	71,200,000	71,200,000	71,200,000	71,200,000	0
TOTAL REVENUE	$ 484,645,673.69	$ 465,867,000	$ 465,867,000	$ 465,867,000	$ 465,867,000	$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	OTHER	OTHER

2025-26 Budget Message

Vehicle License Fees (VLF) - Realignment is derived from the County's share of statewide motor vehicle license fees. These fees are fully offset with appropriation in the Departments of Health Services, Mental Health, Public Health, and Public Social Services for various health and social services programs.

The 2025-26 Recommended Budget reflects the collection of anticipated 1991 VLF State base allocations.

Youth Development

David J. Carroll, Director

Youth Development Budget Summary

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	$ 21,504,822.23	$ 31,025,000	$ 62,175,000	$ 57,839,000	$ 57,411,000	$ (4,764,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	$ 6,686,621.44	$ 13,596,000	$ 20,223,000	$ 23,207,000	$ 20,230,000	$ 7,000
S & EB EXPENDITURE DISTRIBUTION	0.00	7,000	0	0	0	0
TOTAL S & E B	6,686,621.44	13,603,000	20,223,000	23,207,000	20,230,000	7,000
SERVICES & SUPPLIES	16,309,008.32	28,357,000	60,471,000	51,007,000	53,486,000	(6,985,000)
OTHER CHARGES	0.00	0	100,000	100,000	100,000	0
GROSS TOTAL	$ 22,995,629.76	$ 41,960,000	$ 80,794,000	$ 74,314,000	$ 73,816,000	$ (6,978,000)
INTRAFUND TRANSFERS	(1,319,802.20)	(4,945,000)	(10,423,000)	(10,306,000)	(10,423,000)	0
NET TOTAL	$ 21,675,827.56	$ 37,015,000	$ 70,371,000	$ 64,008,000	$ 63,393,000	$ (6,978,000)
NET COUNTY COST	$ 171,005.33	$ 5,990,000	$ 8,196,000	$ 6,169,000	$ 5,982,000	$ (2,214,000)
BUDGETED POSITIONS	53.0	93.0	93.0	109.0	95.0	2.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	ALTERNATIVE TO INCARCERATION

Mission Statement

The mission of the Department of Youth Development (DYD) is to be a catalyst for transformation by providing innovative pathways to youth development through intersectional, anti-racist, youth-centered strategies so that all young people can access resources that nurture their growth, well-being, and connection to community.

2025-26 Budget Message

The 2025-26 Recommended Budget reflects an NCC decrease of $2.2 million primarily due to the removal of prior-year funding that was provided on a one-time basis for various programs and projects and the Department's share of the countywide NCC reduction. This is partially offset by an increase in funding for Board-approved increases in salaries, health insurance subsidies, and retiree health insurance.

Critical/Strategic Planning Initiatives

- Expand Youth Development Learning Collaborative activities to increase knowledge of best practices in youth development among youth-serving agencies countywide and set priorities in support of a countywide evidence-informed Youth Development Framework.
- Create additional spaces for strategic engagement to better connect youth, community, and County partners with DYD, fostering collaborative innovation.
- Launch school-based programming and partnerships across the County, focusing on school climate improvement, integrated youth development and diversion services, and truancy interventions.
- Launch capacity-building training and coaching programs for grassroots and nonprofit community-based organizations to strengthen and expand the Youth Development Networks.
- Develop tailored Credible Messenger re-entry programs utilizing DYD staff co-located at Probation facilities to support youth releases, facilitate reintegration, and build essential networks for youth to thrive in their communities.
- Launch additional partnerships with Probation and community-based organizations to address programming gaps in juvenile Probation facilities, including recreational activities and youth-requested enrichment opportunities.
- Launch pilot Safe Healing Centers and other less-restrictive placements as trauma-informed, rehabilitative alternatives to incarceration, providing a comprehensive continuum of care and support that prepares justice-involved youth for successful community reintegration.

Changes From 2024-25 Budget

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
2024-25 Final Adopted Budget	**80,794,000**	**10,423,000**	**62,175,000**	**8,196,000**	**93.0**
Curtailments					
1. Services and Supplies: Reflects a reduction in services and supplies for departmental operating expenses.	(187,000)	--	--	(187,000)	--
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in salaries and health insurance subsidies.	82,000	--	64,000	18,000	--
2. Retirement: Reflects a decrease primarily due to adjustments for position changes as well as prior-year investment gains and losses in the Los Angeles County Employees Retirement Association's investment portfolio.	(609,000)	--	(473,000)	(136,000)	--
3. Retiree Health Insurance: Reflects a projected increase in retiree health insurance premiums, as well as a scheduled increase in the Department's proportional share of costs to prefund the County's retiree healthcare benefits.	308,000	--	240,000	68,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation costs due to medical cost trends and increases in claims.	5,000	--	5,000	--	--
5. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for: 1) Strategic Plan consultant ($0.3 million); 2) outreach and engagement ($0.2 million); 3) office space ($1.5 million); and 4) AB 109 funded programs ($4.6 million).	(6,577,000)	--	(4,600,000)	(1,977,000)	--
6. Administrative Support Position: Reflects 1.0 Staff Assistant I position to support the Administrative Branch, fully offset by a realignment of services and supplies appropriation.	--	--	--	--	1.0
7. Probation Facility Support Position: Reflects 1.0 Youth Development Specialist position to lead and oversee programming in the juvenile Probation facilities, fully offset by a realignment of existing Juvenile Justice Realignment Block Grant services and supplies appropriation.	--	--	--	--	1.0
Total Changes	**(6,978,000)**	**0**	**(4,764,000)**	**(2,214,000)**	**2.0**
2025-26 Recommended Budget	**73,816,000**	**10,423,000**	**57,411,000**	**5,982,000**	**95.0**

YOUTH DEVELOPMENT BUDGET DETAIL

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	$ 10,637,241.06	$ 14,993,000	$ 30,371,000	$ 25,607,000	$ 25,607,000	$ (4,764,000)
TRANSFERS IN	10,867,581.17	16,032,000	31,804,000	32,232,000	31,804,000	0
TOTAL REVENUE	$ 21,504,822.23	$ 31,025,000	$ 62,175,000	$ 57,839,000	$ 57,411,000	$ (4,764,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	$ 4,068,259.10	$ 8,660,000	$ 10,532,000	$ 12,315,000	$ 10,794,000	$ 262,000
CAFETERIA BENEFIT PLANS	602,133.71	1,171,000	2,159,000	2,515,000	2,224,000	65,000
COUNTY EMPLOYEE RETIREMENT	938,993.44	1,924,000	2,808,000	2,341,000	1,931,000	(877,000)
DENTAL INSURANCE	11,221.28	18,000	68,000	79,000	70,000	2,000
DEPENDENT CARE SPENDING ACCOUNTS	2,931.21	0	0	0	0	0
DISABILITY BENEFITS	49,036.53	77,000	96,000	117,000	98,000	2,000
FICA (OASDI)	66,102.59	137,000	179,000	209,000	184,000	5,000
HEALTH INSURANCE	295,767.21	620,000	2,934,000	3,528,000	2,974,000	40,000
LIFE INSURANCE	13,677.19	14,000	80,000	93,000	81,000	1,000
OTHER EMPLOYEE BENEFITS	6,808.00	0	0	0	0	0
RETIREE HEALTH INSURANCE	456,810.00	542,000	457,000	937,000	937,000	480,000
SAVINGS PLAN	80,485.56	191,000	436,000	511,000	443,000	7,000
THRIFT PLAN (HORIZONS)	94,395.62	242,000	474,000	552,000	484,000	10,000
WORKERS' COMPENSATION	0.00	0	0	10,000	10,000	10,000
S&EB EXPENDITURE DISTRIBUTION	0.00	7,000	0	0	0	0
TOTAL S & E B	6,686,621.44	13,603,000	20,223,000	23,207,000	20,230,000	7,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	932,373.66	2,046,000	422,000	422,000	422,000	0
CLOTHING & PERSONAL SUPPLIES	1,214.39	2,000	0	0	0	0
COMMUNICATIONS	3,141.00	3,000	26,000	26,000	26,000	0
COMPUTING-MAINFRAME	4,958.40	5,000	0	0	0	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	155,253.45	155,000	110,000	110,000	110,000	0
COMPUTING-PERSONAL	102,843.66	103,000	0	0	0	0
CONTRACTED PROGRAM SERVICES	13,614,066.98	23,568,000	57,299,000	49,612,000	52,091,000	(5,208,000)
FOOD	1,934.92	7,000	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	5,017.00	5,000	110,000	110,000	110,000	0
INSURANCE	6,064.00	6,000	0	0	0	0
MAINTENANCE-BUILDINGS & IMPRV	20,573.29	21,000	0	0	0	0
MISCELLANEOUS EXPENSE	1,045.16	1,000	0	0	0	0
OFFICE EXPENSE	2,866.35	5,000	12,000	12,000	12,000	0
PROFESSIONAL SERVICES	1,506,902.46	446,000	717,000	440,000	440,000	(277,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	(123,813.48)	1,505,000	1,525,000	25,000	25,000	(1,500,000)
SMALL TOOLS & MINOR EQUIPMENT	193.14	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	18,053.64	14,000	0	0	0	0
TECHNICAL SERVICES	19,495.35	12,000	175,000	175,000	175,000	0
TELECOMMUNICATIONS	8,691.93	3,000	0	0	0	0
TRAINING	8,798.13	300,000	50,000	50,000	50,000	0
TRANSPORTATION AND TRAVEL	19,334.89	150,000	25,000	25,000	25,000	0
TOTAL S & S	16,309,008.32	28,357,000	60,471,000	51,007,000	53,486,000	(6,985,000)

YOUTH DEVELOPMENT BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2024-25 BUDGET	FY 2025-26 REQUESTED	FY 2025-26 RECOMMENDED	CHANGE FROM BUDGET
OTHER CHARGES						
JUDGMENTS & DAMAGES	0.00	0	100,000	100,000	100,000	0
TOTAL OTH CHARGES	0.00	0	100,000	100,000	100,000	0
GROSS TOTAL	$ 22,995,629.76	$ 41,960,000	$ 80,794,000	$ 74,314,000	$ 73,816,000	$ (6,978,000)
INTRAFUND TRANSFERS	(1,319,802.20)	(4,945,000)	(10,423,000)	(10,306,000)	(10,423,000)	0
NET TOTAL	$ 21,675,827.56	$ 37,015,000	$ 70,371,000	$ 64,008,000	$ 63,393,000	$ (6,978,000)
NET COUNTY COST	$ 171,005.33	$ 5,990,000	$ 8,196,000	$ 6,169,000	$ 5,982,000	$ (2,214,000)
BUDGETED POSITIONS	53.0	93.0	93.0	109.0	95.0	2.0

Departmental Program Summary

1. Coordination and Innovation

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	9,540,000	203,000	8,906,000	431,000	20.0
Less Administration	--	--	--	--	--
Net Program Costs	9,540,000	203,000	8,906,000	431,000	20.0

Authority: Non-mandated, discretionary program.

Conduct program analysis and policy research to measure successful outcomes that will foster innovation, provide process improvement, and create impactful and meaningful results. In addition, provide communication, collaboration, and program design support to improve coordination, engagement, and the overall quality of services provided across multiple program areas.

2. Youth Re-entry, Housing and Employment Services

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	23,125,000	5,220,000	17,905,000	--	19.0
Less Administration	--	--	--	--	--
Net Program Costs	23,125,000	5,220,000	17,905,000	--	19.0

Authority: Non-mandated, discretionary program.

Administer a variety of programs that provide re-entry/transitional services to justice-involved youth including, but not limited to, housing, employment, and Credible Messenger mentorship services.

3. Youth Development Network Support

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	33,098,000	5,000,000	28,098,000	--	27.0
Less Administration	--	--	--	--	--
Net Program Costs	33,098,000	5,000,000	28,098,000	--	27.0

Authority: Non-mandated, discretionary program.

Administer a variety of programs that are designed to provide oversight to the regional network program management teams that will facilitate community-based youth diversion programming across the County to equitably reduce youth involvement with the justice system. In addition, facilitate community-based youth development resources and advance opportunities for coordination and collective capacity building.

4. Administration

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Total Program Costs	8,053,000	--	2,502,000	5,551,000	29.0
Less Administration	--	--	--	--	--
Net Program Costs	8,053,000	--	2,502,000	5,551,000	29.0

Authority: Non-mandated, discretionary program.

Responsible for administrative support to the Department including accounting, budgeting, contracting, emergency management, IT, personnel, procurement, space planning, and other office support impacting countywide services.

	Gross Appropriation ($)	Intrafund Transfer ($)	Revenue ($)	Net County Cost ($)	Budg Pos
Net Program Costs	73,816,000	10,423,000	57,411,000	5,982,000	95.0

DEPARTMENT OF YOUTH DEVELOPMENT

David J. Carroll, Director

2025-26 Recommended Budget Positions = 95.0

Appendix/Index

Statistics

GEOGRAPHY: The County has an area of approximately 4,084 square miles with altitudes that vary from nine feet below to 10,080 feet above sea level.

WEATHER:

Annual average temperature (for calendar year 2024)	65.42 degrees Fahrenheit
Annual precipitation (for calendar year 2024)	19.13 inches

GOVERNMENT: On November 5, 1912, voters approved the Charter County form of government, which took effect June 2, 1913, with a five-member Board of Supervisors (Board). Supervisors are elected by district to serve four-year alternating terms at elections held every two years. On March 5, 2002, voters approved a Charter amendment to include term limits. On November 5, 2024, voters approved another Charter amendment that will create an elected County Executive by 2028 and expand the Board from five to nine elected members by 2032.

COUNTY SEAT: The voter-approved County seat is in the City of Los Angeles.

ELECTED OFFICIALS:

County

5	Supervisors
1	Sheriff
1	District Attorney
1	Assessor

Congressional Delegation

17	Members of the House of Representatives
2	Senators

State

13	Senators
24	Assembly Members
510	Superior Court Judges

REGISTERED VOTERS: 5,815,756 as of January 31, 2025

ASSESSED VALUATION:
(2024-25)

Local Assessed – Secured		$ 2,023,653,181,561
Local Assessed – Unsecured		70,431,188,691
State Assessed		28,804,399,510
	Total	$ 2,122,888,769,762

CITIES: There are 88 cities within the County (see following page).

POPULATION:
(Estimate as of 1/1/25)

Incorporated Areas		8,839,713
Unincorporated Areas		997,821
	Total	9,837,534

Estimated Population of the 88 Cities of the County of Los Angeles

INCORPORATED CITIES	POPULATION*
Agoura Hills	19,820
Alhambra	81,922
Arcadia	55,810
Artesia	16,020
Avalon	3,307
Azusa	49,388
Baldwin Park	70,719
Bell	33,282
Bellflower	77,065
Bell Gardens	38,330
Beverly Hills	31,770
Bradbury	896
Burbank	105,781
Calabasas	22,710
Carson	91,788
Cerritos	47,731
Claremont	37,735
Commerce	12,172
Compton	93,604
Covina	50,589
Cudahy	22,176
Culver City	40,435
Diamond Bar	53,279
Downey	111,537
Duarte	24,032
El Monte	106,951
El Segundo	16,976
Gardena	60,162
Glendale	191,558
Glendora	51,184
Hawaiian Gardens	13,555
Hawthorne	85,502
Hermosa Beach	19,069
Hidden Hills	1,730
Huntington Park	53,196
Industry	426
Inglewood	105,902
Irwindale	1,506
La Canada Flintridge	20,050
La Habra Heights	5,482
Lakewood	80,151
La Mirada	48,034
Lancaster	172,911
La Puente	37,466

INCORPORATED CITIES	POPULATION*
La Verne	31,742
Lawndale	30,804
Lomita	20,304
Long Beach	458,920
Los Angeles	3,823,563
Lynwood	66,269
Malibu	10,623
Manhattan Beach	34,147
Maywood	24,418
Monrovia	38,392
Montebello	62,100
Monterey Park	59,288
Norwalk	101,124
Palmdale	166,225
Palos Verdes Estates	12,960
Paramount	52,123
Pasadena	140,602
Pico Rivera	60,791
Pomona	152,855
Rancho Palos Verdes	40,863
Redondo Beach	68,223
Rolling Hills	1,674
Rolling Hills Estates	8,563
Rosemead	50,617
San Dimas	33,905
San Fernando	23,675
San Gabriel	38,639
San Marino	12,407
Santa Clarita	230,378
Santa Fe Springs	18,629
Santa Monica	93,174
Sierra Madre	10,913
Signal Hill	11,441
South El Monte	19,442
South Gate	92,847
South Pasadena	26,251
Temple City	35,983
Torrance	142,809
Vernon	205
Walnut	27,884
West Covina	109,579
West Hollywood	35,037
Westlake Village	7,893
Whittier	87,723

*Source: County of Los Angeles Internal Services Department, Urban Research Division, as of January 1, 2025.

Cultural and Recreational Opportunities

The County offers a wealth of cultural and recreational opportunities rivaled by few other places in the world. Its geographic and ever-expanding economic diversities have aided in the development of a rich heritage of educational, artistic, and athletic organizations and sites, of which only a few are shown below. Italicized items are funded and/or operated by the County. Additional information can be found at https://lacounty.gov/residents/things-to-do/.

CULTURAL/RECREATIONAL ATTRACTIONS
Angeles National Forest
Aquarium of the Pacific
Cabrillo Marine Aquarium
Descanso Gardens
El Pueblo de Los Angeles
Fairplex
Ford Theatres
Gloria Molina Grand Park
Greek Theatre
Griffith Observatory
Hollywood Bowl
Hollywood Pantages Theatre
Huntington Library, Art Museum, and Botanical Gardens
Los Angeles County Arboretum and Botanic Garden
Los Angeles Memorial Coliseum
Los Angeles Zoo and Botanical Gardens
Mount Wilson Observatory
Music Center
- *Ahmanson Theatre*
- *Blue Ribbon Garden*
- *Dorothy Chandler Pavilion*
- *Jerry Moss Plaza*
- *Mark Taper Forum*
- *Walt Disney Concert Hall*
- *W.M. Keck Foundation Children's Amphitheatre*

Queen Mary
Raging Waters
Rose Bowl Stadium
Santa Monica Mountains National Recreation Area
Shrine Auditorium and Expo Hall
Six Flags Magic Mountain and Hurricane Harbor
South Coast Botanic Garden
Universal Studios Hollywood and CityWalk
Virginia Robinson Gardens
Watts Towers Arts Center

MOTION PICTURE STUDIOS
Paramount Pictures
Sony Pictures
Universal Pictures
Walt Disney Studios
Warner Bros. Pictures

SPORTS
Angel City Football Club
Los Angeles Chargers
Los Angeles Clippers
Los Angeles Dodgers
Los Angeles Football Club
Los Angeles Galaxy
Los Angeles Kings
Los Angeles Lakers
Los Angeles Rams
Los Angeles Sparks

MUSEUMS
Academy Museum of Motion Pictures
Autry Museum of the American West
Broad Museum
California African American Museum
California Science Center
Chinese American Museum
Fowler Museum at UCLA
Hammer Museum
Holocaust Museum LA
J. Paul Getty Museum and the Getty Villa
Japanese American National Museum
La Brea Tar Pits and Museum
LA Plaza de Cultura y Artes
Los Angeles County Museum of Art
Los Angeles Maritime Museum
Museum of Contemporary Art
Museum of Latin American Art
Museum of Tolerance
Natural History Museum of Los Angeles County
Norton Simon Museum
Petersen Automotive Museum
Skirball Cultural Center and Museum
USC Pacific Asia Museum
Western Museum of Flight
William S. Hart Regional Park and Museum

UNIVERSITIES AND COLLEGES
ArtCenter College of Design
California Institute of Technology
California Institute of the Arts
California State Polytechnic University, Pomona
California State University, Dominguez Hills
California State University, Long Beach
California State University, Los Angeles
California State University, Northridge
Claremont Colleges
- Claremont Graduate University
- Claremont McKenna College
- Harvey Mudd College
- Keck Graduate Institute
- Pitzer College
- Pomona College
- Scripps College

Fashion Institute of Design and Merchandising
Loyola Marymount University
Mount Saint Mary's University
Occidental College
Otis College of Art and Design
Pepperdine University
Southern California Institute of Architecture
University of California, Los Angeles
University of La Verne
University of Southern California
Whittier College

* *Not listed are 182 parks including 16 natural areas and wildlife sanctuaries, eight nature centers, 20 golf courses, 41 public swimming pools, and more than 240 miles of multi-use trails; 18 beaches across the 75 miles of County mainland coastline and the Marina del Rey harbor; and 85 community libraries, four bookmobiles, four makermobiles, and one institutional library owned and/or operated by the County.*

Glossary

ACTIVITY: A major work effort performed to meet a program objective.

ACTUAL FISCAL YEAR: Amounts represent actual expenditures and financing sources for two fiscal years prior to the Recommended Budget fiscal year.

APPROPRIATION: A legal authorization to make expenditures and incur obligations for specific purposes.

APPROPRIATIONS FOR CONTINGENCIES: A budgetary provision representing a portion of the financing uses set aside for unforeseen expenditure requirements.

ASSIGNED FUND BALANCE: The portion of the fund balance approved by the Board to reflect a government's intended use of resources that are neither committed nor restricted fund balance.

AUDITOR-CONTROLLER SCHEDULES: Provide summary and detailed countywide financing source and use information necessary to meet mandated State Controller requirements.

BOND ANTICIPATION NOTES: An interim financing instrument issued in anticipation of permanent long-term financing. BANs are issued by Joint Powers Authorities and Nonprofit Corporations as authorized by the California Government and Corporations Codes, respectively. Abbreviation: BANs

BUDGET FISCAL YEAR: Reflects the current fiscal year Board-adopted budget but does not incorporate any budget adjustments or changes that may occur during the year.

BUDGET MESSAGE: A general summary of the Recommended Budget as presented in writing to the legislative body that contains an explanation of the principal budget items and their financial status at the time of the message.

BUDGET SUMMARY SCHEDULES: Provide summary and detailed information on financing sources/uses and budgeted positions.

BUDGET UNIT: The classification of expenditures and revenues into appropriately identified accounting or cost centers deemed necessary or desirable for control of financial operations. Unless specified by law, such units may be devised at the discretion of the Board.

BUDGET YEAR: Represents the fiscal year for which the budget is being prepared.

BUDGETED POSITIONS: A unit of measure used to standardize positions with different bases (e.g., hours or months). All items are converted to full-time equivalent positions, which are represented as budgeted positions in departmental operations. A full-time equivalent represents one item working full time for one year; this facilitates analytical comparisons.

CANCEL OBLIGATED FUND BALANCES: An accounting transaction to release obligated fund balances to finance appropriations. Abbreviation: CANCEL OBLIGATED FD BAL

CAPITAL ASSETS - BUILDINGS AND IMPROVEMENTS: Expenditures for the acquisition of buildings and improvements. Abbreviation: CAPITAL ASSETS - B & I

CAPITAL ASSETS - EQUIPMENT: Expenditures for the acquisition of physical property of a permanent nature, other than land, buildings, and improvements.

CAPITAL ASSETS - INFRASTRUCTURE: Public domain capital assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable and of value only to a government unit.

CAPITAL ASSETS - LAND: Expenditures for the acquisition of land.

CAPITAL PROJECT: Capital improvements to buildings that result in an increase of square footage, construction of new facilities, or the acquisition of land. Abbreviation: CAP PROJ

CAPITAL PROJECTS/REFURBISHMENTS SCHEDULES: A section in the Budget Detail Schedules (Volume 2) that provides a summary of the County's Capital Program and detailed information on each capital improvement and refurbishment project. Funds for these projects are appropriated in the Capital Projects/Refurbishments budget as capital assets - land and capital assets - buildings and improvements.

CAPITAL PROJECT SPECIAL FUNDS: Funds to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds). Examples are the Park In-Lieu Fees Accumulated Capital Outlay Fund and the Marina Replacement Accumulated Capital Outlay Fund.

CHANGE FROM BUDGET: The resulting variance when the Recommended Budget is compared to the current budget.

COLLABORATIVE PROGRAM CHANGES (COLLABORATIVE PROGRAMS): Reflects changes to the budget that are a result of County departments working together or with stakeholders to improve County programs or services.

COMMITTED FUND BALANCE: The portion of the fund balance to be used for specific purposes as determined by the Board through County ordinance or resolution. Committed fund balance may be changed or lifted only by the Board taking the same formal action that imposed the constraint originally. The underlying action by the Board needs to occur no later than the close of the fiscal year.

CRITICAL AND UNMET NEEDS: Reflects a department's critical and unmet requirements that are not currently addressed in the budget.

CRITICAL ISSUES CHANGES (CRITICAL ISSUES): Reflects changes to the budget that are significant in nature and are mandated by the State or federal government.

CURTAILMENT CHANGES (CURTAILMENTS): Reflects reductions to the budget that are generally necessary to address projected funding reductions at either the federal, State, or local level.

DEBT SERVICE FUND: A fund used to account for the accumulation of resources to make payments of principal and interest on general obligation bonds and other long-term debt.

DEPARTMENTAL PROGRAM SUMMARY: Provides information such as the legal authority for the program, whether the program is mandated or discretionary, the description of the program, and summary budget information reflecting the Recommended Budget.

EFFICIENCY CHANGES (EFFICIENCIES): Reflects changes to the budget that are the result of performing or functioning in a more effective manner.

ENCUMBRANCES: Resources committed for future expenditures as a result of unperformed (executory) contracts such as purchase orders and specific contracts for goods or services.

ENTERPRISE FUNDS: Funds to account for organizations that are financed and operate like commercial entities, where the intent is to recover the cost of providing ongoing services, primarily by user charges. Examples are the Hospital Enterprise Funds.

ESTIMATED FISCAL YEAR: Reflects estimated expenditures and financing sources for the entire current fiscal year.

ESTIMATED TAX DELINQUENCIES: The amount of estimated property taxes that will remain uncollected at the end of the fiscal year.

EXPENDITURE: The spending or disbursement of financial resources.

EXPENDITURE DISTRIBUTION: Transactions that constitute reimbursement for expenditures or expenses initially made from a fund or organization that are charged to another fund or organization. Abbreviation: EXPENDITURE DIST

EXPENDITURE OBJECT: A chart of accounts element that classifies expenditures into groups.

FIDUCIARY FUNDS: A separate legal entity under the authority of the Board such as the Los Angeles County Development Authority. Previously known as Agency Fund.

FINANCING SOURCES: Reflects the total resources (e.g., revenue, taxes, and fund balance available) utilized to finance expenditure needs.

FINANCING USES: Total needs requiring financing for the fiscal year.

FISCAL YEAR: A yearly accounting period, beginning on July 1 and lasting through June 30 of the next year, to which the annual operating budget applies. Fiscal years are designated by the calendar year in which they begin and end. Abbreviation: FY

FUNCTION: A group of related activities aimed at accomplishing a major service or regulatory program.

FUND: A separate fiscal and accounting entity with a self-balancing set of accounts recording financing sources, financing uses, assets, and liabilities.

FUND BALANCE AVAILABLE: The portion of the fund balance not obligated and therefore available for financing budgetary requirements.

GENERAL COUNTY: A term referencing all General Fund operations, general obligation bonds, long-term debt service requirements, and Hospital Enterprise Fund operations.

GENERAL FUND: The fund to account for all countywide operations except those required to be accounted for in another fund.

GENERAL PURPOSE (DISCRETIONARY) REVENUE: Monies that are not legally earmarked by the State or federal government for a specified program or use. Included in this category are sales and use taxes, business license and utility user taxes, and property taxes.

GENERAL RESERVES: A fund equity restriction to provide for legally declared emergency expenditures. Authorization from the Board is required to expend these monies. General Reserves are now classified as assigned fund balance.

GOAL: A long-term organizational target or direction. It states what the organization wants to accomplish or become over the next several years. Goals provide the direction for an organization and define the nature, scope, and relative priorities of all projects and activities. Everything the organization does should help it move toward attainment of one or more goals.

INTERNAL SERVICE FUND: The fund to account for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governments, on a cost-reimbursement basis.

INTRAFUND TRANSFER: An accounting mechanism used to reflect expenditure transfers between operations within the same fund, thereby identifying the true location of actual costs. For example, the cost of some data processing services is budgeted in the Internal Services Department. To the extent those services are rendered to other General Fund departments, the related costs are also transferred to the appropriate departmental budget units to more accurately reflect total operating expenditures. Abbreviation: IFT

JOINT POWERS AUTHORITY: A separate legal entity, authorized by the California Government Code, that is empowered to act on behalf of a governmental entity to acquire capital assets, utilizing long-term financing. Abbreviation: JPA

MISSION STATEMENT: A statement of organizational purpose.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: The County's basis of accounting. Revenues are recognized when they become both measurable and available to finance expenditures. Expenditures are generally recognized when incurred, except for self-insurance, litigation, and employee benefits, which are accounted for on a cash basis.

NET COUNTY COST: The amount of the operation financed by general purpose revenues, such as property taxes. Abbreviation: NCC

NEW/EXPANDED PROGRAMS: Reflects changes to the budget for new programs or the expansion of existing programs.

NONOPERATING EXPENSES: Expenses that are not directly related to the fund's primary activities.

NONOPERATING REVENUES: Revenues that are not directly related to the fund's primary activities.

NONPROFIT CORPORATION: A separate legal entity, authorized by the California Corporations Code, that is empowered to act on behalf of a governmental entity to acquire or construct capital assets, utilizing long-term financing. Abbreviation: NPC

NONSPENDABLE FUND BALANCE: The portion of the fund balance that cannot be spent because it is either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, such as inventories and long-term notes receivable.

OBJECTIVE: A measurable target that must be met in implementing a strategy and attaining a goal.

OBLIGATED FUND BALANCE: The portion of the fund balance that is unavailable for financing budgetary requirements in the budget year. This includes nonspendable, restricted, committed, and assigned fund balances.

OPERATING BUDGET: Reflects plans for expenditures and the means of financing them. The operating budget is the primary means by which most financing for acquisitions, spending, and service delivery activities in the County is controlled.

OTHER CHANGES: Reflects changes such as: across-the-board salaries and employee benefits changes; accounting adjustments; ministerial appropriation, intrafund transfer, and revenue changes; and other changes that do not directly affect programs and service levels.

OTHER CHARGES: An object of expense that reflects costs not directly associated with the daily expenses of running an operation. Includes payments for California Work Opportunity and Responsibility to Kids (CalWORKs), In-Home Supportive Services (IHSS), General Relief, Foster Care, interest and principal charges, capital leases, other governmental agencies, and judgments and/or settlements.

OTHER FINANCING USES: Operating transfers out from one governmental fund to another.

OTHER PROPRIETARY FUNDS: Funds to account for those governmental activities that are similar to those in the private sector (includes Enterprise Funds, other than Hospital Enterprise and Internal Service Funds).

PROGRAM: A combination of resources, personnel, materials, and facilities to provide a service for an identifiable group or target population to achieve a specified result.

PROGRAM PRIORITIZATION: The process of evaluating and ranking programs based upon program objectives, required resources, and effectiveness. The intent is to identify low-priority programs for possible reduction or elimination if funding is not available and use the resulting savings to maintain or enhance high-priority programs.

PROGRAM REALIGNMENT: Transfer of program funding between the State and the counties to more accurately reflect responsibilities. Realigned programs include Mental Health, Indigent Health, Foster Care, Child Welfare Services, CalWORKs, IHSS, certain juvenile justice programs, and other miscellaneous programs. Revenues from increased vehicle license fees and sales taxes finance the increased County program responsibilities.

QUALITY: The degree to which customers are satisfied with a program and/or compliance with accepted standards.

RECOMMENDED BUDGET: Upon approval by the Board, the recommendations of the Chief Executive Officer become the official Board proposals for appropriation and revenue for the next fiscal year. The Board normally approves the Recommended Budget in April. It may be amended following public budget hearings and Board deliberations anticipated in May and June, respectively.

REFURBISHMENT: A renovation of existing space that costs in excess of $100,000. Refurbishments are characterized by an overall enhancement in space decor, functional design, configuration, etc., for the purpose of improving aesthetic image, operational efficiency, or staff productivity.

REGULAR (EQUALIZED) ASSESSMENT ROLL: The listing of the assessed values of all properties within the County as of January 1 of each year. The regular roll contains values for both secured (real) and unsecured (personal) properties.

REQUESTED FISCAL YEAR: A respective operation's official request for appropriation and financing sources to implement its stated objectives for the next fiscal year. This reflects requests presented in public departmental budget hearings with some variances primarily due to revised employee benefits estimates.

RESTRICTED FUND BALANCE: The portion of the fund balance to be used for specific purposes that are either (a) externally imposed by creditors, grants, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions of enabling legislation. Restrictions may be changed or lifted only by changing the condition of the constraint.

REVENUE: A source of income to an operation other than debt issue proceeds or the transfer from another fund.

SALARIES AND EMPLOYEE BENEFITS: An object of expense reflecting the County's costs for employee compensation. Includes salaries and wages, insurance (health, dental, life, and unemployment), workers' compensation, retirement, bonuses, overtime, flexible benefit plans, and deferred compensation plans. Abbreviation: S&EB

SERVICES AND SUPPLIES: An object of expense reflecting the purchase of goods and services within the fiscal year. Abbreviation: S&S

SPECIAL ASSESSMENTS: Fees that are charged to property owners in certain geographical areas for public improvements. A fee is levied only to those property owners that receive a direct benefit.

SPECIAL DISTRICT FUNDS: Funds to account for public improvements and services to benefit targeted properties and residents that are funded by specific taxes and assessments. Examples are the Garbage Disposal Districts and Sewer Maintenance Districts.

SPECIAL DISTRICTS: An independent unit of local government established to perform a single specified service. The Special Districts listed in this document are governed by the Board.

SPECIAL REVENUE FUNDS: Funds to account for the proceeds of specific revenue sources that are restricted in the way they may be spent.

STRATEGIC PLAN: The framework that aligns departmental efforts with Board directed priorities and outlines the County's direction that is defined by the County's mission, vision, and values. The Strategic Plan includes measurable objectives and strategies to accomplish specific goals.

STRATEGY: The means by which the County intends to accomplish a goal as it works towards achieving outcomes or results. A strategy captures a defined intent across policies, programs, projects, actions, decisions, and resource allocations to achieve an outcome. A coherent collection of actions that have a reasonable expectation of improving outcomes.

SUBVENTION: A grant, subsidy, or aid (usually from the State or federal government).

SUPPLEMENTAL ROLL: Property taxes generated pursuant to Senate Bill 813 (Chapter 498, Statutes of 1983), whereby changes to property taxes are made effective the date the property ownership title is transferred.

TRANSFERS IN: The transfers in of funding from one governmental fund to another, reported separately from revenue to avoid distorting revenue trends.

TRANSFERS OUT: All interfund transfers legally authorized from a fund receiving subsidy, to the fund through which the resources are to be expended.

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