



County of Los Angeles

2026-27 Recommended Budget

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

Joseph M. Nicchitta

Acting Chief Executive Officer

Oscar Valdez

Auditor-Controller

**Submitted to the
Board of Supervisors
April 2026**

Volume One



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Volume One

“To Enrich Lives Through Effective and Caring Service”

County of Los Angeles Board of Supervisors



Hilda L. Solis

Supervisor, First District
Population: 1,956,335
Square Miles: 269



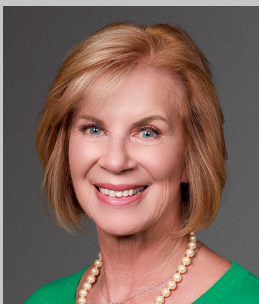
Holly J. Mitchell

Supervisor, Second District
Population: 1,964,716
Square Miles: 177



Lindsey P. Horvath

Supervisor, Third District
Population: 2,016,513
Square Miles: 446



Janice Hahn

Supervisor, Fourth District
Population: 2,045,209
Square Miles: 411



Kathryn Barger

Supervisor, Fifth District
Population: 1,874,501
Square Miles: 2,785



Enriching Lives

County of Los Angeles

2026-27 Recommended Budget

April 2026

Submitted
to the

**County of Los Angeles
Board of Supervisors**

by

Joseph M. Nicchitta
Acting Chief Executive Officer

and

Oscar Valdez
Auditor-Controller



**Chief
Executive
Office.**

COUNTY OF LOS ANGELES

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, CA 90012
(213) 974-1101 ceo.lacounty.gov

ACTING CHIEF EXECUTIVE OFFICER

Joseph M. Nicchitta

April 14, 2026

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

Dear Supervisors:

**2026-27 RECOMMENDED COUNTY BUDGET
(3-VOTES)**

Los Angeles County (County) continues to face extraordinary financial pressures. Revenue growth we rely on for new programming has declined over time, operational costs are increasing, and federal funding for essential safety net services has been cut dramatically or is at risk of being cut. At the same time, the County must plan financially to pay \$4.8 billion to compensate the survivors of childhood sexual abuse under Assembly Bill 218 (AB 218)—the largest such settlement in American history.

Despite these challenges, the Chief Executive Office (CEO) is presenting a balanced 2026-27 Recommended Budget totaling \$48.8 billion that prioritizes preserving critical safety net programs and services that our most vulnerable County residents rely on. Importantly, we are not proposing any new cuts to programs and services to balance the budget. The significant reductions that your Board authorized for Fiscal Year (FY) 2025-26—including a three percent decrease to address the County's AB 218 obligations and a 5.5 percent reduction to resolve agreements with County unions—were essential to achieving a balanced budget.

This Recommended Budget begins to address the many challenges driven by H.R. 1 (the "Big Bill"), and other federal and State revenue reductions that take effect in 2026-27. We are proposing an investment to prevent catastrophic reductions in CalFresh. This proposed investment will preserve approximately \$194.0 million annually in federal and State revenue and more than 1,000 jobs in the Department of Public Social Services (DPSS).



We are also recommending funding to support County public defenders to address an increasing workload driven by more cases and new work requirements, and to maintain our commitments to our workforce and our contracted partners that operate County museums and cultural facilities.

The budget also proposes funding to shore up the County's emergency response infrastructure to address independent recommendations following the devastating January 2025 wildfire disasters by adding 44 new positions in the Office of Emergency Management (OEM), which would bring the total number of positions to 81. This represents the first phase of a multiphase investment in emergency response.

Given our many pressures, more than \$2.1 billion in departmental budget requests remain unfunded in this Recommended Budget.

Significant challenges remain. The County Departments of Health Services (DHS) and Public Health (DPH) will experience steep declines in federal support during FY 2026-27. This budget reflects an estimated \$662.2 million decline in revenue for our public hospital and health care systems, requiring that DHS draw down on reserves to maintain level services. In addition to the loss of federal funding, DPH recently closed seven clinics to address their structural deficit and has six clinics remaining.

The County, like other counties throughout the country, does not have the local financial resources to backfill the loss of federal support. We continue to advocate for increased federal funding and we are working with the State to secure support for our public hospitals and core public health programming that serve our nearly 10 million residents.

Recovery from the January 2025 wildfires remains a priority. The County created two infrastructure financing districts that will leverage new property tax growth to promote investment and support recovery in Altadena and unincorporated Santa Monica Mountains and Sunset Mesa. We are still pushing for federal disaster aid to help ensure that the recovery from the January 2025 wildfires is robust and inclusive.

The Recommended Budget sets aside \$300.0 million to help pay our multiyear settlement liability under AB 218. The hard hiring freeze your Board approved in February 2026 is central to guarding against deficit spending and protecting year-end fund balance required to realize this \$300.0 million.

The County faces more than 6,000 new pending AB 218 claims that are not part of the \$4.8 billion settlement. Litigation and potential liability costs will weigh on County resources for years to come, requiring that the County carefully manage its budget to preserve existing safety net programming. The scale of these potential costs, combined

with reductions in federal and State revenue, means that further curtailments and layoffs are possible in subsequent budget phases and years.

BUDGET OVERVIEW

The \$48.8 billion 2026-27 Recommended Budget reflects a decrease of nearly \$3.7 billion in total financing uses when compared to the 2025-26 Final Adopted Budget from September 2025. This decrease is due primarily to the reversal of one-time funding provided for one-time needs in FY 2025-26. The County's total budgeted workforce is 115,885, representing a net decrease of 81 positions.

The Recommended Budget includes \$334.1 million in new net ongoing locally generated revenues, an increase from \$230.5 million in the 2025-26 Recommended Budget, but still lower than the \$390.2 million in FY 2024-25 and \$551.7 million in FY 2023-24.

The availability of one-time funds in later budget phases will depend on whether departments fully spend their FY 2025-26 budgets by June 30, 2026. The current projection suggests departments may spend more of their budgeted funding, and some are projecting deficits. Consequently, one-time fund balance available for reallocation in the Supplemental Changes budget phase may be more limited than in past budgets.

Fund Group (\$ in billions)	2025-26 Final Adopted Budget	2026-27 Recommended	Change	% Change
Total General County	\$40.097	\$38.319	-\$1.778	-4.4%
Special Districts/ Special Funds	12.380	10.467	-1.913	-15.5%
Total Budget	\$52.477	\$48.786	-\$3.691*	-7.0%
Budgeted Positions	115,966	115,885	-81	-0.1%

**Though this represents a seven percent reduction from the 2025-26 Final Adopted Budget, additional funding may be allocated over the coming budget phases.*

As always, funding requests far exceed available resources. As noted above, this year we received budget requests totaling \$2.1 billion, which were detailed for the public during departmental budget presentations in February 2026.

BUDGET HIGHLIGHTS

New Department of Homeless Services and Housing

The Department of Homeless Services and Housing (HSH), established to consolidate homelessness efforts under a centralized structure and improve service delivery to a vulnerable population, became operational in January 2026.

The HSH budget is supported by a total of 573 positions, of which 175 positions are newly allocated and a net 398 positions are transferred from the CEO's Homeless Initiative budget and DHS' Housing for Health. This funding comes mostly from the Measure A half-cent sales tax and cannot be used for purposes unrelated to homeless services and housing.

Ongoing County Funding

Wages and Benefits

The CEO's budget recommendations reflect the fact that most County programs and services rely on people: social workers, public defenders, health and mental health clinicians and nurses, first responders, librarians, clerks, and all the other positions that make up its workforce. In total, nearly 60 percent or \$186.4 million of new ongoing revenue in this Recommended Budget is being invested in wages and benefits for our workforce. This funding recommendation is dictated by agreements reached during labor negotiations as previously approved by your Board (including a two percent cost-of-living adjustment in October 2026).

Assistance Caseload Changes

A total of \$51.2 million in new ongoing revenues is recommended to cover higher caseloads for the Department of Children and Family Services' (DCFS) adoption, foster care, and kinship programs, as well as the annual four percent increase in the County's share of cost for the IHSS program as required by the State.

Care First and Community Investment

In accordance with Measure J and Board Policy No. 4.031 to fund alternatives to incarceration and direct community investment, 10 percent of unrestricted, ongoing locally generated revenues net of restricted allocations is allocated to Care First and

Community Investment. This budget includes an increase of \$26.7 million, which represents the required set-aside amount in addition to the ongoing funding of \$287.7 million, for a total of \$314.3 million in ongoing program dollars in FY 2026-27.

Program Changes

New ongoing funding for program changes, the portion of the budget that can be allocated at your Board's discretion, totals \$63.2 million. Significant funding recommendations include \$40.1 million to cover the change to the County's required CalFresh local match resulting from the enactment of H.R. 1 (the "Big Bill"), \$12.0 million set aside in the Provisional Financing Uses (PFU) budget unit to hire staff to address workload issues in the Departments of the Alternate Public Defender and Public Defender, and \$9.9 million and 44 positions to expand staffing for OEM as part of a multi-year plan to strengthen long-term emergency operations.

One-Time County Funding

Recommendations in this budget phase also include the use of one-time funding, based on projected fund balance available at the FY 2025-26 fiscal year end. These one-time funds total \$3.5 billion, of which \$2.9 billion will be carried over to FY 2026-27 for unfinished programs and projects, including various capital and deferred projects.

The remaining \$554.0 million is newly allocated. Of the newly allocated total, we recommend \$300.0 million be set aside to pay for a portion of the County's first two settlements of AB 218 claims and \$100.0 million to support Affordable Housing, consistent with voter-approved Measure A requirements.

Other one-time allocations include: \$47.7 million for the Voting Solutions for All People election system and voting model for the November 2026 Gubernatorial General election; \$40.0 million for anticipated legal judgments and settlements; \$22.3 million set aside in the PFU budget unit for anticipated General Relief (GR) administration cost increases associated with aligning GR and CalFresh allocations; \$8.7 million to continue the implementation of the eTax filing system that will replace aging technology and make tax collection more efficient; and \$5.1 million for the organizational grants program administered by the Department of Arts and Culture (Arts).

Revenue Offset and Other Changes

In addition to the new funding allocations noted above, this Recommended Budget includes adjustments supported by other funding sources. Among those adjustments is \$0.5 million to fund a position in the CEO's Risk Management Branch to implement and

manage the countywide AB 218 Corrective Action Plan to prevent childhood sexual assault in County facilities, fully offset by intrafund transfers from departments.

Also included is \$17.8 million for DPSS' Cash Assistance Program for Immigrants, which provides cash assistance to eligible aged, blind, or disabled immigrants who would otherwise qualify for federal Social Security Income/State Supplementary Payment programs, but are ineligible due to immigration status. The program is funded entirely with State dollars and does not rely on federal support.

Other revenue offset adjustments include:

- \$82.5 million in State grants for energy efficiency and electric vehicle-related programs administered by the Internal Services Department;
- \$25.2 million in Fire District revenue to support the Fire Department's emergency operations, vehicle repair and maintenance costs, and general administrative expenses;
- \$5.3 million in federal and State funding and 41 positions for the Department of Mental Health (DMH) to provide pre-release services at juvenile justice settings, expanded service delivery at directly operated clinics, and launch a new psychiatric Nurse Practitioner residency program with Charles Drew University, and various other program changes;
- \$4.4 million in charges for services revenue for the Department of Animal Care and Control to support rising operational costs for medical supplies and food, expand low-cost spay and neuter services through partner organizations, and provide ongoing funding for the rodent abatement programs at animal care centers;
- \$2.7 million in Consumer Protection Settlement funds for 10 positions at the District Attorney to investigate and prosecute fraudulent AB 218 claims;
- \$2.2 million in federal and State revenue, and 11 positions for DMH to primarily provide operational, analytical, and technical support for high-priority programs, such as child and adolescent programs, Public Guardian services, mental health promotion, quality improvement, and Equity, Diversity, Inclusion, and Antiracism activities;
- \$1.5 million in LA County Library reserve funding for the department to purchase additional books and materials to strengthen service delivery and community access; and
- \$1.0 million in philanthropic funding for Arts' new Teen Arts Internship Program, which will provide internship opportunities at arts organizations to high school seniors.

Additionally, this Recommended Budget includes funding for the full-year cost of the \$0.74 per hour wage increase for contracted IHSS providers funded with \$40.1 million transferred from the PFU budget unit to DPSS.

Investments in Sustainability

Included in this budget is \$85.7 million to support the implementation of energy efficiency and electric vehicle–related programs, as well as to advance career pathway initiatives focused on urban forestry and stormwater management and urban runoff reduction projects. This investment reflects a coordinated approach to sustainability, workforce development, and environmental stewardship. The funding is primarily offset by a combination of \$82.5 million in State grant funds, \$1.9 million in Measure W revenue, and \$0.9 million in federal grant funding.

SUSTAINING INVESTMENTS IN CRITICAL PROGRAMMING

While we have highlighted some key adjustments included in this Recommended Budget, the majority of ongoing funding allocations made in prior years continue into the current budget. The Recommended Budget reflects sustained commitments that remain embedded across County departments.

Accordingly, this budget preserves significant investments in safety net services. Among other investments are \$277.5 million to support 6,164 interim housing beds, \$235.1 million for 32,517 permanent supportive housing slots, and \$383.4 million for 5,300 budgeted Office of Diversion and Reentry beds that help divert individuals with serious mental illness and substance use disorders from the jail system, as well as funding for mental health beds. The budget also maintains \$554.8 million for Correctional Health Services, ensuring that individuals in County jails receive necessary medical and mental health care.

ONGOING CHALLENGES

The challenges facing the County this year have been well documented in the run up to the Recommended Budget, but are worth mentioning again as we begin a new budget year.

AB 218

The County has agreed to pay \$4.8 billion in two separate settlements to compensate survivors of childhood sexual abuse who filed more than 11,000 claims against the County under AB 218. This law, which became effective in 2020, waived the statute of limitations to file a claim of childhood sexual assault by providing a three-year window to allow victims of childhood sexual abuse to come forward. The settlement financing plan will require annual payments totaling hundreds of millions of dollars through 2030 and substantial annual debt service payments through FY 2050-51.

With more than 6,000 new claims and an average monthly increase of 150 new filings, we expect that AB 218 will constrain County budgets for years to come. The County is committed to paying survivors and to reforming its operations to better protect children in its care. We also seek reform in Sacramento to eliminate loopholes that allow abusive attorneys to exploit the lack of records and witnesses for their financial gain, to the detriment of legitimate survivors and County residents who rely on robust County services to meet their basic daily needs.

Rebuilding After the January 2025 Wildfires

The Eaton and Palisades wildfires were among the worst natural disasters to strike the County in modern times. The County has experienced decreases in property tax revenues from the full or partial loss of properties in the affected areas, some decreases in our local sales tax-based revenues due to the loss and closure of businesses, and the waiver of fees for rebuilding. Extending the deadline for property owners in fire impacted areas to pay their real property taxes without penalties and interest may also slow revenue collections. Future Altadena and unincorporated Santa Monica Mountains/Sunset Mesa property tax revenues are being dedicated to direct investment in those communities under new disaster-related enhanced infrastructure financing districts.

To date, the federal government has not responded to the Governor's February 2025 request for federal aid for rebuilding and recovery. We continue to work with our State and federal partners to secure badly needed funding to support our communities as they move toward full recovery, which will ultimately create a stronger, safer, more resilient County for all our residents.

Federal Funding Cuts

The federal administration's new policy changes have jeopardized hundreds of millions of federal dollars that support vital County services and programs. Changes to rules governing eligibility and work requirements for federal assistance under Medicaid

(Medi-Cal in California) and the SNAP food assistance program (CalFresh in California) are cutting administrative budgets and decreasing the availability of benefits for low-income individuals and families who then must turn to the County for assistance. The regulatory changes under H.R. 1, plus other reductions in federal funding, have already hit the County's DPH and DPSS and will have a devastating impact on DHS beginning January 1, 2027. Thoughtfully preparing for these impacts is essential.

Even without the budgetary pressures noted above, the County could not absorb the federal share of costs for hundreds of employees and entitlement benefits largely funded by federal dollars if that funding were to disappear. We are closely monitoring the shifts in federal policy and their potential impact on our federal revenue streams and on our budget. We will return to your Board with additional recommendations in a later budget phase to address new federal funding changes, as appropriate.

Limited Growth in Property Tax Revenues

While property taxes remain a primary source of County revenues and this year's revenues are projected to grow, the growth in revenue has been declining from a high of \$450.5 million in FY 2022-23 to \$314.8 million in FY 2026-27, a decline of nearly 30 percent, due to a sharp decline in home sales over much of that time period.

Creating a Sustainable Budget

All of these concerns have led us to work proactively on long-term budget solutions to help the County navigate these challenges, prepare to withstand new setbacks and emergencies, and invest strategically whenever possible. To achieve this, the CEO is working closely with department heads on options for increasing revenues (e.g., reconsidering the protocol for fee increases and waivers), reducing costs (e.g., by better managing central billing functions), and reallocating revenues (e.g., shifting dollars from low to high priorities and redirecting underutilized funds).

We want to limit any need for curtailments and layoffs to the extent possible, while ensuring that we can turn over a balanced budget with sufficient reserves to the elected County executive who will take over in 2028 under Measure G.

ECONOMIC OUTLOOK

Early indicators suggested the U.S. economy would remain resilient though constrained by continuing inflationary pressures and a weakening labor market. However, the recent geopolitical conflict in the Middle East has introduced significant uncertainty at the national level and has driven up gas prices. Coupled with ongoing local budgetary

pressures, this is contributing to a more challenging economic outlook for the County in the coming years.

Our forecast for sales tax revenues reflects modest growth based on current revenue trends. The 2026-27 Recommended Budget includes an estimated increase of one percent, or \$0.9 million, from sales and use tax collections in the County unincorporated areas. For Proposition 172 Public Safety statewide sales tax revenues, the 2026-27 Recommended Budget reflects a 1.9 percent increase, or \$18.3 million, from the 2025-26 Final Adopted Budget.

After consulting with the County Assessor, we are forecasting a 3.9 percent increase to the 2026 tax assessment roll, resulting in a \$314.8 million increase in property tax revenue. Since the Assessor is scheduled to issue its official forecast in May 2026 and release the final roll in the summer of 2026, 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 will continue to monitor emerging trends and make informed decisions to ensure the continued delivery of essential services, while refining our revenue forecasts as needed throughout the year.

THREE-YEAR OUTLOOK

Currently, the short-term outlook projects that we will be able to balance the budget through FY 2026-27 without across-the-board curtailments or layoffs. However, there are significant areas of concern as we look forward a few years. For instance, without meaningful new revenues, a restoration of federal funding cuts, or significant State assistance, our health departments in particular may find it difficult to avoid service reductions and/or layoffs in FYs 2027-28 or 2028-29. As our budget challenges continue to put pressure on the County's resources and there are additional reductions in federal and State funding in the future, there will be little to no flexibility to fund new programs or services for any departments or initiatives.

ABOUT THE BUDGET PROCESS

The Recommended Budget is the first step in the County's multi-part budget process, which includes Public Hearings beginning May 6; deliberations leading to the approval of the Adopted Budget on June 22; and the Supplemental Budget culminating with the approval of the Final Adopted Budget on September 29. This multi-part process enables

the County to respond to fiscal and economic changes and opportunities that did not exist at the start of the budget year.

Although the County's budget is very large, most of it is already "spoken for." The majority of funding 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.

Funding covers the costs to implement programs including costs for: staff, salaries, employee benefits, office space, direct benefits to service recipients and the provision of a wide range of services by outside providers. Similarly, the bulk of our locally generated revenue is already committed to ongoing programs and services approved by your Board in prior years. As part of our budget process, we focus on the changes (i.e., additional revenue) to our budget – a convention known as incremental budgeting. The Recommended Budget Book details both existing and newly recommended funding.

The budget process is guided by 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, as well as dictating the set aside of 10 percent of ongoing, unrestricted local revenues to alternatives to incarceration and direct community investment, as originally envisioned by Measure J.

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:

- **Other Post-Employment Benefits (OPEB)** – The 2026-27 Recommended Budget adds \$25.0 million net County cost (NCC) in pre-funding contributions to the OPEB Trust Fund. This is the 12th 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.

- **Department Deficits** – Several departments have unresolved structural deficits. These are often the result of ongoing departmental expenses that exceed the department's ongoing revenue streams and/or ongoing NCC. In some cases, departments have certain one-time reserves that they can use to balance their budget, which can delay when they are unable to support ongoing costs and might end the fiscal year in a deficit. A few of the departments that we are currently tracking include:
 - The LA County Library anticipates a budget deficit in FY 2030-31 when their one-time special fund reserves are estimated to be depleted.
 - DCFS is projected to have a structural deficit of more than \$200.0 million by FY 2031-32 when its one-time reserves are exhausted.
 - DHS is also facing a future deficit due to a gap between ongoing revenues and operating costs. The Recommended Budget reflects DHS' use of \$743.6 million of one-time fund balance primarily for the anticipated shortfall in federal and State revenue for DHS. DHS currently projects their one-time fund balance will be exhausted in FY 2028-29.
- **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 your 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 \$20.0 million annually for 15 years.
- **Seismic Safety** – Approximately \$1.5 billion is estimated to be the total cost to upgrade County buildings to withstand a major earthquake and continue to provide public services following an earthquake. To date, \$110.0 million has been funded for high-priority seismic retrofit projects. The remaining need of \$1.4 billion will be reviewed and considered for future funding based on the assessment and prioritization of seismic deficiencies and in the context of the County's budgetary constraints at the time.

- **Stormwater and Urban Runoff** – To address regulatory stormwater and urban runoff compliance in unincorporated areas, Public Works estimates that \$737.1 million will be needed over the next five years. This amount is partially offset with Measure W tax revenue and may change as awards are made annually to County stormwater projects, and with contributions from city/agency partners on some projects.

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 14, 2026
Commence Public Budget Hearings	May 6, 2026
Commence Final Budget Deliberations and Adopt Budget Upon Conclusion of Deliberations	June 22, 2026

Prior to deliberations on the 2026-27 Adopted Budget, we will file reports on:

- May revisions to the Governor's Budget and updates on other FY 2026-27 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; and
- Other issues as instructed by your Board.

APPROVAL OF RECOMMENDED BUDGET

The matter before your 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.
- Adjustments to the budget can be made during budget deliberations, prior to adoption of the Budget.
- Pursuant to State law (the County Budget Act), your 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 2026-27; order the publication of the necessary notices; and set May 6, 2026, as the date that public budget hearings will begin.

Respectfully submitted,



JOSEPH M. NICCHITTA
Acting Chief Executive Officer

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General Information



COUNTY OF LOS ANGELES 2024-2030 Strategic Plan

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

MISSION

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

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.

VALUES

Integrity: We do the right thing by 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; and

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 FOCUS AREAS

- NORTH STAR I GOAL - Make Investments That Transform Lives

Address society's most complex 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 and resilient 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/>

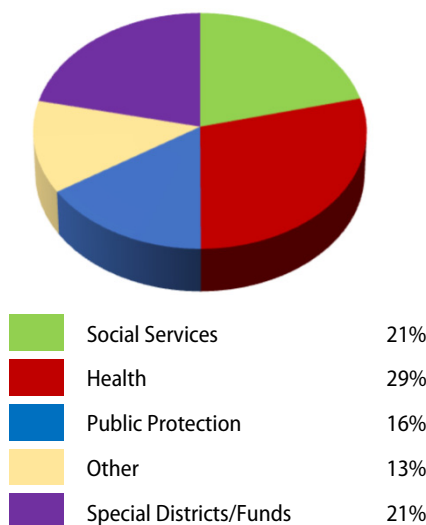
**2026-27 RECOMMENDED BUDGET
FINANCIAL SUMMARY
TOTAL COUNTY**

(in Billions of Dollars)				
	2025-26 Budget	2026-27 Recommended Budget	Change	Percent Change
General County	\$40.097	\$38.319	-\$1.778	-4.4%
Special Revenue Funds	6.527	5.420	-1.107	-17.0%
Capital Project Special Funds	0.365	0.231	-0.134	-36.7%
Special Districts	4.045	3.431	-0.614	-15.2%
Other Proprietary Funds	0.434	0.370	-0.064	-14.7%
Fiduciary Funds	1.009	1.015	0.006	0.6%
TOTAL	\$52.477	\$48.786	-\$3.691	-7.0%

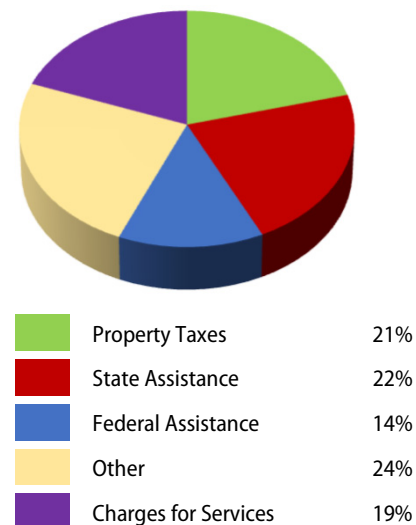
The 2026-27 recommended net operating budget totals \$48.8 billion, a decrease of \$3.7 billion, or 7.0 percent lower than the 2025-26 budget. The budget represents a balanced plan, devoting limited resources to the highest priority programs while maintaining basic services. These programs cover a wide 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 2026-27 are subject to public hearings, scheduled for May 2026, and adoption by the Board, anticipated in June 2026. Changes are detailed by department and/or fund within the 2026-27 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 \$6.1 billion, artificially inflate the budget by approximately 12.5 percent, resulting in an operating budget of \$54.9 billion, which is reflected in the Auditor-Controller's budget schedules, pursuant to State Controller requirements.

**TOTAL COUNTY
REQUIREMENTS: \$48.8 Billion**



**TOTAL COUNTY
RESOURCES: \$48.8 Billion**



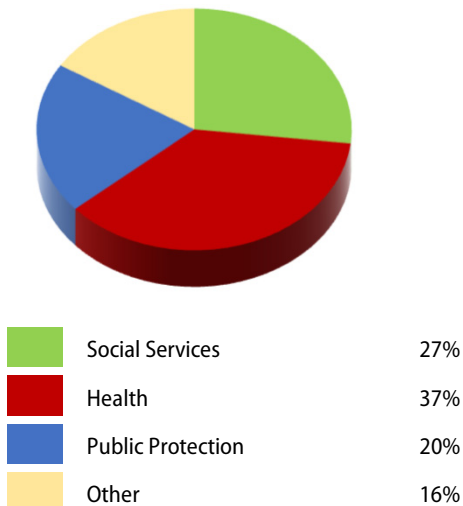
2026-27 RECOMMENDED BUDGET FINANCIAL SUMMARY GENERAL COUNTY

(in Billions of Dollars)				
	2025-26 Budget	2026-27 Recommended Budget	Change	Percent Change
General Fund	\$34.257	\$32.535	-\$1.722	-5.0%
Hospital Enterprise Funds	5.840	5.784	-0.056	-1.0%
TOTAL	\$40.097	\$38.319	-\$1.778	-4.4%

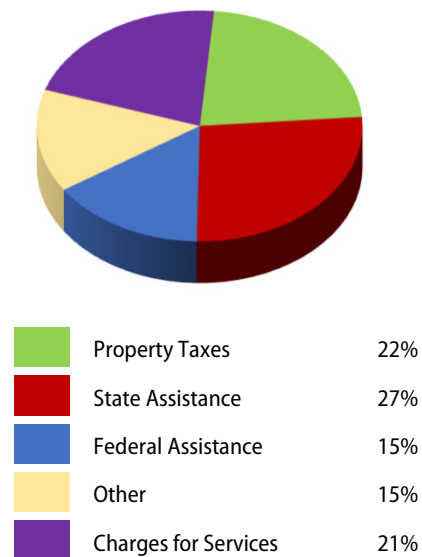
The 2026-27 recommended net operating budget for general County operations is \$38.3 billion, a decrease of \$1.8 billion, or 4.4 percent lower than the 2025-26 budget. General County funds provide for a multitude of services to individuals and communities within the County. These services include: 1) 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 \$3.6 billion, artificially inflate the budget by approximately 9.4 percent, resulting in an operating budget of \$41.9 billion.

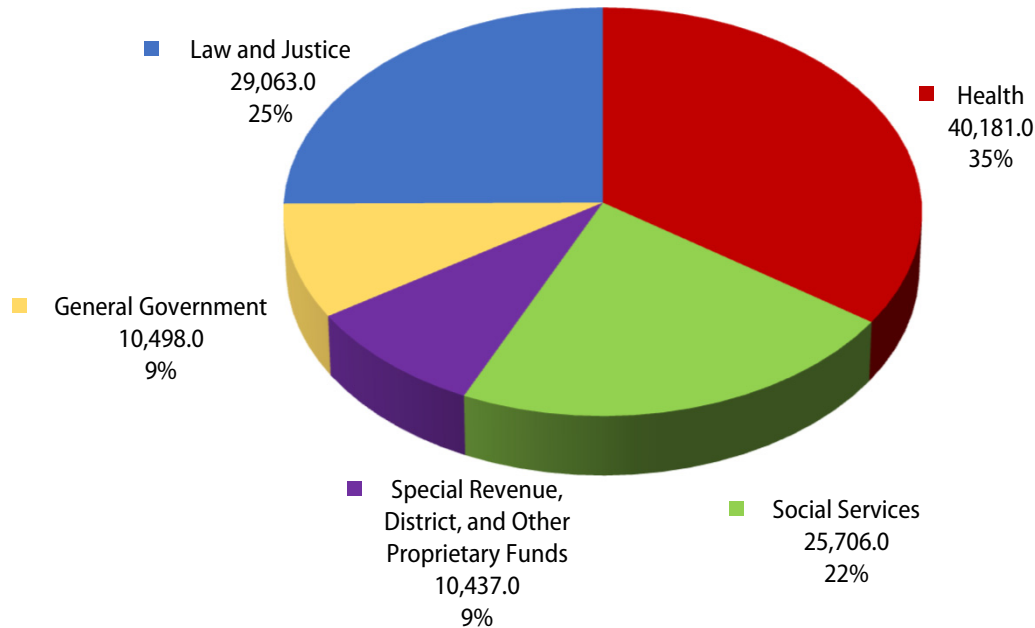
**GENERAL COUNTY
REQUIREMENTS: \$38.3 Billion**



**GENERAL COUNTY
RESOURCES: \$38.3 Billion**



**BUDGETED POSITIONS
BY MAJOR FUNCTIONAL GROUP**
TOTAL BUDGETED POSITIONS = 115,885.0



The 2026-27 Recommended Budget provides funding for 115,885.0 budgeted full-time equivalent positions, which represents a decrease of 81.0 from the 2025-26 level of 115,966.0. 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:

- Chief Executive Officer - decrease of 52.0 due to the transfer of positions to the newly established Department of Homeless Services and Housing, partially offset by the addition of positions in the Office of Emergency Management and the Risk Management Branch.
- Fire - decrease of 12.0 primarily due to the elimination of one-time funding for Career Development Intern positions.
- Health Services - decrease of 418.0 primarily due to the deletion of vacant positions and the transfer of positions to the Department of Homeless Services and Housing.
- Homeless Services and Housing - increase of 573.0 due to the establishment of the new department, which became operational in January 2026 and primarily reflects the transfer of positions from other County departments.
- Probation - decrease of 43.0 primarily to fund Board-approved reclassifications, as well as increases in workers' compensation and long-term disability costs.
- Public Defender - decrease of 14.0 primarily due to the deletion of grant-funded positions.
- Sheriff - decrease of 91.0 primarily due to reductions in contracted security services and ministerial adjustments.
- Other - net decrease of 24.0 in the remaining departments primarily due to the deletion of vacant positions, partially offset by the addition of positions to support various County programs.

Recommended Budgeted Positions

FUND	ORGANIZATION NAME	BUDGET FISCAL YEAR 2025-26	RECOMMENDED FISCAL YEAR 2026-27	NET CHANGE
GENERAL FUND	AGING AND DISABILITIES - ADMINISTRATION	593.0	593.0	0.0
	AGRICULTURAL COMMISSIONER - WEIGHTS AND MEASURES	443.0	448.0	5.0
	ALLIANCE FOR HEALTH INTEGRATION	7.0	7.0	0.0
	ALTERNATE PUBLIC DEFENDER	358.0	351.0	(7.0)
	ANIMAL CARE AND CONTROL	381.0	381.0	0.0
	ARTS AND CULTURE	60.0	60.0	0.0
	ASSESSOR	1,433.0	1,433.0	0.0
	AUDITOR-CONTROLLER	627.0	627.0	0.0
	BEACHES AND HARBORS	332.0	333.0	1.0
	BOARD OF SUPERVISORS	460.0	459.0	(1.0)
	CHIEF EXECUTIVE OFFICER	609.0	557.0	(52.0)
	CHILD SUPPORT SERVICES	1,451.0	1,451.0	0.0
	CHILDREN AND FAMILY SERVICES - ADMINISTRATION	9,897.0	9,888.0	(9.0)
	CONSUMER AND BUSINESS AFFAIRS	185.0	187.0	2.0
	COUNTY COUNSEL	746.0	752.0	6.0
	DISTRICT ATTORNEY	2,003.0	2,005.0	2.0
	ECONOMIC OPPORTUNITY - ADMINISTRATION	185.0	185.0	0.0
	GRAND JURY	5.0	5.0	0.0
	HEALTH SERVICES - AMBULATORY CARE NETWORK	3,428.0	3,406.0	(22.0)
	HEALTH SERVICES - COMMUNITY PROGRAMS	449.0	182.0	(267.0)
	HEALTH SERVICES - HEALTH SERVICES ADMINISTRATION	2,341.0	2,285.0	(56.0)
	HEALTH SERVICES - INTEGRATED CORRECTIONAL HEALTH SERVICES	2,361.0	2,361.0	0.0
	HEALTH SERVICES - JUVENILE COURT HEALTH SERVICES	231.0	231.0	0.0
	HOMELESS SERVICES AND HOUSING	0.0	573.0	573.0
	HUMAN RESOURCES	591.0	592.0	1.0
	INDEPENDENT DEFENSE COUNSEL OFFICE	17.0	17.0	0.0
	INTERNAL SERVICES	2,158.0	2,158.0	0.0
	JUSTICE, CARE AND OPPORTUNITIES	133.0	134.0	1.0
	MEDICAL EXAMINER	273.0	273.0	0.0
	MENTAL HEALTH	7,670.0	7,670.0	0.0
	MILITARY AND VETERANS AFFAIRS	74.0	65.0	(9.0)
	MUSEUM OF ART	7.0	7.0	0.0
	MUSEUM OF NATURAL HISTORY	5.0	5.0	0.0
	PARKS AND RECREATION	1,723.0	1,718.0	(5.0)
	PROBATION	5,001.0	4,958.0	(43.0)
	PUBLIC DEFENDER	1,134.0	1,120.0	(14.0)
	PUBLIC HEALTH	5,550.0	5,540.0	(10.0)
	PUBLIC SOCIAL SERVICES - ADMINISTRATION	14,587.0	14,587.0	0.0
	REGIONAL PLANNING	212.0	212.0	0.0
	REGISTRAR-RECORDER/COUNTY CLERK	1,150.0	1,150.0	0.0
	SHERIFF	17,460.0	17,369.0	(91.0)
	TREASURER AND TAX COLLECTOR	466.0	462.0	(4.0)
	TRIAL COURT OPERATIONS	50.0	50.0	0.0
	YOUTH DEVELOPMENT	99.0	102.0	3.0
TOTAL GENERAL FUND		86,945.0	86,949.0	4.0

RECOMMENDED BUDGETED POSITIONS
General Information

FUND	ORGANIZATION NAME	BUDGET FISCAL YEAR 2025-26	RECOMMENDED FISCAL YEAR 2026-27	NET CHANGE
HOSPITAL ENTERPRISE FUNDS	HARBOR-UCLA MEDICAL CENTER	4,907.0	4,889.0	(18.0)
	LOS ANGELES GENERAL MEDICAL CENTER	8,926.0	8,892.0	(34.0)
	OLIVE VIEW-UCLA MEDICAL CENTER	2,995.0	2,982.0	(13.0)
	RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER	1,744.0	1,736.0	(8.0)
	TOTAL HOSPITAL ENTERPRISE FUNDS	18,572.0	18,499.0	(73.0)
TOTAL GENERAL FUND AND HOSPITAL ENTERPRISE		105,517.0	105,448.0	(69.0)
INTERNAL SERVICE FUND	PUBLIC WORKS	4,247.0	4,247.0	0.0
	TOTAL INTERNAL SERVICE FUND	4,247.0	4,247.0	0.0
TOTAL OTHER PROPRIETARY FUNDS		4,247.0	4,247.0	0.0
SPECIAL DISTRICT FUNDS	FIRE DEPARTMENT	4,963.0	4,951.0	(12.0)
	TOTAL SPECIAL DISTRICT FUNDS	4,963.0	4,951.0	(12.0)
SPECIAL REVENUE FUNDS	LA COUNTY LIBRARY	1,239.0	1,239.0	0.0
	TOTAL SPECIAL REVENUE FUNDS	1,239.0	1,239.0	0.0
TOTAL ALL FUNDS		115,966.0	115,885.0	(81.0)

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 key countywide budget recommendations. 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
- Organization Chart

VOLUME TWO

BUDGET DETAIL SCHEDULES

These schedules display appropriation by budget unit by object (and in some cases, object class) and provide 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.

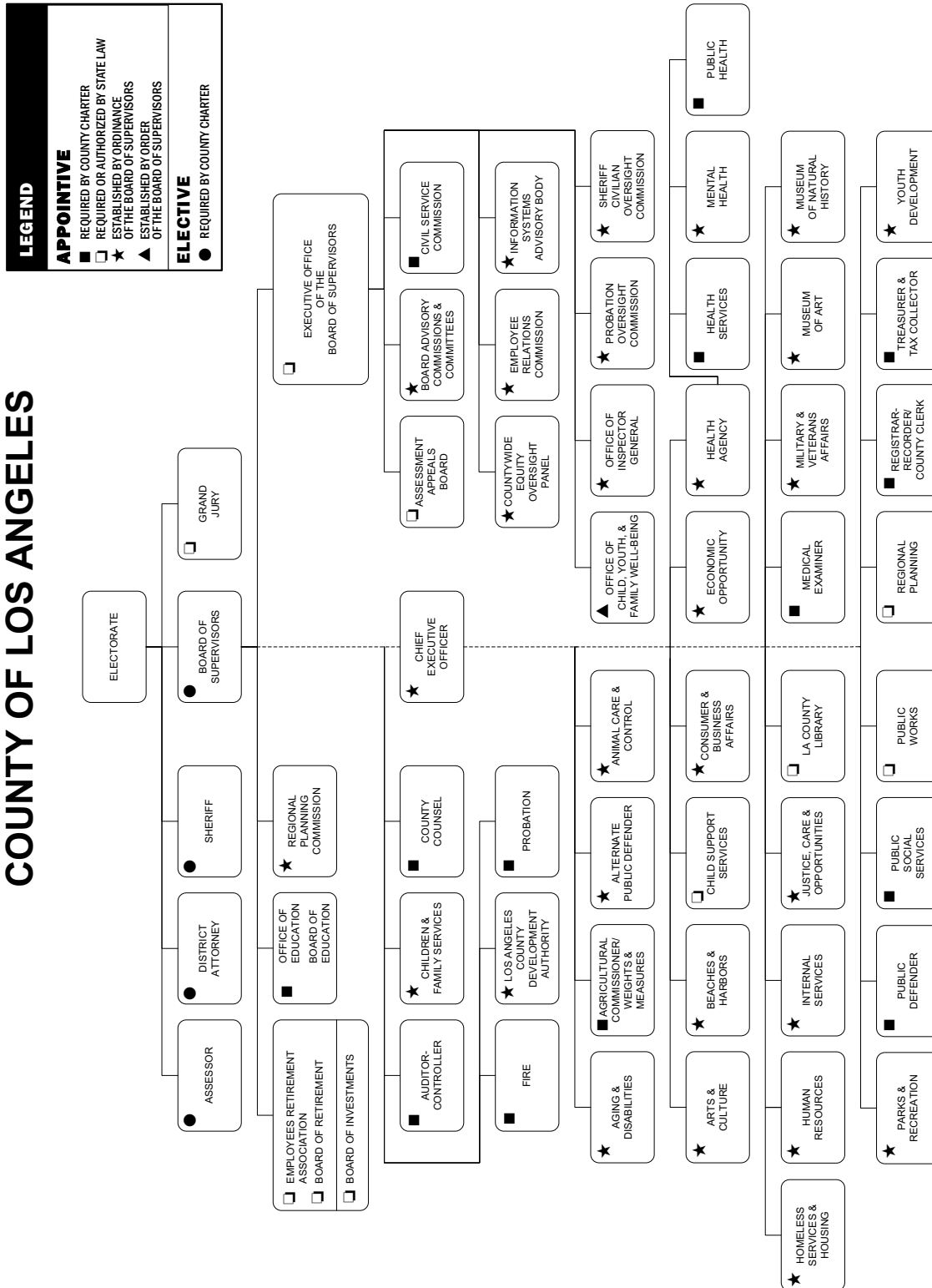
BUDGET SUMMARY SCHEDULES

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





Budget Summaries

Affordable Housing

Affordable Housing Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 257,008,182.72	\$ 2,593,000	\$ 3,443,000	\$ 0	\$ 0	\$ (3,443,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 4,550,708.60	\$ 19,563,000	\$ 19,625,000	\$ 15,000,000	\$ 15,000,000	\$ (4,625,000)
OTHER CHARGES	388,567,661.30	99,880,000	100,668,000	85,425,000	85,000,000	(15,668,000)
GROSS TOTAL	\$ 393,118,369.90	\$ 119,443,000	\$ 120,293,000	\$ 100,425,000	\$ 100,000,000	\$ (20,293,000)
INTRAFUND TRANSFERS	0.00	(158,000)	0	0	0	0
NET TOTAL	\$ 393,118,369.90	\$ 119,285,000	\$ 120,293,000	\$ 100,425,000	\$ 100,000,000	\$ (20,293,000)
NET COUNTY COST	\$ 136,110,187.18	\$ 116,692,000	\$ 116,850,000	\$ 100,425,000	\$ 100,000,000	\$ (16,850,000)

FUND
GENERAL FUND

FUNCTION
PUBLIC ASSISTANCE

ACTIVITY
OTHER ASSISTANCE

Mission Statement

The Affordable Housing (AH) 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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects continued funding for affordable housing efforts, including rental housing development and incentives, housing services, immediate homeless assistance and rent relief, permanent supportive housing, and related administration. Effective July 1, 2026, the responsibility for the AH budget unit will transfer from the Chief Executive Office to the Department of Homeless Services and Housing.

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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	120,293,000	0	3,443,000	116,850,000	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 affordable housing programs and services.	(120,293,000)	--	(3,443,000)	(116,850,000)	--
2. AH: Reflects one-time funding to support affordable housing development and preservation programs, housing stability assistance, and homelessness reduction services.	100,000,000	--	--	100,000,000	--
Total Changes	(20,293,000)	0	(3,443,000)	(16,850,000)	0.0
2026-27 Recommended Budget	100,000,000	0	0	100,000,000	0.0

AFFORDABLE HOUSING BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
<u>REVENUE DETAIL</u>						
FEDERAL - COVID-19	\$ 64,787,487.33	\$ 2,498,000	\$ 3,443,000	\$ 0	\$ 0	(3,443,000)
OTHER GOVERNMENTAL AGENCIES	10,616.16	0	0	0	0	0
STATE - COVID-19	171,194,572.00	0	0	0	0	0
STATE - OTHER	0.00	95,000	0	0	0	0
STATE - PUBLIC ASSISTANCE PROGRAMS	16,693,500.00	0	0	0	0	0
TRANSFERS IN	4,322,007.23	0	0	0	0	0
TOTAL REVENUE	\$ 257,008,182.72	\$ 2,593,000	\$ 3,443,000	\$ 0	\$ 0	(3,443,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	\$ 794,577.79	\$ 1,092,000	\$ 1,092,000	\$ 2,000,000	\$ 2,000,000	908,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	9,204.00	18,000	18,000	0	0	(18,000)
CONTRACTED PROGRAM SERVICES	3,429,000.00	3,000,000	3,000,000	3,000,000	3,000,000	0
PROFESSIONAL SERVICES	296,715.27	14,531,000	14,531,000	10,000,000	10,000,000	(4,531,000)
TECHNICAL SERVICES	21,211.54	922,000	984,000	0	0	(984,000)
TOTAL S & S	4,550,708.60	19,563,000	19,625,000	15,000,000	15,000,000	(4,625,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	143,113,551.77	99,785,000	100,668,000	85,425,000	85,000,000	(15,668,000)
SUPPORT & CARE OF PERSONS	245,454,109.53	95,000	0	0	0	0
TOTAL OTH CHARGES	388,567,661.30	99,880,000	100,668,000	85,425,000	85,000,000	(15,668,000)
GROSS TOTAL	\$ 393,118,369.90	\$ 119,443,000	\$ 120,293,000	\$ 100,425,000	\$ 100,000,000	(20,293,000)
INTRAFUND TRANSFERS	0.00	(158,000)	0	0	0	0
NET TOTAL	\$ 393,118,369.90	\$ 119,285,000	\$ 120,293,000	\$ 100,425,000	\$ 100,000,000	(20,293,000)
NET COUNTY COST	\$ 136,110,187.18	\$ 116,692,000	\$ 116,850,000	\$ 100,425,000	\$ 100,000,000	(16,850,000)

Aging and Disabilities

Maral Karaccusian, Director

Aging and Disabilities Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 49,706,602.64	\$ 62,695,000	\$ 59,164,000	\$ 56,647,000	\$ 58,240,000	\$ (924,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 66,442,333.37	\$ 72,722,000	\$ 87,559,000	\$ 91,113,000	\$ 87,715,000	\$ 156,000
SERVICES & SUPPLIES	97,128,711.50	86,783,000	116,244,000	111,485,000	106,679,000	(9,565,000)
OTHER CHARGES	2,403,190.85	8,605,000	2,654,000	8,470,000	3,404,000	750,000
CAPITAL ASSETS - EQUIPMENT	18,246.26	42,000	42,000	42,000	42,000	0
GROSS TOTAL	\$ 165,992,481.98	\$ 168,152,000	\$ 206,499,000	\$ 211,110,000	\$ 197,840,000	\$ (8,659,000)
INTRAFUND TRANSFERS	(78,634,843.01)	(76,617,000)	(118,427,000)	(111,924,000)	(111,924,000)	6,503,000
NET TOTAL	\$ 87,357,638.97	\$ 91,535,000	\$ 88,072,000	\$ 99,186,000	\$ 85,916,000	\$ (2,156,000)
NET COUNTY COST	\$ 37,651,036.33	\$ 28,840,000	\$ 28,908,000	\$ 42,539,000	\$ 27,676,000	\$ (1,232,000)
BUDGETED POSITIONS	596.0	593.0	593.0	606.0	593.0	0.0

Aging and Disabilities - Administration Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 7,698,882.74	\$ 10,119,000	\$ 13,210,000	\$ 12,019,000	\$ 12,023,000	\$ (1,187,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 66,442,333.37	\$ 72,722,000	\$ 87,559,000	\$ 91,113,000	\$ 87,715,000	\$ 156,000
SERVICES & SUPPLIES	20,297,340.90	24,643,000	40,935,000	33,371,000	36,776,000	(4,159,000)
OTHER CHARGES	2,403,190.85	8,605,000	2,654,000	8,470,000	3,404,000	750,000
CAPITAL ASSETS - EQUIPMENT	18,246.26	42,000	42,000	42,000	42,000	0
GROSS TOTAL	\$ 89,161,111.38	\$ 106,012,000	\$ 131,190,000	\$ 132,996,000	\$ 127,937,000	\$ (3,253,000)
INTRAFUND TRANSFERS	(56,178,600.92)	(69,817,000)	(91,836,000)	(90,624,000)	(90,624,000)	1,212,000
NET TOTAL	\$ 32,982,510.46	\$ 36,195,000	\$ 39,354,000	\$ 42,372,000	\$ 37,313,000	\$ (2,041,000)
NET COUNTY COST	\$ 25,283,627.72	\$ 26,076,000	\$ 26,144,000	\$ 30,353,000	\$ 25,290,000	\$ (854,000)
BUDGETED POSITIONS	596.0	593.0	593.0	606.0	593.0	0.0

FUND
GENERAL FUNDFUNCTION
PUBLIC ASSISTANCEACTIVITY
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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a net decrease of \$0.9 million in NCC primarily due to the removal of \$0.9 million in prior-year funding that was provided on a one-time basis for various programs and services. This decrease is partially offset by an increase in Board-approved employee benefits and the Department's share of the countywide cost allocation adjustment for rent charges.

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 (APS), the Elder Nutrition Program (ENP), 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 fifth year.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	131,190,000	91,836,000	13,210,000	26,144,000	593.0
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	27,000	--	--	27,000	--
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. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various programs and services.	(2,075,000)	--	(1,191,000)	(884,000)	--
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).	7,000	--	4,000	3,000	--
5. APS: Reflects a transfer of appropriation and funding from the Administration budget unit to the Assistance budget unit to support providers serving APS clients with various services.	(600,000)	(600,000)	--	--	--
6. Staffing: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis by the Probation Department to support 2.0 Program Manager positions that provide programmatic support for APS and the community and senior centers.	(572,000)	(572,000)	--	--	--

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
7. Home Safe Program: Reflects a net decrease due to the deletion of prior-year funding, partially offset by an increase in FY 2026-27 one-time funding from the California Department of Social Services (CDSS) via the Department of Public Social Services (DPSS), to support APS clients experiencing homelessness or at risk of homelessness.	(40,000)	(40,000)	--	--	--
8. Ministerial Adjustment: Reflects an increase in centrally allocated costs for indemnity and insurance, offset by reductions in other costs.	--	--	--	--	--
Total Changes	(3,253,000)	(1,212,000)	(1,187,000)	(854,000)	0.0
2026-27 Recommended Budget	127,937,000	90,624,000	12,023,000	25,290,000	593.0

Critical and Unmet Needs

The Department's critical and unmet need is for \$5.1 million in one-time funding for potential liability settlements.

AGING AND DISABILITIES - ADMINISTRATION BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
BUSINESS LICENSES	\$ 950.00	\$ 0	\$ 0	\$ 0	\$ 0	0
FEDERAL - COVID-19	686,979.19	0	760,000	0	0	(760,000)
FEDERAL - OTHER	159,352.98	0	0	0	0	0
FEDERAL - SENIOR CITIZENS PROGRAMS	5,469,146.13	8,766,000	10,771,000	10,490,000	10,490,000	(281,000)
MISCELLANEOUS	211,428.54	619,000	814,000	664,000	668,000	(146,000)
OTHER GOVERNMENTAL AGENCIES	0.00	291,000	383,000	383,000	383,000	0
SALE OF CAPITAL ASSETS	68,317.90	0	0	0	0	0
STATE - AGING PROGRAMS	875,888.00	54,000	73,000	73,000	73,000	0
STATE - OTHER	226,820.00	324,000	324,000	324,000	324,000	0
TRANSFERS IN	0.00	65,000	85,000	85,000	85,000	0
TOTAL REVENUE	\$ 7,698,882.74	\$ 10,119,000	\$ 13,210,000	\$ 12,019,000	\$ 12,023,000	\$ (1,187,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 37,567,008.67	\$ 42,755,000	\$ 50,467,000	\$ 52,031,000	\$ 50,505,000	\$ 38,000
CAFETERIA BENEFIT PLANS	8,611,088.57	8,522,000	10,982,000	11,355,000	10,972,000	(10,000)
COUNTY EMPLOYEE RETIREMENT	9,352,441.11	9,294,000	9,920,000	10,441,000	9,920,000	0
DENTAL INSURANCE	172,004.23	183,000	406,000	416,000	406,000	0
DEPENDENT CARE SPENDING ACCOUNTS	41,626.93	42,000	61,000	81,000	81,000	20,000
DISABILITY BENEFITS	426,242.79	521,000	572,000	687,000	664,000	92,000
FICA (OASDI)	584,104.91	639,000	860,000	886,000	860,000	0
HEALTH INSURANCE	1,207,118.95	1,390,000	3,899,000	4,651,000	3,899,000	0
LIFE INSURANCE	142,949.55	151,000	228,000	239,000	228,000	0
OTHER EMPLOYEE BENEFITS	8,208.00	8,000	20,000	20,000	20,000	0
RETIREE HEALTH INSURANCE	6,066,482.00	6,825,000	6,850,000	6,850,000	6,850,000	0
SAVINGS PLAN	520,108.21	539,000	734,000	809,000	734,000	0
THRIFT PLAN (HORIZONS)	1,209,711.11	1,316,000	1,973,000	2,044,000	1,973,000	0
UNEMPLOYMENT INSURANCE	0.00	9,000	25,000	25,000	25,000	0
WORKERS' COMPENSATION	533,238.34	528,000	562,000	578,000	578,000	16,000
TOTAL S & E B	66,442,333.37	72,722,000	87,559,000	91,113,000	87,715,000	156,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	2,578,882.88	3,408,000	8,349,000	1,566,000	4,964,000	(3,385,000)
CLOTHING & PERSONAL SUPPLIES	14,782.96	15,000	3,000	3,000	3,000	0
COMMUNICATIONS	211,246.12	217,000	119,000	119,000	119,000	0
COMPUTING-MAINFRAME	6,206.85	6,000	3,000	3,000	3,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	546,659.62	616,000	1,298,000	1,298,000	1,298,000	0
COMPUTING-PERSONAL	1,934,520.72	2,420,000	2,997,000	2,997,000	2,997,000	0
CONTRACTED PROGRAM SERVICES	3,085,799.79	3,564,000	3,707,000	3,707,000	3,707,000	0
FOOD	27,644.17	72,000	36,000	36,000	36,000	0
HOUSEHOLD EXPENSE	63,280.20	69,000	29,000	29,000	29,000	0
INFORMATION TECHNOLOGY SECURITY	22,142.59	26,000	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	879,770.80	1,238,000	491,000	491,000	491,000	0
INSURANCE	34,144.46	34,000	9,000	881,000	881,000	872,000
MAINTENANCE - EQUIPMENT	20,626.49	21,000	5,000	5,000	5,000	0

AGING AND DISABILITIES - ADMINISTRATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
MAINTENANCE-BUILDINGS & IMPRV	2,945,229.02	3,220,000	3,494,000	3,494,000	3,494,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	27,226.19	81,000	0	0	0	0
MEMBERSHIPS	104,170.84	104,000	33,000	33,000	33,000	0
MISCELLANEOUS EXPENSE	2,734.99	10,000	1,459,000	1,459,000	1,459,000	0
OFFICE EXPENSE	167,477.56	730,000	631,000	631,000	631,000	0
PROFESSIONAL SERVICES	1,109,755.02	1,596,000	7,303,000	6,555,000	6,555,000	(748,000)
PUBLICATIONS & LEGAL NOTICES	50,000.00	56,000	29,000	29,000	29,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	552,915.48	560,000	904,000	904,000	911,000	7,000
RENTS & LEASES - EQUIPMENT	193,484.31	196,000	433,000	433,000	433,000	0
SMALL TOOLS & MINOR EQUIPMENT	2,783.32	17,000	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	254,150.51	401,000	397,000	349,000	349,000	(48,000)
TECHNICAL SERVICES	2,497,117.23	2,740,000	5,209,000	4,352,000	4,352,000	(857,000)
TELECOMMUNICATIONS	1,292,969.04	1,413,000	2,669,000	2,669,000	2,669,000	0
TRAINING	14,023.00	114,000	309,000	309,000	309,000	0
TRANSPORTATION AND TRAVEL	675,104.85	717,000	417,000	417,000	417,000	0
UTILITIES	982,491.89	982,000	602,000	602,000	602,000	0
TOTAL S & S	20,297,340.90	24,643,000	40,935,000	33,371,000	36,776,000	(4,159,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	63,989.57	6,245,000	384,000	6,200,000	1,134,000	750,000
RETIREMENT OF OTHER LONG TERM DEBT	2,184,813.84	2,200,000	2,270,000	2,270,000	2,270,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	153,093.00	160,000	0	0	0	0
TAXES & ASSESSMENTS	1,294.44	0	0	0	0	0
TOTAL OTH CHARGES	2,403,190.85	8,605,000	2,654,000	8,470,000	3,404,000	750,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
DATA HANDLING EQUIPMENT	460.39	0	0	0	0	0
ELECTRONIC EQUIPMENT	17,785.87	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	0.00	42,000	42,000	42,000	42,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	18,246.26	42,000	42,000	42,000	42,000	0
TOTAL CAPITAL ASSETS	18,246.26	42,000	42,000	42,000	42,000	0
GROSS TOTAL	\$ 89,161,111.38	\$ 106,012,000	\$ 131,190,000	\$ 132,996,000	\$ 127,937,000	\$ (3,253,000)
INTRAFUND TRANSFERS	(56,178,600.92)	(69,817,000)	(91,836,000)	(90,624,000)	(90,624,000)	1,212,000
NET TOTAL	\$ 32,982,510.46	\$ 36,195,000	\$ 39,354,000	\$ 42,372,000	\$ 37,313,000	\$ (2,041,000)
NET COUNTY COST	\$ 25,283,627.72	\$ 26,076,000	\$ 26,144,000	\$ 30,353,000	\$ 25,290,000	\$ (854,000)
 BUDGETED POSITIONS	 596.0	 593.0	 593.0	 606.0	 593.0	 0.0

Aging and Disabilities - Assistance Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 42,007,719.90	\$ 52,576,000	\$ 45,954,000	\$ 44,628,000	\$ 46,217,000	\$ 263,000
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 76,831,370.60	\$ 62,140,000	\$ 75,309,000	\$ 78,114,000	\$ 69,903,000	\$ (5,406,000)
GROSS TOTAL	\$ 76,831,370.60	\$ 62,140,000	\$ 75,309,000	\$ 78,114,000	\$ 69,903,000	\$ (5,406,000)
INTRAFUND TRANSFERS	(22,456,242.09)	(6,800,000)	(26,591,000)	(21,300,000)	(21,300,000)	5,291,000
NET TOTAL	\$ 54,375,128.51	\$ 55,340,000	\$ 48,718,000	\$ 56,814,000	\$ 48,603,000	\$ (115,000)
NET COUNTY COST	\$ 12,367,408.61	\$ 2,764,000	\$ 2,764,000	\$ 12,186,000	\$ 2,386,000	\$ (378,000)

FUND
GENERAL FUNDFUNCTION
PUBLIC ASSISTANCEACTIVITY
OTHER ASSISTANCE**2026-27 Budget Message**

The 2026-27 Recommended Budget reflects an NCC decrease of \$0.4 million primarily due to the removal of prior-year funding that was provided on a one-time basis for various programs and services.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	75,309,000	26,591,000	45,954,000	2,764,000	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.	(2,054,000)	--	(1,676,000)	(378,000)	--
2. APS: Reflects a transfer of appropriation and funding from the Administration budget unit to the Assistance budget unit to support providers serving APS clients with various services.	600,000	600,000	--	--	--
3. Home Safe Program: Reflects a net decrease due to the deletion of prior-year funding, partially offset by an increase in FY 2026-27 one-time funding from CDSS via DPSS, to support APS clients experiencing homelessness or at risk of homelessness.	(3,952,000)	(3,952,000)	--	--	--
4. Miscellaneous Adjustment: Reflects an adjustment to align revenue based on projected funding for the APS and Area Agency on Aging programs.	--	(1,939,000)	1,939,000	--	--
Total Changes	(5,406,000)	(5,291,000)	263,000	(378,000)	0.0
2026-27 Recommended Budget	69,903,000	21,300,000	46,217,000	2,386,000	0.0

Critical and Unmet Needs

The Department's critical and unmet need is for \$9.8 million in ongoing funding for the ENP.

AGING AND DISABILITIES - ASSISTANCE BUDGET DETAIL

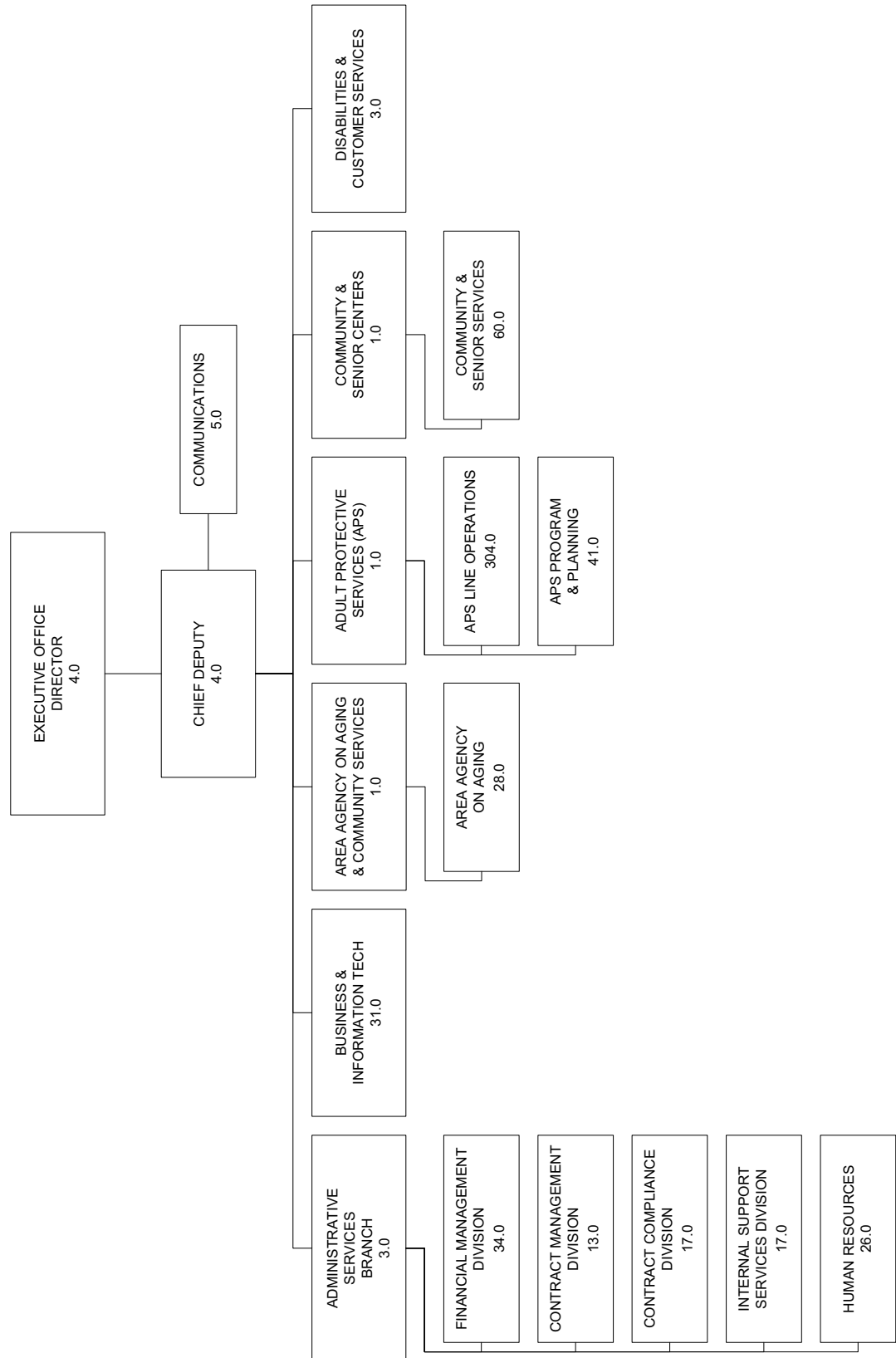
CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COVID-19	\$ 2,728,887.10	\$ 0	\$ 212,000	\$ 0	\$ 0	(212,000)
FEDERAL - OTHER	(4,856,298.85)	0	0	0	0	0
FEDERAL - SENIOR CITIZENS PROGRAMS	25,261,490.48	26,206,000	39,648,000	29,148,000	32,585,000	(7,063,000)
STATE - AGING PROGRAMS	18,251,853.17	25,085,000	4,694,000	14,195,000	12,232,000	7,538,000
STATE - OTHER	621,788.00	1,285,000	1,400,000	1,285,000	1,400,000	0
TOTAL REVENUE	\$ 42,007,719.90	\$ 52,576,000	\$ 45,954,000	\$ 44,628,000	\$ 46,217,000	\$ 263,000
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
COMPUTING-PERSONAL	\$ 82,248.48	\$ 0	\$ 0	\$ 0	\$ 0	0
CONTRACTED PROGRAM SERVICES	76,556,604.38	62,140,000	75,309,000	78,114,000	69,903,000	(5,406,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	192,517.74	0	0	0	0	0
TOTAL S & S	76,831,370.60	62,140,000	75,309,000	78,114,000	69,903,000	(5,406,000)
GROSS TOTAL	\$ 76,831,370.60	\$ 62,140,000	\$ 75,309,000	\$ 78,114,000	\$ 69,903,000	\$ (5,406,000)
INTRAFUND TRANSFERS	(22,456,242.09)	(6,800,000)	(26,591,000)	(21,300,000)	(21,300,000)	5,291,000
NET TOTAL	\$ 54,375,128.51	\$ 55,340,000	\$ 48,718,000	\$ 56,814,000	\$ 48,603,000	\$ (115,000)
NET COUNTY COST	\$ 12,367,408.61	\$ 2,764,000	\$ 2,764,000	\$ 12,186,000	\$ 2,386,000	\$ (378,000)

Aging, Community, and Adult Protective Services Programs Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 42,007,719.90	\$ 52,576,000	\$ 45,954,000	\$ 44,628,000	\$ 46,217,000	\$ 263,000
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 76,831,370.60	\$ 62,140,000	\$ 75,309,000	\$ 78,114,000	\$ 69,903,000	\$ (5,406,000)
GROSS TOTAL	\$ 76,831,370.60	\$ 62,140,000	\$ 75,309,000	\$ 78,114,000	\$ 69,903,000	\$ (5,406,000)
INTRAFUND TRANSFERS	(22,456,242.09)	(6,800,000)	(26,591,000)	(21,300,000)	(21,300,000)	5,291,000
NET TOTAL	\$ 54,375,128.51	\$ 55,340,000	\$ 48,718,000	\$ 56,814,000	\$ 48,603,000	\$ (115,000)
NET COUNTY COST	\$ 12,367,408.61	\$ 2,764,000	\$ 2,764,000	\$ 12,186,000	\$ 2,386,000	\$ (378,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC ASSISTANCE	OTHER ASSISTANCE

AGING AND DISABILITIES DEPARTMENT
Maral Karaccusian, Director
2026-27 Recommended Budget Positions = 593.0



Agricultural Commissioner/Weights and Measures

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

Agricultural Commissioner/Weights and Measures Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 51,174,803.87	\$ 49,180,000	\$ 49,180,000	\$ 50,172,000	\$ 50,252,000	\$ 1,072,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 51,556,008.34	\$ 52,008,000	\$ 59,483,000	\$ 60,288,000	\$ 60,574,000	\$ 1,091,000
SERVICES & SUPPLIES	10,800,114.24	9,900,000	9,900,000	9,928,000	9,928,000	28,000
OTHER CHARGES	258,489.32	310,000	310,000	310,000	308,000	(2,000)
CAPITAL ASSETS - EQUIPMENT	2,890,577.39	295,000	295,000	504,000	504,000	209,000
GROSS TOTAL	\$ 65,505,189.29	\$ 62,513,000	\$ 69,988,000	\$ 71,030,000	\$ 71,314,000	\$ 1,326,000
INTRAFUND TRANSFERS	(1,243,102.75)	(1,095,000)	(1,095,000)	(1,107,000)	(1,107,000)	(12,000)
NET TOTAL	\$ 64,262,086.54	\$ 61,418,000	\$ 68,893,000	\$ 69,923,000	\$ 70,207,000	\$ 1,314,000
NET COUNTY COST	\$ 13,087,282.67	\$ 12,238,000	\$ 19,713,000	\$ 19,751,000	\$ 19,955,000	\$ 242,000
BUDGETED POSITIONS	444.0	443.0	443.0	448.0	448.0	5.0
FUND	FUNCTION					
GENERAL FUND	PUBLIC PROTECTION					
	ACTIVITY					
	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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC increase of \$0.2 million primarily due to Board-approved increases in employee benefits, partially offset by an adjustment to remove prior-year funding that was provided on a one-time basis. The Recommended Budget also reflects the addition of two positions for the Pest Exclusion/Produce Quality Bureau, one position for the Weed Hazard Integrated Pest Management Bureau, and two administrative support positions.

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 application of Integrated Pest Management (IPM) techniques to maximize use of the least toxic methodologies to minimize pesticide use and protect the environment and the 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	69,988,000	1,095,000	49,180,000	19,713,000	443.0
<i>New/Expanded Programs</i>					
1. Pest Exclusion/Produce Quality: Reflects the addition of 2.0 Senior Typist Clerk positions for the Pest Exclusion - High and Low Risk programs, fully offset by State revenue.	236,000	--	236,000	--	2.0
2. Weed Hazard Integrated Pest Management: Reflects the addition of 1.0 Intermediate Typist Clerk position for the IPM Program, fully offset by charges for services revenue.	109,000	--	109,000	--	1.0
3. Administration: Reflects the addition of 1.0 Senior Typist Clerk and 1.0 Accountant II positions in the Administrative Services Bureau, fully offset by charges for services revenue.	260,000	--	260,000	--	2.0
<i>Other Changes</i>					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	521,000	12,000	136,000	373,000	--
2. 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)	--
3. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for lab equipment (\$0.1 million) and cybersecurity (\$7,000).	(132,000)	--	(2,000)	(130,000)	--
4. Capital Assets: Reflects funding for vehicles used for the Weed Abatement and Exotic Pest Detection programs, fully offset by State and charges for services revenues.	334,000	--	334,000	--	--
Total Changes	1,326,000	12,000	1,072,000	242,000	5.0
2026-27 Recommended Budget	71,314,000	1,107,000	50,252,000	19,955,000	448.0

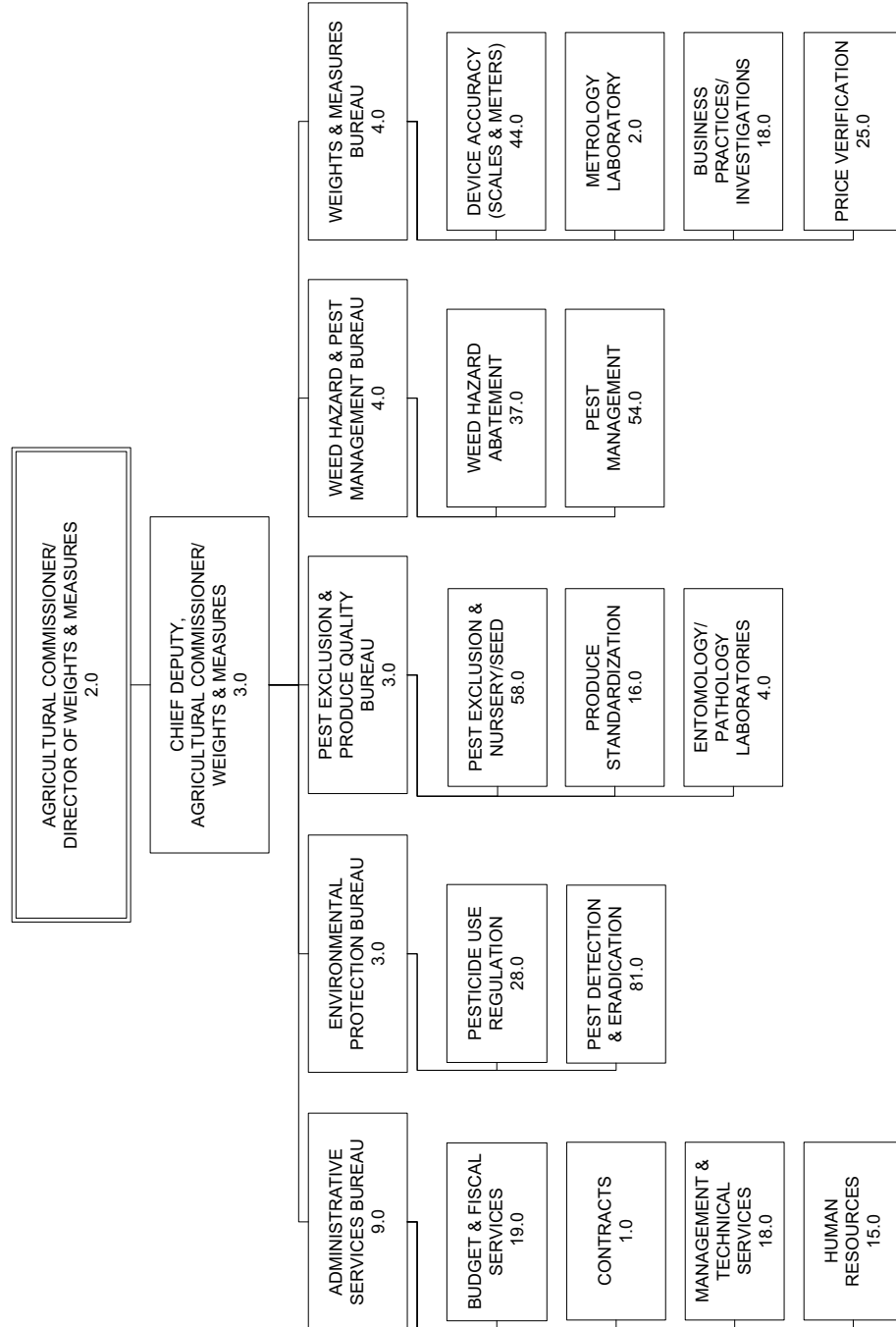
AGRICULTURAL COMMISSIONER - WEIGHTS AND MEASURES BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
AGRICULTURAL SERVICES	\$ 21,890,397.59	\$ 21,922,000	\$ 21,922,000	\$ 22,442,000	\$ 22,523,000	\$ 601,000
BUSINESS LICENSES	10,076,611.26	10,169,000	10,169,000	10,169,000	10,169,000	0
CHARGES FOR SERVICES - OTHER	98,800.02	188,000	188,000	188,000	188,000	0
FEDERAL AID - DISASTER RELIEF	344,515.78	0	0	0	0	0
HOSPITAL OVERHEAD	20,646.21	0	0	0	0	0
LEGAL SERVICES	1,107,542.70	1,484,000	1,484,000	1,484,000	1,483,000	(1,000)
MISCELLANEOUS	609,064.76	464,000	464,000	464,000	464,000	0
OTHER SALES	12,451.65	3,000	3,000	3,000	3,000	0
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	220,909.78	300,000	300,000	300,000	300,000	0
SALE OF CAPITAL ASSETS	130,898.50	0	0	0	0	0
STATE - OTHER	516,890.55	217,000	217,000	217,000	217,000	0
STATE AID - AGRICULTURE	16,060,333.68	14,433,000	14,433,000	14,905,000	14,905,000	472,000
STATE AID - DISASTER	85,741.39	0	0	0	0	0
TOTAL REVENUE	\$ 51,174,803.87	\$ 49,180,000	\$ 49,180,000	\$ 50,172,000	\$ 50,252,000	\$ 1,072,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 29,523,148.51	\$ 29,421,000	\$ 35,109,000	\$ 35,416,000	\$ 35,416,000	\$ 307,000
CAFETERIA BENEFIT PLANS	7,206,318.26	7,382,000	8,085,000	8,503,000	8,789,000	704,000
COUNTY EMPLOYEE RETIREMENT	6,435,817.96	6,828,000	6,661,000	6,738,000	6,738,000	77,000
DENTAL INSURANCE	141,390.44	139,000	165,000	170,000	170,000	5,000
DEPENDENT CARE SPENDING ACCOUNTS	66,319.00	46,000	79,000	61,000	61,000	(18,000)
DISABILITY BENEFITS	160,930.77	150,000	201,000	228,000	228,000	27,000
FICA (OASDI)	449,331.22	460,000	479,000	484,000	484,000	5,000
HEALTH INSURANCE	890,103.40	881,000	1,312,000	1,312,000	1,312,000	0
LIFE INSURANCE	90,536.84	91,000	92,000	92,000	92,000	0
OTHER EMPLOYEE BENEFITS	3,000.00	5,000	5,000	5,000	5,000	0
RETIREE HEALTH INSURANCE	5,015,467.00	5,263,000	5,473,000	5,473,000	5,473,000	0
SAVINGS PLAN	194,922.42	190,000	348,000	348,000	348,000	0
THRIFT PLAN (HORIZONS)	864,879.52	647,000	854,000	865,000	865,000	11,000
UNEMPLOYMENT INSURANCE	17,008.00	28,000	55,000	55,000	55,000	0
WORKERS' COMPENSATION	496,835.00	477,000	565,000	538,000	538,000	(27,000)
TOTAL S & E B	51,556,008.34	52,008,000	59,483,000	60,288,000	60,574,000	1,091,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	782,680.02	1,010,000	1,010,000	1,010,000	1,010,000	0
AGRICULTURAL	1,611,587.76	1,316,000	1,316,000	1,316,000	1,316,000	0
CLOTHING & PERSONAL SUPPLIES	185,955.28	100,000	100,000	100,000	100,000	0
COMMUNICATIONS	144,563.28	150,000	150,000	150,000	150,000	0
COMPUTING-MAINFRAME	511.00	55,000	55,000	55,000	55,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	414,221.47	470,000	470,000	470,000	470,000	0
COMPUTING-PERSONAL	407,662.27	100,000	100,000	100,000	100,000	0
FOOD	24.02	0	0	0	0	0
HOUSEHOLD EXPENSE	88,302.61	100,000	100,000	100,000	100,000	0
INFORMATION TECHNOLOGY SECURITY	22,729.00	40,000	40,000	33,000	33,000	(7,000)

AGRICULTURAL COMMISSIONER - WEIGHTS AND MEASURES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
INFORMATION TECHNOLOGY SERVICES	77,821.73	175,000	175,000	175,000	175,000	0
INSURANCE	138,810.00	25,000	25,000	25,000	25,000	0
MAINTENANCE - EQUIPMENT	175,195.38	67,000	67,000	67,000	67,000	0
MAINTENANCE-BUILDINGS & IMPRV	598,171.84	750,000	750,000	750,000	750,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	24,713.08	65,000	65,000	65,000	65,000	0
MEMBERSHIPS	32,142.10	25,000	25,000	25,000	25,000	0
MISCELLANEOUS EXPENSE	52,391.42	40,000	40,000	40,000	40,000	0
OFFICE EXPENSE	424,960.57	297,000	297,000	332,000	332,000	35,000
PROFESSIONAL SERVICES	169,915.42	99,000	99,000	99,000	99,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	439,056.83	560,000	560,000	560,000	560,000	0
RENTS & LEASES - EQUIPMENT	53,469.01	80,000	80,000	80,000	80,000	0
SMALL TOOLS & MINOR EQUIPMENT	185,641.05	114,000	114,000	114,000	114,000	0
SPECIAL DEPARTMENTAL EXPENSE	247,932.76	100,000	100,000	100,000	100,000	0
TECHNICAL SERVICES	1,301,618.57	1,469,000	1,469,000	1,469,000	1,469,000	0
TELECOMMUNICATIONS	824,761.66	750,000	750,000	750,000	750,000	0
TRAINING	56,725.42	75,000	75,000	75,000	75,000	0
TRANSPORTATION AND TRAVEL	1,946,299.45	1,518,000	1,518,000	1,518,000	1,518,000	0
UTILITIES	392,251.24	350,000	350,000	350,000	350,000	0
TOTAL S & S	10,800,114.24	9,900,000	9,900,000	9,928,000	9,928,000	28,000
OTHER CHARGES						
JUDGMENTS & DAMAGES	24,048.59	250,000	250,000	250,000	250,000	0
RETIREMENT OF OTHER LONG TERM DEBT	44,526.00	60,000	60,000	60,000	58,000	(2,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	188,980.84	0	0	0	0	0
TAXES & ASSESSMENTS	933.89	0	0	0	0	0
TOTAL OTH CHARGES	258,489.32	310,000	310,000	310,000	308,000	(2,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	92,984.20	0	0	0	0	0
ELECTRONIC EQUIPMENT	30,011.56	0	0	0	0	0
MACHINERY EQUIPMENT	88,158.62	0	0	0	0	0
NON-MEDICAL LAB/TESTING EQUIP	823,329.96	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	1,856,093.05	295,000	295,000	504,000	504,000	209,000
TOTAL CAPITAL ASSETS - EQUIPMENT	2,890,577.39	295,000	295,000	504,000	504,000	209,000
TOTAL CAPITAL ASSETS	2,890,577.39	295,000	295,000	504,000	504,000	209,000
GROSS TOTAL	\$ 65,505,189.29	\$ 62,513,000	\$ 69,988,000	\$ 71,030,000	\$ 71,314,000	\$ 1,326,000
INTRAFUND TRANSFERS	(1,243,102.75)	(1,095,000)	(1,095,000)	(1,107,000)	(1,107,000)	(12,000)
NET TOTAL	\$ 64,262,086.54	\$ 61,418,000	\$ 68,893,000	\$ 69,923,000	\$ 70,207,000	\$ 1,314,000
NET COUNTY COST	\$ 13,087,282.67	\$ 12,238,000	\$ 19,713,000	\$ 19,751,000	\$ 19,955,000	\$ 242,000
 BUDGETED POSITIONS	 444.0	 443.0	 443.0	 448.0	 448.0	 5.0

DEPARTMENT OF AGRICULTURAL COMMISSIONER/WEIGHTS AND MEASURES
Kurt E. Floren, Agricultural Commissioner/Director of Weights and Measures
2026-27 Recommended Budget Positions = 448.0



Alliance for Health Integration

Alliance for Health Integration Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 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
GENERAL FUND

FUNCTION
HEALTH AND SANITATION

ACTIVITY
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.

2026-27 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 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 8,633,401.64	\$ 12,353,000	\$ 12,728,000	\$ 8,798,000	\$ 10,322,000	\$ (2,406,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 86,388,124.78	\$ 97,410,000	\$ 100,717,000	\$ 104,846,000	\$ 98,400,000	\$ (2,317,000)
SERVICES & SUPPLIES	6,973,713.98	6,350,000	4,268,000	7,517,000	3,029,000	(1,239,000)
OTHER CHARGES	1,050,588.75	1,730,000	1,730,000	1,730,000	1,730,000	0
CAPITAL ASSETS - EQUIPMENT	0.00	44,000	44,000	44,000	44,000	0
GROSS TOTAL	\$ 94,412,427.51	\$ 105,534,000	\$ 106,759,000	\$ 114,137,000	\$ 103,203,000	\$ (3,556,000)
INTRAFUND TRANSFERS	(1,594,106.12)	(2,867,000)	(2,867,000)	(2,934,000)	(2,923,000)	(56,000)
NET TOTAL	\$ 92,818,321.39	\$ 102,667,000	\$ 103,892,000	\$ 111,203,000	\$ 100,280,000	\$ (3,612,000)
NET COUNTY COST	\$ 84,184,919.75	\$ 90,314,000	\$ 91,164,000	\$ 102,405,000	\$ 89,958,000	\$ (1,206,000)
 BUDGETED POSITIONS	 385.0	 358.0	 358.0	 372.0	 351.0	 (7.0)
 FUND GENERAL FUND			 FUNCTION PUBLIC PROTECTION	 ACTIVITY 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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$1.2 million primarily due to the removal of prior-year funding that was provided on a one-time basis for immigration defense and cybersecurity costs, partially offset by an increase in funding for Board-approved increases in employee benefits.

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 Executive Office, and community-based organizations to implement a plan to reduce the County's population of individuals experiencing homelessness by promoting increased visibility of available local resources and by assisting clients with referrals to various homeless assistance programs.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	106,759,000	2,867,000	12,728,000	91,164,000	358.0
Other Changes					
1. AB 109 Funding: Reflects the removal of prior-year AB 109 funding that was provided on a one-time basis for post-conviction staff.	(2,404,000)	--	(2,404,000)	--	(7.0)
2. Immigration Removal Defense Program: Reflects the removal of prior-year Cy Pres funding that was provided on a one-time basis for immigration defense for individuals facing criminal arrest or conviction in the County.	(1,200,000)	--	--	(1,200,000)	--
3. One-Time Funding: Reflects the removal of prior-year funding that was provided on a one-time basis for cybersecurity.	(13,000)	(1,000)	--	(12,000)	--
4. Felony Incompetent to Stand Trial (FIST) Community-Based Restoration Program: Reflects a cost-of-living adjustment for 1.0 existing position that supports FIST diversion, funded by the Department of Health Services.	57,000	57,000	--	--	--
5. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and decreases in claims.	(2,000)	--	(2,000)	--	--
6. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	6,000	--	--	6,000	--
Total Changes	(3,556,000)	56,000	(2,406,000)	(1,206,000)	(7.0)
2026-27 Recommended Budget	103,203,000	2,923,000	10,322,000	89,958,000	351.0

Critical and Unmet Needs

The Department's critical and unmet needs include attorney and legal support staff for Post-Conviction resentencing operations; the replacement of obsolete information technology equipment; Artificial Intelligence services specific to indigent criminal legal defense; and continued application development to support the enhanced functionality of the Client Case Management System.

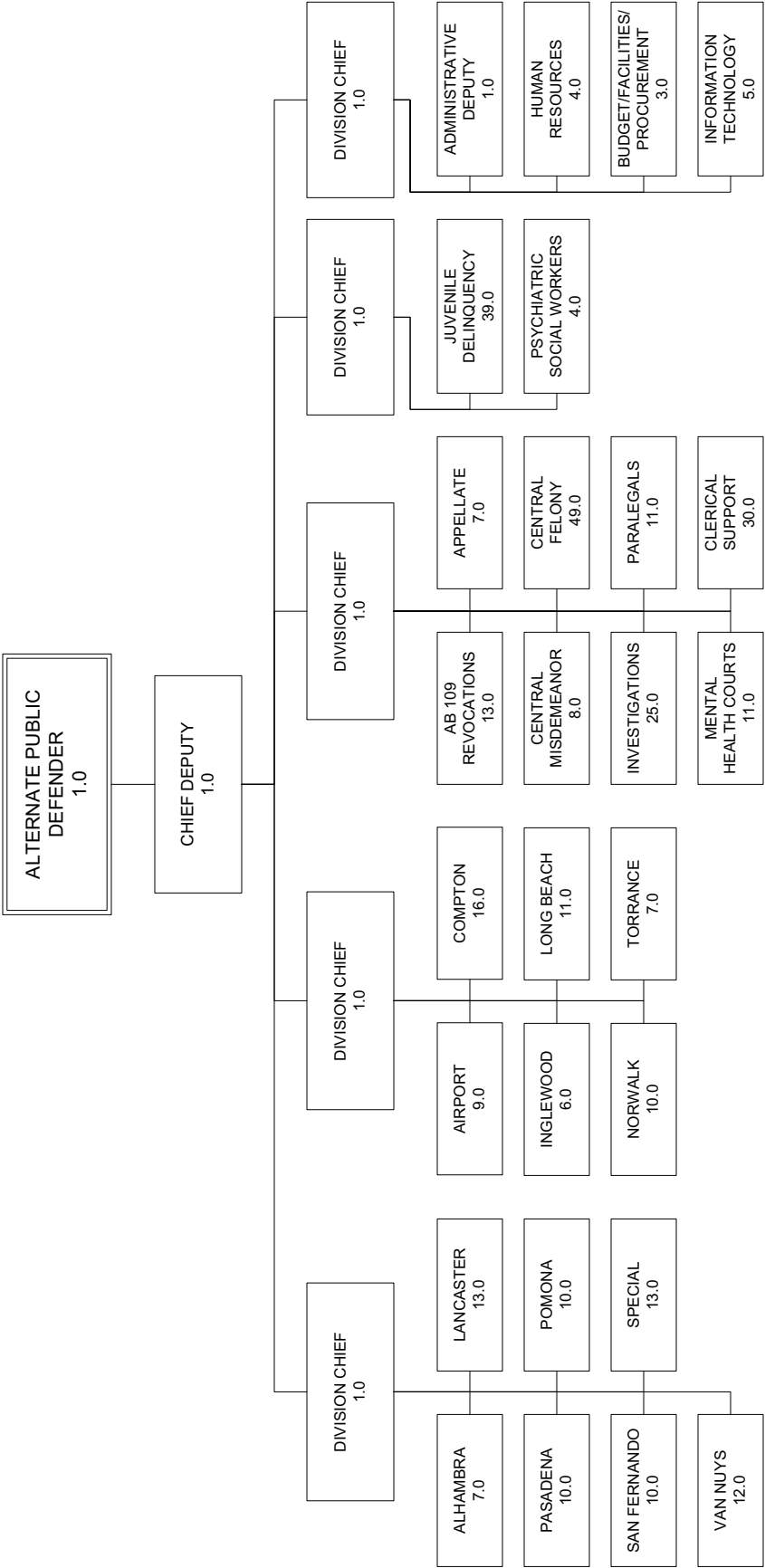
ALTERNATE PUBLIC DEFENDER BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ 408.28	\$ 0	\$ 0	\$ 0	\$ 0	0
FEDERAL - GRANTS	97,782.91	175,000	175,000	175,000	175,000	0
MISCELLANEOUS	21,854.44	86,000	86,000	86,000	86,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	6,654,398.87	8,556,000	8,931,000	6,525,000	6,525,000	(2,406,000)
STATE - LAW ENFORCEMENT	1,858,957.14	3,048,000	3,048,000	1,524,000	3,048,000	0
TRANSFERS IN	0.00	488,000	488,000	488,000	488,000	0
TOTAL REVENUE	\$ 8,633,401.64	\$ 12,353,000	\$ 12,728,000	\$ 8,798,000	\$ 10,322,000	\$ (2,406,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 52,730,960.70	\$ 60,625,000	\$ 61,929,000	\$ 64,223,000	\$ 60,657,000	\$ (1,272,000)
CAFETERIA BENEFIT PLANS	8,000,255.48	7,550,000	9,585,000	10,005,000	9,321,000	(264,000)
COUNTY EMPLOYEE RETIREMENT	12,795,541.24	13,883,000	12,759,000	13,294,000	12,421,000	(338,000)
DENTAL INSURANCE	126,404.80	131,000	109,000	119,000	104,000	(5,000)
DEPENDENT CARE SPENDING ACCOUNTS	41,686.00	1,000	43,000	49,000	49,000	6,000
DISABILITY BENEFITS	491,598.82	200,000	214,000	228,000	187,000	(27,000)
FICA (OASDI)	843,283.13	942,000	957,000	990,000	936,000	(21,000)
HEALTH INSURANCE	2,444,839.58	3,197,000	4,971,000	5,622,000	4,720,000	(251,000)
LIFE INSURANCE	196,331.82	221,000	101,000	117,000	93,000	(8,000)
OTHER EMPLOYEE BENEFITS	10,670.00	0	6,000	6,000	6,000	0
RETIREE HEALTH INSURANCE	4,764,430.00	6,627,000	5,211,000	5,211,000	5,211,000	0
SAVINGS PLAN	1,828,447.62	2,006,000	2,355,000	2,446,000	2,309,000	(46,000)
THRIFT PLAN (HORIZONS)	1,722,087.13	1,752,000	1,991,000	2,083,000	1,933,000	(58,000)
UNEMPLOYMENT INSURANCE	1,547.00	7,000	3,000	3,000	3,000	0
WORKERS' COMPENSATION	390,041.46	268,000	483,000	450,000	450,000	(33,000)
TOTAL S & E B	86,388,124.78	97,410,000	100,717,000	104,846,000	98,400,000	(2,317,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	2,594,631.84	1,104,000	1,104,000	2,204,000	1,148,000	44,000
CLOTHING & PERSONAL SUPPLIES	2,720.76	3,000	3,000	3,000	3,000	0
COMMUNICATIONS	150.00	108,000	108,000	108,000	108,000	0
COMPUTING-MAINFRAME	10,620.00	0	0	0	0	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	12,500.55	53,000	53,000	53,000	53,000	0
COMPUTING-PERSONAL	219,773.18	340,000	68,000	242,000	23,000	(45,000)
HOUSEHOLD EXPENSE	0.00	5,000	5,000	5,000	5,000	0
INFORMATION TECHNOLOGY SECURITY	0.00	13,000	57,000	44,000	44,000	(13,000)
INFORMATION TECHNOLOGY SERVICES	1,047,523.52	80,000	18,000	213,000	18,000	0
INSURANCE	0.00	2,000	2,000	2,000	2,000	0
MAINTENANCE - EQUIPMENT	345.00	12,000	12,000	12,000	12,000	0
MAINTENANCE-BUILDINGS & IMPRV	170,016.58	1,114,000	117,000	867,000	117,000	0
MEMBERSHIPS	151,169.60	125,000	10,000	135,000	10,000	0
MISCELLANEOUS EXPENSE	2,312.51	81,000	81,000	81,000	81,000	0
OFFICE EXPENSE	45,582.84	779,000	437,000	520,000	412,000	(25,000)
PROFESSIONAL SERVICES	584,157.24	498,000	1,210,000	910,000	10,000	(1,200,000)
PUBLICATIONS & LEGAL NOTICES	11,000.00	15,000	15,000	15,000	15,000	0

ALTERNATE PUBLIC DEFENDER BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	446,451.34	231,000	231,000	491,000	231,000	0
RENTS & LEASES - EQUIPMENT	58,050.52	68,000	68,000	68,000	68,000	0
SMALL TOOLS & MINOR EQUIPMENT	2,902.89	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	12,605.69	204,000	10,000	10,000	10,000	0
TECHNICAL SERVICES	580,408.42	40,000	40,000	290,000	40,000	0
TELECOMMUNICATIONS	223,235.07	841,000	10,000	435,000	10,000	0
TRAINING	15,652.97	22,000	22,000	22,000	22,000	0
TRANSPORTATION AND TRAVEL	57,468.24	116,000	91,000	91,000	91,000	0
UTILITIES	724,435.22	496,000	496,000	696,000	496,000	0
TOTAL S & S	6,973,713.98	6,350,000	4,268,000	7,517,000	3,029,000	(1,239,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	3,641.67	3,000	3,000	3,000	3,000	0
RETIREMENT OF OTHER LONG TERM DEBT	894,712.11	1,727,000	1,727,000	1,727,000	1,727,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	150,804.00	0	0	0	0	0
TAXES & ASSESSMENTS	1,430.97	0	0	0	0	0
TOTAL OTH CHARGES	1,050,588.75	1,730,000	1,730,000	1,730,000	1,730,000	0
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
TOTAL CAPITAL ASSETS - EQUIPMENT	0.00	44,000	44,000	44,000	44,000	0
TOTAL CAPITAL ASSETS	0.00	44,000	44,000	44,000	44,000	0
GROSS TOTAL	\$ 94,412,427.51	\$ 105,534,000	\$ 106,759,000	\$ 114,137,000	\$ 103,203,000	\$ (3,556,000)
INTRAFUND TRANSFERS	(1,594,106.12)	(2,867,000)	(2,867,000)	(2,934,000)	(2,923,000)	(56,000)
NET TOTAL	\$ 92,818,321.39	\$ 102,667,000	\$ 103,892,000	\$ 111,203,000	\$ 100,280,000	\$ (3,612,000)
NET COUNTY COST	\$ 84,184,919.75	\$ 90,314,000	\$ 91,164,000	\$ 102,405,000	\$ 89,958,000	\$ (1,206,000)
BUDGETED POSITIONS	385.0	358.0	358.0	372.0	351.0	(7.0)

ALTERNATE PUBLIC DEFENDER
Erika C. Anzoátegui, Alternate Public Defender
2026-27 Recommended Budget Positions = 351.0



Animal Care and Control

Marcia Mayeda, Director

Animal Care and Control Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 22,644,431.00	\$ 25,227,000	\$ 20,203,000	\$ 26,647,000	\$ 24,955,000	\$ 4,752,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 50,535,311.44	\$ 52,049,000	\$ 52,093,000	\$ 52,345,000	\$ 52,350,000	\$ 257,000
SERVICES & SUPPLIES	15,633,415.75	16,784,000	12,513,000	17,557,000	15,921,000	3,408,000
OTHER CHARGES	1,282,710.93	1,005,000	1,005,000	1,130,000	1,130,000	125,000
CAPITAL ASSETS - EQUIPMENT	137,361.64	6,000	0	0	0	0
GROSS TOTAL	\$ 67,588,799.76	\$ 69,844,000	\$ 65,611,000	\$ 71,032,000	\$ 69,401,000	\$ 3,790,000
INTRAFUND TRANSFERS	(293,626.01)	0	0	0	0	0
NET TOTAL	\$ 67,295,173.75	\$ 69,844,000	\$ 65,611,000	\$ 71,032,000	\$ 69,401,000	\$ 3,790,000
NET COUNTY COST	\$ 44,650,742.75	\$ 44,617,000	\$ 45,408,000	\$ 44,385,000	\$ 44,446,000	\$ (962,000)
BUDGETED POSITIONS	402.0	381.0	381.0	381.0	381.0	0.0
FUND	GENERAL FUND					
FUNCTION	PUBLIC PROTECTION					
ACTIVITY	OTHER PROTECTION					

Mission Statement

The Department of Animal Care and Control, 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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$1.0 million primarily due to the removal of prior-year funding that was provided on a one-time basis.

Critical/Strategic Planning Initiatives

- Strengthen, standardize, and update internal policies and procedures to ensure the Department is consistent with best practices in the areas of field operation, veterinary services, sheltering and care, and adoption services.
- Expand access to spay and neuter services, which remain one of the most effective tools for reducing animal admissions and improving long-term outcomes.
- Protect public and animal health and safety through rodent abatement efforts and emergency preparedness at animal care centers.
- Continue to increase operational effectiveness by making improvements in online services, internal data collection and analytics, and enhancing technology.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	65,611,000	0	20,203,000	45,408,000	381.0
Other Changes					
1. Salaries and Employee Benefits: Primarily reflects Board-approved increases in employee benefits.	6,000	--	2,000	4,000	--
2. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	224,000	--	224,000	--	--
3. Reclassification: Reflects a Board-approved position reclassification of 1.0 Senior Information Systems Analyst to 1.0 Principal Information Systems Analyst, fully offset with Charges for Service revenue.	27,000	--	27,000	--	--
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).	125,000	--	32,000	93,000	--
5. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for building repairs (\$0.5 million); the communications and display system (\$0.3 million); rodent abatement (\$0.2 million); scanners and microchips (\$0.1 million); and cybersecurity (\$7,000).	(1,061,000)	--	(2,000)	(1,059,000)	--
6. Operational Cost Increases: Reflects an increase in cost primarily for services provided by other County departments, medical supplies, and animal food, offset with Charges for Services revenue.	4,000,000	--	4,000,000	--	--
7. Spay and Neuter Support: Reflects increase in funding to provide additional spay and neuter low-cost surgical services by partner organizations, offset with Charges for Services revenue.	200,000	--	200,000	--	--
8. Rodent Abatement Program: Reflects ongoing funding for the rodent abatement program at the animal care centers, offset with Charges for Services revenue.	269,000	--	269,000	--	--
Total Changes	3,790,000	0	4,752,000	(962,000)	0.0
2026-27 Recommended Budget	69,401,000	0	24,955,000	44,446,000	381.0

Critical and Unmet Needs

The Department's critical and unmet needs include \$0.5 million for as-needed contracts for veterinary services to address the ongoing staff shortage of veterinarians and \$0.13 million to implement a technology refresh for existing equipment.

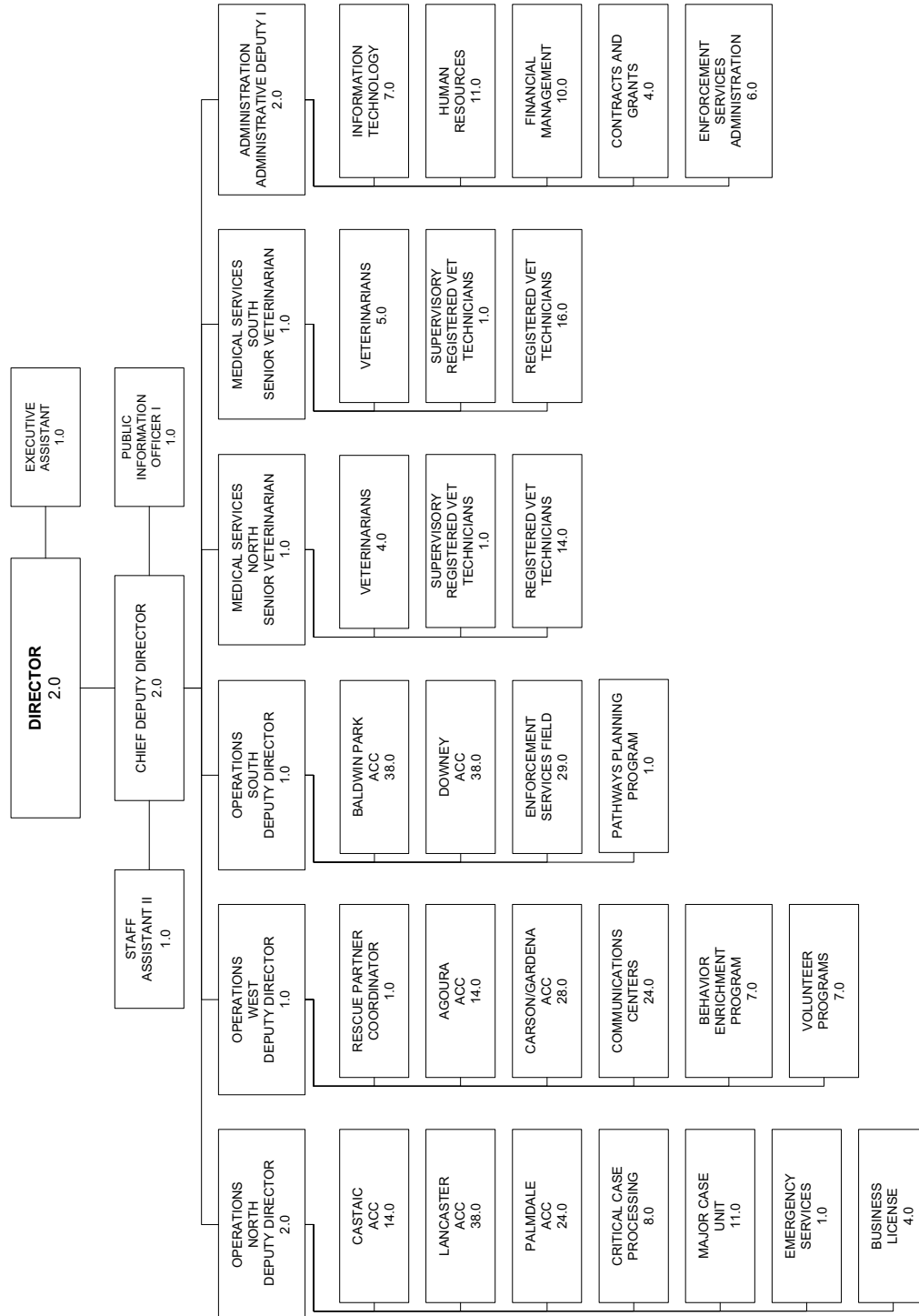
ANIMAL CARE AND CONTROL BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ANIMAL LICENSES	\$ 1,275,505.58	\$ 1,307,000	\$ 1,566,000	\$ 1,566,000	\$ 1,566,000	\$ 0
BUSINESS LICENSES	114,575.00	113,000	141,000	141,000	141,000	0
CHARGES FOR SERVICES - OTHER	1,459,129.95	1,810,000	1,810,000	1,810,000	1,810,000	0
FEDERAL AID - DISASTER RELIEF	132,269.00	0	0	0	0	0
HUMANE SERVICES	18,923,730.01	21,490,000	15,784,000	22,228,000	20,536,000	4,752,000
MISCELLANEOUS	217,881.96	500,000	895,000	895,000	895,000	0
SALE OF CAPITAL ASSETS	26,562.50	7,000	7,000	7,000	7,000	0
STATE AID - DISASTER	396,809.00	0	0	0	0	0
TRANSFERS IN	97,968.00	0	0	0	0	0
TOTAL REVENUE	\$ 22,644,431.00	\$ 25,227,000	\$ 20,203,000	\$ 26,647,000	\$ 24,955,000	\$ 4,752,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 27,616,089.26	\$ 28,496,000	\$ 28,378,000	\$ 28,393,000	\$ 28,396,000	\$ 18,000
CAFETERIA BENEFIT PLANS	7,454,534.80	7,759,000	7,759,000	7,759,000	7,762,000	3,000
COUNTY EMPLOYEE RETIREMENT	6,506,974.50	6,170,000	6,170,000	6,177,000	6,174,000	4,000
DENTAL INSURANCE	137,115.29	30,000	30,000	30,000	30,000	0
DEPENDENT CARE SPENDING ACCOUNTS	40,002.83	46,000	46,000	52,000	52,000	6,000
DISABILITY BENEFITS	238,398.26	336,000	336,000	346,000	346,000	10,000
FICA (OASDI)	424,695.70	458,000	458,000	458,000	458,000	0
HEALTH INSURANCE	726,693.02	939,000	939,000	939,000	939,000	0
LIFE INSURANCE	62,662.37	45,000	45,000	45,000	45,000	0
OTHER EMPLOYEE BENEFITS	500.00	2,000	2,000	2,000	2,000	0
RETIREE HEALTH INSURANCE	5,137,003.00	5,416,000	5,578,000	5,578,000	5,578,000	0
SAVINGS PLAN	206,506.79	301,000	301,000	301,000	302,000	1,000
THRIFT PLAN (HORIZONS)	759,006.63	665,000	665,000	665,000	666,000	1,000
UNEMPLOYMENT INSURANCE	17,317.00	44,000	44,000	44,000	44,000	0
WORKERS' COMPENSATION	1,207,811.99	1,342,000	1,342,000	1,556,000	1,556,000	214,000
TOTAL S & E B	50,535,311.44	52,049,000	52,093,000	52,345,000	52,350,000	257,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,018,394.53	2,090,000	874,000	2,114,000	1,699,000	825,000
CLOTHING & PERSONAL SUPPLIES	262,965.87	209,000	177,000	184,000	184,000	7,000
COMMUNICATIONS	306,423.24	327,000	202,000	327,000	327,000	125,000
COMPUTING-MAINFRAME	4,838.00	5,000	68,000	5,000	5,000	(63,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	552,428.63	590,000	336,000	585,000	583,000	247,000
COMPUTING-PERSONAL	293,935.13	305,000	201,000	439,000	305,000	104,000
CONTRACTED PROGRAM SERVICES	1,200.00	6,000	0	6,000	6,000	6,000
FOOD	24,093.54	20,000	0	20,000	20,000	20,000
HOUSEHOLD EXPENSE	520,788.86	575,000	387,000	575,000	550,000	163,000
INFORMATION TECHNOLOGY SECURITY	6,996.00	10,000	0	10,000	10,000	10,000
INFORMATION TECHNOLOGY SERVICES	185,955.00	260,000	250,000	260,000	260,000	10,000
INSURANCE	0.00	0	7,000	0	0	(7,000)
MAINTENANCE - EQUIPMENT	37,984.90	27,000	85,000	27,000	27,000	(58,000)
MAINTENANCE-BUILDINGS & IMPRV	2,153,985.41	2,228,000	2,582,000	1,978,000	1,978,000	(604,000)
MEDICAL / DENTAL / LABORATORY	1,568,101.56	1,762,000	1,233,000	1,512,000	1,383,000	150,000

ANIMAL CARE AND CONTROL BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
SUPPLIES						
MEMBERSHIPS	0.00	0	1,000	0	0	(1,000)
MISCELLANEOUS EXPENSE	14,451.03	16,000	91,000	16,000	16,000	(75,000)
OFFICE EXPENSE	144,947.25	170,000	203,000	170,000	170,000	(33,000)
PROFESSIONAL SERVICES	2,578,161.55	3,023,000	2,124,000	3,974,000	3,043,000	919,000
PUBLICATIONS & LEGAL NOTICES	0.00	0	1,000	0	0	(1,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	16,512.67	10,000	116,000	10,000	10,000	(106,000)
RENTS & LEASES - EQUIPMENT	80,812.13	82,000	75,000	82,000	82,000	7,000
SMALL TOOLS & MINOR EQUIPMENT	92,641.08	36,000	9,000	36,000	36,000	27,000
SPECIAL DEPARTMENTAL EXPENSE	2,360,404.68	1,579,000	1,211,000	1,628,000	1,628,000	417,000
TECHNICAL SERVICES	282,380.80	357,000	378,000	332,000	332,000	(46,000)
TELECOMMUNICATIONS	917,106.41	940,000	269,000	960,000	960,000	691,000
TRAINING	171,119.00	63,000	63,000	63,000	63,000	0
TRANSPORTATION AND TRAVEL	868,885.64	891,000	747,000	906,000	906,000	159,000
UTILITIES	1,167,902.84	1,203,000	823,000	1,338,000	1,338,000	515,000
TOTAL S & S	15,633,415.75	16,784,000	12,513,000	17,557,000	15,921,000	3,408,000
OTHER CHARGES						
JUDGMENTS & DAMAGES	42,762.21	127,000	127,000	127,000	127,000	0
RETIREMENT OF OTHER LONG TERM DEBT	972,523.14	878,000	878,000	1,003,000	1,003,000	125,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	266,128.32	0	0	0	0	0
TAXES & ASSESSMENTS	1,297.26	0	0	0	0	0
TOTAL OTH CHARGES	1,282,710.93	1,005,000	1,005,000	1,130,000	1,130,000	125,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	14,631.32	0	0	0	0	0
MANUFACTURED/PREFABRICATED STRUCTURE	12,016.64	6,000	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	110,713.68	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	137,361.64	6,000	0	0	0	0
TOTAL CAPITAL ASSETS	137,361.64	6,000	0	0	0	0
GROSS TOTAL	\$ 67,588,799.76	\$ 69,844,000	\$ 65,611,000	\$ 71,032,000	\$ 69,401,000	\$ 3,790,000
INTRAFUND TRANSFERS	(293,626.01)	0	0	0	0	0
NET TOTAL	\$ 67,295,173.75	\$ 69,844,000	\$ 65,611,000	\$ 71,032,000	\$ 69,401,000	\$ 3,790,000
NET COUNTY COST	\$ 44,650,742.75	\$ 44,617,000	\$ 45,408,000	\$ 44,385,000	\$ 44,446,000	\$ (962,000)
 BUDGETED POSITIONS	 402.0	 381.0	 381.0	 381.0	 381.0	 0.0

DEPARTMENT OF ANIMAL CARE AND CONTROL
Marcia Mayeda, Director
2026-27 Recommended Budget Positions = 381.0



Arts and Culture

Kristin Sakoda, Executive Director

Arts and Culture Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 17,804,161.77	\$ 18,739,000	\$ 33,329,000	\$ 34,329,000	\$ 34,329,000	\$ 1,000,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 10,021,370.31	\$ 11,055,000	\$ 13,410,000	\$ 14,558,000	\$ 13,497,000	\$ 87,000
SERVICES & SUPPLIES	14,790,381.09	19,500,000	33,539,000	34,405,000	33,755,000	216,000
OTHER CHARGES	13,591,306.37	6,850,000	6,850,000	8,871,000	7,250,000	400,000
GROSS TOTAL	\$ 38,403,057.77	\$ 37,405,000	\$ 53,799,000	\$ 57,834,000	\$ 54,502,000	\$ 703,000
INTRAFUND TRANSFERS	(1,493,820.09)	(1,371,000)	(1,371,000)	(1,371,000)	(1,371,000)	0
NET TOTAL	\$ 36,909,237.68	\$ 36,034,000	\$ 52,428,000	\$ 56,463,000	\$ 53,131,000	\$ 703,000
NET COUNTY COST	\$ 19,105,075.91	\$ 17,295,000	\$ 19,099,000	\$ 22,134,000	\$ 18,802,000	\$ (297,000)
BUDGETED POSITIONS	54.0	60.0	60.0	65.0	60.0	0.0

FUND
GENERAL FUND

FUNCTION
RECREATION & CULTURAL
SERVICES

ACTIVITY
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.

2026-27 Budget Message

The 2026–27 Recommended Budget reflects an NCC decrease of \$0.3 million due to an adjustment to remove prior-year funding that was provided on a one-time basis for tribal consultation policy development and cybersecurity. The decrease is partially offset by a Board-approved increase in employee benefits.

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 for all youth, including in schools and communities, juvenile justice, foster youth, and workforce development systems; developing innovative arts-based approaches to youth development; and coordinating activities of the Arts Education Collective public-private initiative.
- Implement the County's Public Art in Private Development ordinance and Civic Art Policy, which dedicates one percent of design and construction costs to commissioning civic artworks for capital projects, facilities and civic spaces, and supports conservation of the County's Civic Art Collection.
- Implement grants programs that provide vital public funding support to the County's nonprofit arts and cultural sector, supporting organizations in delivering a wide range of cultural programs and services while enhancing quality of life and contributing to the region's economic vitality.

- Enhance operational best practices, strengthen the administrative infrastructure, and growth of the Department with a focus on sustainability and advancing equity in arts and culture in the County, and strengthen 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	53,799,000	1,371,000	33,329,000	19,099,000	60.0
Other Changes					
1. Organizational Grants Program (OGP): Reflects one-time funding to support the OGP.	5,059,000	--	--	5,059,000	--
2. Bloomberg Arts Internship Program: Reflects an increase in services and supplies and other charges to support the implementation of a new Internship Program, fully offset by philanthropic revenue.	1,000,000	--	1,000,000	--	--
3. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	4,000	--	--	4,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and decreases in claims.	--	--	--	--	--
5. Reclassifications: Reflects Board-approved position reclassifications.	--	--	--	--	--
6. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the OGP (\$5.1 million), the tribal consultation policy (\$0.3 million), and cybersecurity (\$1,000).	(5,360,000)	--	--	(5,360,000)	--
Total Changes	703,000	0	1,000,000	(297,000)	0.0
2026-27 Recommended Budget	54,502,000	1,371,000	34,329,000	18,802,000	60.0

Critical and Unmet Needs

The Department's unmet needs include: 1) \$1.6 million to support the expansion of the OGP, Arts Internship Program, and Community Impact Arts Grants; 2) \$1.2 million for 4.0 positions and services and supplies to establish an Office of Tribal Affairs; 3) \$0.3 million to support increased costs from other County departments; and 4) \$0.2 million for 1.0 position to support the Civic Art Division.

ARTS AND CULTURE BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ 0.00	\$ 94,000	\$ 94,000	\$ 94,000	\$ 94,000	\$ 0
FEDERAL - COVID-19	4,903,782.00	0	0	0	0	0
FEDERAL - GRANTS	600,000.00	438,000	438,000	438,000	438,000	0
FEDERAL - PUBLIC ASSISTANCE PROGRAMS	476,111.00	0	0	0	0	0
MISCELLANEOUS	1,545,751.18	2,100,000	2,651,000	3,651,000	3,651,000	1,000,000
OTHER GOVERNMENTAL AGENCIES	47,000.00	0	0	0	0	0
STATE - OTHER	36,500.00	50,000	5,050,000	5,050,000	5,050,000	0
TRANSFERS IN	10,195,017.59	16,057,000	25,096,000	25,096,000	25,096,000	0
TOTAL REVENUE	\$ 17,804,161.77	\$ 18,739,000	\$ 33,329,000	\$ 34,329,000	\$ 34,329,000	\$ 1,000,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 5,864,851.03	\$ 6,341,000	\$ 6,963,000	\$ 7,566,000	\$ 7,040,000	\$ 77,000
CAFETERIA BENEFIT PLANS	896,181.88	1,050,000	1,148,000	1,254,000	1,162,000	14,000
COUNTY EMPLOYEE RETIREMENT	1,461,365.35	1,550,000	1,582,000	1,728,000	1,601,000	19,000
DENTAL INSURANCE	19,868.11	19,000	47,000	51,000	47,000	0
DEPENDENT CARE SPENDING ACCOUNTS	6,720.00	4,000	4,000	8,000	8,000	4,000
DISABILITY BENEFITS	64,237.75	82,000	107,000	78,000	72,000	(35,000)
FICA (OASDI)	96,086.54	95,000	109,000	118,000	110,000	1,000
HEALTH INSURANCE	405,586.59	528,000	1,983,000	2,233,000	1,983,000	0
LIFE INSURANCE	16,822.05	35,000	44,000	49,000	45,000	1,000
OTHER EMPLOYEE BENEFITS	7,008.00	0	0	0	0	0
RETIREE HEALTH INSURANCE	765,474.00	835,000	835,000	835,000	835,000	0
SAVINGS PLAN	215,372.21	260,000	285,000	310,000	288,000	3,000
THRIFT PLAN (HORIZONS)	193,480.11	240,000	281,000	306,000	284,000	3,000
UNEMPLOYMENT INSURANCE	0.00	0	3,000	3,000	3,000	0
WORKERS' COMPENSATION	8,316.69	16,000	19,000	19,000	19,000	0
TOTAL S & E B	10,021,370.31	11,055,000	13,410,000	14,558,000	13,497,000	87,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	901,932.10	1,800,000	7,347,000	1,508,000	1,258,000	(6,089,000)
COMMUNICATIONS	19,420.60	0	30,000	0	0	(30,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	65,042.08	0	3,000	0	0	(3,000)
COMPUTING-PERSONAL	158,461.07	0	0	0	0	0
CONTRACTED PROGRAM SERVICES	0.00	15,000,000	0	30,581,000	30,581,000	30,581,000
FOOD	5,216.74	0	4,000	0	0	(4,000)
INFORMATION TECHNOLOGY SECURITY	996.00	0	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	221.00	0	88,000	0	0	(88,000)
INSURANCE	14,719.00	0	1,000	0	0	(1,000)
MAINTENANCE - EQUIPMENT	105.92	0	0	0	0	0
MAINTENANCE-BUILDINGS & IMPRV	217,240.13	0	0	0	0	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	3,643.55	0	0	0	0	0
MEMBERSHIPS	15,003.00	0	4,000	0	0	(4,000)
MISCELLANEOUS EXPENSE	82,800.02	0	36,000	0	0	(36,000)
OFFICE EXPENSE	37,466.00	0	35,000	0	0	(35,000)

ARTS AND CULTURE BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
PROFESSIONAL SERVICES	12,736,554.12	2,700,000	25,984,000	2,316,000	1,916,000	(24,068,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	23,499.59	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	1,377.10	0	0	0	0	0
TECHNICAL SERVICES	267,006.63	0	0	0	0	0
TELECOMMUNICATIONS	47,186.04	0	0	0	0	0
TRAINING	36,737.84	0	0	0	0	0
TRANSPORTATION AND TRAVEL	40,999.51	0	7,000	0	0	(7,000)
UTILITIES	114,753.05	0	0	0	0	0
TOTAL S & S	14,790,381.09	19,500,000	33,539,000	34,405,000	33,755,000	216,000
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	13,524,426.05	6,850,000	6,460,000	8,871,000	7,250,000	790,000
RETIREMENT OF OTHER LONG TERM DEBT	0.00	0	390,000	0	0	(390,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	65,447.00	0	0	0	0	0
TAXES & ASSESSMENTS	1,433.32	0	0	0	0	0
TOTAL OTH CHARGES	13,591,306.37	6,850,000	6,850,000	8,871,000	7,250,000	400,000
GROSS TOTAL	\$ 38,403,057.77	\$ 37,405,000	\$ 53,799,000	\$ 57,834,000	\$ 54,502,000	\$ 703,000
INTRAFUND TRANSFERS	(1,493,820.09)	(1,371,000)	(1,371,000)	(1,371,000)	(1,371,000)	0
NET TOTAL	\$ 36,909,237.68	\$ 36,034,000	\$ 52,428,000	\$ 56,463,000	\$ 53,131,000	\$ 703,000
NET COUNTY COST	\$ 19,105,075.91	\$ 17,295,000	\$ 19,099,000	\$ 22,134,000	\$ 18,802,000	\$ (297,000)
BUDGETED POSITIONS	54.0	60.0	60.0	65.0	60.0	0.0

Arts and Culture - Arts Programs Budget Summary

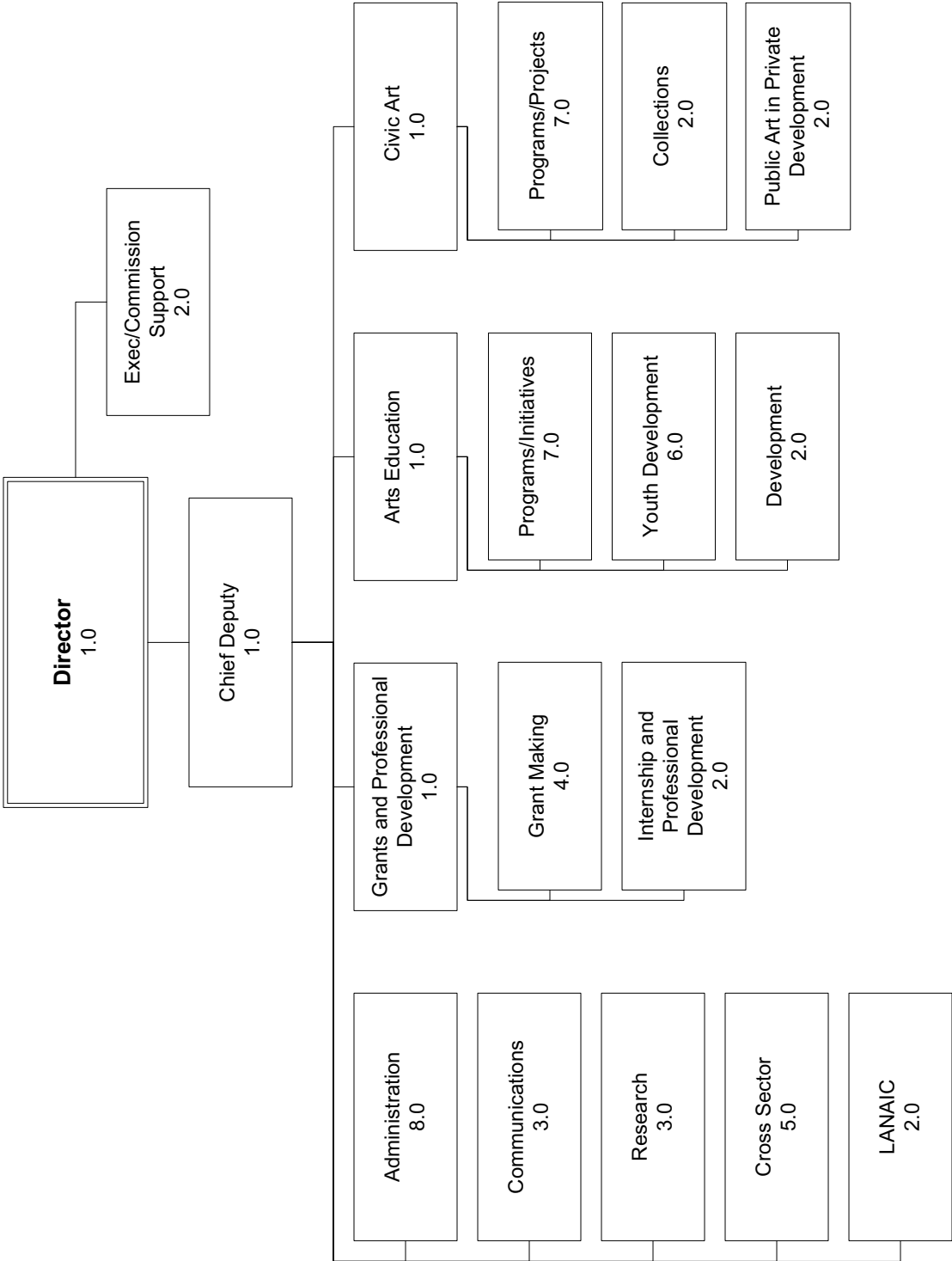
CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 17,564,697.03	\$ 18,389,000	\$ 32,897,000	\$ 33,897,000	\$ 33,897,000	\$ 1,000,000
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 8,158,013.29	\$ 8,960,000	\$ 10,774,000	\$ 11,710,000	\$ 10,868,000	\$ 94,000
SERVICES & SUPPLIES	14,693,630.90	19,403,000	33,442,000	34,301,000	33,651,000	209,000
OTHER CHARGES	13,591,306.37	6,850,000	6,850,000	8,871,000	7,250,000	400,000
GROSS TOTAL	\$ 36,442,950.56	\$ 35,213,000	\$ 51,066,000	\$ 54,882,000	\$ 51,769,000	\$ 703,000
INTRAFUND TRANSFERS	(1,493,820.09)	(1,371,000)	(1,371,000)	(1,371,000)	(1,371,000)	0
NET TOTAL	\$ 34,949,130.47	\$ 33,842,000	\$ 49,695,000	\$ 53,511,000	\$ 50,398,000	\$ 703,000
NET COUNTY COST	\$ 17,384,433.44	\$ 15,453,000	\$ 16,798,000	\$ 19,614,000	\$ 16,501,000	\$ (297,000)
BUDGETED POSITIONS	42.0	48.0	48.0	52.0	48.0	0.0

FUND
GENERAL FUNDFUNCTION
RECREATION & CULTURAL
SERVICESACTIVITY
CULTURAL SERVICES**Arts and Culture - Civic Art Budget Summary**

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 239,464.74	\$ 350,000	\$ 432,000	\$ 432,000	\$ 432,000	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 1,863,357.02	\$ 2,095,000	\$ 2,636,000	\$ 2,848,000	\$ 2,629,000	\$ (7,000)
SERVICES & SUPPLIES	96,750.19	97,000	97,000	104,000	104,000	7,000
GROSS TOTAL	\$ 1,960,107.21	\$ 2,192,000	\$ 2,733,000	\$ 2,952,000	\$ 2,733,000	\$ 0
NET TOTAL	\$ 1,960,107.21	\$ 2,192,000	\$ 2,733,000	\$ 2,952,000	\$ 2,733,000	\$ 0
NET COUNTY COST	\$ 1,720,642.47	\$ 1,842,000	\$ 2,301,000	\$ 2,520,000	\$ 2,301,000	\$ 0
BUDGETED POSITIONS	12.0	12.0	12.0	13.0	12.0	0.0

FUND
GENERAL FUNDFUNCTION
RECREATION & CULTURAL
SERVICESACTIVITY
CULTURAL SERVICES

DEPARTMENT OF ARTS AND CULTURE
Kristin Sakoda, Director
2026-27 Recommended Budget Positions = 60.0



Assessor

Jeffrey Prang, Assessor

Assessor Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 104,872,516.06	\$ 98,476,000	\$ 98,476,000	\$ 99,709,000	\$ 96,370,000	\$ (2,106,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 205,221,110.28	\$ 215,987,000	\$ 230,598,000	\$ 234,046,000	\$ 224,547,000	\$ (6,051,000)
SERVICES & SUPPLIES	72,494,425.62	49,136,000	47,503,000	36,033,000	32,333,000	(15,170,000)
OTHER CHARGES	3,546,501.40	4,406,000	4,406,000	4,406,000	4,402,000	(4,000)
CAPITAL ASSETS - EQUIPMENT	1,469,283.98	60,000	0	0	0	0
OTHER FINANCING USES	600,000.00	600,000	600,000	600,000	0	(600,000)
GROSS TOTAL	\$ 283,331,321.28	\$ 270,189,000	\$ 283,107,000	\$ 275,085,000	\$ 261,282,000	\$ (21,825,000)
INTRAFUND TRANSFERS	(262,755.33)	(215,000)	(18,000)	(18,000)	(18,000)	0
NET TOTAL	\$ 283,068,565.95	\$ 269,974,000	\$ 283,089,000	\$ 275,067,000	\$ 261,264,000	\$ (21,825,000)
NET COUNTY COST	\$ 178,196,049.89	\$ 171,498,000	\$ 184,613,000	\$ 175,358,000	\$ 164,894,000	\$ (19,719,000)
BUDGETED POSITIONS	1,400.0	1,433.0	1,433.0	1,451.0	1,433.0	0.0

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
FINANCE

Mission Statement

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

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a \$19.7 million decrease in NCC primarily due to an adjustment to remove prior-year funding that was provided on a one-time basis for the Assessor Modernization Project (AMP), overtime, legal services, West Regional office tenant improvements, Asset Development Implementation Fund (ADIF) loan repayment, and cybersecurity costs. The decrease is partially offset by Board-approved increases in employee benefits.

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, maintain regulations, 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 AMP while partnering with County stakeholders and tax system departments.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	283,107,000	18,000	98,476,000	184,613,000	1,433.0
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	997,000	--	347,000	650,000	--
2. Unavoidable Costs: Reflects changes in long-term disability costs due to medical cost trends and decreases in claims.	(48,000)	--	(48,000)	--	--
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).	(4,000)	--	(1,000)	(3,000)	--
4. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for AMP (\$11.1 million), tenant improvements (\$1.0 million), overtime (\$7.0 million), legal services (\$3.0 million), ADIF loan repayment (\$0.6 million), and cybersecurity (\$30,000).	(22,770,000)	--	(2,404,000)	(20,366,000)	--
Total Changes	(21,825,000)	0	(2,106,000)	(19,719,000)	0.0
2026-27 Recommended Budget	261,282,000	18,000	96,370,000	164,894,000	1,433.0

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) \$0.7 million for aircraft software; 2) \$4.6 million for overtime; 3) \$3.0 million for legal services; 4) \$0.6 million for ADIF loan repayment; 5) \$0.2 million for 1.0 Predictive Data Analyst position; 6) \$1.6 million for 20.0 Ownership Services positions. The unmet needs request also includes 2.0 positions for Executive and Administrative Services.

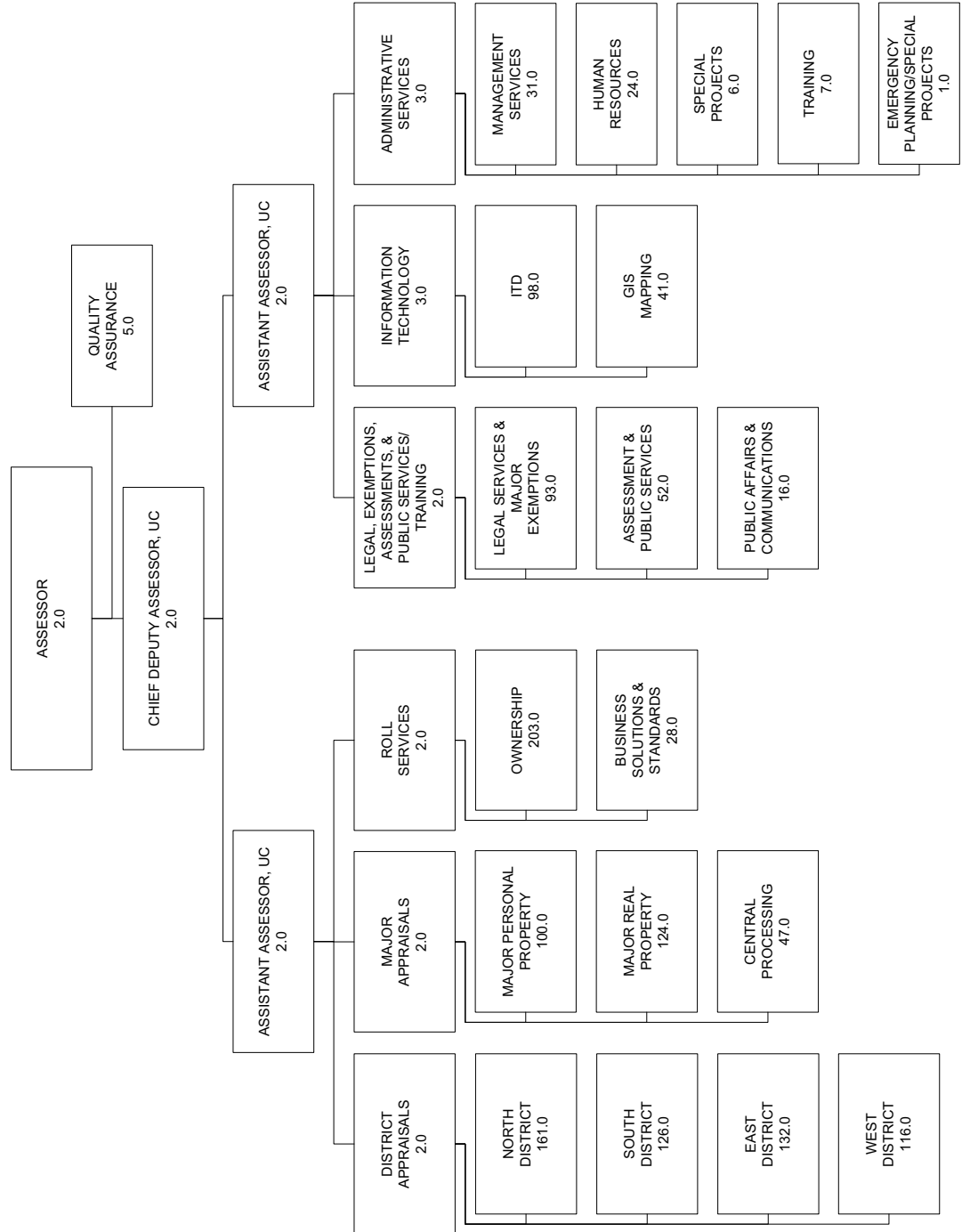
ASSESSOR BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ASSESSMENT & TAX COLLECTION FEES	\$ 103,923,817.74	\$ 96,793,000	\$ 96,223,000	\$ 97,456,000	\$ 94,117,000	\$ (2,106,000)
AUDITING AND ACCOUNTING FEES	6,705.00	6,000	10,000	10,000	10,000	0
CHARGES FOR SERVICES - OTHER	1,310.66	1,000	2,000	2,000	2,000	0
COURT FEES & COSTS	790.00	1,000	2,000	2,000	2,000	0
FEDERAL AID - DISASTER RELIEF	49,149.00	0	0	0	0	0
FORFEITURES & PENALTIES	604,148.21	1,541,000	2,068,000	2,068,000	2,068,000	0
MISCELLANEOUS	62,570.25	44,000	54,000	54,000	54,000	0
OTHER SALES	38,844.25	39,000	66,000	66,000	66,000	0
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	37,608.95	38,000	50,000	50,000	50,000	0
RECORDING FEES	126.00	1,000	1,000	1,000	1,000	0
SALE OF CAPITAL ASSETS	0.00	12,000	0	0	0	0
STATE AID - DISASTER	147,446.00	0	0	0	0	0
TOTAL REVENUE	\$ 104,872,516.06	\$ 98,476,000	\$ 98,476,000	\$ 99,709,000	\$ 96,370,000	\$ (2,106,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 121,606,159.06	\$ 130,086,000	\$ 138,770,000	\$ 140,106,000	\$ 131,770,000	\$ (7,000,000)
CAFETERIA BENEFIT PLANS	26,921,157.27	26,777,000	29,369,000	30,839,000	30,352,000	983,000
COUNTY EMPLOYEE RETIREMENT	27,673,715.09	28,542,000	29,151,000	29,564,000	29,151,000	0
DENTAL INSURANCE	493,312.65	488,000	588,000	601,000	588,000	0
DEPENDENT CARE SPENDING ACCOUNTS	178,778.92	196,000	183,000	197,000	197,000	14,000
DISABILITY BENEFITS	885,887.55	1,032,000	1,059,000	1,015,000	1,011,000	(48,000)
FICA (OASDI)	1,821,019.77	1,853,000	1,913,000	1,934,000	1,913,000	0
HEALTH INSURANCE	1,081,331.48	1,161,000	1,888,000	2,041,000	1,888,000	0
LIFE INSURANCE	259,711.65	259,000	296,000	301,000	296,000	0
OTHER EMPLOYEE BENEFITS	19,920.00	6,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	18,667,245.00	19,906,000	20,861,000	20,861,000	20,861,000	0
SAVINGS PLAN	584,310.77	603,000	668,000	675,000	668,000	0
THRIFT PLAN (HORIZONS)	3,881,239.25	3,953,000	4,573,000	4,633,000	4,573,000	0
UNEMPLOYMENT INSURANCE	31,544.00	32,000	34,000	34,000	34,000	0
WORKERS' COMPENSATION	1,115,777.82	1,093,000	1,238,000	1,238,000	1,238,000	0
TOTAL S & E B	205,221,110.28	215,987,000	230,598,000	234,046,000	224,547,000	(6,051,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,687,867.64	2,103,000	1,490,000	1,490,000	1,490,000	0
CLOTHING & PERSONAL SUPPLIES	1,049.57	0	0	0	0	0
COMMUNICATIONS	160,949.00	118,000	56,000	56,000	56,000	0
COMPUTING-MAINFRAME	1,816,521.00	1,425,000	1,275,000	475,000	475,000	(800,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	10,527,991.53	11,251,000	10,216,000	10,316,000	9,616,000	(600,000)
COMPUTING-PERSONAL	1,033,674.36	836,000	1,007,000	907,000	907,000	(100,000)
HOUSEHOLD EXPENSE	20,148.41	22,000	2,000	2,000	2,000	0
INFORMATION TECHNOLOGY SECURITY	33,000.00	121,000	181,000	151,000	151,000	(30,000)
INFORMATION TECHNOLOGY SERVICES	18,032,311.75	12,171,000	13,523,000	3,923,000	3,923,000	(9,600,000)
INSURANCE	994,571.63	770,000	414,000	414,000	414,000	0
MAINTENANCE - EQUIPMENT	236,492.93	200,000	160,000	160,000	160,000	0
MAINTENANCE-BUILDINGS & IMPRV	7,368,601.23	9,235,000	7,302,000	6,262,000	6,262,000	(1,040,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	684.19	0	0	0	0	0

ASSESSOR BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
MEMBERSHIPS	34,130.00	35,000	16,000	16,000	16,000	0
MISCELLANEOUS EXPENSE	2,380.19	23,000	5,000	5,000	5,000	0
OFFICE EXPENSE	1,199,112.80	607,000	532,000	532,000	532,000	0
PROFESSIONAL SERVICES	20,658,373.34	2,000,000	3,735,000	3,735,000	735,000	(3,000,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	178,194.01	100,000	44,000	44,000	44,000	0
RENTS & LEASES - EQUIPMENT	5,117.07	5,000	0	0	0	0
RENTS & LEASES - OTHER RENTAL COSTS	419,279.32	467,000	402,000	402,000	402,000	0
SMALL TOOLS & MINOR EQUIPMENT	0.00	5,000	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	5,749.35	12,000	0	0	0	0
TECHNICAL SERVICES	1,020,475.66	1,185,000	818,000	818,000	818,000	0
TELECOMMUNICATIONS	3,329,446.59	2,416,000	2,032,000	2,032,000	2,032,000	0
TRAINING	73,200.41	87,000	9,000	9,000	9,000	0
TRANSPORTATION AND TRAVEL	783,173.57	804,000	1,284,000	1,284,000	1,284,000	0
UTILITIES	2,871,930.07	3,138,000	3,000,000	3,000,000	3,000,000	0
TOTAL S & S	72,494,425.62	49,136,000	47,503,000	36,033,000	32,333,000	(15,170,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	0.00	69,000	72,000	72,000	72,000	0
DEPRECIATION	420,790.00	500,000	500,000	500,000	500,000	0
INTEREST ON NOTES & WARRANTS	0.00	3,000	0	0	0	0
JUDGMENTS & DAMAGES	33,883.90	70,000	70,000	70,000	70,000	0
RETIREMENT OF OTHER LONG TERM DEBT	2,047,862.34	2,520,000	2,520,000	2,520,000	2,516,000	(4,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	1,038,386.28	1,239,000	1,239,000	1,239,000	1,239,000	0
TAXES & ASSESSMENTS	5,578.88	5,000	5,000	5,000	5,000	0
TOTAL OTH CHARGES	3,546,501.40	4,406,000	4,406,000	4,406,000	4,402,000	(4,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	1,092,534.39	60,000	0	0	0	0
DATA HANDLING EQUIPMENT	142,686.85	0	0	0	0	0
ELECTRONIC EQUIPMENT	111,840.33	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	122,222.41	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	1,469,283.98	60,000	0	0	0	0
TOTAL CAPITAL ASSETS	1,469,283.98	60,000	0	0	0	0
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	\$ 283,331,321.28	\$ 270,189,000	\$ 283,107,000	\$ 275,085,000	\$ 261,282,000	\$ (21,825,000)
INTRAFUND TRANSFERS	(262,755.33)	(215,000)	(18,000)	(18,000)	(18,000)	0
NET TOTAL	\$ 283,068,565.95	\$ 269,974,000	\$ 283,089,000	\$ 275,067,000	\$ 261,264,000	\$ (21,825,000)
NET COUNTY COST	\$ 178,196,049.89	\$ 171,498,000	\$ 184,613,000	\$ 175,358,000	\$ 164,894,000	\$ (19,719,000)
 BUDGETED POSITIONS	 1,400.0	 1,433.0	 1,433.0	 1,451.0	 1,433.0	 0.0

OFFICE OF THE ASSESSOR
Jeffrey Prang, Assessor
2026-27 Recommended Budget Positions = 1,433.0



Auditor-Controller

Oscar Valdez, Auditor-Controller

Auditor-Controller Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 24,346,933.53	\$ 27,411,000	\$ 29,545,000	\$ 30,279,000	\$ 30,383,000	\$ 838,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 103,709,527.15	\$ 113,094,000	\$ 117,121,000	\$ 123,212,000	\$ 117,621,000	\$ 500,000
SERVICES & SUPPLIES	13,956,298.05	15,199,000	18,088,000	16,394,000	16,153,000	(1,935,000)
OTHER CHARGES	1,973,536.63	1,884,000	1,595,000	1,696,000	1,733,000	138,000
CAPITAL ASSETS - EQUIPMENT	5,775.26	19,000	0	0	0	0
GROSS TOTAL	\$ 119,645,137.09	\$ 130,196,000	\$ 136,804,000	\$ 141,302,000	\$ 135,507,000	\$ (1,297,000)
INTRAFUND TRANSFERS	(58,932,956.92)	(67,588,000)	(72,062,000)	(75,086,000)	(72,487,000)	(425,000)
NET TOTAL	\$ 60,712,180.17	\$ 62,608,000	\$ 64,742,000	\$ 66,216,000	\$ 63,020,000	\$ (1,722,000)
NET COUNTY COST	\$ 36,365,246.64	\$ 35,197,000	\$ 35,197,000	\$ 35,937,000	\$ 32,637,000	\$ (2,560,000)
 BUDGETED POSITIONS	 636.0	 627.0	 627.0	 650.0	 627.0	 0.0
	FUND GENERAL FUND		FUNCTION GENERAL		ACTIVITY 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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$2.6 million primarily due to the deletion of funding that was provided on a one-time basis for General Fund department audits, the Digitization Project, an IT refresh, the Task Management Dashboard, Property Tax Database (PDB) legacy mainframe costs, and Utility User Tax - Measure U. The decrease is partially offset by increases in employee benefits, PDB legacy mainframe costs, and funding for General Fund department audits.

Critical/Strategic Planning Initiatives

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

- Ensuring compliance with County, State, and federal financial reporting requirements, while establishing and maintaining fiscal policies, internal controls, and procedures applicable to the County's budget practices;

- 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, and that programmatic uses of public funds comply with applicable laws, regulations, and funding source requirements and best practices for audit independence;
- 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;
- Reinforcing countywide IT security by conducting annual risk assessments, periodically seeking best practices to improve these assessments, and performing risk-based audits of departments' application systems and IT security policy compliance;

- 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;
- Enhancing the use and delivery of data and analytics to improve business operations, reinforce fiscal controls, and provide additional management information for decision-making;
- Developing and implementing newly integrated, best-of-breed technology to address enterprise-wide needs and further enhance administrative systems; 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	136,804,000	72,062,000	29,545,000	35,197,000	627.0
<i>New/Expanded Programs</i>					
1. Measure A Funding: Reflects funding to provide fiscal and audit related services to the Department of Homeless Services and Housing, fully offset by Measure A revenue.	502,000	--	502,000	--	--
<i>Other Changes</i>					
1. Cyclical Audits: Reflects one-time (\$1.0 million) and ongoing (\$0.5 million) funding for the Audit Division to perform General Fund department cyclical audits.	--	(1,547,000)	--	1,547,000	--
2. PDB Mainframe: Reflects one-time funding to maintain the PDB mainframe.	170,000	--	58,000	112,000	--
3. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	419,000	292,000	1,000	126,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	81,000	81,000	--	--	--
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).	42,000	29,000	--	13,000	--
6. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for General Fund department audits (\$1.9 million), the Task Management Dashboard (\$0.4 million), the Digitization Project (\$1.0 million), IT refresh (\$0.8 million), Utility User Tax - Measure U (\$0.1 million), PDB funding (\$0.2 million), and cybersecurity (\$14,000).	(2,511,000)	1,905,000	(58,000)	(4,358,000)	--

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
7. Ministerial Adjustment: Reflects the realignment of intrafund transfers and revenue based on current and anticipated trends.	--	(335,000)	335,000	--	--
Total Changes	(1,297,000)	425,000	838,000	(2,560,000)	0.0
2026-27 Recommended Budget	135,507,000	72,487,000	30,383,000	32,637,000	627.0

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) \$2.4 million for 7.0 positions for eTAX; 2) \$0.5 million for 2.0 positions for the establishment of an Annual Comprehensive Financial Report section; and 3) \$0.4 million for increases in property tax mainframe costs. Additional needs include: 1) 2.0 positions for eCAPS and eHR systems; 2) 4.0 positions for the Office of County Investigations; 3) 1.0 position for countywide systems training; 4) 7.0 positions for Ombudsperson services; and 5) funding for Workiva Task Management and Investigation Tracking and Management System enhancements.

AUDITOR-CONTROLLER BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ASSESSMENT & TAX COLLECTION FEES	\$ 10,202,281.78	\$ 11,129,000	\$ 10,681,000	\$ 11,391,000	\$ 11,187,000	\$ 506,000
AUDITING AND ACCOUNTING FEES	10,033,032.98	11,629,000	13,650,000	13,536,000	13,424,000	(226,000)
CHARGES FOR SERVICES - OTHER	534,930.48	0	0	0	0	0
CIVIL PROCESS SERVICES	70,554.50	74,000	95,000	90,000	90,000	(5,000)
FEDERAL - COVID-19	93,196.64	84,000	89,000	85,000	85,000	(4,000)
FEDERAL AID - DISASTER RELIEF	30,323.57	0	0	0	0	0
FEDERAL AID - MENTAL HEALTH	341,123.50	281,000	332,000	292,000	292,000	(40,000)
INTEGRATED APPLICATIONS	2,351,573.09	2,429,000	2,378,000	2,515,000	2,435,000	57,000
INTERFUND CHARGES FOR SERVICES - OTHER	515,276.81	600,000	505,000	554,000	554,000	49,000
MISCELLANEOUS	73,676.30	37,000	34,000	32,000	32,000	(2,000)
SALE OF CAPITAL ASSETS	5,312.50	0	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	87,554.96	108,000	256,000	257,000	257,000	1,000
STATE - LAW ENFORCEMENT	8,096.42	0	0	0	0	0
STATE - SB 90 MANDATED COSTS	0.00	65,000	0	0	0	0
TRANSFERS IN	0.00	975,000	1,525,000	1,527,000	2,027,000	502,000
TOTAL REVENUE	\$ 24,346,933.53	\$ 27,411,000	\$ 29,545,000	\$ 30,279,000	\$ 30,383,000	\$ 838,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 59,874,765.07	\$ 65,622,000	\$ 69,667,000	\$ 72,759,000	\$ 69,667,000	\$ 0
CAFETERIA BENEFIT PLANS	11,370,872.67	11,897,000	12,307,000	13,322,000	12,726,000	419,000
COUNTY EMPLOYEE RETIREMENT	14,613,659.84	15,515,000	14,830,000	15,504,000	14,830,000	0
DENTAL INSURANCE	227,283.26	232,000	213,000	230,000	213,000	0
DEPENDENT CARE SPENDING ACCOUNTS	61,808.14	76,000	89,000	89,000	89,000	0
DISABILITY BENEFITS	602,249.13	826,000	658,000	668,000	637,000	(21,000)
FICA (OASDI)	940,778.33	1,030,000	966,000	1,008,000	966,000	0
HEALTH INSURANCE	3,355,281.80	4,188,000	4,479,000	5,381,000	4,479,000	0
LIFE INSURANCE	236,678.22	251,000	248,000	266,000	248,000	0
OTHER EMPLOYEE BENEFITS	10,908.00	7,000	6,000	6,000	6,000	0
RETIREE HEALTH INSURANCE	7,994,763.00	8,795,000	8,811,000	8,811,000	8,811,000	0
SAVINGS PLAN	1,872,107.33	2,025,000	2,248,000	2,351,000	2,248,000	0
THRIFT PLAN (HORIZONS)	2,033,686.47	2,147,000	2,161,000	2,277,000	2,161,000	0
UNEMPLOYMENT INSURANCE	9,588.00	5,000	18,000	18,000	18,000	0
WORKERS' COMPENSATION	505,097.89	478,000	420,000	522,000	522,000	102,000
TOTAL S & E B	103,709,527.15	113,094,000	117,121,000	123,212,000	117,621,000	500,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	975,544.99	1,096,000	1,600,000	1,274,000	1,274,000	(326,000)
CLOTHING & PERSONAL SUPPLIES	2,301.72	3,000	1,000	1,000	1,000	0
COMMUNICATIONS	44,340.99	45,000	43,000	47,000	47,000	4,000
COMPUTING-MAINFRAME	1,610,528.42	2,137,000	1,611,000	1,725,000	1,725,000	114,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	613,893.46	704,000	650,000	762,000	712,000	62,000
COMPUTING-PERSONAL	942,621.45	1,037,000	1,011,000	261,000	261,000	(750,000)
HOUSEHOLD EXPENSE	1,289.08	0	0	0	0	0
INFORMATION TECHNOLOGY SECURITY	15,996.00	58,000	81,000	61,000	61,000	(20,000)

AUDITOR-CONTROLLER BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
INFORMATION TECHNOLOGY SERVICES	2,402,056.66	3,547,000	3,640,000	3,993,000	3,329,000	(311,000)
INSURANCE	302,246.17	320,000	250,000	320,000	320,000	70,000
MAINTENANCE - EQUIPMENT	51,913.34	57,000	63,000	61,000	61,000	(2,000)
MAINTENANCE-BUILDINGS & IMPRV	2,381,908.44	2,329,000	2,442,000	2,438,000	2,438,000	(4,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	1,818.30	3,000	3,000	3,000	3,000	0
MEMBERSHIPS	20,953.25	26,000	32,000	27,000	27,000	(5,000)
MISCELLANEOUS EXPENSE	660.24	3,000	7,000	7,000	7,000	0
OFFICE EXPENSE	1,091,715.63	1,139,000	1,100,000	1,286,000	1,286,000	186,000
PROFESSIONAL SERVICES	1,116,281.17	470,000	1,680,000	1,634,000	2,136,000	456,000
PUBLICATIONS & LEGAL NOTICES	1,933.41	3,000	4,000	4,000	4,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	27,007.34	35,000	360,000	36,000	36,000	(324,000)
RENTS & LEASES - EQUIPMENT	51,763.26	54,000	65,000	65,000	65,000	0
SMALL TOOLS & MINOR EQUIPMENT	1,148.66	1,000	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	10,995.45	5,000	9,000	9,000	9,000	0
TECHNICAL SERVICES	351,814.53	321,000	1,472,000	454,000	454,000	(1,018,000)
TELECOMMUNICATIONS	754,390.05	667,000	614,000	632,000	631,000	17,000
TRAINING	96,044.73	22,000	25,000	31,000	24,000	(1,000)
TRANSPORTATION AND TRAVEL	106,747.60	50,000	49,000	72,000	51,000	2,000
UTILITIES	978,383.71	1,067,000	1,276,000	1,191,000	1,191,000	(85,000)
TOTAL S & S	13,956,298.05	15,199,000	18,088,000	16,394,000	16,153,000	(1,935,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	499,954.91	3,000	76,000	93,000	93,000	17,000
RETIREMENT OF OTHER LONG TERM DEBT	1,094,537.73	1,444,000	1,122,000	1,105,000	1,147,000	25,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	377,683.25	436,000	396,000	497,000	492,000	96,000
TAXES & ASSESSMENTS	1,360.74	1,000	1,000	1,000	1,000	0
TOTAL OTH CHARGES	1,973,536.63	1,884,000	1,595,000	1,696,000	1,733,000	138,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	0.00	8,000	0	0	0	0
DATA HANDLING EQUIPMENT	5,775.26	11,000	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	5,775.26	19,000	0	0	0	0
TOTAL CAPITAL ASSETS	5,775.26	19,000	0	0	0	0
GROSS TOTAL	\$ 119,645,137.09	\$ 130,196,000	\$ 136,804,000	\$ 141,302,000	\$ 135,507,000	\$ (1,297,000)
INTRAFUND TRANSFERS	(58,932,956.92)	(67,588,000)	(72,062,000)	(75,086,000)	(72,487,000)	(425,000)
NET TOTAL	\$ 60,712,180.17	\$ 62,608,000	\$ 64,742,000	\$ 66,216,000	\$ 63,020,000	\$ (1,722,000)
NET COUNTY COST	\$ 36,365,246.64	\$ 35,197,000	\$ 35,197,000	\$ 35,937,000	\$ 32,637,000	\$ (2,560,000)
BUDGETED POSITIONS	636.0	627.0	627.0	650.0	627.0	0.0

Auditor-Controller - Integrated Applications Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 7,028,000.00	\$ 7,313,000	\$ 7,313,000	\$ 7,992,000	\$ 7,313,000	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 65,773,266.84	\$ 72,517,000	\$ 72,289,000	\$ 72,023,000	\$ 67,747,000	\$ (4,542,000)
OTHER CHARGES	342,710.27	159,000	387,000	261,000	251,000	(136,000)
GROSS TOTAL	\$ 66,115,977.11	\$ 72,676,000	\$ 72,676,000	\$ 72,284,000	\$ 67,998,000	\$ (4,678,000)
INTRAFUND TRANSFERS	(33,458,000.00)	(34,945,000)	(34,945,000)	(38,552,000)	(34,945,000)	0
NET TOTAL	\$ 32,657,977.11	\$ 37,731,000	\$ 37,731,000	\$ 33,732,000	\$ 33,053,000	\$ (4,678,000)
NET COUNTY COST	\$ 25,629,977.11	\$ 30,418,000	\$ 30,418,000	\$ 25,740,000	\$ 25,740,000	\$ (4,678,000)

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
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 electronic Countywide Accounting and Purchasing System (eCAPS)/enterprise Human Resources (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, employee self-service, talent management, and other functions. In the future, other major County enterprise applications may be added to this budget unit.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$4.7 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 third-year implementation costs to upgrade the Enterprise Financial and Human Resources software applications, partially offset by fourth-year implementation costs for upgrading the enterprise software applications, including funding to support the upgrade of the Los Angeles County Enterprise Systems (LACES) budget application.

Critical/Strategic Planning Initiatives

The A-C, through 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 the County's Enterprise Resource Planning (ERP) system with enhancements needed to stay current with technology;
- Facilitating the implementation of program-based, data-driven budgeting, including funding to support the current upgrade of the LACES Financial, Human Resources, and Budget applications;
- Developing integrated applications to further improve enterprise-wide needs, including leveraging advanced analytics and AI-driven insights that support strategic decision-making;
- Developing and implementing best-of-breed technology along with new applications to further enhance administrative systems; and
- Planning and formulating strategies for the future ERP roadmap.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	72,676,000	34,945,000	7,313,000	30,418,000	0.0
Other Changes					
1. System Upgrade Costs: Reflects one-time funding for fourth-year implementation costs to upgrade the Enterprise Financial and Human Resources software applications and related services.	12,129,000	--	--	12,129,000	--
2. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the DnA project (\$1.3 million) and the third-year implementation costs to upgrade the Enterprise Financial and Human Resources software applications (\$15.5 million).	(16,807,000)	--	--	(16,807,000)	--
3. Ministerial Adjustment: Reflects the realignment of appropriation based on current and anticipated trends.	--	--	--	--	--
Total Changes	(4,678,000)	0	0	(4,678,000)	0.0
2026-27 Recommended Budget	67,998,000	34,945,000	7,313,000	25,740,000	0.0

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) \$1.8 million for CGI and enterprise systems maintenance; 2) \$2.3 million for A-C staff cost-of-living adjustments to support the enterprise systems; and 3) \$0.3 million for eCAPS systems operation implementation and maintenance.

AUDITOR-CONTROLLER - INTEGRATED APPLICATIONS BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
<u>REVENUE DETAIL</u>						
INTEGRATED APPLICATIONS	\$ 7,028,000.00	\$ 7,313,000	\$ 7,313,000	\$ 7,992,000	\$ 7,313,000	\$ 0
TOTAL REVENUE	\$ 7,028,000.00	\$ 7,313,000	\$ 7,313,000	\$ 7,992,000	\$ 7,313,000	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	\$ 11,540,000.00	\$ 14,832,000	\$ 13,736,000	\$ 16,262,000	\$ 13,736,000	\$ 0
COMMUNICATIONS	464.01	0	0	0	0	0
COMPUTING-MAINFRAME	214,823.00	278,000	309,000	309,000	309,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	18,972,430.33	20,027,000	20,443,000	20,839,000	20,839,000	396,000
HOUSEHOLD EXPENSE	22.58	0	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	16,710,758.53	19,390,000	20,032,000	18,910,000	18,594,000	(1,438,000)
MAINTENANCE-BUILDINGS & IMPRV	0.00	193,000	2,000	205,000	205,000	203,000
PROFESSIONAL SERVICES	18,248,336.00	17,659,000	17,651,000	15,354,000	13,920,000	(3,731,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	6,238.60	0	5,000	0	0	(5,000)
RENTS & LEASES - EQUIPMENT	0.00	3,000	10,000	5,000	5,000	(5,000)
TECHNICAL SERVICES	46,102.67	21,000	65,000	22,000	22,000	(43,000)
TELECOMMUNICATIONS	34,091.12	31,000	36,000	32,000	32,000	(4,000)
UTILITIES	0.00	83,000	0	85,000	85,000	85,000
TOTAL S & S	65,773,266.84	72,517,000	72,289,000	72,023,000	67,747,000	(4,542,000)
OTHER CHARGES						
RETIREMENT OF OTHER LONG TERM DEBT	224,517.17	0	250,000	17,000	17,000	(233,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	118,193.10	159,000	137,000	244,000	234,000	97,000
TOTAL OTH CHARGES	342,710.27	159,000	387,000	261,000	251,000	(136,000)
GROSS TOTAL	\$ 66,115,977.11	\$ 72,676,000	\$ 72,676,000	\$ 72,284,000	\$ 67,998,000	\$ (4,678,000)
INTRAFUND TRANSFERS	(33,458,000.00)	(34,945,000)	(34,945,000)	(38,552,000)	(34,945,000)	0
NET TOTAL	\$ 32,657,977.11	\$ 37,731,000	\$ 37,731,000	\$ 33,732,000	\$ 33,053,000	\$ (4,678,000)
NET COUNTY COST	\$ 25,629,977.11	\$ 30,418,000	\$ 30,418,000	\$ 25,740,000	\$ 25,740,000	\$ (4,678,000)

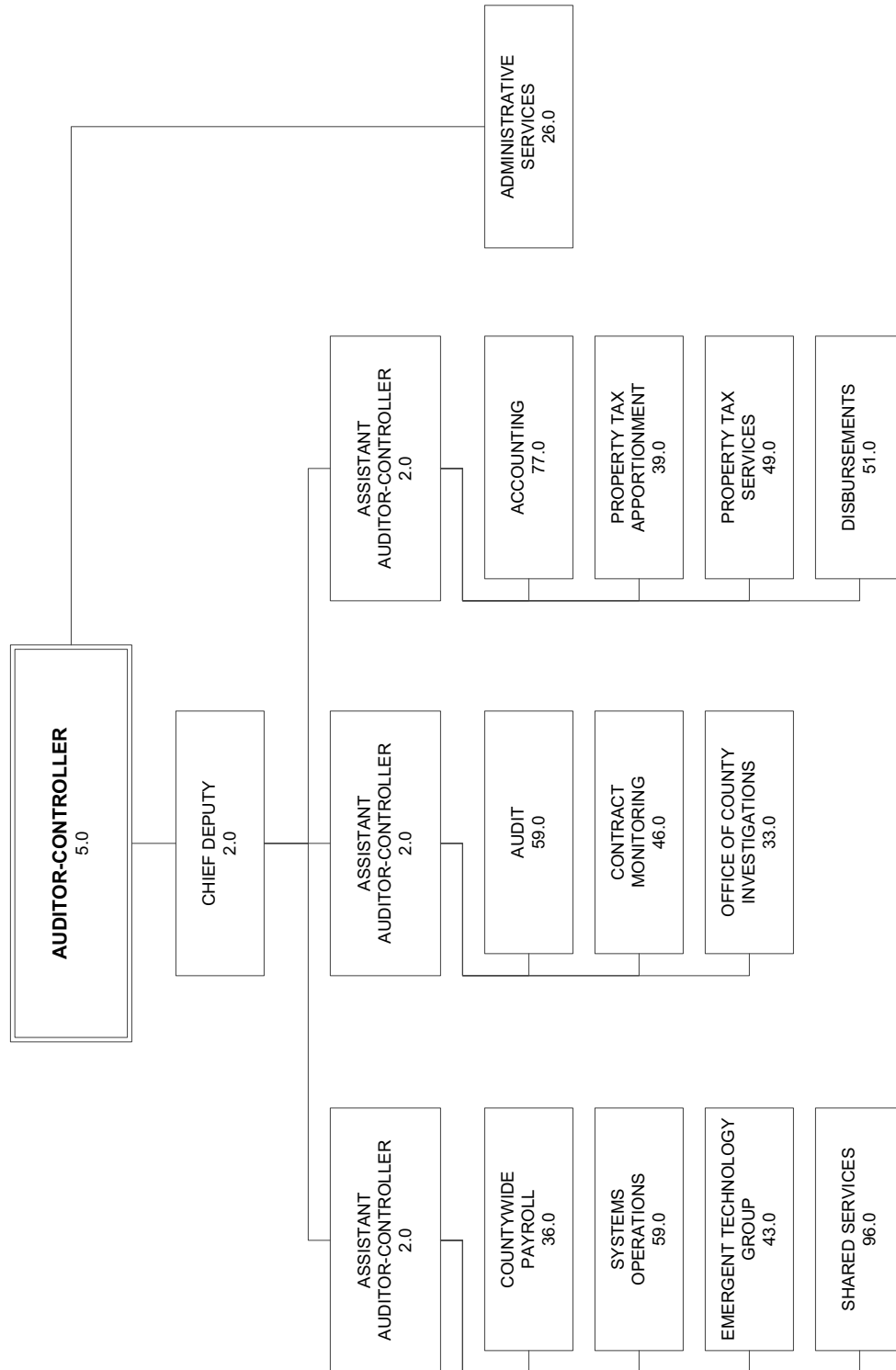
Auditor-Controller - Transportation Clearing Account Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 6,234,101.94	\$ 6,000,000	\$ 13,000,000	\$ 8,000,000	\$ 8,000,000	\$ (5,000,000)
S & S EXPENDITURE DISTRIBUTION	(6,236,172.59)	(6,000,000)	(13,000,000)	(8,000,000)	(8,000,000)	5,000,000
TOTAL S & S	(2,070.65)	0	0	0	0	0
GROSS TOTAL	\$ (2,070.65)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
NET TOTAL	\$ (2,070.65)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ (2,070.65)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	FUND		FUNCTION		ACTIVITY	
	GENERAL FUND		GENERAL		FINANCE	

2026-27 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 2026-27 Recommended Budget reflects the continuation of the countywide transportation program.

DEPARTMENT OF AUDITOR-CONTROLLER
Oscar Valdez, Auditor-Controller
2026-27 Recommended Budget Positions = 627.0



Beaches and Harbors

Gary Jones, Director

Beaches and Harbors Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 97,434,961.04	\$ 89,452,000	\$ 83,114,000	\$ 84,586,000	\$ 82,882,000	\$ (232,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 44,560,081.18	\$ 44,903,000	\$ 47,471,000	\$ 50,083,000	\$ 48,166,000	\$ 695,000
SERVICES & SUPPLIES	28,188,730.57	28,146,000	27,796,000	25,687,000	20,390,000	(7,406,000)
OTHER CHARGES	9,140,811.57	8,770,000	8,770,000	8,053,000	7,729,000	(1,041,000)
CAPITAL ASSETS - EQUIPMENT	956,676.45	0	0	3,800,000	0	0
OTHER FINANCING USES	2,500,000.00	2,000,000	2,000,000	2,000,000	2,000,000	0
GROSS TOTAL	\$ 85,346,299.77	\$ 83,819,000	\$ 86,037,000	\$ 89,623,000	\$ 78,285,000	\$ (7,752,000)
INTRAFUND TRANSFERS	(91,130.94)	(52,000)	(52,000)	(52,000)	(52,000)	0
NET TOTAL	\$ 85,255,168.83	\$ 83,767,000	\$ 85,985,000	\$ 89,571,000	\$ 78,233,000	\$ (7,752,000)
NET COUNTY COST	\$ (12,179,792.21)	\$ (5,685,000)	\$ 2,871,000	\$ 4,985,000	\$ (4,649,000)	\$ (7,520,000)
BUDGETED POSITIONS	356.0	332.0	332.0	349.0	333.0	1.0

FUND
GENERAL FUND

FUNCTION
RECREATION & CULTURAL
SERVICES

ACTIVITY
RECREATION FACILITIES

Mission Statement

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

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a \$7.5 million NCC decrease primarily due to the removal of prior-year funding that was provided on a one-time basis and a reduction in rent charges, partially offset by Board-approved increases in employee benefits.

Critical/Strategic Planning Initiatives

Implementation of the County's and Department's strategic plans will accomplish the following outcomes:

- Visitors to our beaches and Marina will experience world-renowned recreational opportunities and quality customer services through accessible, clean, and safe facilities.
- Marina boaters, visitors, and residents will enjoy experiencing the County's "Crown Jewel" through redeveloped leasehold properties and beautiful, well-maintained and enhanced public amenities, and a diverse range of events, programs, and attractions.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	86,037,000	52,000	83,114,000	2,871,000	332.0
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	266,000	--	--	266,000	--
2. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	42,000	--	42,000	--	--
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).	(991,000)	--	--	(991,000)	--
4. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various beaches and Marina operations and programs.	(7,856,000)	--	(1,061,000)	(6,795,000)	--
5. Reclassification: Reflects the Board-approved reclassification of a Building Complex Manager II to Building Craft Superintendent I.	87,000	--	87,000	--	--
6. Asset Management: Reflects the addition of 1.0 Lease Specialist, offset by an increase in lease revenues.	300,000	--	300,000	--	1.0
7. Septic Tank Monitoring/Reporting: Reflects an increase for the maintenance and operation of the septic systems at County-owned, controlled, and managed beaches to ensure proper sewage treatment in compliance with the State Water Resources Control Board, offset with revenue from Park and Recreation Services and Vehicle Code Fines.	400,000	--	400,000	--	--
Total Changes	(7,752,000)	0	(232,000)	(7,520,000)	1.0
2026-27 Recommended Budget	78,285,000	52,000	82,882,000	(4,649,000)	333.0

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) \$2.7 million in one-time funding to replace equipment and vehicles lost in the Palisades Fire; 2) \$0.5 million in one-time funding to implement a Coastal Resilience strategic communications and public engagement plan; 3) \$0.5 million in one-time funding to conduct annual beach erosion monitoring; 4) \$1.1 million in one-time funding to replace aged, inoperable equipment and vehicles; 5) \$0.5 million in one-time funding to support the Total Maximum Daily Loads program by reducing copper pollution and harbor sediment contamination; 6) \$3.6 million in one-time funding for the Department's share of the Transient Occupancy Tax; 7) \$0.3 million in one-time funding for Marina legal costs; and 8) \$2.1 million in ongoing funding for 17.0 positions to support the Asset Management Division, the Planning Division, and the Recreation Section.

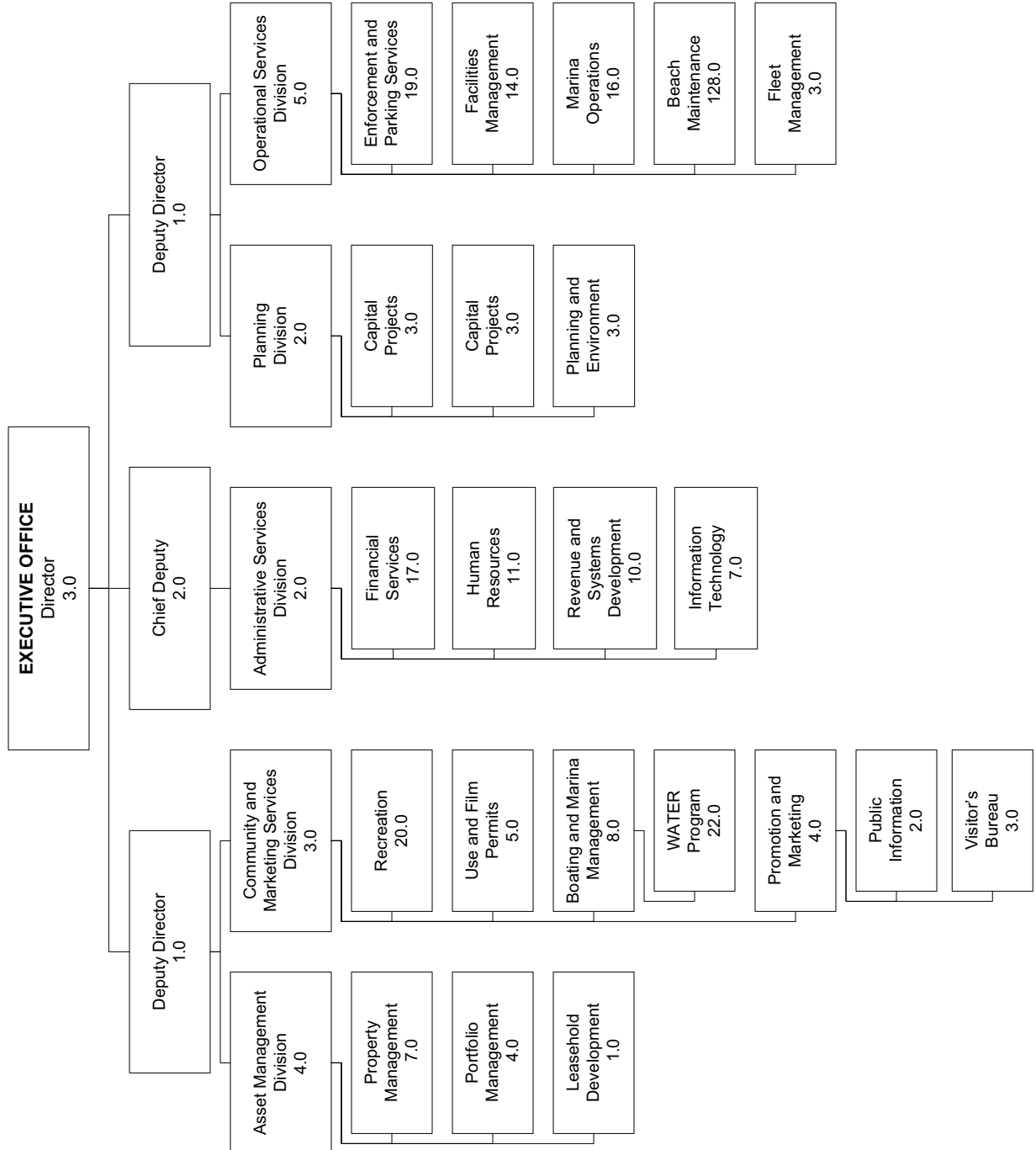
BEACHES AND HARBORS BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
BUSINESS LICENSES	\$ 97,960.00	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0
CHARGES FOR SERVICES - OTHER	614,027.91	1,946,000	1,946,000	1,946,000	1,946,000	0
FEDERAL AID - DISASTER RELIEF	110,254.00	0	0	0	0	0
JOINT POWER AUTHORITY / SPECIAL DISTRICTS	86,241.76	611,000	261,000	0	0	(261,000)
LEASE REVENUES	68,319,567.99	62,112,000	56,695,000	57,822,000	57,124,000	429,000
MISCELLANEOUS	1,030,791.74	1,172,000	1,172,000	972,000	972,000	(200,000)
OTHER LICENSES & PERMITS	287,193.67	171,000	171,000	171,000	171,000	0
OTHER SALES	2,773.06	0	0	0	0	0
PARK & RECREATION SERVICES	17,543,432.85	16,902,000	16,902,000	17,511,000	17,052,000	150,000
PLANNING & ENGINEERING SERVICES	3,734.87	0	0	0	0	0
RENTS & CONCESSIONS	6,039,412.77	2,605,000	2,034,000	2,831,000	2,034,000	0
SALE OF CAPITAL ASSETS	92,097.50	0	0	0	0	0
SANITATION SERVICES	1,750,874.85	1,830,000	1,830,000	1,830,000	1,830,000	0
STATE - OTHER	0.00	600,000	600,000	0	0	(600,000)
STATE AID - DISASTER	196,070.49	0	0	0	0	0
TRANSFERS IN	167,415.68	403,000	403,000	403,000	403,000	0
VEHICLE CODE FINES	1,093,111.90	900,000	900,000	900,000	1,150,000	250,000
TOTAL REVENUE	\$ 97,434,961.04	\$ 89,452,000	\$ 83,114,000	\$ 84,586,000	\$ 82,882,000	\$ (232,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 24,792,026.85	\$ 23,858,000	\$ 26,426,000	\$ 27,755,000	\$ 26,642,000	\$ 216,000
CAFETERIA BENEFIT PLANS	6,179,516.44	6,522,000	6,522,000	7,163,000	6,875,000	353,000
COUNTY EMPLOYEE RETIREMENT	5,859,770.00	5,823,000	5,823,000	6,049,000	5,877,000	54,000
DENTAL INSURANCE	113,091.90	117,000	117,000	122,000	118,000	1,000
DEPENDENT CARE SPENDING ACCOUNTS	33,536.20	36,000	36,000	46,000	46,000	10,000
DISABILITY BENEFITS	208,313.24	290,000	290,000	318,000	319,000	29,000
FICA (OASDI)	382,891.09	383,000	383,000	404,000	387,000	4,000
HEALTH INSURANCE	647,868.74	814,000	814,000	1,109,000	806,000	(8,000)
LIFE INSURANCE	48,448.48	54,000	54,000	57,000	56,000	2,000
OTHER EMPLOYEE BENEFITS	23,585.00	37,000	37,000	37,000	37,000	0
RETIREE HEALTH INSURANCE	4,372,320.00	4,786,000	4,786,000	4,786,000	4,786,000	0
SAVINGS PLAN	259,757.45	358,000	358,000	360,000	367,000	9,000
THRIFT PLAN (HORIZONS)	722,531.44	784,000	784,000	820,000	793,000	9,000
UNEMPLOYMENT INSURANCE	12,988.00	40,000	40,000	40,000	40,000	0
WORKERS' COMPENSATION	903,436.35	1,001,000	1,001,000	1,017,000	1,017,000	16,000
TOTAL S & E B	44,560,081.18	44,903,000	47,471,000	50,083,000	48,166,000	695,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	671,463.54	650,000	650,000	650,000	650,000	0
CLOTHING & PERSONAL SUPPLIES	254,634.15	27,000	27,000	27,000	27,000	0
COMMUNICATIONS	199,220.46	155,000	155,000	155,000	155,000	0
COMPUTING-MAINFRAME	107,860.00	364,000	364,000	264,000	264,000	(100,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	296,240.63	399,000	399,000	290,000	290,000	(109,000)
COMPUTING-PERSONAL	351,979.84	104,000	104,000	104,000	104,000	0
FOOD	40,060.10	17,000	17,000	17,000	17,000	0
HOUSEHOLD EXPENSE	1,060,493.27	845,000	845,000	845,000	845,000	0
INFORMATION TECHNOLOGY SECURITY	6,000.00	21,000	21,000	15,000	15,000	(6,000)
INFORMATION TECHNOLOGY SERVICES	235,780.27	49,000	49,000	49,000	49,000	0
INSURANCE	20,308.56	10,000	10,000	10,000	10,000	0

BEACHES AND HARBORS BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
MAINTENANCE - EQUIPMENT	134,926.13	513,000	513,000	513,000	513,000	0
MAINTENANCE-BUILDINGS & IMPRV	4,901,826.88	5,301,000	4,951,000	4,091,000	4,091,000	(860,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	14,237.29	0	0	0	0	0
MEMBERSHIPS	10,965.00	10,000	10,000	10,000	10,000	0
MISCELLANEOUS EXPENSE	12,578.72	12,000	12,000	12,000	12,000	0
OFFICE EXPENSE	429,374.34	44,000	44,000	44,000	44,000	0
PROFESSIONAL SERVICES	4,456,240.07	3,070,000	3,070,000	3,897,000	2,670,000	(400,000)
PUBLICATIONS & LEGAL NOTICES	1,937.19	0	0	0	0	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	16,457.74	326,000	326,000	326,000	326,000	0
RENTS & LEASES - EQUIPMENT	1,120,440.17	238,000	238,000	238,000	238,000	0
SMALL TOOLS & MINOR EQUIPMENT	449,459.08	116,000	116,000	116,000	116,000	0
SPECIAL DEPARTMENTAL EXPENSE	2,295,812.21	4,961,000	4,961,000	4,412,000	812,000	(4,149,000)
TECHNICAL SERVICES	6,017,045.73	7,850,000	7,850,000	6,538,000	6,068,000	(1,782,000)
TELECOMMUNICATIONS	436,256.79	334,000	334,000	334,000	334,000	0
TRAINING	54,183.07	77,000	77,000	77,000	77,000	0
TRANSPORTATION AND TRAVEL	3,414,596.08	1,606,000	1,606,000	1,606,000	1,606,000	0
UTILITIES	1,178,353.26	1,047,000	1,047,000	1,047,000	1,047,000	0
TOTAL S & S	28,188,730.57	28,146,000	27,796,000	25,687,000	20,390,000	(7,406,000)
OTHER CHARGES						
DEPRECIATION	5,059,174.00	0	0	0	0	0
INTEREST ON NOTES & WARRANTS	305,133.70	593,000	593,000	593,000	593,000	0
JUDGMENTS & DAMAGES	338,877.19	150,000	150,000	100,000	100,000	(50,000)
RETIREMENT OF OTHER LONG TERM DEBT	3,394,765.98	7,978,000	7,978,000	7,311,000	6,987,000	(991,000)
TAXES & ASSESSMENTS	42,860.70	49,000	49,000	49,000	49,000	0
TOTAL OTH CHARGES	9,140,811.57	8,770,000	8,770,000	8,053,000	7,729,000	(1,041,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
AGRICULTURE AND LNDSCEP EQUIP	0.00	0	0	1,127,000	0	0
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	8,000.29	0	0	528,000	0	0
ELECTRONIC EQUIPMENT	876,898.42	0	0	0	0	0
MACHINERY EQUIPMENT	13,755.48	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	58,022.26	0	0	2,145,000	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	956,676.45	0	0	3,800,000	0	0
TOTAL CAPITAL ASSETS	956,676.45	0	0	3,800,000	0	0
OTHER FINANCING USES						
TRANSFERS OUT	2,500,000.00	2,000,000	2,000,000	2,000,000	2,000,000	0
TOTAL OTH FIN USES	2,500,000.00	2,000,000	2,000,000	2,000,000	2,000,000	0
GROSS TOTAL	\$ 85,346,299.77	\$ 83,819,000	\$ 86,037,000	\$ 89,623,000	\$ 78,285,000	\$ (7,752,000)
INTRAFUND TRANSFERS	(91,130.94)	(52,000)	(52,000)	(52,000)	(52,000)	0
NET TOTAL	\$ 85,255,168.83	\$ 83,767,000	\$ 85,985,000	\$ 89,571,000	\$ 78,233,000	\$ (7,752,000)
NET COUNTY COST	\$ (12,179,792.21)	\$ (5,685,000)	\$ 2,871,000	\$ 4,985,000	\$ (4,649,000)	\$ (7,520,000)
 BUDGETED POSITIONS	 356.0	 332.0	 332.0	 349.0	 333.0	 1.0

DEPARTMENT OF BEACHES AND HARBORS
Gary Jones, Director
2026-27 Recommended Budget Positions = 333.0



Board Initiatives and Programs

Board Initiatives and Programs Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 155.44	\$ 0	\$ 0	\$ 0	\$ 0	0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 5,088,165.90	\$ 5,773,000	\$ 9,149,000	\$ 2,004,000	\$ 1,288,000	\$ (7,861,000)
GROSS TOTAL	\$ 5,088,165.90	\$ 5,773,000	\$ 9,149,000	\$ 2,004,000	\$ 1,288,000	\$ (7,861,000)
INTRAFUND TRANSFERS	(1,679,239.24)	(1,702,000)	(3,381,000)	0	0	3,381,000
NET TOTAL	\$ 3,408,926.66	\$ 4,071,000	\$ 5,768,000	\$ 2,004,000	\$ 1,288,000	\$ (4,480,000)
NET COUNTY COST	\$ 3,408,771.22	\$ 4,071,000	\$ 5,768,000	\$ 2,004,000	\$ 1,288,000	\$ (4,480,000)
	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).

Critical/Strategic Planning Initiatives

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

2026-27 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.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	9,149,000	3,381,000	0	5,768,000	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.	(9,149,000)	(3,381,000)	--	(5,768,000)	--
2. Carryover: Reflects the carryover of one-time ARPA enabled funding for ARPA related administration costs.	1,288,000	--	--	1,288,000	--
Total Changes	(7,861,000)	(3,381,000)	0	(4,480,000)	0.0
2026-27 Recommended Budget	1,288,000	0	0	1,288,000	0.0

Critical and Unmet Needs

The CEO's unmet needs include one-time funding to support ARDI for the ongoing maintenance of ARPA-related projects.

Board of Supervisors

Edward Yen, Executive Officer

Board of Supervisors Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 32,130,660.41	\$ 15,604,000	\$ 15,604,000	\$ 13,684,000	\$ 13,684,000	\$ (1,920,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 115,642,746.78	\$ 120,274,000	\$ 120,274,000	\$ 125,304,000	\$ 119,796,000	\$ (478,000)
SERVICES & SUPPLIES	126,845,950.70	90,777,000	213,322,000	208,836,000	201,945,000	(11,377,000)
S & S EXPENDITURE DISTRIBUTION	(17,132,398.00)	(18,206,000)	(18,206,000)	(18,206,000)	(18,206,000)	0
TOTAL S & S	109,713,552.70	72,571,000	195,116,000	190,630,000	183,739,000	(11,377,000)
OTHER CHARGES	2,461,013.77	2,687,000	2,687,000	2,754,000	2,754,000	67,000
CAPITAL ASSETS - EQUIPMENT	115,175.26	235,000	235,000	235,000	235,000	0
OTHER FINANCING USES	625,000.00	125,000	125,000	125,000	125,000	0
GROSS TOTAL	\$ 228,557,488.51	\$ 195,892,000	\$ 318,437,000	\$ 319,048,000	\$ 306,649,000	\$ (11,788,000)
INTRAFUND TRANSFERS	(29,543,287.62)	(22,481,000)	(22,481,000)	(22,582,000)	(22,582,000)	(101,000)
NET TOTAL	\$ 199,014,200.89	\$ 173,411,000	\$ 295,956,000	\$ 296,466,000	\$ 284,067,000	\$ (11,889,000)
NET COUNTY COST	\$ 166,883,540.48	\$ 157,807,000	\$ 280,352,000	\$ 282,782,000	\$ 270,383,000	\$ (9,969,000)
BUDGETED POSITIONS	501.0	460.0	460.0	482.0	459.0	(1.0)
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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects the funding levels necessary to provide efficient and responsive delivery of services to the Board and the public. The \$10.0 million NCC decrease is primarily attributable to the removal of prior-year funding that was provided on a one-time basis for the Governance Reform Task Force (GRTF), Board meeting broadcast and production services and security costs, the Building Management and Information Technology Service Desk legacy ticketing system, Office of Child, Youth, and Family Well-Being consultant support, Utility User Tax (UUT), and cybersecurity. Also reflects the transfer of 1.0 position to the Department of Human Resources (DHR) to support the County's Badge Program; a one-time funding transfer from the Office of Child, Youth, and Family Well-Being to the Department of Public Health (DPH) to support the Help Me

Grow Los Angeles program; and a one-time funding transfer from Supervisorial District (SD) 1 Board Community Programs funding to the Sheriff's Department to support security and crime enforcement in the unincorporated areas of Rowland Heights, Hacienda Heights, and Avocado Heights. The decrease is partially offset by increases in Board-approved employee benefits and an adjustment in rent charges.

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 2026-27. The Recommended Budget reflects the resources needed to achieve those goals that continue to focus on technology-driven services.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	318,437,000	22,481,000	15,604,000	280,352,000	460.0
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	30,000	--	--	30,000	--
2. Unavoidable Costs: Reflects changes in long-term disability costs due to medical cost trends and decreases in claims, offset by an increase in services and supplies.	--	--	--	--	--
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).	67,000	--	1,000	66,000	--
4. Badge Program: Reflects the transfer of 1.0 Executive Assistant position to the DHR to administer the County's Badge Program.	(283,000)	--	--	(283,000)	(1.0)
5. Office of Child, Youth, and Family Well-Being: Reflects a one-time funding transfer to the DPH to support the Help Me Grow Los Angeles program.	(600,000)	--	--	(600,000)	--
6. SD1 - Board Community Programs: Reflects a one-time funding transfer to the Sheriff's Department to support security and crime enforcement in the unincorporated areas of Rowland Heights, Hacienda Heights, and Avocado Heights.	(1,560,000)	--	--	(1,560,000)	--
7. Ministerial Adjustments: Reflects an alignment of expenditures and billings for services based on historical and anticipated trends, and an employee benefit realignment.	113,000	101,000	12,000	--	--
8. 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.	(1,252,000)	--	(1,252,000)	--	--

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
9. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for Board meeting broadcast and production services (\$3.2 million) and security (\$0.8 million) costs; GRTF (\$2.3 million); settlement costs (\$1.2 million); Building Management and Information Technology Service Desk legacy service ticketing system (\$0.5 million); consultant support (\$0.5 million); UUT (\$0.3 million); and cybersecurity (\$16,000). These decreases are partially offset by the reversal of ongoing funding provided on a one-time basis to the Department of Children and Family Services for the Child Protection Hotline's Domestic Violence Experts Program (\$0.6 million).	(8,303,000)	--	(681,000)	(7,622,000)	--
Total Changes	(11,788,000)	101,000	(1,920,000)	(9,969,000)	(1.0)
2026-27 Recommended Budget	306,649,000	22,582,000	13,684,000	270,383,000	459.0

Critical and Unmet Needs

The Department's unmet needs include: 1) \$4.2 million for 3.0 positions and services and supplies to support the GRTF; 2) \$2.3 million for 2.0 positions and services and supplies to support various technological needs; 3) \$1.9 million for 9.0 positions to support Fiscal, Human Resources, and Project Management sections; 4) \$1.6 million in one-time funding to support Board meeting technological needs; 5) \$0.7 million for 4.0 positions to support the Assessment Appeals Board; 6) \$0.5 million for 1.0 position and services and supplies to support the Chief Sustainability Office; 7) \$0.4 million for 2.0 positions to support the Employee Relations and LGBTQ+ commissions; 8) \$0.3 million for 1.0 position to support Communications and Media Services; and 9) \$0.3 million in one-time funding to support Board offices' auto liability claims.

BOARD OF SUPERVISORS BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ASSESSMENT & TAX COLLECTION FEES	\$ 3,763,778.52	\$ 1,763,000	\$ 1,763,000	\$ 1,763,000	\$ 1,763,000	\$ 0
BUSINESS LICENSES	400.00	0	0	0	0	0
CHARGES FOR SERVICES - OTHER	267,653.23	253,000	253,000	253,000	253,000	0
CIVIL PROCESS SERVICES	127,902.00	135,000	135,000	135,000	135,000	0
CONTRACT CITIES SERVICES COST RECOVERY	0.00	105,000	105,000	105,000	105,000	0
ELECTION SERVICES	201,483.40	431,000	431,000	431,000	431,000	0
FEDERAL - COVID-19	13,052,302.74	0	0	0	0	0
FEDERAL - GRANTS	0.00	10,000	10,000	10,000	10,000	0
INTERFUND CHARGES FOR SERVICES - OTHER	64,126.43	635,000	635,000	635,000	635,000	0
MISCELLANEOUS	7,377,730.15	3,904,000	3,904,000	3,462,000	3,462,000	(442,000)
SALE OF CAPITAL ASSETS	18,360.00	0	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	3,359,710.00	4,224,000	4,224,000	2,972,000	2,972,000	(1,252,000)
STATE - LAW ENFORCEMENT	499,974.18	450,000	450,000	500,000	500,000	50,000
STATE - OTHER	694,403.63	818,000	818,000	818,000	818,000	0
TRANSFERS IN	2,702,836.13	2,876,000	2,876,000	2,600,000	2,600,000	(276,000)
TOTAL REVENUE	\$ 32,130,660.41	\$ 15,604,000	\$ 15,604,000	\$ 13,684,000	\$ 13,684,000	\$ (1,920,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 69,580,068.66	\$ 77,038,000	\$ 77,038,000	\$ 78,781,000	\$ 75,903,000	\$ (1,135,000)
CAFETERIA BENEFIT PLANS	10,901,995.53	9,273,000	9,273,000	9,795,000	9,261,000	(12,000)
COUNTY EMPLOYEE RETIREMENT	16,110,688.24	14,543,000	14,543,000	15,169,000	14,506,000	(37,000)
DENTAL INSURANCE	199,227.33	95,000	95,000	111,000	94,000	(1,000)
DEPENDENT CARE SPENDING ACCOUNTS	42,730.13	48,000	48,000	63,000	63,000	15,000
DISABILITY BENEFITS	664,424.68	759,000	759,000	717,000	685,000	(74,000)
FICA (OASDI)	1,104,087.03	802,000	802,000	841,000	800,000	(2,000)
HEALTH INSURANCE	4,272,920.66	4,706,000	4,706,000	6,588,000	5,487,000	781,000
LIFE INSURANCE	325,773.86	100,000	100,000	119,000	99,000	(1,000)
OTHER EMPLOYEE BENEFITS	17,245.00	0	0	0	0	0
RETIREE HEALTH INSURANCE	7,811,969.00	8,507,000	8,507,000	8,507,000	8,507,000	0
SAVINGS PLAN	2,164,882.84	2,164,000	2,164,000	2,267,000	2,158,000	(6,000)
THRIFT PLAN (HORIZONS)	2,031,907.75	1,772,000	1,772,000	1,879,000	1,766,000	(6,000)
UNEMPLOYMENT INSURANCE	25,668.00	35,000	35,000	35,000	35,000	0
WORKERS' COMPENSATION	389,158.07	432,000	432,000	432,000	432,000	0
TOTAL S & E B	115,642,746.78	120,274,000	120,274,000	125,304,000	119,796,000	(478,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	5,246,926.25	5,390,000	5,390,000	4,559,000	4,419,000	(971,000)
CLOTHING & PERSONAL SUPPLIES	311,306.08	0	0	0	0	0
COMMUNICATIONS	1,777,710.30	984,000	984,000	984,000	984,000	0
COMPUTING-MAINFRAME	345,935.50	338,000	338,000	338,000	338,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	3,109,085.00	1,973,000	1,973,000	1,973,000	1,973,000	0
COMPUTING-PERSONAL	5,678,355.28	5,862,000	5,862,000	5,848,000	5,808,000	(54,000)
CONTRACTED PROGRAM SERVICES	43,152,491.45	19,933,000	125,734,000	124,122,000	124,122,000	(1,612,000)

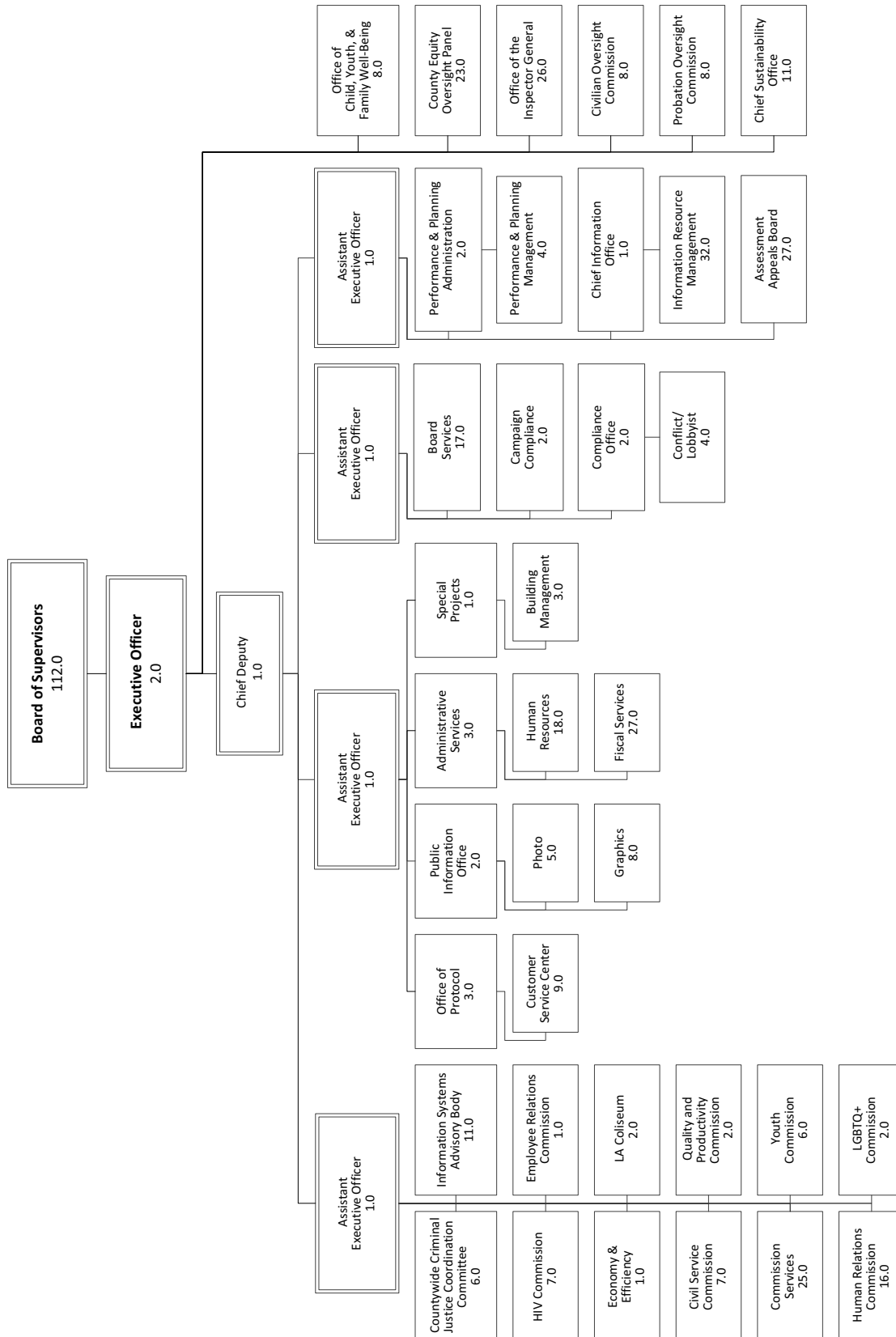
BOARD OF SUPERVISORS BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FOOD	197,783.30	0	0	0	0	0
HOUSEHOLD EXPENSE	21,037.15	23,000	23,000	23,000	23,000	0
INFORMATION TECHNOLOGY SERVICES	3,534,729.22	2,960,000	2,960,000	2,960,000	2,960,000	0
INSURANCE	432,790.91	237,000	237,000	537,000	237,000	0
MAINTENANCE - EQUIPMENT	31,388.12	10,000	10,000	10,000	10,000	0
MAINTENANCE-BUILDINGS & IMPRV	13,822,911.30	12,615,000	12,615,000	12,705,000	12,580,000	(35,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	12,121.50	0	0	0	0	0
MEMBERSHIPS	211,053.63	57,000	57,000	99,000	57,000	0
MISCELLANEOUS EXPENSE	399,597.81	345,000	345,000	365,000	345,000	0
OFFICE EXPENSE	1,590,759.65	2,657,000	2,657,000	2,676,000	2,640,000	(17,000)
PROFESSIONAL SERVICES	30,485,859.87	19,012,000	19,012,000	17,400,000	11,551,000	(7,461,000)
PUBLICATIONS & LEGAL NOTICES	163,221.52	155,000	155,000	126,000	126,000	(29,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	233,265.18	1,055,000	1,055,000	1,204,000	1,041,000	(14,000)
RENTS & LEASES - EQUIPMENT	206,722.00	246,000	246,000	246,000	246,000	0
RENTS & LEASES - OTHER RENTAL COSTS	53,086.69	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	746,195.37	3,416,000	20,160,000	19,911,000	19,861,000	(299,000)
TECHNICAL SERVICES	9,704,461.88	8,933,000	8,933,000	8,193,000	8,097,000	(836,000)
TELECOMMUNICATIONS	3,275,407.22	3,013,000	3,013,000	2,988,000	2,978,000	(35,000)
TRAINING	86,245.38	98,000	98,000	98,000	98,000	0
TRANSPORTATION AND TRAVEL	702,841.12	293,000	293,000	299,000	279,000	(14,000)
UTILITIES	1,312,662.02	1,172,000	1,172,000	1,172,000	1,172,000	0
S & S EXPENDITURE DISTRIBUTION	(17,132,398.00)	(18,206,000)	(18,206,000)	(18,206,000)	(18,206,000)	0
TOTAL S & S	109,713,552.70	72,571,000	195,116,000	190,630,000	183,739,000	(11,377,000)
OTHER CHARGES						
INTEREST ON BONDS	61,864.87	0	0	0	0	0
JUDGMENTS & DAMAGES	14,087.99	75,000	75,000	75,000	75,000	0
RETIREMENT OF OTHER LONG TERM DEBT	1,595,856.76	1,899,000	1,899,000	1,966,000	1,966,000	67,000
RIGHTS OF WAY	0.00	31,000	31,000	31,000	31,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	784,216.69	680,000	680,000	680,000	680,000	0
TAXES & ASSESSMENTS	4,987.46	2,000	2,000	2,000	2,000	0
TOTAL OTH CHARGES	2,461,013.77	2,687,000	2,687,000	2,754,000	2,754,000	67,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	47,413.84	205,000	205,000	205,000	205,000	0
ELECTRONIC EQUIPMENT	24,090.38	0	0	0	0	0
OFFICE FURNITURE, FIXTURES & EQ	0.00	30,000	30,000	30,000	30,000	0
VEHICLES & TRANSPORTATION EQUIPMENT	43,671.04	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	115,175.26	235,000	235,000	235,000	235,000	0
TOTAL CAPITAL ASSETS	115,175.26	235,000	235,000	235,000	235,000	0
OTHER FINANCING USES						
TRANSFERS OUT	625,000.00	125,000	125,000	125,000	125,000	0

BOARD OF SUPERVISORS BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
TOTAL OTH FIN USES	625,000.00	125,000	125,000	125,000	125,000	0
GROSS TOTAL	\$ 228,557,488.51	\$ 195,892,000	\$ 318,437,000	\$ 319,048,000	\$ 306,649,000	\$ (11,788,000)
INTRAFUND TRANSFERS	(29,543,287.62)	(22,481,000)	(22,481,000)	(22,582,000)	(22,582,000)	(101,000)
NET TOTAL	\$ 199,014,200.89	\$ 173,411,000	\$ 295,956,000	\$ 296,466,000	\$ 284,067,000	\$ (11,889,000)
NET COUNTY COST	\$ 166,883,540.48	\$ 157,807,000	\$ 280,352,000	\$ 282,782,000	\$ 270,383,000	\$ (9,969,000)
 BUDGETED POSITIONS	 501.0	 460.0	 460.0	 482.0	 459.0	 (1.0)

BOARD OF SUPERVISORS
Edward Yen, Executive Officer
2026-27 Recommended Budget Positions = 459.0



Capital Projects/Refurbishments

Capital Projects/Refurbishments Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 287,069,171.82	\$ 229,353,000	\$ 457,070,000	\$ 529,267,000	\$ 529,267,000	\$ 72,197,000
EXPENDITURES/APPROPRIATIONS						
CAPITAL ASSETS - LAND	\$ 204,655,990.70	\$ 9,754,000	\$ 28,395,000	\$ 38,524,000	\$ 38,524,000	\$ 10,129,000
CAPITAL ASSETS - B & I	346,705,623.33	408,618,000	1,755,737,000	1,877,769,000	1,698,469,000	(57,268,000)
TOTAL CAPITAL PROJECT	551,361,614.03	418,372,000	1,784,132,000	1,916,293,000	1,736,993,000	(47,139,000)
TOTAL CAPITAL ASSETS	551,361,614.03	418,372,000	1,784,132,000	1,916,293,000	1,736,993,000	(47,139,000)
GROSS TOTAL	\$ 551,361,614.03	\$ 418,372,000	\$ 1,784,132,000	\$ 1,916,293,000	\$ 1,736,993,000	\$ (47,139,000)
NET COUNTY COST	\$ 264,292,442.21	\$ 189,019,000	\$ 1,327,062,000	\$ 1,387,026,000	\$ 1,207,726,000	\$ (119,336,000)

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.

2026-27 Budget Message

The 2026-27 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 \$1.9 billion, collectively in the General Fund and Capital Project Special Funds, for 299 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 \$6.5 billion, representing 741 projects.

The Recommended Budget includes \$1.7 billion for 235 General Fund projects in acquisition, development, design, or construction, and is funded by \$0.5 billion in one-time revenue from grants and other sources and \$1.2 billion in locally generated revenue. Approximately \$1.2 billion was allocated in a prior budget year and is being carried over to 2026-27. The budget reflects a decrease of \$47.1 million in appropriation and the completion of ten 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 \$259.0 million for 64 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 \$149.6 million and the completion of two 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.

2026-27 RECOMMENDED CAPITAL PROJECTS/REFURBISHMENTS GENERAL FUND BUDGET

	Appropriation	Revenue	NCC
Aging and Disabilities	7,087,000	--	7,087,000
Agricultural Commissioner/Weights and Measures (ACWM)	14,409,000	--	14,409,000
Animal Care and Control	3,830,000	--	3,830,000
Assessor	2,603,000	--	2,603,000
Auditor-Controller	5,028,000	--	5,028,000
Beaches and Harbors	43,985,000	14,036,000	29,949,000
Board of Supervisors	1,630,000	--	1,630,000
Chief Executive Office (CEO)	127,115,000	--	127,115,000
Children and Family Services	192,000	--	192,000
Consumer and Business Affairs	2,279,000	--	2,279,000
District Attorney	39,683,000	--	39,683,000
Fire Department - Lifeguard	1,903,000	--	1,903,000
DHS	16,785,000	--	16,785,000
Internal Services Department (ISD)	14,513,000	--	14,513,000
Justice, Care and Opportunities Department (JCOD)	9,455,000	9,450,000	5,000
LA County Library	20,163,000	--	20,163,000
Medical Examiner	47,982,000	--	47,982,000
Mental Health	189,889,000	176,363,000	13,526,000
Museum of Natural History	2,196,000	--	2,196,000
Parks and Recreation	142,811,000	111,604,000	31,207,000
Probation	148,964,000	47,058,000	101,906,000
Public Health	54,086,000	2,247,000	51,839,000
Public Social Services	41,879,000	--	41,879,000
Public Works - Public Ways/Facilities	3,086,000	--	3,086,000
Registrar-Recorder/County Clerk (RR/CC)	8,771,000	--	8,771,000
Sheriff	88,122,000	11,807,000	76,315,000
Stormwater Projects	252,292,000	43,566,000	208,726,000
Treasurer and Tax Collector (TTC)	3,000,000	--	3,000,000
Trial Courts	17,167,000	--	17,167,000
Various Capital Projects	426,088,000	113,136,000	312,952,000
Total – General Fund	1,736,993,000	529,267,000	1,207,726,000

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	1,784,132,000	0	457,070,000	1,327,062,000	0.0
Other Changes					
1. ACWM: Reflects a decrease to account for prior-year expenditures. ACWM's capital program is estimated to cost \$14.4 million and includes seven projects.	(654,000)	--	--	(654,000)	--
2. Aging and Disabilities: Reflects a decrease to account for prior-year expenditures. Aging and Disabilities' capital program is estimated to cost \$7.1 million and includes 11 projects.	(277,000)	--	--	(277,000)	--
3. Animal Care and Control: Reflects the carryover of funding for departmental refurbishments. Animal Care and Control's capital program is estimated to cost \$3.8 million and includes seven projects.	1,155,000	--	--	1,155,000	--
4. Assessor: Reflects a decrease to account for prior-year expenditures. Assessor's capital program is estimated to cost \$2.6 million and includes four projects.	(907,000)	--	--	(907,000)	--
5. Beaches and Harbors: Reflects the carryover of funding for departmental refurbishments. Beaches and Harbors' capital program is estimated to cost \$44.0 million and includes 29 projects.	9,688,000	--	10,799,000	(1,111,000)	--
6. Board of Supervisors: Reflects a decrease to account for prior-year expenditures. Board of Supervisors' capital program is estimated to cost \$1.6 million and includes five projects.	(10,000)	--	--	(10,000)	--
7. CEO: Reflects a decrease to account for prior-year expenditures. CEO's capital program is estimated to cost \$127.1 million and includes eight projects.	(631,000)	--	--	(631,000)	--
8. Children and Family Services: Reflects a decrease to account for prior-year expenditures. Children and Family Services' capital program is estimated to cost \$0.2 million and includes two projects.	(361,000)	--	--	(361,000)	--
9. Consumer and Business Affairs: Reflects a decrease to account for prior-year expenditures. Consumer and Business Affairs' capital program is estimated to cost \$2.3 million and includes three projects.	(80,000)	--	--	(80,000)	--
10. District Attorney: Reflects a decrease to account for prior-year expenditures. District Attorney's capital program is estimated to cost \$39.7 million and includes six projects.	(710,000)	--	--	(710,000)	--
11. Fire Department – Lifeguard: Reflects a decrease to account for prior-year expenditures. The Fire Department - Lifeguard's capital program is estimated to cost \$1.9 million and includes the Marina del Rey Public Safety Dock Replacement project.	(233,000)	--	--	(233,000)	--
12. DHS: Reflects a decrease to account for prior-year expenditures. DHS' capital program is estimated to cost \$16.8 million and includes 10 projects.	(29,009,000)	--	--	(29,009,000)	--
13. ISD: Reflects a decrease to account for prior-year expenditures. ISD's capital program is estimated to cost \$14.5 million and includes six projects.	(9,161,000)	--	--	(9,161,000)	--

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
14. JCOD: Reflects a decrease to account for prior-year expenditures. JCOD's capital program is estimated to cost \$9.5 million and includes two projects.	(630,000)	--	(630,000)	--	--
15. LA County Library: Reflects funding for refurbishments at various libraries including the Huntington Park Library. LA County Library's capital program is estimated to cost \$20.2 million and includes 16 projects.	10,223,000	--	--	10,223,000	--
16. Medical Examiner: Reflects the carryover of funding for departmental refurbishments. Medical Examiner's capital program is estimated to cost \$48.0 million and includes seven projects.	375,000	--	--	375,000	--
17. Mental Health: Reflects funding for the refurbishments at various mental health facilities including the Olive View-UCLA Medical Center Continuum of Care Facility. Mental Health's capital program is estimated to cost \$189.9 million and includes 16 projects.	41,329,000	--	34,123,000	7,206,000	--
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 \$2.2 million and includes the Natural History Museum mechanical, electrical, and plumbing systems repairs project.	(2,000,000)	--	--	(2,000,000)	--
19. Parks and Recreation: Reflects a decrease to account for prior-year expenditures. Parks and Recreation's capital program is estimated to cost \$142.8 million and includes 185 projects.	(70,554,000)	--	(55,859,000)	(14,695,000)	--
20. Probation: Reflects a decrease to account for prior-year expenditures. Probation's capital program is estimated to cost \$149.0 million and includes 53 projects.	(24,466,000)	--	(11,746,000)	(12,720,000)	--
21. Public Health: Reflects the carryover of funding for departmental refurbishments. Public Health's capital program is estimated to cost \$54.1 million and includes 23 projects.	808,000	--	(6,513,000)	7,321,000	--
22. Public Social Services: Reflects funding for the Heating, Ventilation, and Air Conditioning replacement project at the Civic Center District Office. Public Social Services' capital program is estimated to cost \$41.9 million and includes nine projects.	4,981,000	--	--	4,981,000	--
23. Public Works – Public Ways/Facilities: Reflects a decrease to account for prior-year expenditures. Public Ways/Facilities' capital program is estimated to cost \$3.1 million and includes two projects.	(1,000)	--	--	(1,000)	--
24. RR/CC: Reflects a decrease to account for prior-year expenditures. RR/CC's capital program is estimated to cost \$8.8 million and includes five projects.	(845,000)	--	--	(845,000)	--
25. Sheriff: Reflects a decrease to account for prior-year expenditures. Sheriff Department's capital program is estimated to cost \$88.1 million and includes 39 projects.	(18,224,000)	--	(1,884,000)	(16,340,000)	--
26. Stormwater Projects: Reflects a decrease to account for prior-year expenditures. Stormwater Project's capital program is estimated to cost \$252.3 million and includes 48 projects.	(13,045,000)	--	(795,000)	(12,250,000)	--

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
27. TTC: Reflects a decrease to account for prior-year expenditures. TTC's capital program is estimated to cost \$3.0 million and includes two projects.	(790,000)	--	--	(790,000)	--
28. Trial Courts: Reflects a decrease to account for prior-year expenditures. Trial Courts' capital program is estimated to cost \$17.2 million and includes six projects.	(2,831,000)	--	--	(2,831,000)	--
29. Various Capital Projects: Reflects funding for various refurbishment projects, as well as the new LA County Care Community project at Metro State Hospital. Various capital projects are estimated to cost \$426.1 million and includes 86 various nondepartmental or countywide projects.	59,721,000	--	104,702,000	(44,981,000)	--
Total Changes	(47,139,000)	0	72,197,000	(119,336,000)	0.0
2026-27 Recommended Budget	1,736,993,000	0	529,267,000	1,207,726,000	0.0

Critical and Unmet Needs

The critical and unmet needs for Capital Projects/Refurbishments total \$179.3 million for various countywide repairs, improvements, and refurbishments across departments including the Museum of Natural History, Parks and Recreation, Sheriff, and RR/CC.

Care First and Community Investment

Care First and Community Investment Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 221,701.31	\$ 0	\$ 0	\$ 0	\$ 0	0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 200,705,299.88	\$ 301,266,000	\$ 714,792,000	\$ 721,130,000	\$ 721,130,000	\$ 6,338,000
OTHER CHARGES	70,446.19	150,000	150,000	150,000	150,000	0
CAPITAL ASSETS - EQUIPMENT	0.00	0	0	6,570,000	6,570,000	6,570,000
GROSS TOTAL	\$ 200,775,746.07	\$ 301,416,000	\$ 714,942,000	\$ 727,850,000	\$ 727,850,000	\$ 12,908,000
NET TOTAL	\$ 200,775,746.07	\$ 301,416,000	\$ 714,942,000	\$ 727,850,000	\$ 727,850,000	\$ 12,908,000
NET COUNTY COST	\$ 200,554,044.76	\$ 301,416,000	\$ 714,942,000	\$ 727,850,000	\$ 727,850,000	\$ 12,908,000

FUND
GENERAL FUND

FUNCTION
OTHER

ACTIVITY
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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an increase in the set-aside of \$26.7 million in ongoing funding to the CFCI To Be Allocated (TBA) budget unit to reflect the adjustment for Year 6 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 2026-27 Recommended Budget also reflects the deletion of one-time carryover of CFCI funding in the amount of \$427.3 million and the addition of projected one-time carryover of CFCI funding in the amount of \$413.5 million.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	714,942,000	0	0	714,942,000	0.0
Other Changes					
1. Deletion of Carryover Funding: Reflects the deletion of one-time carryover funding from the prior year.	(427,286,000)	--		(427,286,000)	--
2. Addition of CFCI Carryover Funding: Reflects projected one-time carryover to support Board-approved CFCI projects, including the CFCI Year 4 and Year 5 Spending Plan, as approved by the Board on June 24, 2025 and December 9, 2025, respectively. Projected carryover amounts will be adjusted in a subsequent budget phase to reflect actual one-time funding available.	413,526,000	--	--	413,526,000	--
3. CFCI Homeless Services and Housing (HSH) Funding: Reflects the reallocation of \$19.8 million in ongoing funding from the CFCI-Health Services budget unit to the CFCI-HSH budget unit to support Housing for Health programs, as approved by the Board on December 9, 2025, which results in a net zero impact to the CFCI budget.	--	--	--	--	--
4. Jail Closure Implementation Team (JCIT) Funding Recommendations: Reflects the allocation of \$12.0 million in existing ongoing funding to the Men's Central Jail closure project as follows: \$8.3 million for the Office of Diversion and Re-entry (ODR) P3/P4 Jail Depopulation Beds program, which increases total funding from \$20.6 million to \$28.9 million; \$0.2 million for 1.0 position for the Public Defender Diversion Court to support jail depopulation efforts; and \$3.5 million to the CFCI TBA budget unit for future Men's Central Jail closure project needs.	--	--	--	--	--
5. CFCI Year 6 Set-aside Funding: Reflects an increase of \$26.7 million to the CFCI annual set-aside, increasing the total from \$287.6 million to \$314.3 million, to reflect Year 6 of ongoing CFCI funding to support programs that include direct community investments and alternatives to incarceration.	26,668,000	--	--	26,668,000	--
Total Changes	12,908,000	0	0	12,908,000	0.0
2026-27 Recommended Budget	727,850,000	0	0	727,850,000	0.0

CARE FIRST AND COMMUNITY INVESTMENT

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 221,701.31	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES						
CFCI-ALTERNATE PUBLIC DEFENDER	\$ 1,095,650.01	\$ 2,336,000	\$ 8,201,000	\$ 8,201,000	\$ 8,201,000	\$ 0
CFCI-ARTS AND CULTURE	1,095,510.81	1,447,000	3,490,000	3,490,000	3,490,000	0
CFCI-CAPITAL PROJECTS	0.00	0	1,500,000	1,500,000	1,500,000	0
CFCI-CHIEF EXECUTIVE OFFICE	0.00	0	0	3,148,000	3,148,000	3,148,000
CFCI-CHILDREN & FAMILY SERVICES	0.00	0	1,326,000	1,326,000	1,326,000	0
CFCI-CONSUMER AND BUSINESS AFFAIRS	4,172,982.29	21,774,000	48,899,000	67,102,000	67,102,000	18,203,000
CFCI-COUNTY LIBRARY	0.00	2,065,000	14,500,000	14,495,000	14,495,000	(5,000)
CFCI-ECONOMIC OPPORTUNITY	13,511,725.89	14,298,000	14,298,000	14,298,000	14,298,000	0
CFCI-HEALTH SERVICES	54,667,033.19	61,162,000	104,228,000	110,428,000	110,428,000	6,200,000
CFCI-HOMELESS SERVICES AND HOUSING	0.00	0	0	36,455,000	36,455,000	36,455,000
CFCI-JUSTICE, CARE AND OPPORTUNITIES	100,594,483.12	159,101,000	169,791,000	295,981,000	295,981,000	126,190,000
CFCI-MENTAL HEALTH	0.00	0	0	1,703,000	1,703,000	1,703,000
CFCI-MILITARY & VETERANS AFFAIRS	0.00	3,874,000	43,238,000	43,382,000	43,382,000	144,000
CFCI-PARKS & RECREATION	0.00	1,700,000	8,500,000	7,787,000	7,787,000	(713,000)
CFCI-PUBLIC DEFENDER	1,672,907.64	4,622,000	17,952,000	19,586,000	19,586,000	1,634,000
CFCI-PUBLIC HEALTH	16,305,972.26	19,745,000	23,938,000	37,045,000	37,045,000	13,107,000
CFCI-TO BE ALLOCATED	0.00	0	245,789,000	30,311,000	30,311,000	(215,478,000)
CFCI-YOUTH DEVELOPMENT	7,589,034.67	9,142,000	9,142,000	24,892,000	24,892,000	15,750,000
TOTAL SERVICES & SUPPLIES	\$ 200,705,299.88	\$ 301,266,000	\$ 714,792,000	\$ 721,130,000	\$ 721,130,000	\$ 6,338,000
OTHER CHARGES						
CFCI-JUSTICE, CARE AND OPPORTUNITIES	70,446.19	150,000	150,000	150,000	150,000	0
TOTAL OTHER CHARGES	\$ 70,446.19	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0
CAPITAL ASSETS - EQUIPMENT						
CFCI-CAPITAL PROJECTS	0.00	0	0	6,570,000	6,570,000	6,570,000
TOTAL CAPITAL ASSETS - EQUIPMENT	\$ 0.00	\$ 0	\$ 0	\$ 6,570,000	\$ 6,570,000	\$ 6,570,000
GROSS TOTAL	\$ 200,775,746.07	\$ 301,416,000	\$ 714,942,000	\$ 727,850,000	\$ 727,850,000	\$ 12,908,000
NET COUNTY COST	\$ 200,554,044.76	\$ 301,416,000	\$ 714,942,000	\$ 727,850,000	\$ 727,850,000	\$ 12,908,000

FUND
GENERAL FUND

FUNCTION
OTHER

ACTIVITY
VARIOUS

Chief Executive Officer

Joseph M. Nicchitta, Acting Chief Executive Officer

Chief Executive Officer Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 46,603,772.89	\$ 29,531,000	\$ 89,716,000	\$ 52,268,000	\$ 51,604,000	\$ (38,112,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 132,869,916.68	\$ 125,105,000	\$ 153,487,000	\$ 145,423,000	\$ 136,297,000	\$ (17,190,000)
SERVICES & SUPPLIES	44,919,476.29	40,715,000	63,368,000	40,622,000	38,122,000	(25,246,000)
OTHER CHARGES	8,007,826.17	12,289,000	19,968,000	20,828,000	20,828,000	860,000
CAPITAL ASSETS - EQUIPMENT	21,475.00	22,000	200,000	50,550,000	200,000	0
OTHER FINANCING USES	1,604,492.00	824,000	2,480,000	2,480,000	2,480,000	0
GROSS TOTAL	\$ 187,423,186.14	\$ 178,955,000	\$ 239,503,000	\$ 259,903,000	\$ 197,927,000	\$ (41,576,000)
INTRAFUND TRANSFERS	(49,043,329.73)	(48,934,000)	(49,180,000)	(50,898,000)	(48,624,000)	556,000
NET TOTAL	\$ 138,379,856.41	\$ 130,021,000	\$ 190,323,000	\$ 209,005,000	\$ 149,303,000	\$ (41,020,000)
NET COUNTY COST	\$ 91,776,083.52	\$ 100,490,000	\$ 100,607,000	\$ 156,737,000	\$ 97,699,000	\$ (2,908,000)
BUDGETED POSITIONS	590.0	609.0	609.0	586.0	557.0	(52.0)

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
LEGISLATIVE AND ADMINISTRATIVE

Mission Statement

Lead the County's budget process, provide administrative direction under the Board's authority, and coordinate cross-department efforts while protecting long-term fiscal integrity.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$2.9 million primarily due to the removal of \$10.5 million in prior-year funding that was provided on a one-time basis for various programs and services and a reduction of \$3.2 million due to the transfer of the Office of Homeless Initiative (HI) to the newly established Department of Homeless Services and Housing (HSH). This is partially offset by an increase of \$9.9 million for the augmentation of the Office of Emergency Management and \$0.9 million for Board-approved increases in employee benefits.

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.
- Managing, overseeing, and coordinating AB 218 matters.
- Managing and mitigating impacts due to changing federal and State legislation.

Changes from 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	239,503,000	49,180,000	89,716,000	100,607,000	609.0
<i>New/Expanded Programs</i>					
1. Office of Emergency Management: Reflects the addition of 44.0 positions to enhance response, recovery, planning, and hazard mitigation efforts across the County following recommendations in the McChrystal Group After-Action Review report for the Eaton and Palisades wildfires.	10,662,000	751,000	--	9,911,000	44.0
2. Risk Management: Reflects the addition of 1.0 position in the Risk Management Branch to manage and implement the countywide AB 218 corrective action/prevention plan.	439,000	439,000	--	--	1.0
<i>Other Changes</i>					
1. Office of HI Transfer to HSH: Reflects the program and funding transfer of the Office of HI to HSH.	(42,571,000)	(1,652,000)	(37,674,000)	(3,245,000)	(97.0)
2. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various projects.	(10,369,000)	--	--	(10,369,000)	--
3. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	31,000	--	--	31,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation due to medical cost trends and decreases in claims. Also reflects changes in other insurance costs.	(94,000)	(94,000)	--	--	--
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).	860,000	--	--	860,000	--
6. 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.	(77,000)	--	--	(77,000)	--
7. One-Time Funding – Cybersecurity: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for cybersecurity costs.	(19,000)	--	--	(19,000)	--
8. Measure A and H Allocation – Ongoing: Reflects the FY 2026-27 Measure A and H funding allocations approved by the Board on February 3, 2026.	1,526,000	--	1,526,000	--	--
9. Measure A and H Allocation – One-Time: Reflects the removal of \$3.0 million in one-time funding received in FY 2025-26, and the addition of \$1.0 million in one-time funds for FY 2026-27, as approved by the Board on February 3, 2026, to support HI projects under the Catalytic Equity Investment allocation.	(1,964,000)	--	(1,964,000)	--	--
Total Changes	(41,576,000)	(556,000)	(38,112,000)	(2,908,000)	(52.0)
2026-27 Recommended Budget	197,927,000	48,624,000	51,604,000	97,699,000	557.0

Critical and Unmet Needs

The CEO's unmet needs include funding for additional positions and services and supplies in the Office of Emergency Management, DOJ-Compliance, Anti-Racism, Diversity, and Inclusion, Center for Strategic Partnerships, Budget and Operational Management, Chief Information Office, Risk Management, Classification and Compensation Services, Asset Management, Legislative Affairs, and various Board Initiatives and Priorities.

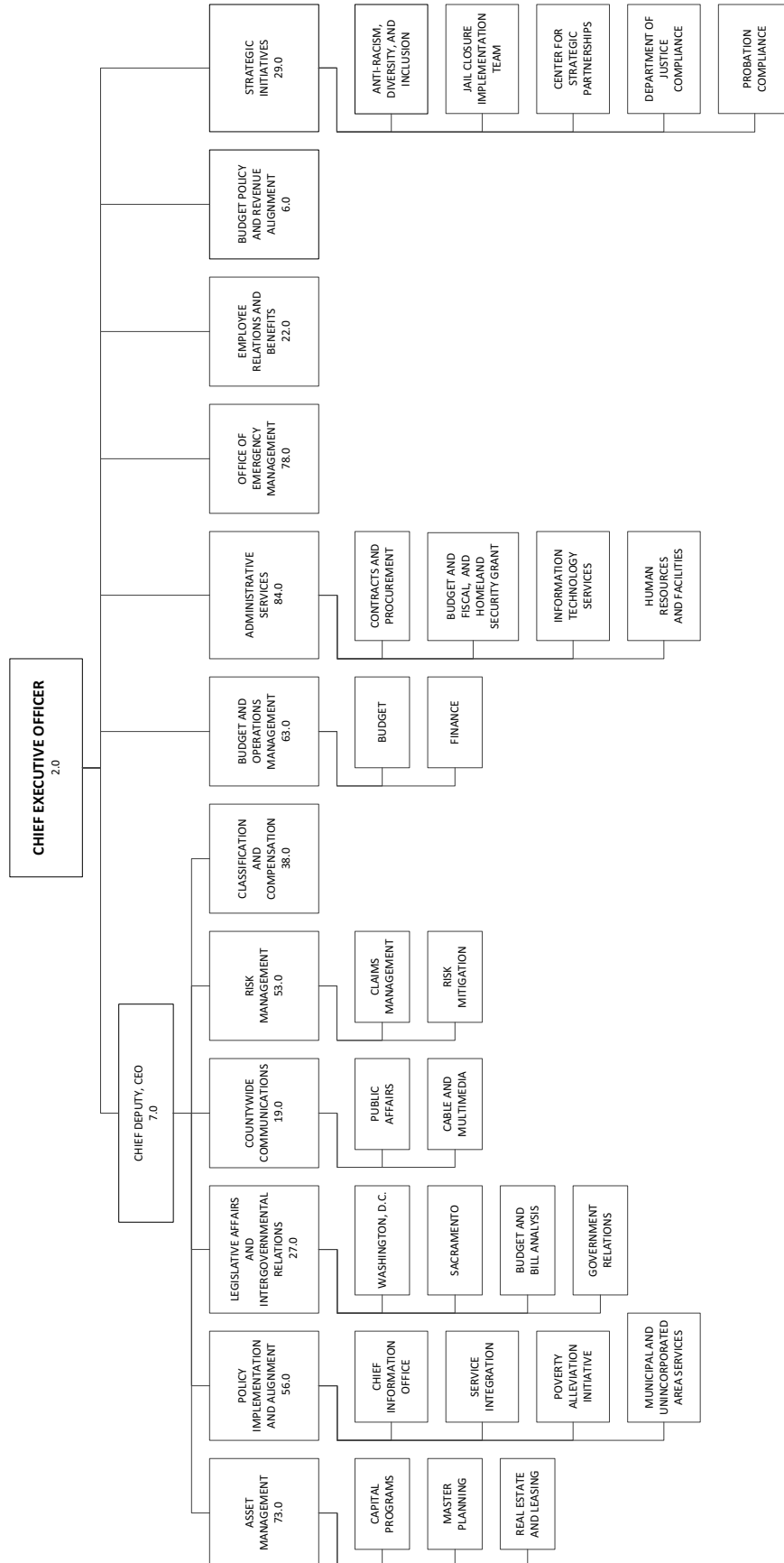
CHIEF EXECUTIVE OFFICER BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ASSESSMENT & TAX COLLECTION FEES	\$ 91,901.42	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 0
AUDITING AND ACCOUNTING FEES	428,182.14	350,000	380,000	380,000	380,000	0
CHARGES FOR SERVICES - OTHER	118,489.32	26,000	36,000	36,000	36,000	0
FEDERAL - GRANTS	16,973,801.55	20,386,000	43,190,000	43,190,000	43,190,000	0
FEDERAL AID - DISASTER RELIEF	1,812,500.00	0	0	0	0	0
INTERFUND CHARGES FOR SERVICES - OTHER	3,417,516.76	4,596,000	4,112,000	4,112,000	4,112,000	0
JOINT POWER AUTHORITY / SPECIAL DISTRICTS	8,253.13	21,000	15,000	15,000	15,000	0
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	470.00	0	0	0	0	0
MISCELLANEOUS	11,116.78	8,000	15,000	15,000	15,000	0
PERSONNEL SERVICES	57,012.98	30,000	80,000	80,000	80,000	0
RENTS & CONCESSIONS	890,676.95	900,000	800,000	800,000	800,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	112,669.28	150,000	350,000	350,000	350,000	0
STATE AID - DISASTER	5,437,500.00	0	0	0	0	0
TRANSFERS IN	17,243,682.58	2,964,000	40,638,000	3,190,000	2,526,000	(38,112,000)
TOTAL REVENUE	\$ 46,603,772.89	\$ 29,531,000	\$ 89,716,000	\$ 52,268,000	\$ 51,604,000	\$ (38,112,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 79,842,967.76	\$ 71,311,000	\$ 93,104,000	\$ 81,744,000	\$ 76,777,000	\$ (16,327,000)
CAFETERIA BENEFIT PLANS	12,784,729.04	12,139,000	14,327,000	14,533,000	13,640,000	(687,000)
COUNTY EMPLOYEE RETIREMENT	19,187,852.19	19,225,000	19,492,000	19,693,000	18,485,000	(1,007,000)
DENTAL INSURANCE	205,891.27	217,000	241,000	265,000	244,000	3,000
DEPENDENT CARE SPENDING ACCOUNTS	61,793.47	6,000	53,000	84,000	84,000	31,000
DISABILITY BENEFITS	799,733.44	440,000	1,052,000	1,065,000	1,007,000	(45,000)
FICA (OASDI)	1,288,416.75	1,324,000	1,443,000	1,427,000	1,351,000	(92,000)
HEALTH INSURANCE	4,626,157.50	5,903,000	8,698,000	11,361,000	9,910,000	1,212,000
LIFE INSURANCE	424,956.00	426,000	464,000	479,000	447,000	(17,000)
OTHER EMPLOYEE BENEFITS	8,108.00	7,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	7,569,351.88	8,111,000	8,111,000	8,111,000	8,111,000	0
SAVINGS PLAN	3,056,301.79	3,161,000	3,245,000	3,259,000	3,049,000	(196,000)
THRIFT PLAN (HORIZONS)	2,570,053.58	2,553,000	2,759,000	2,851,000	2,641,000	(118,000)
UNEMPLOYMENT INSURANCE	1,237.00	1,000	7,000	7,000	7,000	0
WORKERS' COMPENSATION	442,367.01	281,000	484,000	537,000	537,000	53,000
TOTAL S & E B	132,869,916.68	125,105,000	153,487,000	145,423,000	136,297,000	(17,190,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	3,886,342.94	3,647,000	3,647,000	3,628,000	3,628,000	(19,000)
CLOTHING & PERSONAL SUPPLIES	8,488.78	1,000	1,000	1,000	1,000	0
COMMUNICATIONS	465,595.92	199,000	199,000	199,000	199,000	0
COMPUTING-MAINFRAME	87,152.19	112,000	112,000	112,000	112,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	2,995,471.51	1,175,000	1,175,000	1,175,000	1,175,000	0
COMPUTING-PERSONAL	667,521.59	287,000	287,000	287,000	287,000	0
CONTRACTED PROGRAM SERVICES	418,415.24	313,000	313,000	313,000	313,000	0
FOOD	114,811.78	0	0	0	0	0
HOUSEHOLD EXPENSE	12,464.05	1,000	1,000	1,000	1,000	0
INFORMATION TECHNOLOGY SECURITY	17,413.33	81,000	81,000	81,000	81,000	0

CHIEF EXECUTIVE OFFICER BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
INFORMATION TECHNOLOGY SERVICES	799,188.10	902,000	902,000	902,000	902,000	0
INSURANCE	463,658.44	987,000	987,000	833,000	833,000	(154,000)
MAINTENANCE - EQUIPMENT	23,240.16	23,000	23,000	23,000	23,000	0
MAINTENANCE-BUILDINGS & IMPRV	3,978,556.37	2,205,000	2,205,000	2,205,000	2,205,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	114.03	0	0	0	0	0
MEMBERSHIPS	281,637.30	45,000	45,000	45,000	45,000	0
MISCELLANEOUS EXPENSE	16,408.02	10,000	10,000	10,000	10,000	0
OFFICE EXPENSE	153,191.67	125,000	125,000	125,000	125,000	0
PROFESSIONAL SERVICES	26,185,932.57	25,769,000	48,422,000	25,676,000	23,426,000	(24,996,000)
PUBLICATIONS & LEGAL NOTICES	0.00	20,000	20,000	20,000	20,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	43,476.81	1,129,000	1,129,000	1,129,000	1,129,000	0
RENTS & LEASES - EQUIPMENT	93,837.36	95,000	95,000	95,000	95,000	0
SMALL TOOLS & MINOR EQUIPMENT	4,774.99	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	36,652.54	110,000	110,000	33,000	33,000	(77,000)
TECHNICAL SERVICES	932,413.71	364,000	364,000	364,000	364,000	0
TELECOMMUNICATIONS	1,275,720.12	1,490,000	1,490,000	1,490,000	1,490,000	0
TRAINING	317,639.00	115,000	115,000	365,000	115,000	0
TRANSPORTATION AND TRAVEL	232,822.87	183,000	183,000	183,000	183,000	0
UTILITIES	1,406,534.90	1,327,000	1,327,000	1,327,000	1,327,000	0
TOTAL S & S	44,919,476.29	40,715,000	63,368,000	40,622,000	38,122,000	(25,246,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	5,872,914.00	11,146,000	19,035,000	19,035,000	19,035,000	0
DEPRECIATION	46,445.31	0	0	0	0	0
JUDGMENTS & DAMAGES	12,330.46	150,000	63,000	63,000	63,000	0
RETIREMENT OF OTHER LONG TERM DEBT	425,368.66	509,000	509,000	1,369,000	1,369,000	860,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	1,647,518.66	484,000	360,000	360,000	360,000	0
TAXES & ASSESSMENTS	3,249.08	0	1,000	1,000	1,000	0
TOTAL OTH CHARGES	8,007,826.17	12,289,000	19,968,000	20,828,000	20,828,000	860,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
TELECOMMUNICATIONS EQUIPMENT	0.00	22,000	200,000	50,200,000	200,000	0
TELECOMMUNICATIONS EQUIPMENT INSTALLATION	21,475.00	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	0.00	0	0	350,000	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	21,475.00	22,000	200,000	50,550,000	200,000	0
TOTAL CAPITAL ASSETS	21,475.00	22,000	200,000	50,550,000	200,000	0
OTHER FINANCING USES						
TRANSFERS OUT	1,604,492.00	824,000	2,480,000	2,480,000	2,480,000	0
TOTAL OTH FIN USES	1,604,492.00	824,000	2,480,000	2,480,000	2,480,000	0
GROSS TOTAL	\$ 187,423,186.14	\$ 178,955,000	\$ 239,503,000	\$ 259,903,000	\$ 197,927,000	\$ (41,576,000)
INTRAFUND TRANSFERS	(49,043,329.73)	(48,934,000)	(49,180,000)	(50,898,000)	(48,624,000)	556,000
NET TOTAL	\$ 138,379,856.41	\$ 130,021,000	\$ 190,323,000	\$ 209,005,000	\$ 149,303,000	\$ (41,020,000)
NET COUNTY COST	\$ 91,776,083.52	\$ 100,490,000	\$ 100,607,000	\$ 156,737,000	\$ 97,699,000	\$ (2,908,000)
 BUDGETED POSITIONS	 590.0	 609.0	 609.0	 586.0	 557.0	 (52.0)

CHIEF EXECUTIVE OFFICER
Joseph M. Nicchitta, Acting Chief Executive Officer
2026-27 Recommended Budget Positions = 557.0



Child Support Services

Genie Chough, Interim Director

Child Support Services Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 211,605,839.17	\$ 213,838,000	\$ 225,590,000	\$ 227,344,000	\$ 223,186,000	\$ (2,404,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 188,102,543.55	\$ 190,123,000	\$ 206,267,000	\$ 206,557,000	\$ 206,548,000	\$ 281,000
SERVICES & SUPPLIES	14,308,075.10	17,216,000	16,391,000	17,733,000	13,709,000	(2,682,000)
OTHER CHARGES	9,185,047.96	9,115,000	9,337,000	9,463,000	9,337,000	0
GROSS TOTAL	\$ 211,595,666.61	\$ 216,454,000	\$ 231,995,000	\$ 233,753,000	\$ 229,594,000	\$ (2,401,000)
INTRAFUND TRANSFERS	(116,302.84)	(116,000)	0	0	0	0
NET TOTAL	\$ 211,479,363.77	\$ 216,338,000	\$ 231,995,000	\$ 233,753,000	\$ 229,594,000	\$ (2,401,000)
NET COUNTY COST	\$ (126,475.40)	\$ 2,500,000	\$ 6,405,000	\$ 6,409,000	\$ 6,408,000	\$ 3,000
BUDGETED POSITIONS	1,460.0	1,451.0	1,451.0	1,451.0	1,451.0	0.0
FUND	FUNCTION					
GENERAL FUND	PUBLIC PROTECTION					
	ACTIVITY					
	JUDICIAL					

Mission Statement

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

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a minimal NCC increase primarily due to Board-approved increases in salaries and employee benefits, partially offset by the removal of prior-year funding that was provided on a one-time basis for child support operations and enforcement, and a decrease in the Department's share of the countywide cost allocation adjustment for rent charges.

Critical/Strategic Planning Initiatives

FY 2026-27 represents year two of the Bridges to Support (BTS) program funded by a five-year demonstration grant awarded by the United States Department of Health and Human Services Office of Child Support Services. The purpose of the project is to determine whether offering under-employed and unemployed non-custodial parents with a broad range of employment and other critical services will lead to increased child support payments, ultimately providing greater support for children.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	231,995,000	0	225,590,000	6,405,000	1,451.0
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in salaries and employee benefits.	173,000	--	168,000	5,000	--
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.	108,000	--	108,000	--	--
3. 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.	(3,228,000)	--	(3,227,000)	(1,000)	--
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).	(42,000)	--	(41,000)	(1,000)	--
5. BTS Grant Funding: Reflects one-time federal grant funding to provide employment and supportive services to under-employed and unemployed non-custodial parents.	588,000	--	588,000	--	--
Total Changes	(2,401,000)	0	(2,404,000)	3,000	0.0
2026-27 Recommended Budget	229,594,000	0	223,186,000	6,408,000	1,451.0

Critical and Unmet Needs

The Department's critical and unmet needs includes funding for the GovLink system to streamline document processing; outreach materials and training to enhance awareness of the Department's mission and services; and restoration of State and federal funding.

CHILD SUPPORT SERVICES BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ 59,837.86	\$ 2,000	\$ 0	\$ 0	\$ 0	0
FEDERAL - DISTRICT ATTORNEY PROGRAMS	131,367,433.16	129,517,000	153,199,000	154,347,000	151,602,000	(1,597,000)
FEDERAL - GRANTS	25,763.75	0	0	0	0	0
FEDERAL - OTHER	(1,781,816.27)	0	0	0	0	0
FEDERAL AID - DISASTER RELIEF	122,421.23	0	0	0	0	0
INTEREST	1,199,773.83	1,100,000	0	0	0	0
MISCELLANEOUS	2,930,040.86	2,700,000	2,620,000	1,733,000	1,719,000	(901,000)
OTHER SALES	2,235.82	0	0	0	0	0
STATE - DISTRICT ATTORNEY PROGRAMS	75,794,786.41	80,519,000	69,771,000	71,264,000	69,865,000	94,000
STATE - OTHER	1,781,815.52	0	0	0	0	0
STATE AID - DISASTER	103,547.00	0	0	0	0	0
TOTAL REVENUE	\$ 211,605,839.17	\$ 213,838,000	\$ 225,590,000	\$ 227,344,000	\$ 223,186,000	\$ (2,404,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 102,569,304.62	\$ 103,074,000	\$ 114,692,000	\$ 114,778,000	\$ 114,778,000	\$ 86,000
CAFETERIA BENEFIT PLANS	25,821,607.29	25,765,000	29,074,000	29,088,000	29,079,000	5,000
COUNTY EMPLOYEE RETIREMENT	26,124,369.62	26,448,000	26,327,000	26,349,000	26,349,000	22,000
DENTAL INSURANCE	498,665.40	492,000	553,000	553,000	553,000	0
DEPENDENT CARE SPENDING ACCOUNTS	104,082.00	112,000	144,000	199,000	199,000	55,000
DISABILITY BENEFITS	1,161,089.01	1,130,000	999,000	1,078,000	1,078,000	79,000
FICA (OASDI)	1,574,519.93	1,581,000	1,809,000	1,810,000	1,810,000	1,000
HEALTH INSURANCE	2,901,978.27	3,322,000	3,610,000	3,610,000	3,610,000	0
LIFE INSURANCE	358,981.53	359,000	293,000	293,000	293,000	0
OTHER EMPLOYEE BENEFITS	12,800.00	13,000	59,000	59,000	59,000	0
RETIREE HEALTH INSURANCE	18,307,741.00	18,957,000	20,506,000	20,506,000	20,506,000	0
SAVINGS PLAN	1,341,526.94	1,384,000	379,000	380,000	380,000	1,000
THRIFT PLAN (HORIZONS)	3,365,107.43	3,397,000	3,568,000	3,571,000	3,571,000	3,000
UNEMPLOYMENT INSURANCE	38,966.00	39,000	32,000	32,000	32,000	0
WORKERS' COMPENSATION	3,921,804.51	4,050,000	4,222,000	4,251,000	4,251,000	29,000
TOTAL S & E B	188,102,543.55	190,123,000	206,267,000	206,557,000	206,548,000	281,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	3,011,519.61	4,314,000	2,736,000	2,736,000	2,736,000	0
CLOTHING & PERSONAL SUPPLIES	1,320.48	1,000	2,000	2,000	2,000	0
COMMUNICATIONS	137,469.00	133,000	123,000	123,000	123,000	0
COMPUTING-MAINFRAME	600.00	0	19,000	19,000	19,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	194,678.70	1,021,000	194,000	939,000	194,000	0
COMPUTING-PERSONAL	331,545.63	372,000	423,000	423,000	423,000	0
HOUSEHOLD EXPENSE	5,151.90	5,000	20,000	20,000	20,000	0
INFORMATION TECHNOLOGY SECURITY	30,996.00	0	116,000	90,000	90,000	(26,000)
INFORMATION TECHNOLOGY SERVICES	315,058.06	346,000	224,000	224,000	224,000	0
INSURANCE	712,763.27	713,000	840,000	1,494,000	840,000	0
MAINTENANCE - EQUIPMENT	359.04	1,000	18,000	18,000	18,000	0
MAINTENANCE-BUILDINGS & IMPRV	460,458.25	432,000	421,000	421,000	421,000	0

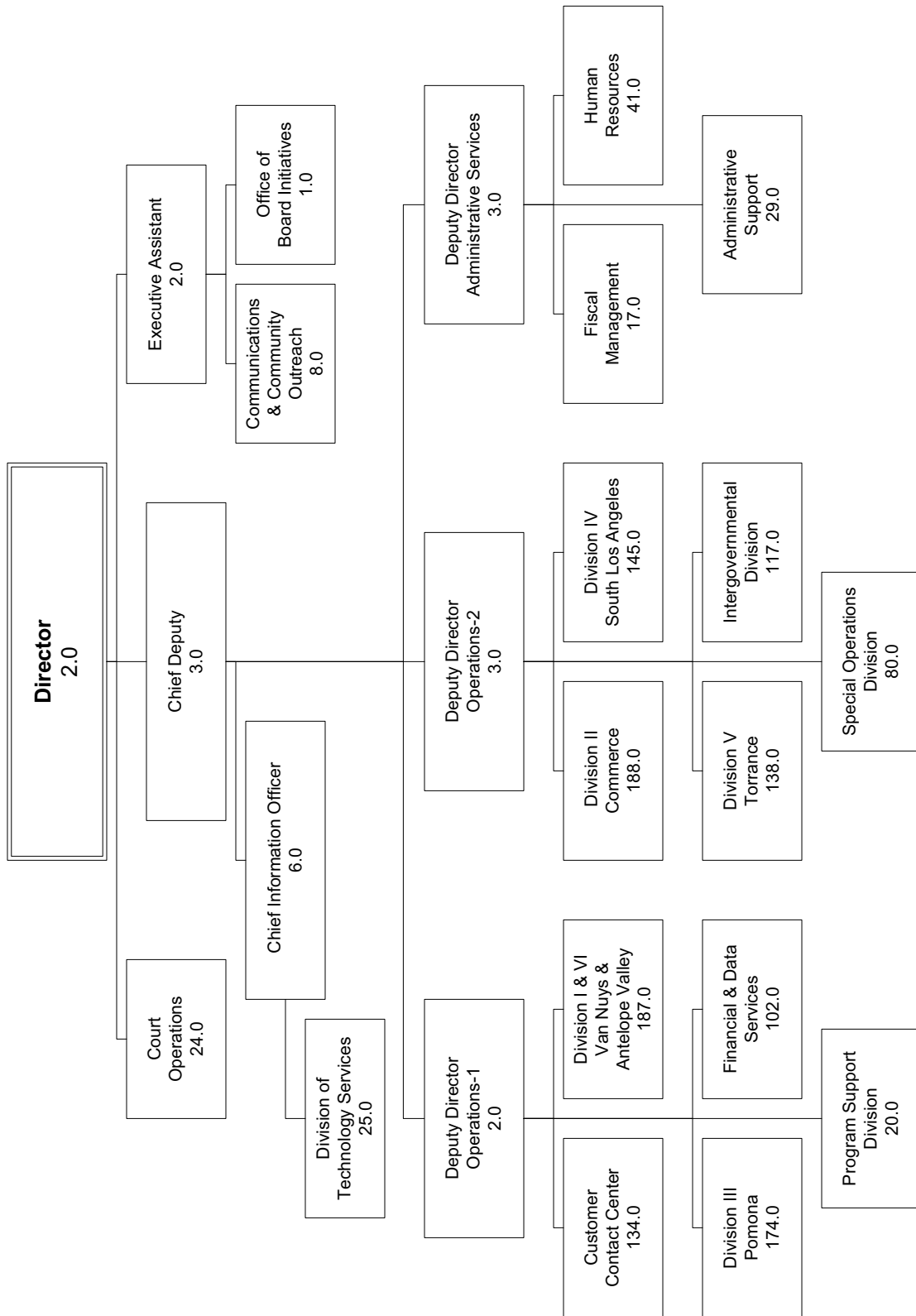
CHILD SUPPORT SERVICES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
MEDICAL / DENTAL / LABORATORY SUPPLIES	10,995.30	42,000	215,000	215,000	215,000	0
MEMBERSHIPS	136,987.00	141,000	115,000	115,000	115,000	0
MISCELLANEOUS EXPENSE	(8,795.17)	0	15,000	20,000	20,000	5,000
OFFICE EXPENSE	665,591.51	835,000	1,132,000	1,132,000	1,132,000	0
PROFESSIONAL SERVICES	526,772.91	585,000	452,000	535,000	535,000	83,000
PUBLICATIONS & LEGAL NOTICES	0.00	4,000	0	0	0	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	12,125.18	460,000	1,289,000	1,289,000	1,247,000	(42,000)
RENTS & LEASES - EQUIPMENT	139,084.46	125,000	250,000	250,000	250,000	0
RENTS & LEASES - OTHER RENTAL COSTS	792,283.76	825,000	0	0	0	0
SMALL TOOLS & MINOR EQUIPMENT	8,425.19	8,000	2,000	2,000	2,000	0
SPECIAL DEPARTMENTAL EXPENSE	989,905.03	1,000,000	789,000	789,000	789,000	0
TECHNICAL SERVICES	3,042,993.08	3,079,000	3,402,000	3,402,000	869,000	(2,533,000)
TELECOMMUNICATIONS	2,187,338.65	1,682,000	2,453,000	2,453,000	2,453,000	0
TRAINING	180,765.33	626,000	626,000	500,000	450,000	(176,000)
TRANSPORTATION AND TRAVEL	221,206.49	226,000	326,000	333,000	333,000	7,000
UTILITIES	200,476.44	240,000	189,000	189,000	189,000	0
TOTAL S & S	14,308,075.10	17,216,000	16,391,000	17,733,000	13,709,000	(2,682,000)
OTHER CHARGES						
INTEREST ON BONDS	413,847.34	450,000	0	0	0	0
INTEREST ON LEASES	1,626.96	0	220,000	220,000	220,000	0
JUDGMENTS & DAMAGES	359,139.55	157,000	200,000	326,000	200,000	0
RETIREMENT OF OTHER LONG TERM DEBT	8,395,237.87	8,492,000	8,917,000	8,917,000	8,917,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	13,054.61	14,000	0	0	0	0
TAXES & ASSESSMENTS	2,141.63	2,000	0	0	0	0
TOTAL OTH CHARGES	9,185,047.96	9,115,000	9,337,000	9,463,000	9,337,000	0
GROSS TOTAL	\$ 211,595,666.61	\$ 216,454,000	\$ 231,995,000	\$ 233,753,000	\$ 229,594,000	\$ (2,401,000)
INTRAFUND TRANSFERS	(116,302.84)	(116,000)	0	0	0	0
NET TOTAL	\$ 211,479,363.77	\$ 216,338,000	\$ 231,995,000	\$ 233,753,000	\$ 229,594,000	\$ (2,401,000)
NET COUNTY COST	\$ (126,475.40)	\$ 2,500,000	\$ 6,405,000	\$ 6,409,000	\$ 6,408,000	\$ 3,000
 BUDGETED POSITIONS	 1,460.0	 1,451.0	 1,451.0	 1,451.0	 1,451.0	 0.0

Child Support Services Department

Genie Chough, Interim Director

2026-27 Recommended Budget Positions = 1,451.0



Children and Family Services

Brandon T. Nichols, Director

Children and Family Services Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$2,383,721,892.08	\$ 2,637,047,000	\$ 2,763,618,000	\$ 2,704,790,000	\$ 2,706,923,000	\$ (56,695,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$1,491,522,920.01	\$ 1,553,513,000	\$ 1,554,107,000	\$ 1,573,848,000	\$ 1,578,865,000	\$ 24,758,000
SERVICES & SUPPLIES	378,368,771.06	453,589,000	453,589,000	468,751,000	452,252,000	(1,337,000)
OTHER CHARGES	1,276,638,608.94	1,422,257,000	1,549,012,000	1,502,204,000	1,474,951,000	(74,061,000)
CAPITAL ASSETS - EQUIPMENT	5,669,381.57	19,783,000	19,783,000	19,783,000	19,301,000	(482,000)
GROSS TOTAL	\$3,152,199,681.58	\$ 3,449,142,000	\$ 3,576,491,000	\$ 3,564,586,000	\$ 3,525,369,000	\$ (51,122,000)
INTRAFUND TRANSFERS	(9,734,774.89)	(13,309,000)	(13,309,000)	(8,109,000)	(8,109,000)	5,200,000
NET TOTAL	\$3,142,464,906.69	\$ 3,435,833,000	\$ 3,563,182,000	\$ 3,556,477,000	\$ 3,517,260,000	\$ (45,922,000)
NET COUNTY COST	\$ 758,743,014.61	\$ 798,786,000	\$ 799,564,000	\$ 851,687,000	\$ 810,337,000	\$ 10,773,000
BUDGETED POSITIONS	9,986.0	9,897.0	9,897.0	9,888.0	9,888.0	(9.0)

Children and Family Services - Administration Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$1,425,024,818.45	\$ 1,628,702,000	\$ 1,629,296,000	\$ 1,639,136,000	\$ 1,641,409,000	\$ 12,113,000
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$1,491,522,920.01	\$ 1,553,513,000	\$ 1,554,107,000	\$ 1,573,848,000	\$ 1,578,865,000	\$ 24,758,000
SERVICES & SUPPLIES	372,470,701.26	447,101,000	447,101,000	462,263,000	445,904,000	(1,197,000)
OTHER CHARGES	118,380,851.89	181,037,000	181,037,000	185,111,000	157,858,000	(23,179,000)
CAPITAL ASSETS - EQUIPMENT	5,669,381.57	19,783,000	19,783,000	19,783,000	19,301,000	(482,000)
GROSS TOTAL	\$1,988,043,854.73	\$ 2,201,434,000	\$ 2,202,028,000	\$ 2,241,005,000	\$ 2,201,928,000	\$ (100,000)
INTRAFUND TRANSFERS	(3,573,648.38)	(7,509,000)	(7,509,000)	(7,509,000)	(7,509,000)	0
NET TOTAL	\$1,984,470,206.35	\$ 2,193,925,000	\$ 2,194,519,000	\$ 2,233,496,000	\$ 2,194,419,000	\$ (100,000)
NET COUNTY COST	\$ 559,445,387.90	\$ 565,223,000	\$ 565,223,000	\$ 594,360,000	\$ 553,010,000	\$ (12,213,000)
BUDGETED POSITIONS	9,986.0	9,897.0	9,897.0	9,888.0	9,888.0	(9.0)

FUND
GENERAL FUND

FUNCTION
PUBLIC ASSISTANCE

ACTIVITY
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.

2026-27 Budget Message

The 2026-27 Recommended Budget for Administration reflects a \$0.1 million decrease in gross appropriation, comprised of a \$12.1 million increase in revenue and a \$12.2 million decrease in NCC.

The revenue increase is due to additional federal and State funding for administrative cost increases. The NCC decrease is due to the removal of prior-year funding that was provided on a one-time basis, partially offset by Board-approved increases in employee benefits.

Critical/Strategic Planning Initiatives

- **Prevention and Reduction in Care** – Prioritize prevention strategies that reduce system entry and reliance on out-of-home care by strengthening Family First-aligned services, stabilizing families earlier, and expanding community-based supports that safely maintain children in their homes.
- **Equity** – Advance the Department’s Culture of Equity by integrating equity considerations into operational planning, resource allocation, and service delivery, while continuing efforts to reduce disproportionality and improve outcomes for historically underserved populations.
- **Fiscal Responsibility** – Manage fiscal constraints through prudent oversight of unavoidable cost increases, strategic reversal of one-time funding, and alignment of ongoing expenditures with sustainable revenues to minimize NCC growth.
- **Operational Alignment and Efficiency** – Enhance organizational efficiency through targeted administrative investments, process improvements, and prioritization of core functions to support child safety and well-being amid evolving fiscal and workload pressures.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	2,202,028,000	7,509,000	1,629,296,000	565,223,000	9,897.0
New/Expanded Programs					
1. Young Children in Care (YCIC): Reflects funding for 3.0 positions to support the expansion of the YCIC Birth to Five Program, offset by the deletion of 4.0 vacant positions and a reduction in Services and Supplies, for a net zero cost and a net decrease of 1.0 position.	--	--	--	--	(1.0)
2. Community Cultural Broker Program: Reflects funding for 2.0 positions to address racial disparities and disproportionality in the child welfare system, offset by the deletion of 3.0 vacant positions, for a net zero cost and a net decrease of 1.0 position.	--	--	--	--	(1.0)
Other Changes					
1. Administration Support Services: Reflects funding for 14.0 positions to provide management and administrative support, offset by the deletion of 21.0 positions and reductions in capital assets appropriation, for a net zero cost and a net decrease of 7.0 positions.	--	--	--	--	(7.0)
2. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	24,426,000	--	12,591,000	11,835,000	--
3. Unavoidable Costs: Reflects changes in workers’ compensation and long-term disability costs due to medical cost trends and decreases in claims. Also reflects a projected decrease in unemployment insurance costs based on historical experience.	(275,000)	--	(275,000)	--	--

	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 various programs.	(24,072,000)	--	(111,000)	(23,961,000)	--
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).	(179,000)	--	(92,000)	(87,000)	--
Total Changes	(100,000)	0	12,113,000	(12,213,000)	(9.0)
2026-27 Recommended Budget	2,201,928,000	7,509,000	1,641,409,000	553,010,000	9,888.0

Critical and Unmet Needs

The Department's critical and unmet needs include additional funding for: 1) prevention services; 2) transitional housing and temporary living; 3) flexible family supports; 4) critical community-based services and programs that serve to safeguard children and support families in their reunification efforts; and 5) administrative support to shift appropriate workload away from social workers, and thereby allow Children's Social Workers to prioritize efforts that enhance child safety, family reunification, and permanency planning.

CHILDREN AND FAMILY SERVICES - ADMINISTRATION BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ADOPTION FEES	\$ 162,950.00	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
CHARGES FOR SERVICES - OTHER	346,520.55	0	0	0	0	0
FEDERAL - COVID-19	94,990.53	0	0	0	0	0
FEDERAL - OTHER	1,322,579.55	4,198,000	4,198,000	4,198,000	4,198,000	0
FEDERAL - PUBLIC ASSISTANCE ADMINISTRATION	567,126,007.72	668,939,000	626,465,000	626,291,000	632,642,000	6,177,000
FEDERAL AID - DISASTER RELIEF	9,020.00	0	0	0	0	0
MISCELLANEOUS	351,622.83	1,914,000	1,914,000	1,914,000	1,914,000	0
OTHER GOVERNMENTAL AGENCIES	3,084,876.77	4,298,000	4,298,000	4,298,000	4,298,000	0
SALE OF CAPITAL ASSETS	19,550.00	0	0	0	0	0
SETTLEMENTS	20,408.86	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)	646,905,841.00	756,286,000	720,267,000	730,281,000	726,203,000	5,936,000
STATE - OTHER	17,097,192.78	0	0	0	0	0
STATE - PUBLIC ASSISTANCE ADMINISTRATION	169,415,745.06	173,672,000	252,759,000	252,759,000	252,759,000	0
STATE AID - DISASTER	27,059.00	0	0	0	0	0
TRANSFERS IN	295,453.80	0	0	0	0	0
TOTAL REVENUE	\$ 1,425,024,818.45	\$ 1,628,702,000	\$ 1,629,296,000	\$ 1,639,136,000	\$ 1,641,409,000	\$ 12,113,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 871,379,206.83	\$ 907,374,000	\$ 907,911,000	\$ 907,932,000	\$ 908,542,000	\$ 631,000
CAFETERIA BENEFIT PLANS	192,445,039.17	197,497,000	196,308,000	215,052,000	219,462,000	23,154,000
COUNTY EMPLOYEE RETIREMENT	206,951,280.83	211,712,000	210,825,000	210,867,000	210,864,000	39,000
DENTAL INSURANCE	3,623,680.66	3,662,000	3,107,000	3,101,000	3,101,000	(6,000)
DEPENDENT CARE SPENDING ACCOUNTS	1,039,851.34	1,060,000	968,000	1,360,000	1,360,000	392,000
DISABILITY BENEFITS	6,318,764.00	5,425,000	6,224,000	5,840,000	5,840,000	(384,000)
FICA (OASDI)	13,202,679.33	14,112,000	13,552,000	13,554,000	13,554,000	2,000
HEALTH INSURANCE	11,927,428.20	14,315,000	15,517,000	16,215,000	16,216,000	699,000
LIFE INSURANCE	1,622,964.79	833,000	769,000	779,000	779,000	10,000
OTHER EMPLOYEE BENEFITS	65,443.00	7,000	6,000	6,000	6,000	0
RETIREE HEALTH INSURANCE	132,025,643.00	146,024,000	146,024,000	146,024,000	146,024,000	0
SAVINGS PLAN	5,543,121.05	5,748,000	7,237,000	7,319,000	7,319,000	82,000
THRIFT PLAN (HORIZONS)	27,642,028.82	28,967,000	27,814,000	27,822,000	27,821,000	7,000
UNEMPLOYMENT INSURANCE	290,388.00	351,000	352,000	352,000	352,000	0
WORKERS' COMPENSATION	17,445,400.99	16,426,000	17,493,000	17,625,000	17,625,000	132,000
TOTAL S & E B	1,491,522,920.01	1,553,513,000	1,554,107,000	1,573,848,000	1,578,865,000	24,758,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	42,845,921.51	46,370,000	46,702,000	46,490,000	46,490,000	(212,000)
CLOTHING & PERSONAL SUPPLIES	41,409.09	18,000	16,000	16,000	16,000	0
COMMUNICATIONS	918,044.16	1,383,000	1,385,000	1,385,000	1,385,000	0
COMPUTING-MAINFRAME	553,321.59	1,191,000	1,191,000	1,191,000	1,191,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	591,966.00	500,000	500,000	500,000	500,000	0
COMPUTING-PERSONAL	3,746,102.04	5,494,000	4,616,000	4,616,000	4,616,000	0
CONTRACTED PROGRAM SERVICES	144,791,133.83	164,689,000	166,523,000	181,897,000	165,538,000	(985,000)
FOOD	266,951.83	368,000	368,000	368,000	368,000	0

CHILDREN AND FAMILY SERVICES - ADMINISTRATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
HOUSEHOLD EXPENSE	60,431.20	84,000	64,000	64,000	64,000	0
INFORMATION TECHNOLOGY SECURITY	118,482.96	150,000	150,000	150,000	150,000	0
INFORMATION TECHNOLOGY SERVICES	1,392,034.00	1,578,000	1,103,000	1,103,000	1,103,000	0
INSURANCE	572,091.72	628,000	558,000	558,000	558,000	0
MAINTENANCE - EQUIPMENT	37,984.03	161,000	230,000	230,000	230,000	0
MAINTENANCE-BUILDINGS & IMPRV	3,502,051.17	4,337,000	3,810,000	3,810,000	3,810,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	34,393.99	99,000	99,000	99,000	99,000	0
MEMBERSHIPS	144,849.04	168,000	168,000	168,000	168,000	0
MISCELLANEOUS EXPENSE	141,628.63	337,000	337,000	337,000	337,000	0
OFFICE EXPENSE	3,449,264.46	3,828,000	3,396,000	3,396,000	3,396,000	0
PROFESSIONAL SERVICES	96,897,531.18	107,818,000	108,751,000	108,751,000	108,751,000	0
PUBLICATIONS & LEGAL NOTICES	32,602.30	66,000	66,000	66,000	66,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	12,813,270.73	40,256,000	40,105,000	40,105,000	40,105,000	0
RENTS & LEASES - EQUIPMENT	1,383,986.43	1,818,000	2,207,000	2,207,000	2,207,000	0
SMALL TOOLS & MINOR EQUIPMENT	13,466.82	28,000	28,000	28,000	28,000	0
SPECIAL DEPARTMENTAL EXPENSE	248,341.78	479,000	210,000	210,000	210,000	0
TECHNICAL SERVICES	12,022,412.91	14,351,000	15,048,000	15,048,000	15,048,000	0
TELECOMMUNICATIONS	11,864,769.68	15,352,000	14,381,000	14,381,000	14,381,000	0
TRAINING	20,104,757.98	20,939,000	20,783,000	20,783,000	20,783,000	0
TRANSPORTATION AND TRAVEL	11,502,158.68	12,073,000	11,768,000	11,768,000	11,768,000	0
UTILITIES	2,379,341.52	2,538,000	2,538,000	2,538,000	2,538,000	0
TOTAL S & S	372,470,701.26	447,101,000	447,101,000	462,263,000	445,904,000	(1,197,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	270,687.22	0	0	0	0	0
JUDGMENTS & DAMAGES	3,572,717.55	46,345,000	46,345,000	23,345,000	23,345,000	(23,000,000)
RETIREMENT OF OTHER LONG TERM DEBT	42,067,918.85	40,517,000	40,517,000	40,338,000	40,338,000	(179,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	3,998,788.84	0	0	0	0	0
SUPPORT & CARE OF PERSONS	68,437,362.05	94,175,000	94,175,000	121,428,000	94,175,000	0
TAXES & ASSESSMENTS	33,377.38	0	0	0	0	0
TOTAL OTH CHARGES	118,380,851.89	181,037,000	181,037,000	185,111,000	157,858,000	(23,179,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
ELECTRONIC EQUIPMENT	48,521.12	0	0	0	0	0
TELECOMMUNICATIONS EQUIPMENT	5,432,370.06	19,633,000	19,633,000	19,633,000	19,151,000	(482,000)
VEHICLES & TRANSPORTATION EQUIPMENT	188,490.39	150,000	150,000	150,000	150,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	5,669,381.57	19,783,000	19,783,000	19,783,000	19,301,000	(482,000)
TOTAL CAPITAL ASSETS	5,669,381.57	19,783,000	19,783,000	19,783,000	19,301,000	(482,000)
GROSS TOTAL	\$ 1,988,043,854.73	\$ 2,201,434,000	\$ 2,202,028,000	\$ 2,241,005,000	\$ 2,201,928,000	\$ (100,000)
INTRAFUND TRANSFERS	(3,573,648.38)	(7,509,000)	(7,509,000)	(7,509,000)	(7,509,000)	0
NET TOTAL	\$ 1,984,470,206.35	\$ 2,193,925,000	\$ 2,194,519,000	\$ 2,233,496,000	\$ 2,194,419,000	\$ (100,000)
NET COUNTY COST	\$ 559,445,387.90	\$ 565,223,000	\$ 565,223,000	\$ 594,360,000	\$ 553,010,000	\$ (12,213,000)
BUDGETED POSITIONS	9,986.0	9,897.0	9,897.0	9,888.0	9,888.0	(9.0)

Children and Family Services - Assistance Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 958,697,073.63	\$ 1,008,345,000	\$ 1,134,322,000	\$ 1,065,654,000	\$ 1,065,514,000	\$ (68,808,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 5,898,069.80	\$ 6,488,000	\$ 6,488,000	\$ 6,488,000	\$ 6,348,000	\$ (140,000)
OTHER CHARGES	1,158,257,757.05	1,241,220,000	1,367,975,000	1,317,093,000	1,317,093,000	(50,882,000)
GROSS TOTAL	\$1,164,155,826.85	\$ 1,247,708,000	\$ 1,374,463,000	\$ 1,323,581,000	\$ 1,323,441,000	\$ (51,022,000)
INTRAFUND TRANSFERS	(6,161,126.51)	(5,800,000)	(5,800,000)	(600,000)	(600,000)	5,200,000
NET TOTAL	\$1,157,994,700.34	\$ 1,241,908,000	\$ 1,368,663,000	\$ 1,322,981,000	\$ 1,322,841,000	\$ (45,822,000)
NET COUNTY COST	\$ 199,297,626.71	\$ 233,563,000	\$ 234,341,000	\$ 257,327,000	\$ 257,327,000	\$ 22,986,000
	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) support 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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a \$23.0 million increase in NCC due to the California Necessities Index (CNI) placement rate increases, partially offset by caseload decreases.

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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	1,374,463,000	5,800,000	1,134,322,000	234,341,000	0.0
Other Changes					
1. Adoption Assistance Program (AAP): Reflects funding for higher case costs associated with CNI placement rate increases.	17,460,000	--	7,651,000	9,809,000	--
2. AAP: Reflects a decrease in appropriation and funding due to lower federal caseloads than previously budgeted.	(16,366,000)	--	(13,322,000)	(3,044,000)	--
3. Foster Care (FC): Reflects funding for higher case costs associated with CNI placement rate increases.	7,989,000	--	4,084,000	3,905,000	--
4. FC: Reflects a decrease in appropriation and funding due to lower federal caseloads than previously budgeted.	(50,029,000)	--	(61,128,000)	11,099,000	--
5. Kinship Guardianship Assistance (KinGAP): Reflects funding for higher case costs associated with CNI placement rate increases.	6,983,000	--	5,905,000	1,078,000	--
6. KinGAP: Reflects a decrease in appropriation and funding due to lower federal caseloads than previously budgeted.	(11,719,000)	--	(11,858,000)	139,000	--
7. Promoting Safe and Stable Families (PSSF): Reflects an adjustment to remove prior-year funding that was provided on a one-time basis by the Department of Mental Health for Prevention and Aftercare contracts.	(5,200,000)	(5,200,000)	--	--	--
8. Measure A Funding: Reflects a decrease in funding to align with the Measure A spending plan adopted by the Board on February 3, 2026.	(140,000)	--	(140,000)	--	--
Total Changes	(51,022,000)	(5,200,000)	(68,808,000)	22,986,000	0.0
2026-27 Recommended Budget	1,323,441,000	600,000	1,065,514,000	257,327,000	0.0

CHILDREN AND FAMILY SERVICES - ASSISTANCE PAYMENTS BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - PUBLIC ASSISTANCE ADMINISTRATION	\$ 18,137,798.00	\$ 8,106,000	\$ 8,106,000	\$ 8,106,000	\$ 8,106,000	\$ 0
FEDERAL - PUBLIC ASSISTANCE PROGRAMS	381,938,239.00	395,315,000	432,061,000	428,158,000	428,158,000	(3,903,000)
MISCELLANEOUS	516,263.24	544,000	544,000	544,000	544,000	0
STATE - 1991 REALIGNMENT REVENUE - SOCIAL SERVICES	172,700,000.00	180,361,000	180,361,000	180,361,000	180,361,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	260,874,779.00	313,641,000	394,863,000	334,959,000	334,959,000	(59,904,000)
STATE - PUBLIC ASSISTANCE ADMINISTRATION	12,745,759.00	0	0	0	0	0
STATE - PUBLIC ASSISTANCE PROGRAMS	111,321,323.00	110,238,000	118,247,000	113,386,000	113,386,000	(4,861,000)
TRANSFERS IN	462,912.39	140,000	140,000	140,000	0	(140,000)
TOTAL REVENUE	\$ 958,697,073.63	\$ 1,008,345,000	\$ 1,134,322,000	\$ 1,065,654,000	\$ 1,065,514,000	\$ (68,808,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
CONTRACTED PROGRAM SERVICES	\$ 5,898,000.00	\$ 3,692,000	\$ 3,692,000	\$ 3,692,000	\$ 3,552,000	\$ (140,000)
OFFICE EXPENSE	69.80	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	5,898,069.80	6,488,000	6,488,000	6,488,000	6,348,000	(140,000)
OTHER CHARGES						
SUPPORT & CARE OF PERSONS	1,158,257,757.05	1,241,220,000	1,367,975,000	1,317,093,000	1,317,093,000	(50,882,000)
TOTAL OTH CHARGES	1,158,257,757.05	1,241,220,000	1,367,975,000	1,317,093,000	1,317,093,000	(50,882,000)
GROSS TOTAL	\$ 1,164,155,826.85	\$ 1,247,708,000	\$ 1,374,463,000	\$ 1,323,581,000	\$ 1,323,441,000	\$ (51,022,000)
INTRAFUND TRANSFERS	(6,161,126.51)	(5,800,000)	(5,800,000)	(600,000)	(600,000)	5,200,000
NET TOTAL	\$ 1,157,994,700.34	\$ 1,241,908,000	\$ 1,368,663,000	\$ 1,322,981,000	\$ 1,322,841,000	\$ (45,822,000)
NET COUNTY COST	\$ 199,297,626.71	\$ 233,563,000	\$ 234,341,000	\$ 257,327,000	\$ 257,327,000	\$ 22,986,000

Adoption Assistance Program Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 481,545,113.00	\$ 504,247,000	\$ 559,055,000	\$ 553,384,000	\$ 553,384,000	\$ (5,671,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
OTHER CHARGES	\$ 522,137,267.40	\$ 555,862,000	\$ 610,950,000	\$ 612,044,000	\$ 612,044,000	\$ 1,094,000
GROSS TOTAL	\$ 522,137,267.40	\$ 555,862,000	\$ 610,950,000	\$ 612,044,000	\$ 612,044,000	\$ 1,094,000
NET TOTAL	\$ 522,137,267.40	\$ 555,862,000	\$ 610,950,000	\$ 612,044,000	\$ 612,044,000	\$ 1,094,000
NET COUNTY COST	\$ 40,592,154.40	\$ 51,615,000	\$ 51,895,000	\$ 58,660,000	\$ 58,660,000	\$ 6,765,000

ACTIVITY

OTHER ASSISTANCE

Foster Care Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 298,815,690.00	\$ 304,125,000	\$ 363,740,000	\$ 306,696,000	\$ 306,696,000	\$ (57,044,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 2,796,000.00	\$ 2,796,000	\$ 2,796,000	\$ 2,796,000	\$ 2,796,000	\$ 0
OTHER CHARGES	406,547,678.29	433,615,000	493,490,000	451,450,000	451,450,000	(42,040,000)
GROSS TOTAL	\$ 409,343,678.29	\$ 436,411,000	\$ 496,286,000	\$ 454,246,000	\$ 454,246,000	\$ (42,040,000)
INTRAFUND TRANSFERS	(161,126.51)	(600,000)	(600,000)	(600,000)	(600,000)	0
NET TOTAL	\$ 409,182,551.78	\$ 435,811,000	\$ 495,686,000	\$ 453,646,000	\$ 453,646,000	\$ (42,040,000)
NET COUNTY COST	\$ 110,366,861.78	\$ 131,686,000	\$ 131,946,000	\$ 146,950,000	\$ 146,950,000	\$ 15,004,000

ACTIVITY

OTHER ASSISTANCE

KinGAP Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 125,359,166.00	\$ 131,746,000	\$ 143,300,000	\$ 137,347,000	\$ 137,347,000	\$ (5,953,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
OTHER CHARGES	\$ 150,067,929.45	\$ 158,642,000	\$ 170,434,000	\$ 165,698,000	\$ 165,698,000	\$ (4,736,000)
GROSS TOTAL	\$ 150,067,929.45	\$ 158,642,000	\$ 170,434,000	\$ 165,698,000	\$ 165,698,000	\$ (4,736,000)
NET TOTAL	\$ 150,067,929.45	\$ 158,642,000	\$ 170,434,000	\$ 165,698,000	\$ 165,698,000	\$ (4,736,000)
NET COUNTY COST	\$ 24,708,763.45	\$ 26,896,000	\$ 27,134,000	\$ 28,351,000	\$ 28,351,000	\$ 1,217,000

ACTIVITY

OTHER ASSISTANCE

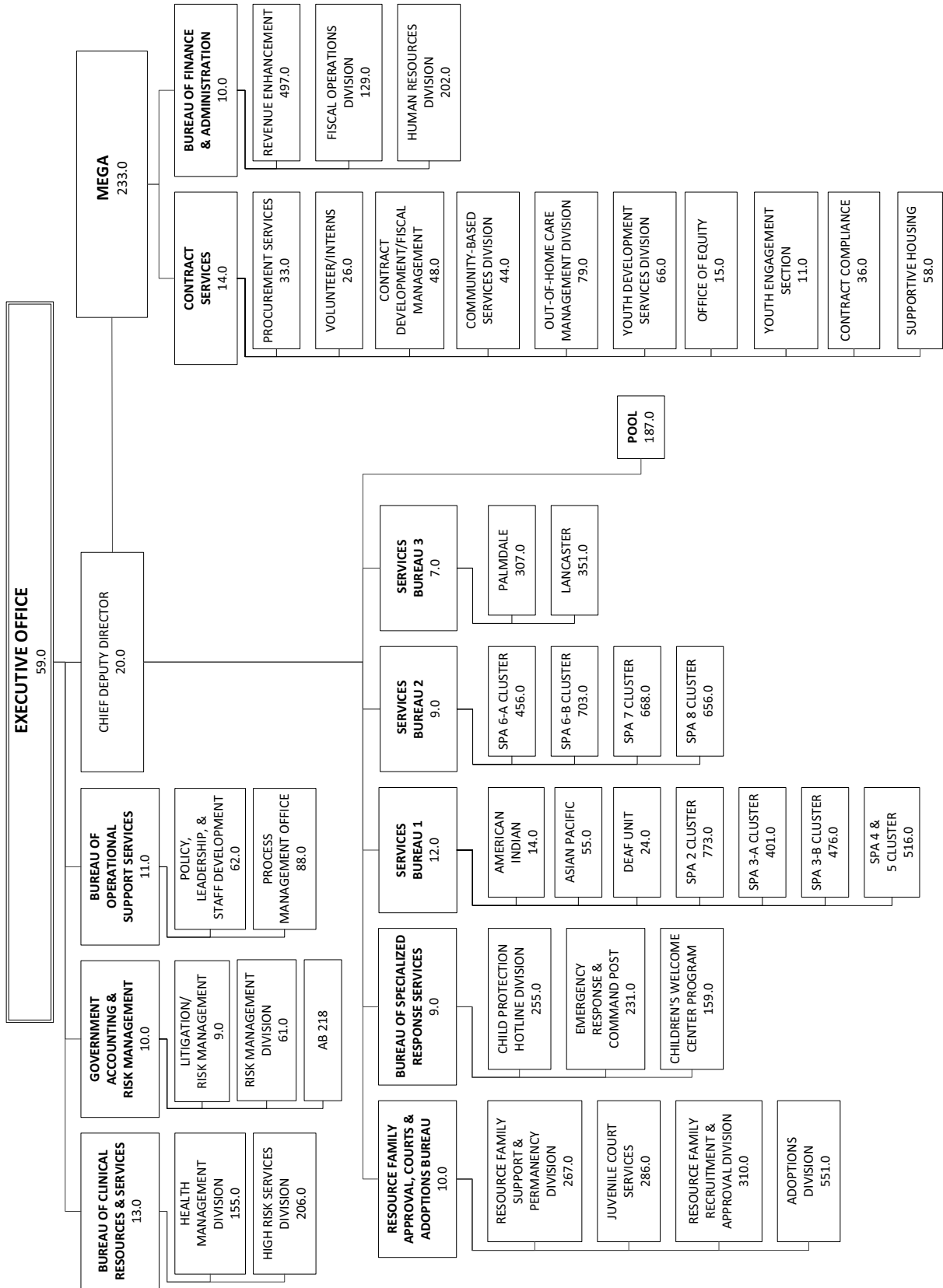
Promoting Safe and Stable Families/Family Preservation Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 52,977,104.63	\$ 68,227,000	\$ 68,227,000	\$ 68,227,000	\$ 68,087,000	\$ (140,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 3,102,069.80	\$ 3,692,000	\$ 3,692,000	\$ 3,692,000	\$ 3,552,000	\$ (140,000)
OTHER CHARGES	79,504,881.91	93,101,000	93,101,000	87,901,000	87,901,000	(5,200,000)
GROSS TOTAL	\$ 82,606,951.71	\$ 96,793,000	\$ 96,793,000	\$ 91,593,000	\$ 91,453,000	\$ (5,340,000)
INTRAFUND TRANSFERS	(6,000,000.00)	(5,200,000)	(5,200,000)	0	0	5,200,000
NET TOTAL	\$ 76,606,951.71	\$ 91,593,000	\$ 91,593,000	\$ 91,593,000	\$ 91,453,000	\$ (140,000)
NET COUNTY COST	\$ 23,629,847.08	\$ 23,366,000	\$ 23,366,000	\$ 23,366,000	\$ 23,366,000	\$ 0

ACTIVITY

OTHER ASSISTANCE

DEPARTMENT OF CHILDREN AND FAMILY SERVICES
Brandon T. Nichols, Director
2026-27 Recommended Budget Positions = 9,888.0



Consumer and Business Affairs

Rafael Carbajal, Director

Consumer and Business Affairs Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 15,205,117.13	\$ 12,114,000	\$ 15,086,000	\$ 16,614,000	\$ 15,404,000	\$ 318,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 22,795,265.84	\$ 28,188,000	\$ 31,971,000	\$ 36,353,000	\$ 31,051,000	\$ (920,000)
SERVICES & SUPPLIES	92,591,833.36	50,576,000	49,276,000	47,843,000	7,708,000	(41,568,000)
OTHER CHARGES	808,418.45	1,041,000	1,041,000	734,000	737,000	(304,000)
CAPITAL ASSETS - EQUIPMENT	5,199.68	0	20,000	20,000	20,000	0
GROSS TOTAL	\$ 116,200,717.33	\$ 79,805,000	\$ 82,308,000	\$ 84,950,000	\$ 39,516,000	\$ (42,792,000)
INTRAFUND TRANSFERS	(20,989,286.14)	(25,903,000)	(26,734,000)	(22,835,000)	(7,002,000)	19,732,000
NET TOTAL	\$ 95,211,431.19	\$ 53,902,000	\$ 55,574,000	\$ 62,115,000	\$ 32,514,000	\$ (23,060,000)
NET COUNTY COST	\$ 80,006,314.06	\$ 41,788,000	\$ 40,488,000	\$ 45,501,000	\$ 17,110,000	\$ (23,378,000)
 BUDGETED POSITIONS	 186.0	 185.0	 185.0	 204.0	 187.0	 2.0
 FUND GENERAL FUND			 FUNCTION PUBLIC PROTECTION	 ACTIVITY OTHER PROTECTION		

Mission Statement

To promote a fair and dynamic marketplace by protecting consumers, stabilizing households, and strengthening the economic well-being of our communities.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$23.4 million primarily due to the deletion of prior-year funding that was provided on a one-time basis for American Rescue Plan Act (ARPA) projects, Office of Immigrant Affairs (OIA) Represent LA program, Office of Cannabis Management (OCM), Stay Housed LA/Right to Counsel (SHLA/RTC), Self-Help Legal Access Centers (SHLAC), and various other programs and services.

Critical/Strategic Planning Initiatives

- Continue to 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 RTC, SHLAC, and Rent Habitability efforts.

- Continue to protect the rights and advance the well-being of immigrants through the OIA amid heightened federal enforcement pressures, including the delivery of immigration legal services through Represent LA and strengthened countywide language access.
- Continue to support the OCM in regulating commercial cannabis activities in the unincorporated areas and establish the policies, systems, and infrastructure needed to implement cannabis licensing.
- Continue to enhance the operations of the County's Office of Labor Equity (OLE) to consolidate and centralize ordinances, initiatives, and functions related to worker protections. The OLE will provide a one-stop shop for worker protections and labor law enforcement.
- Strengthen enforcement of consumer rights laws, investigating complaints, and providing resources to educate the public about fair business and consumer protection.
- Continue to align the Department's administrative team to help lead current and future initiatives, including strategic planning within the administrative and operational functions.
- Support major County initiatives and Board-Directed Priorities.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	82,308,000	26,734,000	15,086,000	40,488,000	185.0
Other Changes					
1. Rent Registry: Reflects the addition of 2.0 Consumer Business Affairs Representative III positions and associated program funding, fully offset by an increase in Rent Registry fees.	5,036,000	--	5,036,000	--	2.0
2. Dispute Resolution: Reflects revenue and appropriation adjustments to align the Department's Dispute Resolution Program funds with the operating budget based on historical trends.	63,000	--	63,000	--	--
3. SHLA/RTC: Reflects one-time funding to support the SHLA/RTC program, fully offset by intrafund transfers from the Justice, Care and Opportunities Department.	1,144,000	1,144,000	--	--	--
4. Countywide Benefits Entitlement Services Team (CBEST): Reflects a decrease in funding from the Department of Health Services for the CBEST program.	(1,000,000)	(1,000,000)	--	--	--
5. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	13,000	--	--	13,000	--
6. Unavoidable Costs: Reflects changes in workers' compensation costs due to medical cost trends and increases in claims, as well as a projected increase in unemployment insurance costs based on historical experience, fully offset by revenue.	34,000	--	34,000	--	--
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).	3,000	--	--	3,000	--
8. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for Children's Savings Account (\$0.3 million), SHLAC (\$3.3 million), Represent LA (\$7.7 million), OCM (\$2.3 million), ARPA projects (\$4.7 million), SHLA/RTC (\$7.2 million), Volunteer Income Tax Assistance (\$0.6 million), Fair Chance and Fair Workweek outreach (\$0.4 million), Community Centers improvements (\$0.5 million), Household Fire Relief (\$0.2 million), OIA (\$0.3 million), strategic planning consultant (\$0.1 million), legal costs (\$1.0 million), Retail Access Grant (\$0.5 million), Emergency Rent Relief (\$9.8 million), Eviction Diversion (\$3.0 million), HTP (\$0.4 million), Guaranteed Basic Income Program (\$5.4 million), Utility User Tax (\$0.3 million), Language Access (\$24,000), and cybersecurity (\$3,000).	(48,085,000)	(19,876,000)	(4,815,000)	(23,394,000)	--
9. Reclassification: Reflects a Board-approved position reclassification.	--	--	--	--	--
Total Changes	(42,792,000)	(19,732,000)	318,000	(23,378,000)	2.0
2026-27 Recommended Budget	39,516,000	7,002,000	15,404,000	17,110,000	187.0

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) \$1.0 million for 6.0 positions for OIA expansion; 2) \$8.4 million for the Represent LA program; 3) \$9.3 million and 2.0 positions for the SHLA/RTC program; 4) \$5.1 million for SHLAC; 5) \$2.4 million for the OCM; 6) \$1.9 million for services provided by other County departments; 7) \$0.3 million for 1.0 position for Administration; 8) 8.0 positions to support the Rent Registry program; and 9) funding for the Tenant Protections Hotline and Emergency Rent Relief Program.

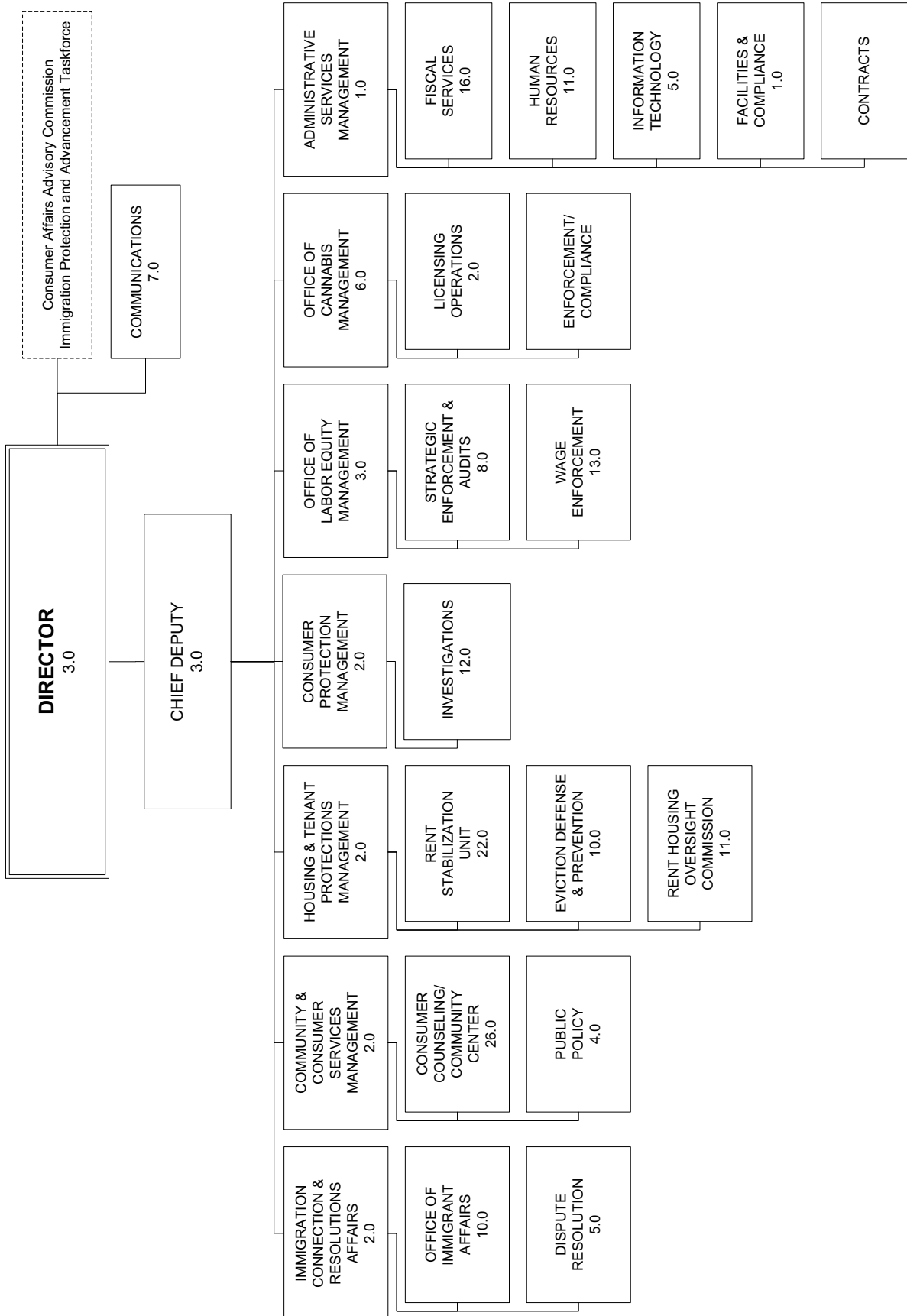
CONSUMER AND BUSINESS AFFAIRS BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ 1,109,859.23	\$ 1,387,000	\$ 3,497,000	\$ 3,497,000	\$ 3,497,000	\$ 0
FEDERAL - COVID-19	(2,735,328.86)	0	0	0	0	0
FEDERAL - GRANTS	1,122,857.20	0	0	0	0	0
FEDERAL AID - DISASTER RELIEF	19,138.00	0	0	0	0	0
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	2,898,016.11	184,000	3,700,000	3,700,000	3,700,000	0
MISCELLANEOUS	5,490,051.70	760,000	28,000	28,000	28,000	0
OTHER GOVERNMENTAL AGENCIES	4,712,666.15	4,362,000	4,000,000	0	0	(4,000,000)
OTHER LICENSES & PERMITS	812,679.63	4,036,000	2,476,000	8,756,000	7,546,000	5,070,000
RECORDING FEES	90.00	0	0	0	0	0
STATE - OTHER	1,467,673.69	815,000	815,000	0	0	(815,000)
STATE AID - DISASTER	57,414.28	0	0	0	0	0
TRANSFERS IN	250,000.00	570,000	570,000	633,000	633,000	63,000
TOTAL REVENUE	\$ 15,205,117.13	\$ 12,114,000	\$ 15,086,000	\$ 16,614,000	\$ 15,404,000	\$ 318,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 13,174,767.56	\$ 17,868,000	\$ 20,016,000	\$ 22,577,000	\$ 18,586,000	\$ (1,430,000)
CAFETERIA BENEFIT PLANS	2,599,440.09	2,602,000	3,558,000	4,394,000	3,887,000	329,000
COUNTY EMPLOYEE RETIREMENT	3,145,106.88	3,354,000	3,126,000	3,603,000	3,198,000	72,000
DENTAL INSURANCE	51,334.30	50,000	58,000	70,000	59,000	1,000
DEPENDENT CARE SPENDING ACCOUNTS	13,505.74	13,000	12,000	25,000	25,000	13,000
DISABILITY BENEFITS	93,396.41	112,000	68,000	77,000	68,000	0
FICA (OASDI)	210,076.27	212,000	265,000	293,000	268,000	3,000
HEALTH INSURANCE	693,915.62	809,000	1,559,000	1,861,000	1,609,000	50,000
LIFE INSURANCE	48,564.08	50,000	43,000	50,000	43,000	0
OTHER EMPLOYEE BENEFITS	8,308.00	9,000	0	0	0	0
RETIREE HEALTH INSURANCE	2,028,168.00	2,295,000	2,215,000	2,215,000	2,215,000	0
SAVINGS PLAN	277,406.84	286,000	397,000	423,000	397,000	0
THRIFT PLAN (HORIZONS)	410,786.35	456,000	609,000	686,000	617,000	8,000
UNEMPLOYMENT INSURANCE	4,330.00	9,000	5,000	10,000	10,000	5,000
WORKERS' COMPENSATION	36,159.70	63,000	40,000	69,000	69,000	29,000
TOTAL S & E B	22,795,265.84	28,188,000	31,971,000	36,353,000	31,051,000	(920,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	680,435.66	1,371,000	884,000	1,347,000	947,000	63,000
CLOTHING & PERSONAL SUPPLIES	12,406.17	3,000	5,000	5,000	5,000	0
COMMUNICATIONS	62,281.47	72,000	45,000	45,000	45,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	286,624.95	311,000	271,000	271,000	271,000	0
COMPUTING-PERSONAL	234,943.72	202,000	201,000	201,000	201,000	0
CONTRACTED PROGRAM SERVICES	85,834,313.80	41,252,000	42,155,000	39,938,000	1,953,000	(40,202,000)
FOOD	15,342.78	13,000	10,000	10,000	10,000	0
HOUSEHOLD EXPENSE	3,123.69	8,000	1,000	1,000	1,000	0
INFORMATION TECHNOLOGY SECURITY	5,778.55	6,000	10,000	10,000	10,000	0
INFORMATION TECHNOLOGY SERVICES	150,755.00	103,000	214,000	214,000	214,000	0
INSURANCE	47,837.00	50,000	50,000	50,000	50,000	0

CONSUMER AND BUSINESS AFFAIRS BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
MAINTENANCE - EQUIPMENT	0.00	0	1,000	1,000	1,000	0
MAINTENANCE-BUILDINGS & IMPRV	836,807.21	918,000	1,497,000	910,000	910,000	(587,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	3,955.33	0	2,000	2,000	2,000	0
MEMBERSHIPS	11,820.91	13,000	15,000	15,000	15,000	0
MISCELLANEOUS EXPENSE	8,344.99	14,000	99,000	99,000	99,000	0
OFFICE EXPENSE	539,845.94	119,000	269,000	469,000	469,000	200,000
PROFESSIONAL SERVICES	2,599,615.32	4,727,000	1,950,000	2,661,000	911,000	(1,039,000)
PUBLICATIONS & LEGAL NOTICES	9,916.99	5,000	0	0	0	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	3,760.40	10,000	172,000	172,000	172,000	0
RENTS & LEASES - EQUIPMENT	33,718.27	33,000	50,000	50,000	50,000	0
SMALL TOOLS & MINOR EQUIPMENT	3,540.33	2,000	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	55,836.58	23,000	50,000	50,000	50,000	0
TECHNICAL SERVICES	459,806.82	458,000	510,000	510,000	510,000	0
TELECOMMUNICATIONS	193,006.89	231,000	346,000	343,000	343,000	(3,000)
TRAINING	7,637.75	56,000	30,000	30,000	30,000	0
TRANSPORTATION AND TRAVEL	57,863.67	46,000	6,000	6,000	6,000	0
UTILITIES	432,513.17	530,000	433,000	433,000	433,000	0
TOTAL S & S	92,591,833.36	50,576,000	49,276,000	47,843,000	7,708,000	(41,568,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	403,543.00	513,000	513,000	6,000	6,000	(507,000)
DEPRECIATION	23,499.00	25,000	0	0	3,000	3,000
JUDGMENTS & DAMAGES	49,999.60	107,000	8,000	8,000	8,000	0
RETIREMENT OF OTHER LONG TERM DEBT	0.00	0	34,000	34,000	34,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	328,358.58	396,000	486,000	686,000	686,000	200,000
TAXES & ASSESSMENTS	3,018.27	0	0	0	0	0
TOTAL OTH CHARGES	808,418.45	1,041,000	1,041,000	734,000	737,000	(304,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
OFFICE FURNITURE, FIXTURES & EQ	5,199.68	0	20,000	20,000	20,000	0
TOTAL CAPITAL ASSETS	5,199.68	0	20,000	20,000	20,000	0
GROSS TOTAL	\$ 116,200,717.33	\$ 79,805,000	\$ 82,308,000	\$ 84,950,000	\$ 39,516,000	\$ (42,792,000)
INTRAFUND TRANSFERS	(20,989,286.14)	(25,903,000)	(26,734,000)	(22,835,000)	(7,002,000)	19,732,000
NET TOTAL	\$ 95,211,431.19	\$ 53,902,000	\$ 55,574,000	\$ 62,115,000	\$ 32,514,000	\$ (23,060,000)
NET COUNTY COST	\$ 80,006,314.06	\$ 41,788,000	\$ 40,488,000	\$ 45,501,000	\$ 17,110,000	\$ (23,378,000)
 BUDGETED POSITIONS	 186.0	 185.0	 185.0	 204.0	 187.0	 2.0

DEPARTMENT OF CONSUMER AND BUSINESS AFFAIRS
Rafael Carbajal, Director
2026-27 Recommended Budget Positions = 187.0



County Counsel

Dawyn R. Harrison, County Counsel

County Counsel Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 28,989,148.00	\$ 29,849,000	\$ 35,429,000	\$ 38,386,000	\$ 37,277,000	\$ 1,848,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 173,808,567.29	\$ 186,550,000	\$ 192,697,000	\$ 195,730,000	\$ 194,628,000	\$ 1,931,000
SERVICES & SUPPLIES	20,848,502.26	19,319,000	19,501,000	19,585,000	19,108,000	(393,000)
OTHER CHARGES	1,117,791.75	946,000	946,000	1,256,000	1,291,000	345,000
CAPITAL ASSETS - EQUIPMENT	319,286.48	0	0	0	0	0
GROSS TOTAL	\$ 196,094,147.78	\$ 206,815,000	\$ 213,144,000	\$ 216,571,000	\$ 215,027,000	\$ 1,883,000
INTRAFUND TRANSFERS	(146,318,057.02)	(160,476,000)	(161,225,000)	(162,254,000)	(161,818,000)	(593,000)
NET TOTAL	\$ 49,776,090.76	\$ 46,339,000	\$ 51,919,000	\$ 54,317,000	\$ 53,209,000	\$ 1,290,000
NET COUNTY COST	\$ 20,786,942.76	\$ 16,490,000	\$ 16,490,000	\$ 15,931,000	\$ 15,932,000	\$ (558,000)
 BUDGETED POSITIONS	 764.0	 746.0	 746.0	 753.0	 752.0	 6.0
 FUND GENERAL FUND			 FUNCTION GENERAL	 ACTIVITY 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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$0.6 million primarily due to the deletion of funding that was provided on a one-time basis for Los Angeles Homeless Services Authority attorney hours and cybersecurity, partially offset by Board-approved increases in 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	213,144,000	161,225,000	35,429,000	16,490,000	746.0
<i>New/Expanded Programs</i>					
1. Metropolitan Transportation Authority (MTA): Reflects the addition of 4.0 Senior Deputy County Counsel and 1.0 Senior Legal Office Support Assistant positions and services and supplies funding to provide dedicated legal support to the MTA.	1,688,000	--	1,688,000	--	5.0
2. Justice and Safety Division: Reflects the addition of 2.0 Senior Deputy County Counsel positions and services and supplies funding to provide dedicated legal support to the Department of Youth Development and Fire Department.	776,000	388,000	388,000	--	2.0
<i>Other Changes</i>					
1. Executive Office: Reflects the addition of 1.0 Senior Assistant County Counsel position to oversee the Dependency and Social Services Divisions, fully offset by the deletion of 1.0 Senior Deputy County Counsel and 1.0 Senior Associate County Counsel positions and a reduction in services and supplies.	--	--	--	--	(1.0)
2. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	146,000	121,000	14,000	11,000	--
3. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	83,000	75,000	8,000	--	--
4. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for legal fees for Los Angeles Homeless Services Authority (\$0.6 million), Workers' Rights Enforcement grant (\$0.3 million), and cybersecurity (\$2,000).	(845,000)	(20,000)	(253,000)	(572,000)	--
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).	35,000	29,000	3,000	3,000	--
6. Ministerial Adjustment: Reflects the realignment of appropriation based on projected expenditures.	--	--	--	--	--
Total Changes	1,883,000	593,000	1,848,000	(558,000)	6.0
2026-27 Recommended Budget	215,027,000	161,818,000	37,277,000	15,932,000	752.0

Critical and Unmet Needs

The Department's unmet needs include positions for the Affirmative Litigation Consumer Protection Division and Executive Office, as well as increased costs for services provided by other County departments.

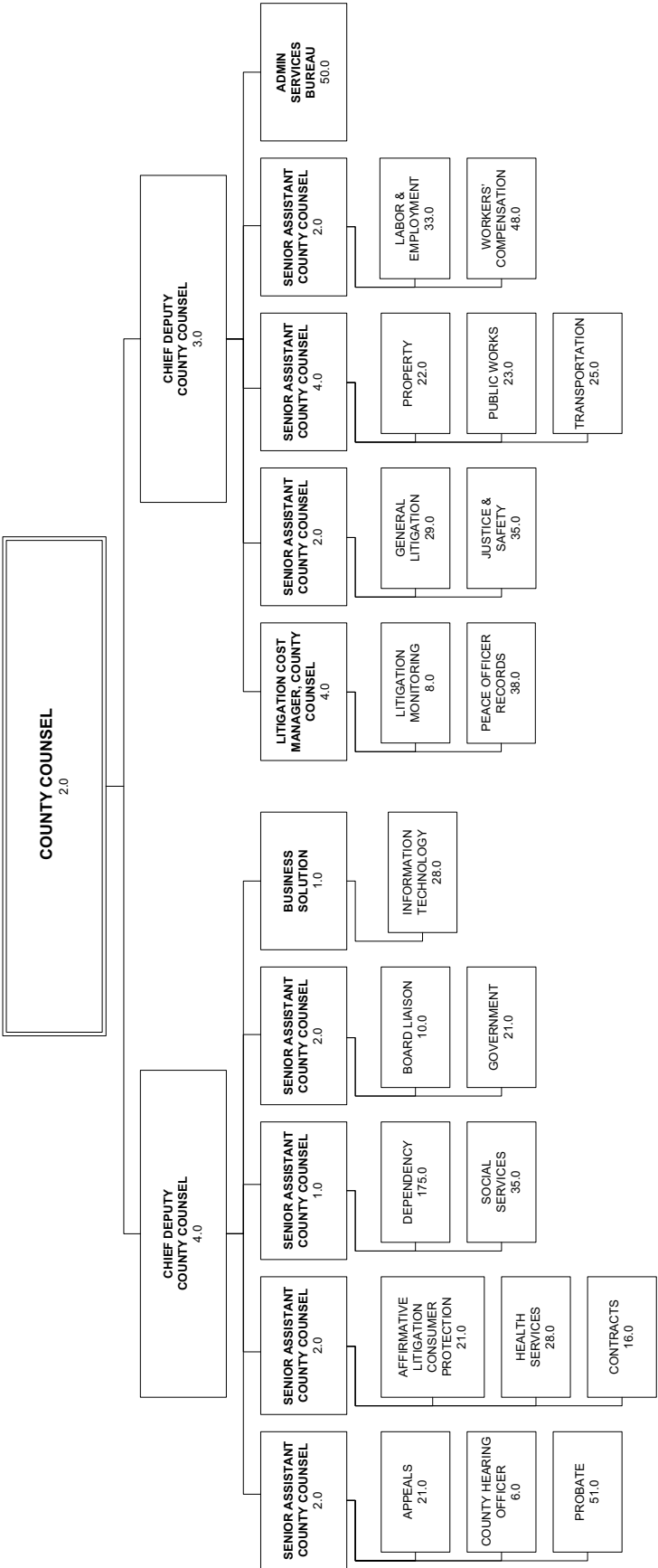
COUNTY COUNSEL BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ (24,333.39)	\$ 0	\$ 0	\$ 0	\$ 0	0
HOSPITAL OVERHEAD	505,875.48	501,000	916,000	916,000	916,000	0
INTERFUND CHARGES FOR SERVICES - OTHER	148,936.08	151,000	209,000	209,000	209,000	0
LEGAL SERVICES	15,404,269.46	15,550,000	19,969,000	22,116,000	22,067,000	2,098,000
MISCELLANEOUS	52,891.14	100,000	194,000	194,000	194,000	0
PARK & RECREATION SERVICES	19,867.36	20,000	71,000	71,000	71,000	0
SETTLEMENTS	97,665.04	0	0	0	0	0
STATE - OTHER	359,963.07	250,000	250,000	0	0	(250,000)
TRANSFERS IN	12,424,013.76	13,277,000	13,820,000	14,880,000	13,820,000	0
TOTAL REVENUE	\$ 28,989,148.00	\$ 29,849,000	\$ 35,429,000	\$ 38,386,000	\$ 37,277,000	\$ 1,848,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 104,084,971.60	\$ 110,789,000	\$ 114,872,000	\$ 115,895,000	\$ 115,378,000	\$ 506,000
CAFETERIA BENEFIT PLANS	17,183,344.86	18,917,000	19,362,000	19,906,000	19,763,000	401,000
COUNTY EMPLOYEE RETIREMENT	25,081,325.84	26,725,000	24,991,000	25,585,000	25,416,000	425,000
DENTAL INSURANCE	268,310.60	271,000	237,000	243,000	242,000	5,000
DEPENDENT CARE SPENDING ACCOUNTS	80,640.62	85,000	96,000	102,000	102,000	6,000
DISABILITY BENEFITS	1,097,059.51	1,098,000	1,296,000	1,333,000	1,325,000	29,000
FICA (OASDI)	1,692,359.03	1,708,000	1,704,000	1,732,000	1,724,000	20,000
HEALTH INSURANCE	5,863,636.58	7,739,000	10,215,000	10,766,000	10,566,000	351,000
LIFE INSURANCE	521,444.75	52,000	232,000	245,000	241,000	9,000
OTHER EMPLOYEE BENEFITS	12,665.00	0	0	0	0	0
RETIREE HEALTH INSURANCE	9,835,846.00	10,796,000	10,774,000	10,774,000	10,774,000	0
SAVINGS PLAN	3,939,544.54	4,176,000	4,532,000	4,614,000	4,585,000	53,000
THRIFT PLAN (HORIZONS)	3,430,516.98	3,410,000	3,596,000	3,675,000	3,652,000	56,000
UNEMPLOYMENT INSURANCE	12,371.00	14,000	18,000	18,000	18,000	0
WORKERS' COMPENSATION	704,530.38	770,000	772,000	842,000	842,000	70,000
TOTAL S & E B	173,808,567.29	186,550,000	192,697,000	195,730,000	194,628,000	1,931,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,379,292.04	1,642,000	1,605,000	1,675,000	1,525,000	(80,000)
CLOTHING & PERSONAL SUPPLIES	22,034.22	19,000	17,000	17,000	17,000	0
COMMUNICATIONS	126,704.15	129,000	62,000	62,000	62,000	0
COMPUTING-MAINFRAME	150,034.26	148,000	7,000	7,000	7,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	887,986.07	916,000	1,331,000	1,351,000	1,345,000	14,000
COMPUTING-PERSONAL	349,993.34	451,000	286,000	315,000	306,000	20,000
HOUSEHOLD EXPENSE	15,572.50	4,000	2,000	2,000	2,000	0
INFORMATION TECHNOLOGY SECURITY	24,996.00	35,000	35,000	35,000	35,000	0
INFORMATION TECHNOLOGY SERVICES	187,636.72	310,000	903,000	593,000	593,000	(310,000)
INSURANCE	299,778.88	314,000	314,000	314,000	314,000	0
MAINTENANCE - EQUIPMENT	45,777.00	48,000	48,000	48,000	48,000	0
MAINTENANCE-BUILDINGS & IMPRV	2,013,700.55	2,228,000	2,031,000	2,231,000	2,031,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	3,514.51	5,000	11,000	11,000	11,000	0
MEMBERSHIPS	231,406.78	279,000	279,000	279,000	279,000	0

COUNTY COUNSEL BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
MISCELLANEOUS EXPENSE	10,729.81	13,000	10,000	10,000	10,000	0
OFFICE EXPENSE	296,631.87	344,000	373,000	335,000	373,000	0
PROFESSIONAL SERVICES	11,502,201.28	8,547,000	8,248,000	8,236,000	8,236,000	(12,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	22,354.94	21,000	18,000	18,000	18,000	0
RENTS & LEASES - EQUIPMENT	154,150.72	152,000	211,000	211,000	211,000	0
SMALL TOOLS & MINOR EQUIPMENT	754.38	2,000	1,000	1,000	1,000	0
SPECIAL DEPARTMENTAL EXPENSE	567,386.99	792,000	785,000	785,000	785,000	0
TECHNICAL SERVICES	342,689.62	374,000	416,000	416,000	416,000	0
TELECOMMUNICATIONS	1,325,653.05	1,432,000	1,521,000	1,496,000	1,496,000	(25,000)
TRAINING	66,444.02	72,000	66,000	66,000	66,000	0
TRANSPORTATION AND TRAVEL	81,217.22	98,000	87,000	87,000	87,000	0
UTILITIES	739,861.34	944,000	834,000	984,000	834,000	0
TOTAL S & S	20,848,502.26	19,319,000	19,501,000	19,585,000	19,108,000	(393,000)
OTHER CHARGES						
DEPRECIATION	322,864.00	324,000	336,000	336,000	371,000	35,000
JUDGMENTS & DAMAGES	5,000.00	27,000	33,000	33,000	33,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	787,826.96	595,000	577,000	887,000	887,000	310,000
TAXES & ASSESSMENTS	2,100.79	0	0	0	0	0
TOTAL OTH CHARGES	1,117,791.75	946,000	946,000	1,256,000	1,291,000	345,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	319,286.48	0	0	0	0	0
TOTAL CAPITAL ASSETS	319,286.48	0	0	0	0	0
GROSS TOTAL	\$ 196,094,147.78	\$ 206,815,000	\$ 213,144,000	\$ 216,571,000	\$ 215,027,000	\$ 1,883,000
INTRAFUND TRANSFERS	(146,318,057.02)	(160,476,000)	(161,225,000)	(162,254,000)	(161,818,000)	(593,000)
NET TOTAL	\$ 49,776,090.76	\$ 46,339,000	\$ 51,919,000	\$ 54,317,000	\$ 53,209,000	\$ 1,290,000
NET COUNTY COST	\$ 20,786,942.76	\$ 16,490,000	\$ 16,490,000	\$ 15,931,000	\$ 15,932,000	\$ (558,000)
BUDGETED POSITIONS	764.0	746.0	746.0	753.0	752.0	6.0

OFFICE OF THE COUNTY COUNSEL
Dawyn R. Harrison, County Counsel
2026-27 Recommended Budget Positions = 752.0



District Attorney

Nathan J. Hochman, District Attorney

District Attorney Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 216,947,207.94	\$ 220,566,000	\$ 227,307,000	\$ 232,327,000	\$ 232,274,000	\$ 4,967,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 437,159,839.49	\$ 456,510,000	\$ 468,349,000	\$ 481,067,000	\$ 469,986,000	\$ 1,637,000
SERVICES & SUPPLIES	53,708,497.49	47,451,000	38,928,000	56,447,000	37,496,000	(1,432,000)
OTHER CHARGES	8,471,196.08	12,681,000	5,956,000	76,458,000	4,480,000	(1,476,000)
CAPITAL ASSETS - EQUIPMENT	963,165.49	335,000	335,000	985,000	335,000	0
GROSS TOTAL	\$ 500,302,698.55	\$ 516,977,000	\$ 513,568,000	\$ 614,957,000	\$ 512,297,000	\$ (1,271,000)
INTRAFUND TRANSFERS	(5,983,980.33)	(5,492,000)	(5,492,000)	(5,492,000)	(5,492,000)	0
NET TOTAL	\$ 494,318,718.22	\$ 511,485,000	\$ 508,076,000	\$ 609,465,000	\$ 506,805,000	\$ (1,271,000)
NET COUNTY COST	\$ 277,371,510.28	\$ 290,919,000	\$ 280,769,000	\$ 377,138,000	\$ 274,531,000	\$ (6,238,000)
 BUDGETED POSITIONS	 2,172.0	 2,003.0	 2,003.0	 2,047.0	 2,005.0	 2.0
 FUND	 GENERAL FUND	 FUNCTION	 PUBLIC PROTECTION	 ACTIVITY	 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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$6.2 million primarily due to the removal of prior-year funding provided on a one-time basis for various programs and projects and an increase in public safety sales tax (Proposition 172) revenues, partially offset by Board-approved increases in employee benefits.

Critical/Strategic Planning Initiatives

The Department's 2026-27 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	513,568,000	5,492,000	227,307,000	280,769,000	2,003.0
Critical Issues					
1. AB 218 Claims: Reflects the addition of 2.0 Deputy District Attorney IV, 2.0 Deputy District Attorney III, 4.0 Senior Investigator, DA, and 2.0 Paralegal positions to investigate and prosecute AB 218 fraudulent claims, fully offset by Consumer Protection Settlement revenue.	2,692,000	--	2,692,000	--	10.0
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	1,385,000	--	62,000	1,323,000	--
2. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and decreases in claims.	(18,000)	--	(18,000)	--	--
3. Public Safety Sales Tax: Reflects a projected increase in Proposition 172 revenue based on historical experience and anticipated trends.	--	--	2,805,000	(2,805,000)	--
4. 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), Enterprise Digital Evidence (\$0.9 million), Fire Camp Youth Pre-Filing Diversion program (\$0.6 million), Race Blind Charging software implementation (\$0.5 million), Special Prosecutor contract services (\$0.5 million), Los Angeles Regional Interoperable Communications System Land Mobile Radio System (\$0.3 million), and cybersecurity (\$0.1 million).	(5,335,000)	--	(579,000)	(4,756,000)	(8.0)
5. Reclassification: Reflects a Board-approved position reclassification.	5,000	--	5,000	--	--
Total Changes	(1,271,000)	0	4,967,000	(6,238,000)	2.0
2026-27 Recommended Budget	512,297,000	5,492,000	232,274,000	274,531,000	2,005.0

Critical and Unmet Needs

The Department's critical and unmet needs include requests for additional positions to support its mission and strategic initiatives and to enhance overall operational efficiency; one-time funding for settlement costs, IT-related services, facility improvement projects, vehicle replacement, and educational bonuses; and ongoing funding for services provided by other County departments.

DISTRICT ATTORNEY BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ (1,769,400.06)	\$ 0	\$ 0	\$ 0	\$ 0	0
COURT FEES & COSTS	911.00	0	0	0	0	0
FEDERAL - COMMUNITY DEVELOPMENT BLOCK GRANT	55,000.00	261,000	0	0	0	0
FEDERAL - DISTRICT ATTORNEY PROGRAMS	5,199,593.79	4,416,000	5,871,000	5,871,000	5,871,000	0
FEDERAL - GRANTS	2,003,870.18	1,818,000	2,246,000	2,246,000	2,246,000	0
FEDERAL - OTHER	1,329,721.49	1,707,000	1,077,000	1,077,000	1,077,000	0
FEDERAL - PUBLIC ASSISTANCE PROGRAMS	1,313,874.00	0	0	0	0	0
FORFEITURES & PENALTIES	24,327.02	0	0	0	0	0
LEGAL SERVICES	325,770.45	410,000	312,000	312,000	354,000	42,000
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	206,334.00	0	261,000	261,000	261,000	0
MISCELLANEOUS	445,799.51	443,000	439,000	439,000	439,000	0
OTHER COURT FINES	156,256.50	309,000	309,000	309,000	309,000	0
OTHER GOVERNMENTAL AGENCIES	560,345.42	558,000	474,000	492,000	474,000	0
RECORDING FEES	2,117,103.77	2,360,000	4,632,000	4,632,000	4,632,000	0
SALE OF CAPITAL ASSETS	128,494.00	34,000	34,000	34,000	34,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	10,095,000.00	11,406,000	11,406,000	11,749,000	10,853,000	(553,000)
STATE - CITIZENS' OPTION FOR PUBLIC SAFETY (COPS)	6,688,475.01	6,990,000	5,638,000	6,106,000	5,637,000	(1,000)
STATE - LAW ENFORCEMENT	14,706,599.78	14,103,000	18,471,000	18,453,000	18,453,000	(18,000)
STATE - OFFICE OF CRIMINAL JUSTICE PLANNING (OCJP)	3,359,000.00	2,120,000	665,000	665,000	665,000	0
STATE - OTHER	6,198,974.10	5,372,000	5,094,000	4,594,000	5,094,000	0
STATE - PROP 172 PUBLIC SAFETY FUNDS	145,353,106.52	145,642,000	145,642,000	146,444,000	148,447,000	2,805,000
STATE - SB 90 MANDATED COSTS	6,409,937.40	10,134,000	11,857,000	11,857,000	11,857,000	0
STATE - TRIAL COURTS	632,802.35	358,000	650,000	650,000	650,000	0
TRANSFERS IN	11,405,311.71	12,125,000	12,229,000	16,136,000	14,921,000	2,692,000
TOTAL REVENUE	\$ 216,947,207.94	\$ 220,566,000	\$ 227,307,000	\$ 232,327,000	\$ 232,274,000	\$ 4,967,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 258,176,643.17	\$ 269,105,000	\$ 279,006,000	\$ 284,775,000	\$ 278,707,000	(299,000)
CAFETERIA BENEFIT PLANS	42,898,160.70	42,370,000	44,604,000	47,439,000	46,023,000	1,419,000
COUNTY EMPLOYEE RETIREMENT	65,947,846.33	67,666,000	73,832,000	75,350,000	73,899,000	67,000
DENTAL INSURANCE	687,663.72	693,000	409,000	440,000	410,000	1,000
DEPENDENT CARE SPENDING ACCOUNTS	216,032.37	217,000	261,000	275,000	275,000	14,000
DISABILITY BENEFITS	2,271,031.60	2,494,000	2,489,000	2,524,000	2,468,000	(21,000)
FICA (OASDI)	3,992,870.21	4,170,000	3,547,000	3,637,000	3,549,000	2,000
HEALTH INSURANCE	11,586,538.45	15,352,000	17,500,000	19,029,000	17,524,000	24,000
LIFE INSURANCE	817,138.50	821,000	98,000	131,000	97,000	(1,000)
OTHER EMPLOYEE BENEFITS	87,608.48	120,000	99,000	99,000	99,000	0
RETIREE HEALTH INSURANCE	26,991,222.00	29,632,000	29,685,000	29,685,000	29,685,000	0
SAVINGS PLAN	7,131,380.94	7,573,000	999,000	1,176,000	985,000	(14,000)

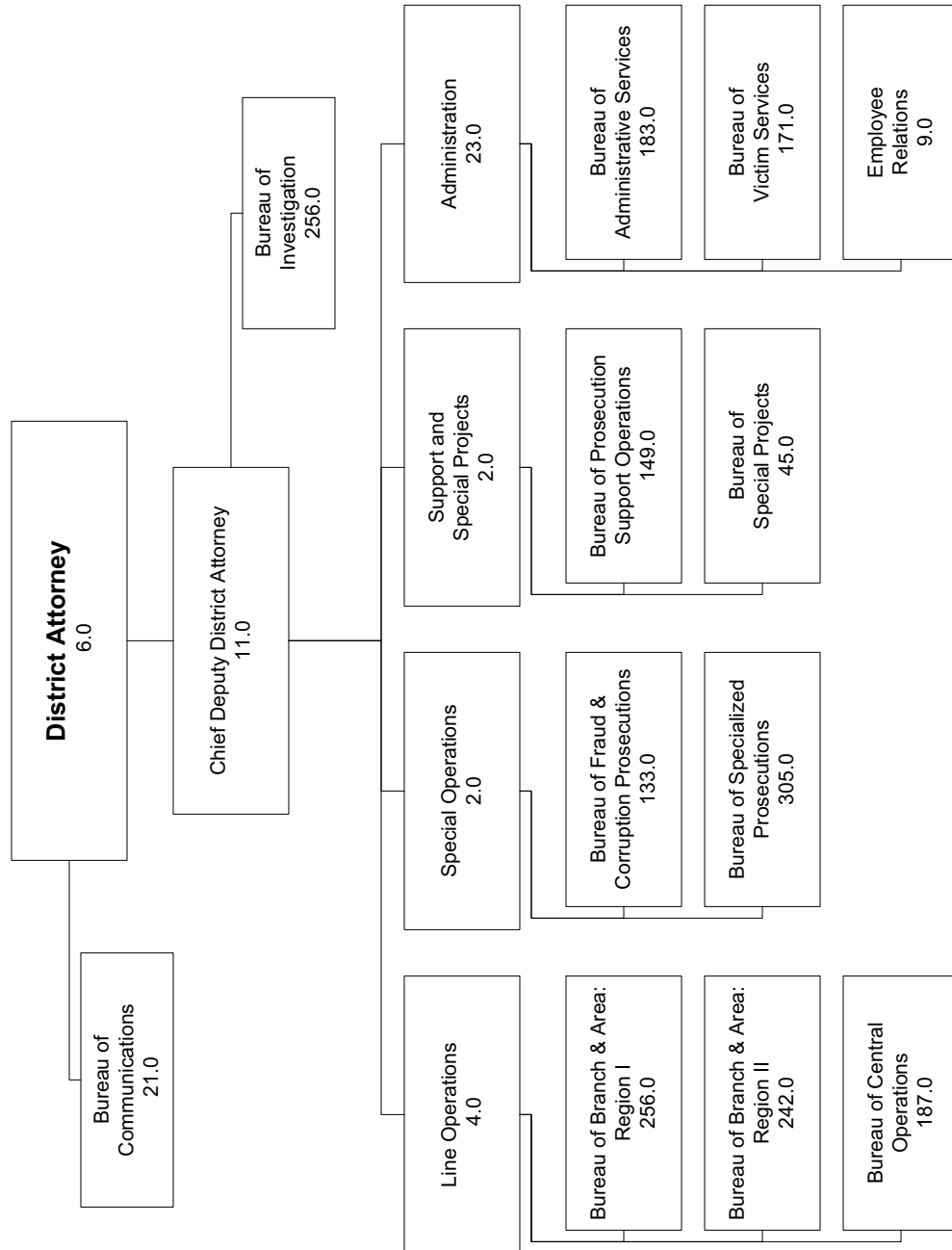
DISTRICT ATTORNEY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
THRIFT PLAN (HORIZONS)	8,623,091.73	8,594,000	7,829,000	8,078,000	7,836,000	7,000
UNEMPLOYMENT INSURANCE	23,503.00	20,000	20,000	32,000	32,000	12,000
WORKERS' COMPENSATION	7,709,108.29	7,683,000	7,971,000	8,397,000	8,397,000	426,000
TOTAL S & E B	437,159,839.49	456,510,000	468,349,000	481,067,000	469,986,000	1,637,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	6,470,252.28	6,565,000	5,796,000	12,810,000	5,796,000	0
CLOTHING & PERSONAL SUPPLIES	41,032.98	30,000	23,000	23,000	23,000	0
COMMUNICATIONS	1,114,131.41	726,000	409,000	409,000	409,000	0
COMPUTING-MAINFRAME	496,325.22	676,000	257,000	257,000	257,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	1,262,277.32	1,079,000	519,000	5,519,000	519,000	0
COMPUTING-PERSONAL	1,277,528.94	1,717,000	471,000	471,000	471,000	0
CONTRACTED PROGRAM SERVICES	1,272,810.06	486,000	1,893,000	614,000	1,314,000	(579,000)
FOOD	377.86	1,000	0	0	0	0
HOUSEHOLD EXPENSE	38,129.03	116,000	64,000	64,000	64,000	0
INFORMATION TECHNOLOGY SECURITY	72,000.00	264,000	364,000	300,000	300,000	(64,000)
INFORMATION TECHNOLOGY SERVICES	3,327,614.88	3,862,000	2,938,000	2,899,000	2,938,000	0
INSURANCE	124,432.56	122,000	125,000	125,000	125,000	0
JURY & WITNESS EXPENSE	0.00	1,000	0	0	0	0
MAINTENANCE - EQUIPMENT	449,990.94	277,000	492,000	492,000	200,000	(292,000)
MAINTENANCE-BUILDINGS & IMPRV	5,102,673.81	3,531,000	4,082,000	6,004,000	4,082,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	48,965.69	38,000	34,000	34,000	34,000	0
MEMBERSHIPS	457,977.87	433,000	433,000	433,000	433,000	0
MISCELLANEOUS EXPENSE	79,941.61	167,000	71,000	71,000	71,000	0
OFFICE EXPENSE	3,534,182.62	829,000	834,000	1,959,000	834,000	0
PROFESSIONAL SERVICES	7,104,045.59	6,581,000	2,827,000	6,248,000	2,327,000	(500,000)
PUBLICATIONS & LEGAL NOTICES	0.00	0	0	3,000	3,000	3,000
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	549,519.29	549,000	325,000	597,000	325,000	0
RENTS & LEASES - EQUIPMENT	577,309.57	570,000	1,131,000	1,131,000	1,131,000	0
SMALL TOOLS & MINOR EQUIPMENT	77,881.25	17,000	27,000	27,000	27,000	0
SPECIAL DEPARTMENTAL EXPENSE	1,372,800.92	729,000	265,000	265,000	265,000	0
TECHNICAL SERVICES	6,282,929.84	5,666,000	5,343,000	5,487,000	5,343,000	0
TELECOMMUNICATIONS	5,358,793.18	4,843,000	3,919,000	3,919,000	3,919,000	0
TRAINING	85,352.43	123,000	111,000	111,000	111,000	0
TRANSPORTATION AND TRAVEL	2,016,118.63	2,032,000	1,478,000	1,478,000	1,478,000	0
UTILITIES	5,113,101.71	5,421,000	4,697,000	4,697,000	4,697,000	0
TOTAL S & S	53,708,497.49	47,451,000	38,928,000	56,447,000	37,496,000	(1,432,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	3,005,009.97	7,423,000	700,000	70,720,000	700,000	0
RETIREMENT OF OTHER LONG TERM DEBT	3,621,825.01	3,776,000	3,776,000	3,893,000	3,776,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	1,835,862.88	1,476,000	1,476,000	1,834,000	0	(1,476,000)
TAXES & ASSESSMENTS	8,498.22	6,000	4,000	11,000	4,000	0
TOTAL OTH CHARGES	8,471,196.08	12,681,000	5,956,000	76,458,000	4,480,000	(1,476,000)

DISTRICT ATTORNEY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
ALL OTHER UNDEFINED EQUIPMENT ASSETS	13,119.75	0	0	0	0	0
DATA HANDLING EQUIPMENT	80,520.95	0	0	0	0	0
ELECTRONIC EQUIPMENT	48,727.54	0	0	0	0	0
OFFICE FURNITURE, FIXTURES & EQ	40,925.00	29,000	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	779,872.25	306,000	335,000	985,000	335,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	963,165.49	335,000	335,000	985,000	335,000	0
TOTAL CAPITAL ASSETS	963,165.49	335,000	335,000	985,000	335,000	0
GROSS TOTAL	\$ 500,302,698.55	\$ 516,977,000	\$ 513,568,000	\$ 614,957,000	\$ 512,297,000	\$ (1,271,000)
INTRAFUND TRANSFERS	(5,983,980.33)	(5,492,000)	(5,492,000)	(5,492,000)	(5,492,000)	0
NET TOTAL	\$ 494,318,718.22	\$ 511,485,000	\$ 508,076,000	\$ 609,465,000	\$ 506,805,000	\$ (1,271,000)
NET COUNTY COST	\$ 277,371,510.28	\$ 290,919,000	\$ 280,769,000	\$ 377,138,000	\$ 274,531,000	\$ (6,238,000)
BUDGETED POSITIONS	2,172.0	2,003.0	2,003.0	2,047.0	2,005.0	2.0

DISTRICT ATTORNEY'S OFFICE
Nathan J. Hochman, District Attorney
2026-27 Recommended Budget Positions = 2,005.0



Economic Development

Economic Development Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 164,934.31	\$ 5,682,000	\$ 12,553,000	\$ 12,553,000	\$ 12,553,000	\$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 9,405,180.09	\$ 21,689,000	\$ 28,560,000	\$ 16,008,000	\$ 16,008,000	\$ (12,552,000)
GROSS TOTAL	\$ 9,405,180.09	\$ 21,689,000	\$ 28,560,000	\$ 16,008,000	\$ 16,008,000	\$ (12,552,000)
INTRAFUND TRANSFERS	(146,643.37)	0	0	0	0	0
NET TOTAL	\$ 9,258,536.72	\$ 21,689,000	\$ 28,560,000	\$ 16,008,000	\$ 16,008,000	\$ (12,552,000)
NET COUNTY COST	\$ 9,093,602.41	\$ 16,007,000	\$ 16,007,000	\$ 3,455,000	\$ 3,455,000	\$ (12,552,000)

FUND
GENERAL FUNDFUNCTION
GENERALACTIVITY
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).

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a decrease of \$12.6 million in NCC due to the removal of prior-year funding that was provided on a one-time basis for various economic development initiatives.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	28,560,000	0	12,553,000	16,007,000	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 economic development initiatives.	(12,242,000)	--	--	(12,242,000)	--
2. Commercial Acquisition Fund and Land Bank: Reflects an adjustment to remove prior-year Measure U funding that was provided on a one-time basis for the Commercial Acquisition Fund, partially offset by additional one-time funding for the Landbank Acquisition Project.	(310,000)	--	--	(310,000)	--
Total Changes	(12,552,000)	0	0	(12,552,000)	0.0
2026-27 Recommended Budget	16,008,000	0	12,553,000	3,455,000	0.0

ECONOMIC DEVELOPMENT BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COMMUNITY DEVELOPMENT BLOCK GRANT	\$ 164,934.31	\$ 0	\$ 0	\$ 0	\$ 0	0
MISCELLANEOUS	0.00	5,682,000	12,553,000	12,553,000	12,553,000	0
TOTAL REVENUE	\$ 164,934.31	\$ 5,682,000	\$ 12,553,000	\$ 12,553,000	\$ 12,553,000	0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	\$ 9,204.00	\$ 0	\$ 0	\$ 0	\$ 0	0
CONTRACTED PROGRAM SERVICES	5,497,644.15	0	0	0	0	0
MAINTENANCE-BUILDINGS & IMPRV	480,177.00	0	0	0	0	0
MISCELLANEOUS EXPENSE	3,685.00	0	0	0	0	0
PROFESSIONAL SERVICES	3,079,865.27	21,689,000	28,560,000	16,008,000	16,008,000	(12,552,000)
TECHNICAL SERVICES	334,604.67	0	0	0	0	0
TOTAL S & S	9,405,180.09	21,689,000	28,560,000	16,008,000	16,008,000	(12,552,000)
GROSS TOTAL	\$ 9,405,180.09	\$ 21,689,000	\$ 28,560,000	\$ 16,008,000	\$ 16,008,000	\$ (12,552,000)
INTRAFUND TRANSFERS	(146,643.37)	0	0	0	0	0
NET TOTAL	\$ 9,258,536.72	\$ 21,689,000	\$ 28,560,000	\$ 16,008,000	\$ 16,008,000	\$ (12,552,000)
NET COUNTY COST	\$ 9,093,602.41	\$ 16,007,000	\$ 16,007,000	\$ 3,455,000	\$ 3,455,000	\$ (12,552,000)

Economic Opportunity

Kelly LoBianco, Director

Economic Opportunity Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 49,686,490.70	\$ 112,454,000	\$ 116,717,000	\$ 90,323,000	\$ 72,681,000	\$ (44,036,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 29,329,230.50	\$ 33,990,000	\$ 36,079,000	\$ 38,969,000	\$ 36,200,000	\$ 121,000
SERVICES & SUPPLIES	116,344,063.94	131,196,000	134,172,000	124,101,000	89,541,000	(44,631,000)
OTHER CHARGES	850,457.52	33,815,000	30,493,000	75,007,000	918,000	(29,575,000)
CAPITAL ASSETS - EQUIPMENT	5,090.64	83,000	83,000	0	0	(83,000)
GROSS TOTAL	\$ 146,528,842.60	\$ 199,084,000	\$ 200,827,000	\$ 238,077,000	\$ 126,659,000	\$ (74,168,000)
INTRAFUND TRANSFERS	(13,981,671.79)	(30,275,000)	(30,617,000)	(21,058,000)	(21,058,000)	9,559,000
NET TOTAL	\$ 132,547,170.81	\$ 168,809,000	\$ 170,210,000	\$ 217,019,000	\$ 105,601,000	\$ (64,609,000)
NET COUNTY COST	\$ 82,860,680.11	\$ 56,355,000	\$ 53,493,000	\$ 126,696,000	\$ 32,920,000	\$ (20,573,000)
BUDGETED POSITIONS	206.0	185.0	185.0	198.0	185.0	0.0

Economic Opportunity - Administration Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 10,764,288.01	\$ 55,784,000	\$ 57,881,000	\$ 43,419,000	\$ 25,777,000	\$ (32,104,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 29,329,230.50	\$ 33,990,000	\$ 36,079,000	\$ 38,969,000	\$ 36,200,000	\$ 121,000
SERVICES & SUPPLIES	13,479,551.78	24,846,000	25,314,000	18,006,000	14,044,000	(11,270,000)
OTHER CHARGES	850,457.52	33,815,000	30,493,000	75,007,000	918,000	(29,575,000)
CAPITAL ASSETS - EQUIPMENT	5,090.64	83,000	83,000	0	0	(83,000)
GROSS TOTAL	\$ 43,664,330.44	\$ 92,734,000	\$ 91,969,000	\$ 131,982,000	\$ 51,162,000	\$ (40,807,000)
INTRAFUND TRANSFERS	(2,881,621.03)	(4,856,000)	(4,856,000)	(4,359,000)	(4,359,000)	497,000
NET TOTAL	\$ 40,782,709.41	\$ 87,878,000	\$ 87,113,000	\$ 127,623,000	\$ 46,803,000	\$ (40,310,000)
NET COUNTY COST	\$ 30,018,421.40	\$ 32,094,000	\$ 29,232,000	\$ 84,204,000	\$ 21,026,000	\$ (8,206,000)
BUDGETED POSITIONS	206.0	185.0	185.0	198.0	185.0	0.0

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
PROMOTION

Mission Statement

The Department of Economic Opportunity (DEO) creates quality jobs, helps 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.

2026-27 Budget Message

The 2026-27 Recommended Budget for Administration reflects an NCC decrease of \$8.2 million primarily due to the removal of prior-year funding that was provided on a one-time basis for various programs and services. This is partially offset by Board-approved increases in employee benefits.

Critical/Strategic Planning Initiatives

The Department continues to:

- Provide employment and sustain wages to vulnerable populations through the Youth@Work (Y@W) and Workforce Development Training programs.
- Promote diverse and inclusive workspace with equity-centered policies and practices through the Preparing Los Angeles for County Employment (PLACE) program.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	91,969,000	4,856,000	57,881,000	29,232,000	185.0
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.	(41,453,000)	(763,000)	(32,396,000)	(8,294,000)	--
2. Homeless Funding: Reflects an adjustment to align with the Measure A spending plan adopted by the Board on February 3, 2026.	(220,000)	--	(220,000)	--	--
3. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	25,000	--	5,000	20,000	--
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).	86,000	--	18,000	68,000	--
5. Training, Transitional Employment Services and Operations Funding: Reflects one-time grant funding for DPSS' Transitional Services Employment Pilot, and other workforce programs focused on urban forestry, stormwater and urban runoff management, and construction and rebuilding in the aftermath of the January 2025 wildfires.	774,000	285,000	489,000	--	--
6. Investing in Neighborhood Vitality, Economic Stability, and Transformation (INVEST): Reflects a decrease to align the budget with available grant funding for the INVEST program.	(19,000)	(19,000)	--	--	--
7. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims, fully offset by a decrease in services and supplies.	--	--	--	--	--
Total Changes	(40,807,000)	(497,000)	(32,104,000)	(8,206,000)	0.0
2026-27 Recommended Budget	51,162,000	4,359,000	25,777,000	21,026,000	185.0

Critical and Unmet Needs

The Department's critical and unmet needs include funding for administrative oversight for the Y@W, Business Interruption Fund, PLACE, Economic Mobility Hubs, Los Angeles Regional Initiative for Social Enterprise (LA:RISE), Contract Development and Bonding, and Legacy Business programs.

ECONOMIC OPPORTUNITY - ADMINISTRATION BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 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	429,703.64	401,000	401,000	0	0	(401,000)
FEDERAL - COVID-19	229,621.83	3,139,000	3,139,000	3,139,000	3,139,000	0
FEDERAL - FOREST RESERVE REVENUE	21,346.61	341,000	341,000	122,000	122,000	(219,000)
FEDERAL - GRANTS	406,201.72	111,000	111,000	111,000	111,000	0
FEDERAL - WORKFORCE INVESTMENT ACT (WIA)	7,985,368.24	18,268,000	18,268,000	16,999,000	17,016,000	(1,252,000)
MISCELLANEOUS	2,800.16	116,000	116,000	116,000	116,000	0
OTHER GOVERNMENTAL AGENCIES	(38,841.18)	0	1,289,000	1,289,000	1,289,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	123,729.00	975,000	975,000	308,000	309,000	(666,000)
STATE - OTHER	55,506.44	793,000	793,000	931,000	931,000	138,000
STATE AID - CONSTRUCTION	0.00	29,575,000	29,575,000	17,589,000	0	(29,575,000)
STATE AID - CORRECTIONS	43,010.35	138,000	138,000	0	0	(138,000)
TRANSFERS IN	1,505,841.20	1,927,000	1,927,000	2,007,000	1,936,000	9,000
TOTAL REVENUE	\$ 10,764,288.01	\$ 55,784,000	\$ 57,881,000	\$ 43,419,000	\$ 25,777,000	\$ (32,104,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 17,087,623.00	\$ 18,996,000	\$ 20,016,000	\$ 21,503,000	\$ 20,016,000	\$ 0
CAFETERIA BENEFIT PLANS	3,154,391.51	3,224,000	4,653,000	5,048,000	4,665,000	12,000
COUNTY EMPLOYEE RETIREMENT	4,167,192.58	4,715,000	3,865,000	4,248,000	3,865,000	0
DENTAL INSURANCE	62,184.07	81,000	127,000	138,000	127,000	0
DEPENDENT CARE SPENDING ACCOUNTS	22,535.65	0	12,000	25,000	25,000	13,000
DISABILITY BENEFITS	174,018.76	136,000	210,000	223,000	210,000	0
FICA (OASDI)	276,526.23	293,000	317,000	341,000	317,000	0
HEALTH INSURANCE	807,346.48	2,435,000	2,564,000	2,914,000	2,564,000	0
LIFE INSURANCE	52,811.05	81,000	112,000	120,000	112,000	0
OTHER EMPLOYEE BENEFITS	7,008.00	7,000	4,000	4,000	4,000	0
RETIREE HEALTH INSURANCE	2,376,436.00	2,667,000	2,555,000	2,555,000	2,555,000	0
SAVINGS PLAN	414,440.16	461,000	613,000	657,000	613,000	0
THRIFT PLAN (HORIZONS)	551,892.87	625,000	837,000	903,000	837,000	0
UNEMPLOYMENT INSURANCE	0.00	8,000	5,000	5,000	5,000	0
WORKERS' COMPENSATION	174,824.14	261,000	189,000	285,000	285,000	96,000
TOTAL S & E B	29,329,230.50	33,990,000	36,079,000	38,969,000	36,200,000	121,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	2,428,124.28	4,822,000	8,233,000	6,769,000	2,967,000	(5,266,000)
CLOTHING & PERSONAL SUPPLIES	8,097.28	1,000	2,000	2,000	2,000	0
COMMUNICATIONS	48,323.21	33,000	80,000	80,000	80,000	0
COMPUTING-MAINFRAME	0.00	2,000	2,000	2,000	2,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	554,455.00	0	672,000	672,000	672,000	0
COMPUTING-PERSONAL	664,814.29	407,000	1,384,000	1,384,000	1,384,000	0
CONTRACTED PROGRAM SERVICES	53,269.53	40,000	74,000	0	0	(74,000)
FOOD	0.00	5,000	24,000	24,000	24,000	0
HOUSEHOLD EXPENSE	677.86	3,000	20,000	20,000	20,000	0
INFORMATION TECHNOLOGY SECURITY	3,996.00	0	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	51,755.00	44,000	689,000	689,000	689,000	0

ECONOMIC OPPORTUNITY - ADMINISTRATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
INSURANCE	77,029.61	90,000	90,000	90,000	90,000	0
MAINTENANCE - EQUIPMENT	0.00	3,000	3,000	3,000	3,000	0
MAINTENANCE-BUILDINGS & IMPRV	285,629.22	21,000	737,000	536,000	536,000	(201,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	2,159.74	0	0	0	0	0
MEMBERSHIPS	58,093.87	37,000	22,000	22,000	22,000	0
MISCELLANEOUS EXPENSE	3,029,543.74	1,570,000	135,000	135,000	135,000	0
OFFICE EXPENSE	17,009.81	22,000	108,000	108,000	108,000	0
PROFESSIONAL SERVICES	5,212,698.56	16,779,000	10,434,000	4,865,000	4,619,000	(5,815,000)
PUBLICATIONS & LEGAL NOTICES	0.00	20,000	20,000	20,000	20,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	10,759.20	13,000	100,000	100,000	186,000	86,000
RENTS & LEASES - EQUIPMENT	24,866.06	56,000	89,000	89,000	89,000	0
RENTS & LEASES - OTHER RENTAL COSTS	227,458.95	210,000	210,000	210,000	210,000	0
SMALL TOOLS & MINOR EQUIPMENT	4,673.67	1,000	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	64,384.58	87,000	87,000	87,000	87,000	0
TECHNICAL SERVICES	113,350.40	232,000	1,087,000	1,087,000	1,087,000	0
TELECOMMUNICATIONS	397,392.00	187,000	504,000	504,000	504,000	0
TRAINING	19,808.00	29,000	106,000	106,000	106,000	0
TRANSPORTATION AND TRAVEL	50,315.22	55,000	213,000	213,000	213,000	0
UTILITIES	70,866.70	77,000	189,000	189,000	189,000	0
TOTAL S & S	13,479,551.78	24,846,000	25,314,000	18,006,000	14,044,000	(11,270,000)
OTHER CHARGES						
DEPRECIATION	189,550.00	255,000	254,000	254,000	254,000	0
INTEREST ON BONDS	460,923.00	480,000	479,000	479,000	479,000	0
RETIREMENT OF OTHER LONG TERM DEBT	86,439.08	32,985,000	29,665,000	74,179,000	90,000	(29,575,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	112,251.00	95,000	95,000	95,000	95,000	0
TAXES & ASSESSMENTS	1,294.44	0	0	0	0	0
TOTAL OTH CHARGES	850,457.52	33,815,000	30,493,000	75,007,000	918,000	(29,575,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	5,090.64	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	0.00	83,000	83,000	0	0	(83,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	5,090.64	83,000	83,000	0	0	(83,000)
TOTAL CAPITAL ASSETS	5,090.64	83,000	83,000	0	0	(83,000)
GROSS TOTAL	\$ 43,664,330.44	\$ 92,734,000	\$ 91,969,000	\$ 131,982,000	\$ 51,162,000	\$ (40,807,000)
INTRAFUND TRANSFERS	(2,881,621.03)	(4,856,000)	(4,856,000)	(4,359,000)	(4,359,000)	497,000
NET TOTAL	\$ 40,782,709.41	\$ 87,878,000	\$ 87,113,000	\$ 127,623,000	\$ 46,803,000	\$ (40,310,000)
NET COUNTY COST	\$ 30,018,421.40	\$ 32,094,000	\$ 29,232,000	\$ 84,204,000	\$ 21,026,000	\$ (8,206,000)
 BUDGETED POSITIONS	 206.0	 185.0	 185.0	 198.0	 185.0	 0.0

Economic Opportunity - Assistance Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 38,922,202.69	\$ 56,670,000	\$ 58,836,000	\$ 46,904,000	\$ 46,904,000	\$ (11,932,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 102,864,512.16	\$ 106,350,000	\$ 108,858,000	\$ 106,095,000	\$ 75,497,000	\$ (33,361,000)
GROSS TOTAL	\$ 102,864,512.16	\$ 106,350,000	\$ 108,858,000	\$ 106,095,000	\$ 75,497,000	\$ (33,361,000)
INTRAFUND TRANSFERS	(11,100,050.76)	(25,419,000)	(25,761,000)	(16,699,000)	(16,699,000)	9,062,000
NET TOTAL	\$ 91,764,461.40	\$ 80,931,000	\$ 83,097,000	\$ 89,396,000	\$ 58,798,000	\$ (24,299,000)
NET COUNTY COST	\$ 52,842,258.71	\$ 24,261,000	\$ 24,261,000	\$ 42,492,000	\$ 11,894,000	\$ (12,367,000)

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a decrease of \$12.4 million in NCC due to the removal of prior-year funding that was provided on a one-time basis for the Y@W and sidewalk vending programs.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	108,858,000	25,761,000	58,836,000	24,261,000	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.	(35,538,000)	(9,043,000)	(14,128,000)	(12,367,000)	--
2. Homeless Funding: Reflects an adjustment to align with the Measure A spending plan adopted by the Board on February 3, 2026.	(1,780,000)	--	(1,780,000)	--	--
3. Training, Transitional Employment Services and Operations Funding: Reflects one-time grant funding for the DPSS' Transitional Services Employment Pilot and other workforce programs focused on urban forestry, stormwater and urban runoff management, and construction and rebuilding in the aftermath of the January 2025 wildfires.	4,691,000	715,000	3,976,000	--	--

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
4. Investing in Neighborhood Vitality, Economic Stability, and Transformation (INVEST): Reflects a decrease to align the budget with available grant funding for the INVEST program.	(734,000)	(734,000)	--	--	--
Total Changes	(33,361,000)	(9,062,000)	(11,932,000)	(12,367,000)	0.0
2026-27 Recommended Budget	75,497,000	16,699,000	46,904,000	11,894,000	0.0

Critical and Unmet Needs

The Department's critical and unmet needs include funding to support direct services for Y@W, Business Interruption Fund, PLACE, Economic Mobility Hubs, LA:RISE, Contract Development and Bonding, and Legacy Business programs.

ECONOMIC OPPORTUNITY - ASSISTANCE BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COVID-19	\$ 4,337,122.99	\$ 0	\$ 0	\$ 0	\$ 0	0
FEDERAL - FOREST RESERVE REVENUE	0.00	4,897,000	4,897,000	831,000	831,000	(4,066,000)
FEDERAL - GRANTS	148,359.07	0	0	0	0	0
FEDERAL - WORKFORCE INVESTMENT ACT (WIA)	28,200,545.04	35,349,000	35,349,000	29,920,000	29,920,000	(5,429,000)
MISCELLANEOUS	191,777.81	0	0	0	0	0
OTHER GOVERNMENTAL AGENCIES	152.26	0	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	0.00	2,545,000	2,545,000	900,000	900,000	(1,645,000)
STATE - OTHER	0.00	2,932,000	2,932,000	4,377,000	4,377,000	1,445,000
STATE AID - CORRECTIONS	0.00	2,157,000	2,157,000	0	0	(2,157,000)
TRANSFERS IN	6,044,245.52	8,790,000	10,956,000	10,876,000	10,876,000	(80,000)
TOTAL REVENUE	\$ 38,922,202.69	\$ 56,670,000	\$ 58,836,000	\$ 46,904,000	\$ 46,904,000	\$ (11,932,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
CONTRACTED PROGRAM SERVICES	\$ 102,388,284.95	\$ 106,350,000	\$ 108,858,000	\$ 106,095,000	\$ 75,497,000	\$ (33,361,000)
HOUSEHOLD EXPENSE	476,227.21	0	0	0	0	0
TOTAL S & S	102,864,512.16	106,350,000	108,858,000	106,095,000	75,497,000	(33,361,000)
GROSS TOTAL	\$ 102,864,512.16	\$ 106,350,000	\$ 108,858,000	\$ 106,095,000	\$ 75,497,000	\$ (33,361,000)
INTRAFUND TRANSFERS	(11,100,050.76)	(25,419,000)	(25,761,000)	(16,699,000)	(16,699,000)	9,062,000
NET TOTAL	\$ 91,764,461.40	\$ 80,931,000	\$ 83,097,000	\$ 89,396,000	\$ 58,798,000	\$ (24,299,000)
NET COUNTY COST	\$ 52,842,258.71	\$ 24,261,000	\$ 24,261,000	\$ 42,492,000	\$ 11,894,000	\$ (12,367,000)

Economic and Business Development Budget Summary

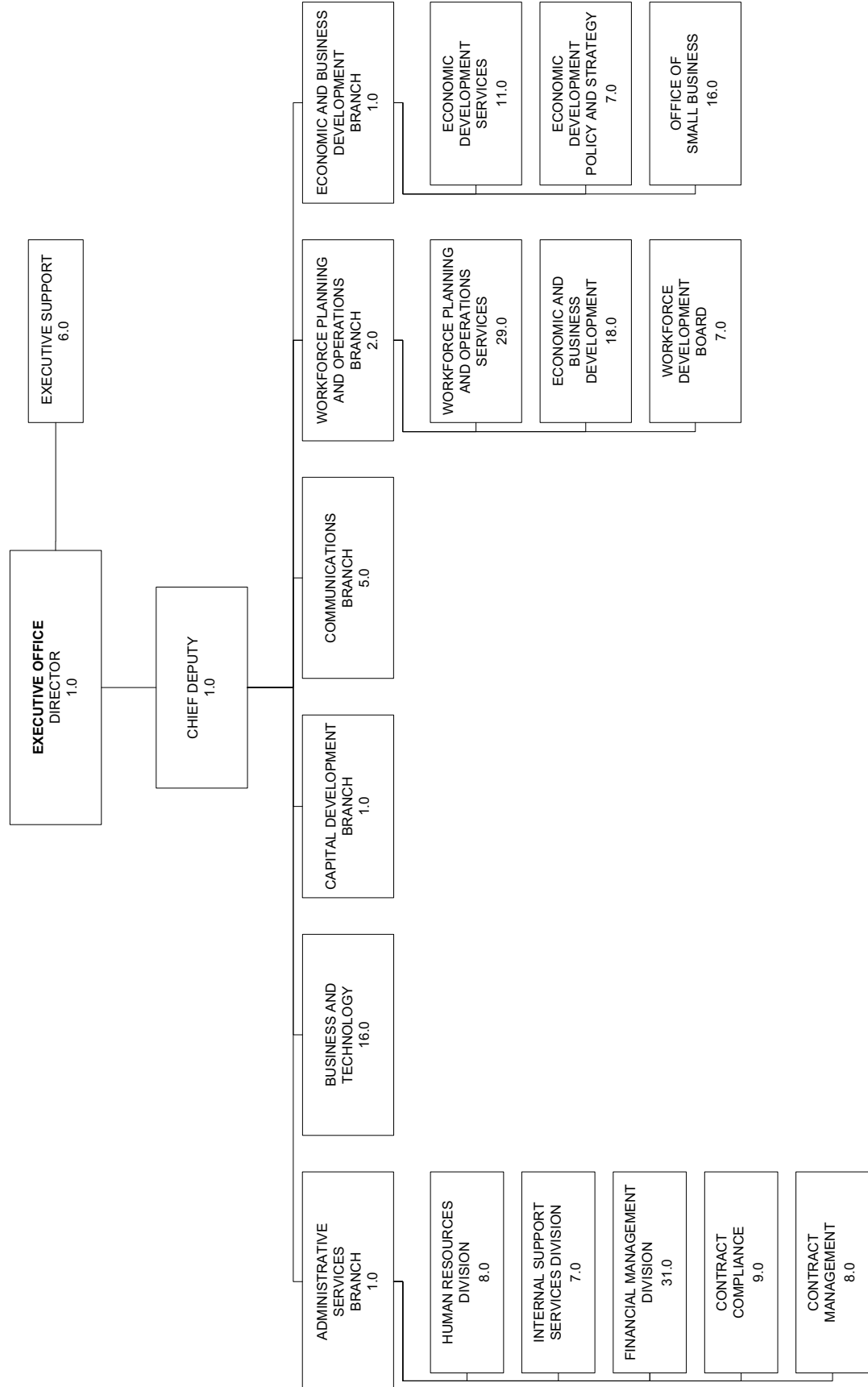
CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 38,922,202.69	\$ 56,670,000	\$ 58,836,000	\$ 46,904,000	\$ 46,904,000	\$ (11,932,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 102,864,512.16	\$ 106,350,000	\$ 108,858,000	\$ 106,095,000	\$ 75,497,000	\$ (33,361,000)
GROSS TOTAL	\$ 102,864,512.16	\$ 106,350,000	\$ 108,858,000	\$ 106,095,000	\$ 75,497,000	\$ (33,361,000)
INTRAFUND TRANSFERS	(11,100,050.76)	(25,419,000)	(25,761,000)	(16,699,000)	(16,699,000)	9,062,000
NET TOTAL	\$ 91,764,461.40	\$ 80,931,000	\$ 83,097,000	\$ 89,396,000	\$ 58,798,000	\$ (24,299,000)
NET COUNTY COST	\$ 52,842,258.71	\$ 24,261,000	\$ 24,261,000	\$ 42,492,000	\$ 11,894,000	\$ (12,367,000)

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
PROMOTION

DEPARTMENT OF ECONOMIC OPPORTUNITY
Kelly LoBianco, Director
2026-27 Recommended Budget Positions = 185.0



Electronic Permitting and Inspections County of Los Angeles

Electronic Permitting and Inspections County of Los Angeles Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 2,847,093.61	\$ 7,544,000	\$ 7,544,000	\$ 7,989,000	\$ 4,929,000	\$ (2,615,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 4,564,447.96	\$ 12,397,000	\$ 12,407,000	\$ 11,459,000	\$ 7,795,000	\$ (4,612,000)
GROSS TOTAL	\$ 4,564,447.96	\$ 12,397,000	\$ 12,407,000	\$ 11,459,000	\$ 7,795,000	\$ (4,612,000)
NET TOTAL	\$ 4,564,447.96	\$ 12,397,000	\$ 12,407,000	\$ 11,459,000	\$ 7,795,000	\$ (4,612,000)
NET COUNTY COST	\$ 1,717,354.35	\$ 4,853,000	\$ 4,863,000	\$ 3,470,000	\$ 2,866,000	\$ (1,997,000)

FUND
GENERAL FUNDFUNCTION
OTHERACTIVITY
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. The governance

model ensures comprehensive, organized and responsive decision-making for the use of resources, system development and strategic direction.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$2.0 million primarily due to the removal of prior-year funding that was provided on a one-time basis. The adjustments also reflect net decreases for operational costs, partially offset by the revenues generated by the permitting entities.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	12,407,000	0	7,544,000	4,863,000	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 contract and technology system buildouts or improvements.	(1,372,000)	--	445,000	(1,817,000)	--
2. Fire: Reflects the reduction of one-time funding, offset by the Fire Department's operating funds to accommodate the revised scope of work.	(3,060,000)	--	(3,060,000)	--	--
3. Treasurer and Tax Collector: Reflects a decrease in operational costs based on current expenditure trends.	(180,000)	--	--	(180,000))	--
Total Changes	(4,612,000)	0	(2,615,000)	(1,997,000)	0.0
2026-27 Recommended Budget	7,795,000	0	4,929,000	2,866,000	0.0

Employee Benefits

Employee Benefits Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 33,081.11	\$ 0	\$ 0	\$ 0	\$ 0	0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 649,907,253.18	\$ 652,220,000	\$ 746,678,000	\$ 746,678,000	\$ 746,678,000	0
S & EB EXPENDITURE DISTRIBUTION	(647,094,253.18)	(652,220,000)	(746,678,000)	(746,678,000)	(746,678,000)	0
TOTAL S & E B	2,813,000.00	0	0	0	0	0
GROSS TOTAL	\$ 2,813,000.00	\$ 0	\$ 0	\$ 0	\$ 0	0
NET TOTAL	\$ 2,813,000.00	\$ 0	\$ 0	\$ 0	\$ 0	0
NET COUNTY COST	\$ 2,779,918.89	\$ 0	\$ 0	\$ 0	\$ 0	0

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects anticipated funding for various employee benefits, offset by expenditure distribution to County departments.

Employee Benefits Budget Detail

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 33,081.11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
COUNTY EMPLOYEE SICK LEAVE PAY	\$ 2,786,000.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
LIFE INSURANCE	1,116,732.41	1,161,000	1,373,000	1,373,000	1,373,000	0
LONG TERM DISABILITY	42,513,518.80	42,287,000	53,599,000	53,599,000	53,599,000	0
UNEMPLOYMENT INSURANCE	3,895,263.59	4,145,000	6,324,000	6,324,000	6,324,000	0
WORKERS' COMPENSATION	599,595,738.38	604,627,000	685,382,000	685,382,000	685,382,000	0
TOTAL S & EB	\$649,907,253.18	\$ 652,220,000	\$ 746,678,000	\$ 746,678,000	\$ 746,678,000	\$ 0
S & EB EXPENDITURE DISTRIBUTION	(647,094,253.18)	(652,220,000)	(746,678,000)	(746,678,000)	(746,678,000)	0
GROSS TOTAL	\$ 2,813,000.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 2,779,918.89	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
OTHER GENERAL

Countywide Employee Benefits Budget Summary (By Fund)

CLASSIFICATION	GENERAL FUND	HOSPITAL ENTERPRISE FUNDS	SPECIAL FUNDS/ SPECIAL DISTRICTS	TOTAL
CAFETERIA BENEFIT PLANS	\$ 1,897,494,000	\$ 367,753,000	\$ 232,338,000	\$ 2,497,585,000
COUNTY EMPLOYEE RETIREMENT	2,062,508,000	430,001,000	300,430,000	2,792,939,000
DENTAL INSURANCE	26,766,000	6,530,000	3,982,000	37,278,000
DEPENDENT CARE SPENDING ACCOUNTS	11,844,000	1,856,000	1,451,000	15,151,000
DISABILITY BENEFITS *	58,488,000	8,190,000	4,620,000	71,298,000
FICA (OASDI)	127,817,000	30,263,000	20,651,000	178,731,000
HEALTH INSURANCE	279,823,000	14,985,000	24,307,000	319,115,000
LIFE INSURANCE *	13,277,000	1,700,000	1,570,000	16,547,000
OTHER EMPLOYEE BENEFITS	9,327,000	860,000	757,000	10,944,000
RETIREE HEALTH INSURANCE	1,188,396,000	226,564,000	139,882,000	1,554,842,000
SAVINGS PLAN	92,534,000	7,985,000	8,862,000	109,381,000
THRIFT PLAN (HORIZONS)	278,031,000	53,355,000	35,142,000	366,528,000
UNEMPLOYMENT INSURANCE *	5,327,000	314,000	742,000	6,383,000
WORKERS' COMPENSATION *	359,478,000	35,610,000	157,792,000	552,880,000
TOTAL	\$ 6,411,110,000	\$ 1,185,966,000	\$ 932,526,000	\$ 8,529,602,000

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 unit, which also includes appropriation for Superior Court and LACERA.

Extraordinary Maintenance

Extraordinary Maintenance Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 12,030.39	\$ 0	\$ 0	\$ 0	\$ 0	0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 7,421,170.59	\$ 23,798,000	\$ 56,694,000	\$ 66,211,000	\$ 61,211,000	\$ 4,517,000
OTHER CHARGES	5,493,257.71	8,589,000	6,000,000	9,000,000	9,000,000	3,000,000
GROSS TOTAL	\$ 12,914,428.30	\$ 32,387,000	\$ 62,694,000	\$ 75,211,000	\$ 70,211,000	\$ 7,517,000
NET TOTAL	\$ 12,914,428.30	\$ 32,387,000	\$ 62,694,000	\$ 75,211,000	\$ 70,211,000	\$ 7,517,000
NET COUNTY COST	\$ 12,902,397.91	\$ 32,387,000	\$ 62,694,000	\$ 75,211,000	\$ 70,211,000	\$ 7,517,000
	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.

2026-27 Budget Message

The County's infrastructure requires ongoing investment to meet continuous performance requirements. The 2026-27 Recommended Budget appropriates \$70.2 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. Projects funded with the Extraordinary Maintenance budget support the Board's Green Building/Sustainable Design Program by incorporating design features that will optimize energy efficiency. The Facility Reinvestment Program 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	62,694,000	0	0	62,694,000	0.0
Other Changes					
1. Facility Reinvestment Program: Reflects a net increase in funding due to 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.	7,517,000	--	--	7,517,000	--
Total Changes	7,517,000	0	0	7,517,000	0.0
2026-27 Recommended Budget	70,211,000	0	0	70,211,000	0.0

Critical and Unmet Needs

During FY 2025-26, a total of \$35.0 million was invested from the Extraordinary Maintenance budget to rehabilitate County-owned facilities. The backlog of deferred maintenance needs and building system replacement projects in the Facility Reinvestment Program is estimated at \$116.0 million which includes various general facility repairs; replacement of outdated building systems such as boilers, chillers, and 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 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 3,002,805.43	\$ 48,000,000	\$ 48,000,000	\$ 48,000,000	\$ 48,000,000	\$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 3,409,896.43	\$ 87,749,000	\$ 87,749,000	\$ 62,749,000	\$ 50,000,000	\$ (37,749,000)
GROSS TOTAL	\$ 3,409,896.43	\$ 87,749,000	\$ 87,749,000	\$ 62,749,000	\$ 50,000,000	\$ (37,749,000)
INTRAFUND TRANSFERS	0.00	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	0
NET TOTAL	\$ 3,409,896.43	\$ 85,749,000	\$ 85,749,000	\$ 60,749,000	\$ 48,000,000	\$ (37,749,000)
NET COUNTY COST	\$ 407,091.00	\$ 37,749,000	\$ 37,749,000	\$ 12,749,000	\$ 0	\$ (37,749,000)
	FUND	FUNCTION	ACTIVITY			
	GENERAL FUND	PUBLIC PROTECTION	OTHER PROTECTION			

2026-27 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	87,749,000	2,000,000	48,000,000	37,749,000	0.0
Other Changes					
1. Woolsey Fire: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis to cover Year Eight costs associated with the Woolsey Fire Private Property Debris Removal Project.	(10,249,000)	--	--	(10,249,000)	--
2. Bobcat Fire: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis to cover Year Six costs associated with the Bobcat Fire Private Property Debris Removal Project.	(2,500,000)	--	--	(2,500,000)	--
3. Fire Debris Abatement: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis to cover expenses related to the 4/29/25 urgency Ordinance to Enable Prompt Abatement of Fire Debris resulting from the January 2025 Wildfires.	(25,000,000)	--	--	(25,000,000)	--
Total Changes	(37,749,000)	0	0	(37,749,000)	0.0
2026-27 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 closeout expenses related to the Woolsey and Bobcat Fires.

Financing Elements

Financing Elements Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	\$ 4,216,065,000.00	\$ 4,026,892,000	\$ 4,026,892,000	\$ 3,516,375,000	\$ 3,516,375,000	\$ (510,517,000)
CANCEL OBLIGATED FUND BAL	513,733,373.00	1,098,684,000	1,098,684,000	15,947,000	15,947,000	(1,082,737,000)
PROPERTY TAXES - REGULAR ROLL	8,009,797,145.09	8,221,817,000	8,192,748,000	8,616,556,000	8,505,281,000	312,533,000
PROPERTY TAXES - SUPPLEMENTAL ROLL	99,659,731.02	60,767,000	60,767,000	61,300,000	61,163,000	396,000
OTHER REVENUE	44,472,189.01	0	0	0	0	0
TOTAL FINANCING SOURCES	\$12,883,727,438.12	\$ 13,408,160,000	\$ 13,379,091,000	\$ 12,210,178,000	\$ 12,098,766,000	\$ (1,280,325,000)
FINANCING USES						
APPROPRIATIONS FOR CONTINGENCIES	\$ 0.00	\$ 0	\$ 51,360,000	\$ 75,000,000	\$ 53,964,000	\$ 2,604,000
GROSS TOTAL	\$ 0.00	\$ 0	\$ 51,360,000	\$ 75,000,000	\$ 53,964,000	\$ 2,604,000
NET TOTAL	\$ 0.00	\$ 0	\$ 51,360,000	\$ 75,000,000	\$ 53,964,000	\$ 2,604,000
PROV FOR OBLIGATED FUND BAL						
RAINY DAY FUNDS	\$ 98,612,000.00	\$ 60,996,000	\$ 60,996,000	\$ 150,000,000	\$ 0	\$ (60,996,000)
COMMITTED	493,954,000.00	27,383,000	27,383,000	100,000,000	4,702,000	(22,681,000)
OTHER	146,034,281.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	\$ 738,600,281.00	\$ 88,379,000	\$ 88,379,000	\$ 250,000,000	\$ 4,702,000	\$ (83,677,000)
TOTAL FINANCING USES	\$ 738,600,281.00	\$ 88,379,000	\$ 139,739,000	\$ 325,000,000	\$ 58,666,000	\$ (81,073,000)

2026-27 Budget Message

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

The 2026-27 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 \$3,516.4 million is comprised of \$679.0 million from General Fund operations for various countywide programs and projects, and \$2,837.4 million of unused prior-year funds carried over from FY 2025-26 for the following:

- \$1,192.8 million of Capital Projects funds for the completion of various projects and refurbishment needs;

- \$1,011.4 million of Provisional Financing Uses funds for the Departments of Auditor-Controller, Children and Family Services, Health Services, Parks and Recreation, Probation, Public Social Services, and Sheriff, as well as various countywide programs;
- \$413.5 million of Care First and Community Investment funds for various alternatives to incarceration programs;
- \$115.7 million of Board of Supervisors funds for various community programs;
- \$66.7 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;
- \$23.5 million of Extraordinary Maintenance funds for major repairs and maintenance of County facilities and assets;
- \$12.5 million of Judgments and Damages funds for the remaining administrative costs associated with the AB 218 \$4.0 billion settlement that are anticipated to be paid over several years; and
- \$1.3 million of Board Initiatives and Programs funds for American Rescue Plan Act-funded programs and the Anti-Racism, Diversity, and Inclusion Initiative.

Obligated fund balance of \$15.9 million is decreased for the following:

- \$12.1 million to upgrade the Los Angeles County Enterprise System financial and human resources software applications; and
- \$3.8 million to support the Department of Youth Development's Our Spot Teen Center program.

Property tax revenues reflect a net increase of \$312.9 million. This includes an increase of \$293.9 million due to a projected 3.9 percent increase in assessed valuation; an increase of \$20.9 million in property tax residual revenue based on current trends; and a net decrease of \$1.9 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:

- \$312.5 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 2026-27 Recommended Budget financing uses include \$54.0 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 \$4.7 million is committed for Alternatives to Incarceration (\$4.0 million) and the continued development of Youth Justice Reimagined (\$0.7 million).

Fire

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

Fire Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	\$ 75,436,000.00	\$ 87,092,000	\$ 87,092,000	\$ 0	\$ 0	(87,092,000)
CANCEL OBLIGATED FUND BAL	19,390,467.00	0	0	0	0	0
PROPERTY TAXES	1,121,526,091.39	1,129,641,000	1,166,090,000	1,189,356,000	1,189,356,000	23,266,000
SPECIAL ASSESSMENTS	11,251,142.50	19,604,000	20,571,000	19,640,000	19,640,000	(931,000)
VOTER APPROVED SPECIAL TAXES	94,649,889.36	96,942,000	97,198,000	98,867,000	98,867,000	1,669,000
OTHER REVENUE	527,341,451.27	467,036,000	476,628,000	461,080,000	431,780,000	(44,848,000)
TOTAL FINANCING SOURCES	\$ 1,849,595,041.52	\$ 1,800,315,000	\$ 1,847,579,000	\$ 1,768,943,000	\$ 1,739,643,000	\$ (107,936,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 1,447,998,718.23	\$ 1,481,982,000	\$ 1,527,944,000	\$ 1,493,644,000	\$ 1,493,644,000	(34,300,000)
SERVICES & SUPPLIES	198,052,881.74	200,524,000	208,840,000	229,051,000	199,751,000	(9,089,000)
S & S EXPENDITURE DISTRIBUTION	0.00	0	(7,000,000)	(7,000,000)	(7,000,000)	0
TOTAL S & S	198,052,881.74	200,524,000	201,840,000	222,051,000	192,751,000	(9,089,000)
OTHER CHARGES	23,560,171.09	47,278,000	37,278,000	32,432,000	32,432,000	(4,846,000)
CAPITAL ASSETS - EQUIPMENT	21,946,028.65	6,528,000	6,514,000	0	0	(6,514,000)
OTHER FINANCING USES	55,372,000.00	23,816,000	23,816,000	20,816,000	20,816,000	(3,000,000)
APPROPRIATIONS FOR CONTINGENCIES	0.00	0	10,000,000	0	0	(10,000,000)
GROSS TOTAL	\$ 1,746,929,799.71	\$ 1,760,128,000	\$ 1,807,392,000	\$ 1,768,943,000	\$ 1,739,643,000	(67,749,000)
PROV FOR OBLIGATED FUND BAL						
COMMITTED	\$ 8,393,000.00	\$ 40,187,000	\$ 40,187,000	\$ 0	\$ 0	(40,187,000)
OTHER	7,179,902.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	\$ 15,572,902.00	\$ 40,187,000	\$ 40,187,000	\$ 0	\$ 0	(40,187,000)
TOTAL FINANCING USES	\$ 1,762,502,701.71	\$ 1,800,315,000	\$ 1,847,579,000	\$ 1,768,943,000	\$ 1,739,643,000	(107,936,000)
BUDGETED POSITIONS	4,825.0	4,963.0	4,963.0	4,951.0	4,951.0	(12.0)

FUND
FIRE DEPARTMENT

FUNCTION
PUBLIC PROTECTION

ACTIVITY
FIRE PROTECTION

Mission Statement

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

2026-27 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 2026-27 Recommended Budget primarily reflects funding for cost increases in salaries and employee benefits, 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, as well as conduct trend analysis on injury, illness, and vehicle accidents to determine appropriate mitigations to reduce organizational risks.

Changes From 2025-26 Budget

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
2025-26 Final Adopted Budget	1,847,579,000	1,847,579,000	4,963.0
Critical Issues			
1. Catalina Island: Reflects the addition of 2.0 Fire Captain and 2.0 Fire Fighter Specialist positions to maintain emergency response coverage on Catalina Island.	1,023,000	--	4.0
2. Nursing Instructor: Reflects the addition of 1.0 Nursing Instructor position to support the Los Angeles Development of Rapid Operationalization of Prehospital Blood program by ensuring 24/7 regulatory compliance for blood products.	241,000	--	1.0
3. Air and Wildland Operations: Reflects the addition of 1.0 Staff Assistant I position to provide administrative support for air and wildland operations.	119,000	--	1.0
4. Position Reclassifications: Reflects Board-approved position reclassifications.	(323,000)	--	(2.0)
5. Departmentwide Operations: Reflects funding primarily to address operational cost increases including cost of services provided by other County departments.	8,814,000	--	--
Other Changes			
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	8,556,000	356,000	--
2. Unavoidable Costs: Reflects changes in long-term disability and workers' compensation costs due to medical cost trends and increases in claims.	6,544,000	--	--
3. Junior Lifeguard Scholarships: Reflects funding to provide needs-based scholarships to Junior Lifeguard Program participants.	199,000	199,000	--
4. Tax Revenue: Reflects increases in revenue from property taxes and special taxes based on current projections.	--	24,935,000	--
5. Other Revenue: Reflects a net decrease in revenue primarily generated from various fees.	--	(317,000)	--
6. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various expenses.	(133,109,000)	(133,109,000)	(16.0)
Total Changes	(107,936,000)	(107,936,000)	(12.0)
2026-27 Recommended Budget	1,739,643,000	1,739,643,000	4,951.0

Critical and Unmet Needs

The Department is requesting funding for positions to manage its increased workload from expanded fleet and facility maintenance; operational cost increases including vehicle repair parts, rescue equipment, and wireless/cellular services; and Career Development Intern Wildland Firefighter program. Additional funding is 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 continues to explore potential ongoing revenue streams and operational changes to help meet future needs.

FIRE DEPARTMENT BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	\$ 75,436,000.00	\$ 87,092,000	\$ 87,092,000	\$ 0	\$ 0	\$ (87,092,000)
CANCEL OBLIGATED FUND BAL	19,390,467.00	0	0	0	0	0
BUSINESS LICENSES	764,940.40	766,000	1,531,000	781,000	781,000	(750,000)
CHARGES FOR SERVICES - OTHER	167,407,630.25	129,712,000	108,736,000	107,155,000	107,155,000	(1,581,000)
CIVIL PROCESS SERVICES	150,000.00	225,000	225,000	225,000	225,000	0
CONTRACT CITIES SERVICES COST RECOVERY	196,562,506.15	206,365,000	206,519,000	206,686,000	206,686,000	167,000
COURT FEES & COSTS	36,370.00	36,000	51,000	36,000	36,000	(15,000)
EDUCATIONAL SERVICES	467,699.16	476,000	209,000	476,000	476,000	267,000
FEDERAL - COVID-19	2,580,714.52	0	0	0	0	0
FEDERAL - GRANTS	3,018,990.39	3,931,000	30,531,000	80,000	80,000	(30,451,000)
FEDERAL - LAW ENFORCEMENT	0.00	3,334,000	3,348,000	0	0	(3,348,000)
FEDERAL - OTHER	3,809,966.67	0	0	0	0	0
FEDERAL AID - DISASTER RELIEF	7,179,902.00	0	0	0	0	0
FORFEITURES & PENALTIES	123,421.59	123,000	1,000	125,000	125,000	124,000
INTEREST	5,563,617.42	5,564,000	2,016,000	5,564,000	5,564,000	3,548,000
INTERFUND CHARGES FOR SERVICES - OTHER	1,799,356.17	3,051,000	2,919,000	1,639,000	1,639,000	(1,280,000)
MISCELLANEOUS	3,185,845.43	2,132,000	388,000	241,000	241,000	(147,000)
OTHER LICENSES & PERMITS	19,101,513.41	20,071,000	22,263,000	20,472,000	20,472,000	(1,791,000)
OTHER SALES	7,840.42	8,000	8,000	8,000	8,000	0
OTHER STATE - IN-LIEU TAXES	36,754.58	33,000	28,000	33,000	33,000	5,000
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	4,307,034.90	3,374,000	3,197,000	4,311,000	4,311,000	1,114,000
PLANNING & ENGINEERING SERVICES	12,399,610.63	8,599,000	14,130,000	8,847,000	8,847,000	(5,283,000)
PROP TAXES - CURRENT - SECURED	1,018,796,946.78	1,047,211,000	1,054,614,000	1,073,509,000	1,073,509,000	18,895,000
PROP TAXES - CURRENT - UNSECURED	25,922,080.50	25,359,000	25,916,000	26,290,000	26,290,000	374,000
PROP TAXES - PRIOR - SECURED	(2,032,828.48)	(22,116,000)	8,470,000	5,752,000	5,752,000	(2,718,000)
PROP TAXES - PRIOR - UNSECURED	(67,448.37)	285,000	196,000	285,000	285,000	89,000
PROPERTY TAXES - CONTRACTUAL AND FACILITY PASS-THROUGH	61,078,452.99	60,550,000	64,552,000	65,168,000	65,168,000	616,000
REDEVELOPMENT / HOUSING	3,319,111.61	159,000	0	0	0	0
RENTS & CONCESSIONS	24,794.86	22,000	22,000	22,000	22,000	0
SALE OF CAPITAL ASSETS	9,423.00	93,000	144,000	86,000	86,000	(58,000)
SPECIAL ASSESSMENTS	11,251,142.50	19,604,000	20,571,000	19,640,000	19,640,000	(931,000)
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	1,238,059.00	1,272,000	1,272,000	1,272,000	1,272,000	0
STATE - HOMEOWNERS' PROPERTY TAX RELIEF	3,410,513.81	3,494,000	3,474,000	3,494,000	3,494,000	20,000
STATE - OTHER	861,779.93	55,000	480,000	0	0	(480,000)
STATE - PUBLIC ASSISTANCE PROGRAMS	18,678.94	7,000	7,000	0	0	(7,000)
STATE AID - CORRECTIONS	4,846,893.56	4,847,000	4,847,000	4,847,000	4,847,000	0
STATE AID - DISASTER	22,252,733.30	2,332,000	107,000	0	0	(107,000)
SUPPLEMENTAL PROP TAXES - CURRENT	16,093,038.69	16,511,000	10,501,000	16,511,000	16,511,000	6,010,000
SUPPLEMENTAL PROP TAXES- PRIOR	1,735,849.28	1,841,000	1,841,000	1,841,000	1,841,000	0
TRANSFERS IN	62,855,749.17	66,955,000	70,175,000	94,680,000	65,380,000	(4,795,000)

FIRE DEPARTMENT BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
VOTER APPROVED SPECIAL TAXES	94,649,889.36	96,942,000	97,198,000	98,867,000	98,867,000	1,669,000
TOTAL FINANCING SOURCES	\$ 1,849,595,041.52	\$ 1,800,315,000	\$ 1,847,579,000	\$ 1,768,943,000	\$ 1,739,643,000	\$ (107,936,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 910,884,228.02	\$ 923,921,000	\$ 958,686,000	\$ 907,087,000	\$ 907,087,000	\$ (51,599,000)
CAFETERIA BENEFIT PLANS	105,674,883.22	107,323,000	112,490,000	122,909,000	122,909,000	10,419,000
COUNTY EMPLOYEE RETIREMENT	188,106,356.92	189,117,000	194,666,000	194,864,000	194,864,000	198,000
DENTAL INSURANCE	2,125,298.77	2,149,000	2,275,000	2,279,000	2,279,000	4,000
DEPENDENT CARE SPENDING ACCOUNTS	541,570.85	598,000	558,000	682,000	682,000	124,000
DISABILITY BENEFITS	1,270,409.87	1,263,000	1,855,000	1,874,000	1,874,000	19,000
FICA (OASDI)	12,704,952.53	12,989,000	12,629,000	12,624,000	12,624,000	(5,000)
HEALTH INSURANCE	5,075,756.49	8,014,000	8,333,000	8,333,000	8,333,000	0
LIFE INSURANCE	1,025,085.20	1,065,000	948,000	948,000	948,000	0
OTHER EMPLOYEE BENEFITS	67,702.45	106,000	500,000	500,000	500,000	0
RETIREE HEALTH INSURANCE	64,171,997.00	70,622,000	71,127,000	71,127,000	71,127,000	0
SAVINGS PLAN	2,199,145.52	2,152,000	2,699,000	2,691,000	2,691,000	(8,000)
THRIFT PLAN (HORIZONS)	17,774,248.05	18,428,000	19,059,000	19,084,000	19,084,000	25,000
UNEMPLOYMENT INSURANCE	183,695.53	186,000	295,000	295,000	295,000	0
WORKERS' COMPENSATION	136,193,387.81	144,049,000	141,824,000	148,347,000	148,347,000	6,523,000
TOTAL S & E B	1,447,998,718.23	1,481,982,000	1,527,944,000	1,493,644,000	1,493,644,000	(34,300,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	28,039,416.39	39,240,000	34,474,000	38,217,000	38,229,000	3,755,000
AGRICULTURAL	2,302.65	2,000	0	0	0	0
CLOTHING & PERSONAL SUPPLIES	8,092,225.29	6,255,000	5,574,000	5,487,000	5,532,000	(42,000)
COMMUNICATIONS	1,259,435.39	363,000	565,000	565,000	565,000	0
COMPUTING-MAINFRAME	2,040,782.58	2,660,000	3,294,000	3,082,000	3,082,000	(212,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	936,064.91	958,000	1,326,000	1,268,000	1,268,000	(58,000)
COMPUTING-PERSONAL	2,416,930.21	1,316,000	2,298,000	2,203,000	2,203,000	(95,000)
CONTRACTED PROGRAM SERVICES	94,393.75	169,000	100,000	100,000	100,000	0
FOOD	2,687,658.87	1,350,000	1,003,000	1,003,000	1,003,000	0
HOUSEHOLD EXPENSE	3,390,646.73	2,384,000	1,843,000	1,843,000	1,843,000	0
INFORMATION TECHNOLOGY SECURITY	541,165.08	65,000	8,000	8,000	8,000	0
INFORMATION TECHNOLOGY SERVICES	3,812,743.23	2,703,000	2,629,000	2,942,000	2,942,000	313,000
INSURANCE	7,948,732.57	6,393,000	4,635,000	7,987,000	7,987,000	3,352,000
MAINTENANCE - EQUIPMENT	29,144,516.72	21,981,000	23,842,000	53,352,000	25,252,000	1,410,000
MAINTENANCE-BUILDINGS & IMPRV	8,073,075.91	8,670,000	7,502,000	6,833,000	6,776,000	(726,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	7,707,859.33	4,248,000	8,383,000	8,374,000	8,374,000	(9,000)
MEMBERSHIPS	72,407.16	228,000	67,000	67,000	67,000	0
MISCELLANEOUS EXPENSE	(4,904,402.81)	4,198,000	11,419,000	11,345,000	11,345,000	(74,000)
OFFICE EXPENSE	1,083,907.09	716,000	1,008,000	1,028,000	1,028,000	20,000
PROFESSIONAL SERVICES	10,276,738.87	10,180,000	8,491,000	11,547,000	11,547,000	3,056,000

FIRE DEPARTMENT BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
PUBLICATIONS & LEGAL NOTICES	29,640.66	41,000	105,000	101,000	101,000	(4,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	586,301.09	3,384,000	3,513,000	4,325,000	4,325,000	812,000
RENTS & LEASES - EQUIPMENT	1,342,137.39	1,725,000	1,527,000	1,527,000	1,527,000	0
SMALL TOOLS & MINOR EQUIPMENT	6,718,099.69	9,477,000	15,344,000	5,567,000	5,567,000	(9,777,000)
SPECIAL DEPARTMENTAL EXPENSE	857,841.55	1,026,000	1,194,000	2,387,000	1,187,000	(7,000)
TECHNICAL SERVICES	33,856,189.03	22,850,000	20,187,000	15,187,000	15,187,000	(5,000,000)
TELECOMMUNICATIONS	17,758,641.56	23,969,000	25,267,000	18,998,000	18,998,000	(6,269,000)
TRAINING	1,267,231.46	333,000	876,000	926,000	926,000	50,000
TRANSPORTATION AND TRAVEL	14,936,801.07	15,347,000	14,137,000	14,518,000	14,518,000	381,000
UTILITIES	7,983,398.32	8,293,000	8,229,000	8,264,000	8,264,000	35,000
S & S EXPENDITURE DISTRIBUTION	0.00	0	(7,000,000)	(7,000,000)	(7,000,000)	0
TOTAL S & S	198,052,881.74	200,524,000	201,840,000	222,051,000	192,751,000	(9,089,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	9,916,927.28	35,300,000	24,681,000	19,706,000	19,706,000	(4,975,000)
RETIREMENT OF OTHER LONG TERM DEBT	9,084,721.69	9,067,000	9,067,000	9,164,000	9,164,000	97,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	4,393,272.39	2,768,000	3,395,000	3,395,000	3,395,000	0
TAXES & ASSESSMENTS	165,249.73	143,000	135,000	167,000	167,000	32,000
TOTAL OTH CHARGES	23,560,171.09	47,278,000	37,278,000	32,432,000	32,432,000	(4,846,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
AGRICULTURE AND LNDSCEP EQUIP	408,649.40	0	0	0	0	0
AIRCRAFT & AIRPORT EQUIPMENT	1,577,180.03	210,000	0	0	0	0
ALL OTHER UNDEFINED EQUIPMENT ASSETS	0.00	0	412,000	0	0	(412,000)
COMPUTERS, MIDRANGE/DEPARTMENTAL	41,480.93	0	0	0	0	0
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	129,212.78	1,106,000	0	0	0	0
ELECTRONIC EQUIPMENT	133,605.44	123,000	0	0	0	0
FOOD PREPARATION EQUIPMENT	6,152.38	17,000	0	0	0	0
IT SECURITY CAPITAL ASSET EQUIPMENT	0.00	2,338,000	2,338,000	0	0	(2,338,000)
MACHINERY EQUIPMENT	2,121,245.37	898,000	386,000	0	0	(386,000)
MANUFACTURED/PREFABRICATED STRUCTURE	159,754.66	40,000	0	0	0	0
MEDICAL-MAJOR MOVEABLE EQUIPMENT	5,565.90	119,000	225,000	0	0	(225,000)
MEDICAL-MINOR EQUIPMENT	7,164,973.35	84,000	221,000	0	0	(221,000)
NON-MEDICAL LAB/TESTING EQUIP	447,489.17	201,000	158,000	0	0	(158,000)
TELECOMMUNICATIONS EQUIPMENT	7,526,817.34	933,000	1,073,000	0	0	(1,073,000)
VEHICLES & TRANSPORTATION EQUIPMENT	2,162,205.37	408,000	1,701,000	0	0	(1,701,000)

FIRE DEPARTMENT BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
WATERCRAFT/VESSEL/BARGES/TUGS	61,696.53	51,000	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	21,946,028.65	6,528,000	6,514,000	0	0	(6,514,000)
TOTAL CAPITAL ASSETS	21,946,028.65	6,528,000	6,514,000	0	0	(6,514,000)
OTHER FINANCING USES						
TRANSFERS OUT	55,372,000.00	23,816,000	23,816,000	20,816,000	20,816,000	(3,000,000)
TOTAL OTH FIN USES	55,372,000.00	23,816,000	23,816,000	20,816,000	20,816,000	(3,000,000)
APPROPRIATIONS FOR CONTINGENCIES						
APPROPRIATIONS FOR CONTINGENCIES	0.00	0	10,000,000	0	0	(10,000,000)
GROSS TOTAL	\$ 1,746,929,800	\$ 1,760,128,000	\$ 1,807,392,000	\$ 1,768,943,000	\$ 1,739,643,000	\$ (67,749,000)
PROV FOR OBLIGATED FUND BAL						
COMMITTED	\$ 8,393,000.00	\$ 40,187,000	\$ 40,187,000	\$ 0	\$ 0	\$ (40,187,000)
OTHER	7,179,902.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	\$ 15,572,902.00	\$ 40,187,000	\$ 40,187,000	\$ 0	\$ 0	\$ (40,187,000)
TOTAL FINANCING USES	\$1,762,502,701.71	\$ 1,800,315,000	\$ 1,847,579,000	\$ 1,768,943,000	\$ 1,739,643,000	\$ (107,936,000)
 BUDGETED POSITIONS	 4,825.0	 4,963.0	 4,963.0	 4,951.0	 4,951.0	 (12.0)

Fire - Administrative Budget Unit Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	\$ 367,499.60	\$ 265,000	\$ 34,000	\$ 254,000	\$ 254,000	220,000
TOTAL FINANCING SOURCES	\$ 367,499.60	\$ 265,000	\$ 34,000	\$ 254,000	\$ 254,000	220,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 43,943,370.26	\$ 48,871,000	\$ 55,454,000	\$ 54,795,000	\$ 54,795,000	(659,000)
SERVICES & SUPPLIES	51,024,620.24	61,022,000	56,022,000	65,357,000	65,357,000	9,335,000
OTHER CHARGES	17,436,249.74	40,394,000	30,394,000	25,451,000	25,451,000	(4,943,000)
CAPITAL ASSETS - EQUIPMENT	86,184.83	2,338,000	2,338,000	0	0	(2,338,000)
OTHER FINANCING USES	19,343,000.00	0	0	0	0	0
APPROPRIATIONS FOR CONTINGENCIES	0.00	0	10,000,000	0	0	(10,000,000)
GROSS TOTAL	\$ 131,833,425.07	\$ 152,625,000	\$ 154,208,000	\$ 145,603,000	\$ 145,603,000	(8,605,000)
TOTAL FINANCING USES	\$ 131,833,425.07	\$ 152,625,000	\$ 154,208,000	\$ 145,603,000	\$ 145,603,000	(8,605,000)
BUDGETED POSITIONS	328.0	336.0	336.0	336.0	336.0	0.0
FUND FIRE DEPARTMENT FUNCTION PUBLIC PROTECTION ACTIVITY FIRE PROTECTION						

Fire - Clearing Account Budget Unit Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING USES						
SERVICES & SUPPLIES	\$ 1,849,964.87	\$ 500,000	\$ 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	1,849,964.87	500,000	0	0	0	0
GROSS TOTAL	\$ 1,849,964.87	\$ 500,000	\$ 0	\$ 0	\$ 0	0
TOTAL FINANCING USES	\$ 1,849,964.87	\$ 500,000	\$ 0	\$ 0	\$ 0	0
FUND FIRE DEPARTMENT FUNCTION PUBLIC PROTECTION ACTIVITY FIRE PROTECTION						

Fire - Emergency Medical Services Budget Unit Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	\$ 3,184,172.65	\$ 2,890,000	\$ 4,863,000	\$ 2,804,000	\$ 2,804,000	(2,059,000)
TOTAL FINANCING SOURCES	\$ 3,184,172.65	\$ 2,890,000	\$ 4,863,000	\$ 2,804,000	\$ 2,804,000	(2,059,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 14,250,536.61	\$ 14,661,000	\$ 19,534,000	\$ 17,664,000	\$ 17,664,000	(1,870,000)
SERVICES & SUPPLIES	6,958,633.41	5,241,000	5,545,000	5,424,000	5,424,000	(121,000)
CAPITAL ASSETS - EQUIPMENT	7,281,011.15	119,000	0	0	0	0
GROSS TOTAL	\$ 28,490,181.17	\$ 20,021,000	\$ 25,079,000	\$ 23,088,000	\$ 23,088,000	(1,991,000)
TOTAL FINANCING USES	\$ 28,490,181.17	\$ 20,021,000	\$ 25,079,000	\$ 23,088,000	\$ 23,088,000	(1,991,000)
BUDGETED POSITIONS	58.0	69.0	69.0	70.0	70.0	1.0
FUND FIRE DEPARTMENT FUNCTION PUBLIC PROTECTION ACTIVITY FIRE PROTECTION						

Fire - Executive Budget Unit Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	\$ 3,213,385.28	\$ 30,546,000	\$ 4,041,000	\$ 694,000	\$ 694,000	(3,347,000)
TOTAL FINANCING SOURCES	\$ 3,213,385.28	\$ 30,546,000	\$ 4,041,000	\$ 694,000	\$ 694,000	(3,347,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 19,776,884.05	\$ 20,612,000	\$ 23,044,000	\$ 22,558,000	\$ 22,558,000	(486,000)
SERVICES & SUPPLIES	9,883,423.05	8,671,000	7,823,000	5,478,000	5,478,000	(2,345,000)
CAPITAL ASSETS - EQUIPMENT	3,123,569.26	2,582,000	1,499,000	0	0	(1,499,000)
GROSS TOTAL	\$ 32,783,876.36	\$ 31,865,000	\$ 32,366,000	\$ 28,036,000	\$ 28,036,000	(4,330,000)
TOTAL FINANCING USES	\$ 32,783,876.36	\$ 31,865,000	\$ 32,366,000	\$ 28,036,000	\$ 28,036,000	(4,330,000)
BUDGETED POSITIONS	87.0	87.0	87.0	85.0	85.0	(2.0)
FUND FIRE DEPARTMENT FUNCTION PUBLIC PROTECTION ACTIVITY FIRE PROTECTION						

Fire - Financing Elements Budget Unit Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	\$ 75,436,000.00	\$ 87,092,000	\$ 87,092,000	\$ 0	\$ 0	(87,092,000)
CANCEL OBLIGATED FUND BAL	19,390,467.00	0	0	0	0	0
PROPERTY TAXES	1,121,526,091.39	1,129,641,000	1,166,090,000	1,189,356,000	1,189,356,000	23,266,000
SPECIAL ASSESSMENTS	527.53	0	0	0	0	0
VOTER APPROVED SPECIAL TAXES	94,649,889.36	96,942,000	97,198,000	98,867,000	98,867,000	1,669,000
OTHER REVENUE	16,693,498.74	12,683,000	8,776,000	13,461,000	13,461,000	4,685,000
TOTAL FINANCING SOURCES	\$ 1,327,696,474.02	\$ 1,326,358,000	\$ 1,359,156,000	\$ 1,301,684,000	\$ 1,301,684,000	(57,472,000)
FINANCING USES						
PROV FOR OBLIGATED FUND BAL						
COMMITTED	\$ 8,393,000.00	\$ 40,187,000	\$ 40,187,000	\$ 0	\$ 0	(40,187,000)
OTHER	7,179,902.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	\$ 15,572,902.00	\$ 40,187,000	\$ 40,187,000	\$ 0	\$ 0	(40,187,000)
TOTAL FINANCING USES	\$ 15,572,902.00	\$ 40,187,000	\$ 40,187,000	\$ 0	\$ 0	(40,187,000)
FUND	FUNCTION		ACTIVITY			
FIRE DEPARTMENT	PUBLIC PROTECTION		FIRE PROTECTION			

Fire - Health Hazardous Materials Budget Unit Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	\$ 32,054,668.00	\$ 31,731,000	\$ 33,686,000	\$ 32,307,000	\$ 32,307,000	(1,379,000)
TOTAL FINANCING SOURCES	\$ 32,054,668.00	\$ 31,731,000	\$ 33,686,000	\$ 32,307,000	\$ 32,307,000	(1,379,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 28,913,791.57	\$ 30,241,000	\$ 30,384,000	\$ 30,127,000	\$ 30,127,000	(257,000)
SERVICES & SUPPLIES	373,429.35	562,000	562,000	642,000	642,000	80,000
GROSS TOTAL	\$ 29,287,220.92	\$ 30,803,000	\$ 30,946,000	\$ 30,769,000	\$ 30,769,000	(177,000)
TOTAL FINANCING USES	\$ 29,287,220.92	\$ 30,803,000	\$ 30,946,000	\$ 30,769,000	\$ 30,769,000	(177,000)
BUDGETED POSITIONS	137.0	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 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	\$ 1,423,883.19	\$ 2,480,000	\$ 1,919,000	\$ 2,478,000	\$ 2,478,000	559,000
TOTAL FINANCING SOURCES	\$ 1,423,883.19	\$ 2,480,000	\$ 1,919,000	\$ 2,478,000	\$ 2,478,000	559,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 31,084,061.80	\$ 30,984,000	\$ 26,489,000	\$ 26,304,000	\$ 26,304,000	(185,000)
SERVICES & SUPPLIES	4,901,898.73	6,208,000	6,430,000	6,403,000	6,403,000	(27,000)
CAPITAL ASSETS - EQUIPMENT	24,334.25	0	0	0	0	0
GROSS TOTAL	\$ 36,010,294.78	\$ 37,192,000	\$ 32,919,000	\$ 32,707,000	\$ 32,707,000	(212,000)
TOTAL FINANCING USES	\$ 36,010,294.78	\$ 37,192,000	\$ 32,919,000	\$ 32,707,000	\$ 32,707,000	(212,000)
BUDGETED POSITIONS	99.0	105.0	105.0	105.0	105.0	0.0
FUND FIRE DEPARTMENT FUNCTION PUBLIC PROTECTION ACTIVITY FIRE PROTECTION						

Fire - Lifeguard Budget Unit Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	\$ 55,968,352.74	\$ 53,982,000	\$ 54,223,000	\$ 54,547,000	\$ 54,547,000	324,000
TOTAL FINANCING SOURCES	\$ 55,968,352.74	\$ 53,982,000	\$ 54,223,000	\$ 54,547,000	\$ 54,547,000	324,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 71,328,592.03	\$ 73,472,000	\$ 70,068,000	\$ 69,512,000	\$ 69,512,000	(556,000)
SERVICES & SUPPLIES	2,156,347.31	2,569,000	2,755,000	2,684,000	2,684,000	(71,000)
CAPITAL ASSETS - EQUIPMENT	43,638.32	0	0	0	0	0
GROSS TOTAL	\$ 73,528,577.66	\$ 76,041,000	\$ 72,823,000	\$ 72,196,000	\$ 72,196,000	(627,000)
TOTAL FINANCING USES	\$ 73,528,577.66	\$ 76,041,000	\$ 72,823,000	\$ 72,196,000	\$ 72,196,000	(627,000)
BUDGETED POSITIONS	295.0	295.0	295.0	295.0	295.0	0.0
FUND FIRE DEPARTMENT FUNCTION PUBLIC PROTECTION ACTIVITY FIRE PROTECTION						

Fire - Operations Budget Unit Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	\$ 370,374,661.04	\$ 291,828,000	\$ 321,805,000	\$ 316,472,000	\$ 287,172,000	\$ (34,633,000)
TOTAL FINANCING SOURCES	\$ 370,374,661.04	\$ 291,828,000	\$ 321,805,000	\$ 316,472,000	\$ 287,172,000	\$ (34,633,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 1,108,103,711.58	\$ 1,128,908,000	\$ 1,154,100,000	\$ 1,125,451,000	\$ 1,125,451,000	\$ (28,649,000)
SERVICES & SUPPLIES	57,760,025.74	47,410,000	53,548,000	70,127,000	40,827,000	(12,721,000)
CAPITAL ASSETS - EQUIPMENT	2,882,513.88	545,000	1,752,000	0	0	(1,752,000)
OTHER FINANCING USES	35,814,000.00	20,386,000	20,386,000	20,386,000	20,386,000	0
GROSS TOTAL	\$ 1,204,560,251.20	\$ 1,197,249,000	\$ 1,229,786,000	\$ 1,215,964,000	\$ 1,186,664,000	\$ (43,122,000)
TOTAL FINANCING USES	\$ 1,204,560,251.20	\$ 1,197,249,000	\$ 1,229,786,000	\$ 1,215,964,000	\$ 1,186,664,000	\$ (43,122,000)
BUDGETED POSITIONS	3,258.0	3,319.0	3,319.0	3,308.0	3,308.0	(11.0)
FUND FIRE DEPARTMENT FUNCTION PUBLIC PROTECTION ACTIVITY FIRE PROTECTION						

Fire - Prevention Budget Unit Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
SPECIAL ASSESSMENTS	\$ 11,250,614.97	\$ 19,604,000	\$ 20,571,000	\$ 19,640,000	\$ 19,640,000	\$ (931,000)
OTHER REVENUE	29,461,380.09	25,189,000	31,854,000	24,851,000	24,851,000	(7,003,000)
TOTAL FINANCING SOURCES	\$ 40,711,995.06	\$ 44,793,000	\$ 52,425,000	\$ 44,491,000	\$ 44,491,000	\$ (7,934,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 69,381,715.48	\$ 70,114,000	\$ 79,793,000	\$ 78,838,000	\$ 78,838,000	\$ (955,000)
SERVICES & SUPPLIES	1,234,528.01	1,469,000	2,283,000	1,600,000	1,600,000	(683,000)
CAPITAL ASSETS - EQUIPMENT	72,173.36	17,000	17,000	0	0	(17,000)
OTHER FINANCING USES	215,000.00	3,430,000	3,430,000	430,000	430,000	(3,000,000)
GROSS TOTAL	\$ 70,903,416.85	\$ 75,030,000	\$ 85,523,000	\$ 80,868,000	\$ 80,868,000	\$ (4,655,000)
TOTAL FINANCING USES	\$ 70,903,416.85	\$ 75,030,000	\$ 85,523,000	\$ 80,868,000	\$ 80,868,000	\$ (4,655,000)
BUDGETED POSITIONS	254.0	286.0	286.0	286.0	286.0	0.0
FUND FIRE DEPARTMENT FUNCTION PUBLIC PROTECTION ACTIVITY FIRE PROTECTION						

Fire - Special Services Budget Unit Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
OTHER REVENUE	\$ 14,599,949.94	\$ 15,442,000	\$ 15,427,000	\$ 13,212,000	\$ 13,212,000	(2,215,000)
TOTAL FINANCING SOURCES	\$ 14,599,949.94	\$ 15,442,000	\$ 15,427,000	\$ 13,212,000	\$ 13,212,000	(2,215,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 61,216,054.85	\$ 64,119,000	\$ 69,078,000	\$ 68,395,000	\$ 68,395,000	(683,000)
SERVICES & SUPPLIES	61,910,011.03	66,872,000	66,872,000	64,336,000	64,336,000	(2,536,000)
OTHER CHARGES	6,123,921.35	6,884,000	6,884,000	6,981,000	6,981,000	97,000
CAPITAL ASSETS - EQUIPMENT	8,432,603.60	927,000	908,000	0	0	(908,000)
GROSS TOTAL	\$ 137,682,590.83	\$ 138,802,000	\$ 143,742,000	\$ 139,712,000	\$ 139,712,000	(4,030,000)
TOTAL FINANCING USES	\$ 137,682,590.83	\$ 138,802,000	\$ 143,742,000	\$ 139,712,000	\$ 139,712,000	(4,030,000)
BUDGETED POSITIONS	309.0	329.0	329.0	329.0	329.0	0.0
FUND	FUNCTION		ACTIVITY			
FIRE DEPARTMENT	PUBLIC PROTECTION		FIRE PROTECTION			

Fire - Lifeguards Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
OTHER FINANCING USES	\$ 48,658,000.00	\$ 45,294,000	\$ 45,294,000	\$ 52,553,000	\$ 45,653,000	\$ 359,000
GROSS TOTAL	\$ 48,658,000.00	\$ 45,294,000	\$ 45,294,000	\$ 52,553,000	\$ 45,653,000	\$ 359,000
NET TOTAL	\$ 48,658,000.00	\$ 45,294,000	\$ 45,294,000	\$ 52,553,000	\$ 45,653,000	\$ 359,000
NET COUNTY COST	\$ 48,658,000.00	\$ 45,294,000	\$ 45,294,000	\$ 52,553,000	\$ 45,653,000	\$ 359,000

FUND
GENERAL FUND

FUNCTION
PUBLIC PROTECTION

ACTIVITY
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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC increase of \$0.4 million primarily due to the Junior Lifeguard Program and Board-approved increases in employee benefits. This increase is partially offset by the deletion of prior-year funding that was provided on a one-time basis for various programs and projects.

Critical/Strategic Planning Initiatives

The 2026-27 Recommended Budget supports the Fire Department's strategic plan efforts as it relates to lifeguard operations.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	45,294,000	0	0	45,294,000	0.0
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	356,000	--	--	356,000	--
2. Junior Lifeguard Scholarships: Reflects funding for needs-based scholarships to Junior Lifeguard Program participants.	199,000	--	--	199,000	--
3. 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.	(196,000)	--	--	(196,000)	--
Total Changes	359,000	0	0	359,000	0.0
2026-27 Recommended Budget	45,653,000	0	0	45,653,000	0.0

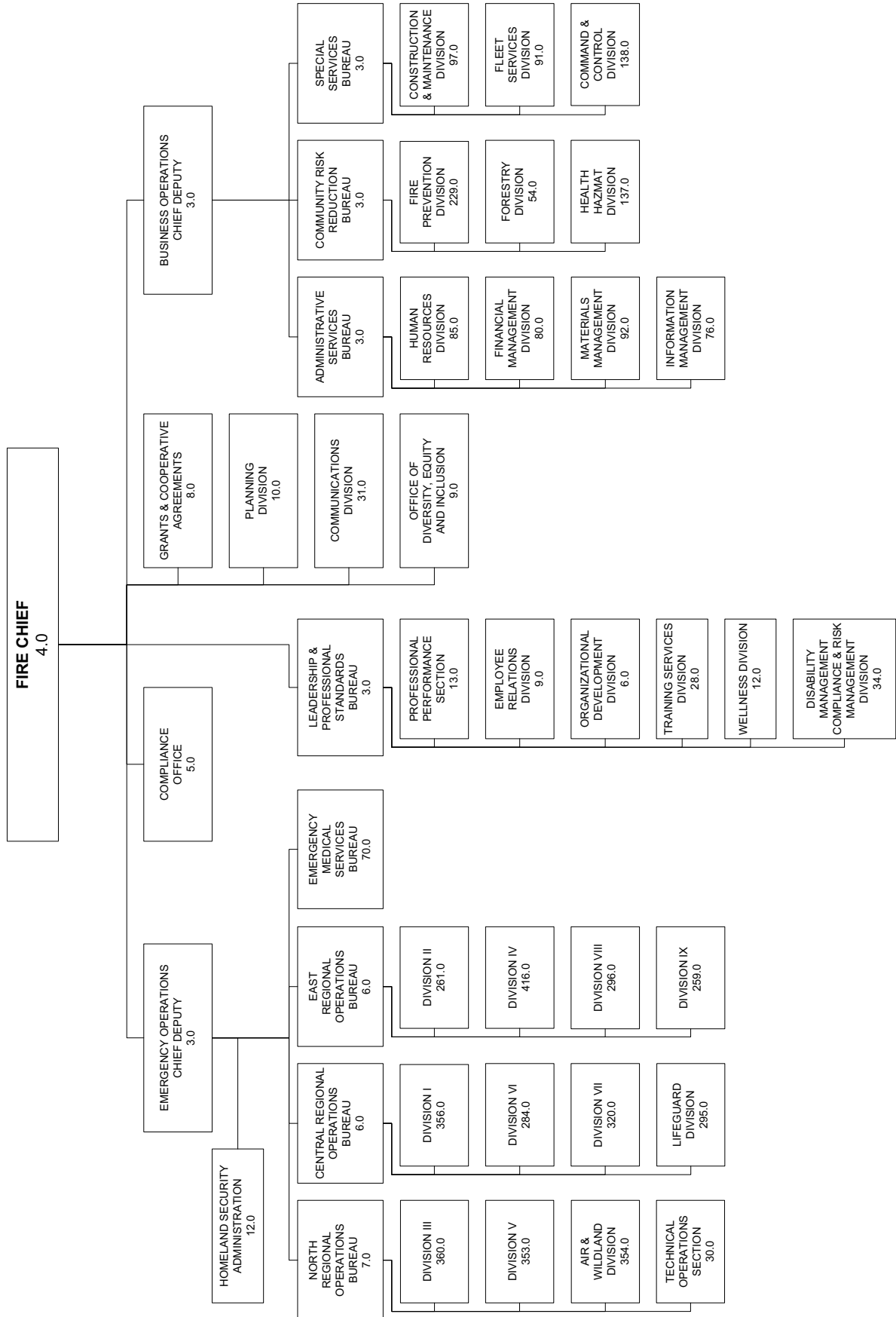
Critical and Unmet Needs

The Lifeguards budget unit has unmet needs totaling \$6.9 million for the Isthmus Station on Catalina Island (\$6.0 million), Lifeguard Administrative Headquarters renovations (\$0.5 million), rescue board replacements (\$0.2 million), and Junior Lifeguard Program services and supplies (\$0.2 million).

FIRE DEPT - LIFEGUARDS BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
<u>EXPENDITURES/APPROPRIATIONS</u>						
OTHER FINANCING USES						
TRANSFERS OUT	\$ 48,658,000.00	\$ 45,294,000	\$ 45,294,000	\$ 52,553,000	\$ 45,653,000	\$ 359,000
TOTAL OTH FIN USES	48,658,000.00	45,294,000	45,294,000	52,553,000	45,653,000	359,000
GROSS TOTAL	\$ 48,658,000.00	\$ 45,294,000	\$ 45,294,000	\$ 52,553,000	\$ 45,653,000	\$ 359,000
NET TOTAL	\$ 48,658,000.00	\$ 45,294,000	\$ 45,294,000	\$ 52,553,000	\$ 45,653,000	\$ 359,000
NET COUNTY COST	\$ 48,658,000.00	\$ 45,294,000	\$ 45,294,000	\$ 52,553,000	\$ 45,653,000	\$ 359,000

FIRE DEPARTMENT
Anthony C. Marrone, Fire Chief, Forester and Fire Warden
2026-27 Recommended Budget Positions = 4,951.0



Grand Jury

Doug Swart, Director

Grand Jury Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 341.36	\$ 0	\$ 4,000	\$ 4,000	\$ 4,000	\$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 919,859.20	\$ 772,000	\$ 935,000	\$ 979,000	\$ 945,000	\$ 10,000
SERVICES & SUPPLIES	1,008,104.66	1,186,000	1,351,000	1,351,000	1,351,000	0
OTHER CHARGES	112,469.46	112,000	113,000	113,000	113,000	0
GROSS TOTAL	\$ 2,040,433.32	\$ 2,070,000	\$ 2,399,000	\$ 2,443,000	\$ 2,409,000	\$ 10,000
NET TOTAL	\$ 2,040,433.32	\$ 2,070,000	\$ 2,399,000	\$ 2,443,000	\$ 2,409,000	\$ 10,000
NET COUNTY COST	\$ 2,040,091.96	\$ 2,070,000	\$ 2,395,000	\$ 2,439,000	\$ 2,405,000	\$ 10,000
BUDGETED POSITIONS	5.0	5.0	5.0	5.0	5.0	0.0
FUND	FUNCTION					
GENERAL FUND	PUBLIC PROTECTION					
	ACTIVITY					
	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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an increase in NCC of \$10,000 due to an adjustment for employee benefits.

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
- Transition manual workflows to electronic, end-to-end processes to reduce paperwork, improve data accuracy, and accelerate service delivery across the Department.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	2,399,000	0	4,000	2,395,000	5.0
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	10,000	--	--	10,000	--
Total Changes	10,000	0	0	10,000	0.0
2026-27 Recommended Budget	2,409,000	0	4,000	2,405,000	5.0

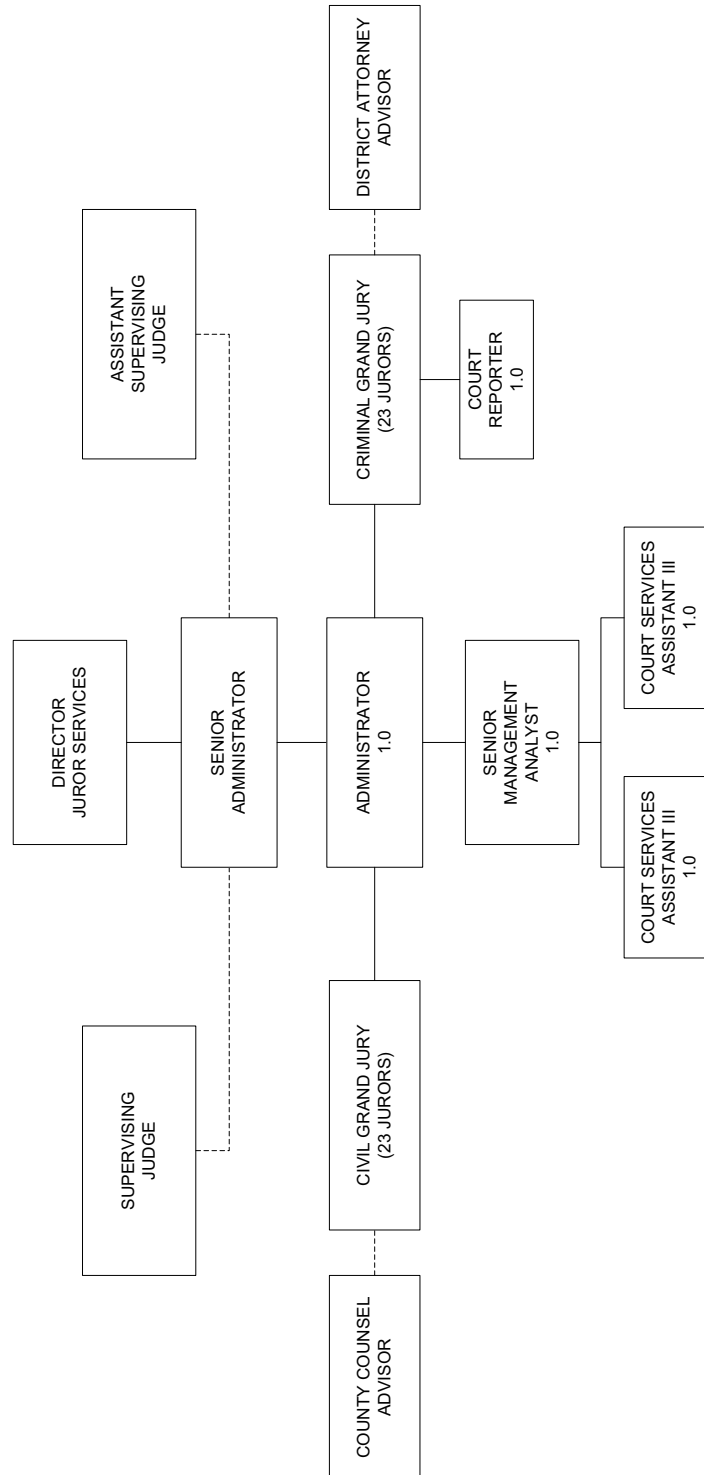
Critical and Unmet Needs

The Grand Jury's critical and unmet needs include additional staffing for increased recruitment of Civil and Criminal Grand Jurors from all segments of the County's population, as well as administrative workloads. Additionally, funding is needed to implement a court-approved classification and compensation study which supports the need for higher level positions to handle increased workloads.

GRAND JURY BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
MISCELLANEOUS	\$ 341.36	\$ 0	\$ 4,000	\$ 4,000	\$ 4,000	\$ 0
TOTAL REVENUE	\$ 341.36	\$ 0	\$ 4,000	\$ 4,000	\$ 4,000	\$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 534,386.27	\$ 541,000	\$ 509,000	\$ 581,000	\$ 509,000	\$ 0
CAFETERIA BENEFIT PLANS	117,816.32	36,000	115,000	117,000	125,000	10,000
COUNTY EMPLOYEE RETIREMENT	133,006.00	130,000	150,000	128,000	150,000	0
DENTAL INSURANCE	2,422.53	0	3,000	3,000	3,000	0
DEPENDENT CARE SPENDING ACCOUNTS	672.00	0	1,000	1,000	1,000	0
DISABILITY BENEFITS	2,469.89	0	4,000	3,000	4,000	0
FICA (OASDI)	8,419.73	0	8,000	7,000	8,000	0
HEALTH INSURANCE	7,777.28	0	25,000	25,000	25,000	0
LIFE INSURANCE	1,376.95	0	0	0	0	0
OTHER EMPLOYEE BENEFITS	7,500.00	0	0	0	0	0
RETIREE HEALTH INSURANCE	80,244.00	41,000	98,000	98,000	98,000	0
SAVINGS PLAN	10,451.59	12,000	9,000	7,000	9,000	0
THRIFT PLAN (HORIZONS)	13,316.64	12,000	12,000	8,000	12,000	0
WORKERS' COMPENSATION	0.00	0	1,000	1,000	1,000	0
TOTAL S & E B	919,859.20	772,000	935,000	979,000	945,000	10,000
SERVICES & SUPPLIES						
COMMUNICATIONS	18,036.00	18,000	5,000	5,000	5,000	0
JURY & WITNESS EXPENSE	556,542.56	696,000	833,000	833,000	833,000	0
MAINTENANCE-BUILDINGS & IMPRV	11,868.00	14,000	26,000	26,000	26,000	0
MISCELLANEOUS EXPENSE	275.00	0	1,000	1,000	1,000	0
OFFICE EXPENSE	64,630.23	60,000	43,000	43,000	43,000	0
PROFESSIONAL SERVICES	241,590.00	292,000	272,000	272,000	272,000	0
PUBLICATIONS & LEGAL NOTICES	22,000.00	21,000	31,000	31,000	31,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	19,791.51	12,000	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	10,005.38	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	58,865.98	59,000	84,000	84,000	84,000	0
TOTAL S & S	1,008,104.66	1,186,000	1,351,000	1,351,000	1,351,000	0
OTHER CHARGES						
RETIREMENT OF OTHER LONG TERM DEBT	112,469.46	112,000	113,000	113,000	113,000	0
TOTAL OTH CHARGES	112,469.46	112,000	113,000	113,000	113,000	0
GROSS TOTAL	\$ 2,040,433.32	\$ 2,070,000	\$ 2,399,000	\$ 2,443,000	\$ 2,409,000	\$ 10,000
NET TOTAL	\$ 2,040,433.32	\$ 2,070,000	\$ 2,399,000	\$ 2,443,000	\$ 2,409,000	\$ 10,000
NET COUNTY COST	\$ 2,040,091.96	\$ 2,070,000	\$ 2,395,000	\$ 2,439,000	\$ 2,405,000	\$ 10,000
 BUDGETED POSITIONS	 5.0	 5.0	 5.0	 5.0	 5.0	 0.0

GRAND JURY
Doug Swart, Director
Juror Services Division
2026-27 Recommended Budget Positions = 5.0



Grand Park

Grand Park Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 167,002.85	\$ 765,000	\$ 765,000	\$ 775,000	\$ 775,000	\$ 10,000
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 10,341,849.47	\$ 11,405,000	\$ 11,405,000	\$ 12,010,000	\$ 11,752,000	\$ 347,000
GROSS TOTAL	\$ 10,341,849.47	\$ 11,405,000	\$ 11,405,000	\$ 12,010,000	\$ 11,752,000	\$ 347,000
NET TOTAL	\$ 10,341,849.47	\$ 11,405,000	\$ 11,405,000	\$ 12,010,000	\$ 11,752,000	\$ 347,000
NET COUNTY COST	\$ 10,174,846.62	\$ 10,640,000	\$ 10,640,000	\$ 11,235,000	\$ 10,977,000	\$ 337,000

FUND
GENERAL FUND

FUNCTION
RECREATION & CULTURAL
SERVICES

ACTIVITY
CULTURAL SERVICES

Mission Statement

The mission of the Gloria Molina Grand Park (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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC increase of \$0.3 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	11,405,000	0	765,000	10,640,000	0.0
<i>New/Expanded Programs</i>					
1. General Programming: Reflects an increase in funding for Park programming materials and labor costs, fully offset by an anticipated increase in revenue.	10,000	--	10,000	--	--
<i>Other Changes</i>					
1. Operating Agreement: Reflects an increase in funding for custodial, landscaping, security, utilities, and contractor costs pursuant to the 2021 operating agreement.	447,000	--	--	447,000	--
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.	(110,000)	--	--	(110,000)	--
Total Changes	347,000	0	10,000	337,000	0.0
2026-27 Recommended Budget	11,752,000	0	775,000	10,977,000	0.0

Critical and Unmet Needs

The Park's unmet needs include \$0.2 million for programming materials and labor costs and \$0.1 million to address vandalism.

GRAND PARK BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ 0.00	\$ 302,000	\$ 302,000	\$ 312,000	\$ 312,000	\$ 10,000
MISCELLANEOUS	3,467.44	0	0	0	0	0
RENTS & CONCESSIONS	163,535.41	463,000	463,000	463,000	463,000	0
TOTAL REVENUE	\$ 167,002.85	\$ 765,000	\$ 765,000	\$ 775,000	\$ 775,000	\$ 10,000
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
INSURANCE	\$ 82,000.00	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	0
MAINTENANCE-BUILDINGS & IMPRV	1,539,000.00	1,587,000	1,587,000	1,700,000	1,615,000	28,000
MISCELLANEOUS EXPENSE	3,825,000.00	4,422,000	4,422,000	4,570,000	4,397,000	(25,000)
TECHNICAL SERVICES	4,593,124.40	4,909,000	4,909,000	5,243,000	5,243,000	334,000
UTILITIES	302,725.07	405,000	405,000	415,000	415,000	10,000
TOTAL S & S	10,341,849.47	11,405,000	11,405,000	12,010,000	11,752,000	347,000
GROSS TOTAL	\$ 10,341,849.47	\$ 11,405,000	\$ 11,405,000	\$ 12,010,000	\$ 11,752,000	\$ 347,000
NET TOTAL	\$ 10,341,849.47	\$ 11,405,000	\$ 11,405,000	\$ 12,010,000	\$ 11,752,000	\$ 347,000
NET COUNTY COST	\$ 10,174,846.62	\$ 10,640,000	\$ 10,640,000	\$ 11,235,000	\$ 10,977,000	\$ 337,000

Health Services

Christina R. Ghaly, M.D., Director

Health Services Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	\$ 1,257,175,130.00	\$ 0	\$ 0	\$ 711,530,000	\$ 743,620,000	\$ 743,620,000
OTHER REVENUE	9,064,250,102.50	8,206,826,000	9,435,550,000	8,521,518,000	8,493,083,000	(942,467,000)
NET COUNTY COST	1,317,133,955.75	1,263,447,000	1,409,371,000	1,478,623,000	1,277,555,000	(131,816,000)
TOTAL FINANCING SOURCES	\$11,638,559,188.25	\$ 9,470,273,000	\$ 10,844,921,000	\$ 10,711,671,000	\$ 10,514,258,000	\$ (330,663,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 4,513,262,644.74	\$ 4,708,286,000	\$ 4,781,890,000	\$ 4,909,927,000	\$ 4,825,057,000	\$ 43,167,000
SERVICES & SUPPLIES	4,047,851,071.51	3,549,170,000	4,358,837,000	3,681,976,000	3,565,138,000	(793,699,000)
S & S EXPENDITURE DISTRIBUTION	(473,793,523.69)	(459,574,000)	(508,993,000)	(508,993,000)	(508,993,000)	0
TOTAL S & S	3,574,057,547.82	3,089,596,000	3,849,844,000	3,172,983,000	3,056,145,000	(793,699,000)
OTHER CHARGES	1,893,723,484.28	1,798,818,000	2,085,237,000	1,668,423,000	1,668,423,000	(416,814,000)
CAPITAL ASSETS - B & I	36,782,190.22	63,273,000	87,322,000	66,283,000	66,283,000	(21,039,000)
CAPITAL ASSETS - EQUIPMENT	72,970,183.10	40,096,000	49,121,000	38,954,000	38,954,000	(10,167,000)
TOTAL CAPITAL ASSETS	109,752,373.32	103,369,000	136,443,000	105,237,000	105,237,000	(31,206,000)
OTHER FINANCING USES	868,777,655.76	434,300,000	439,831,000	1,058,228,000	1,062,523,000	622,692,000
GROSS TOTAL	\$10,959,573,705.92	\$ 10,134,369,000	\$ 11,293,245,000	\$ 10,914,798,000	\$ 10,717,385,000	\$ (575,860,000)
INTRAFUND TRANSFERS	(351,453,650.85)	(205,339,000)	(448,324,000)	(203,127,000)	(203,127,000)	245,197,000
NET TOTAL	\$10,608,120,055.07	\$ 9,929,030,000	\$ 10,844,921,000	\$ 10,711,671,000	\$ 10,514,258,000	\$ (330,663,000)
PROV FOR OBLIGATED FUND BAL						
COMMITTED	\$ 695,020,000.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
OTHER	335,419,588.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	\$ 1,030,439,588.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCING USES	\$11,638,559,643.07	\$ 9,929,030,000	\$ 10,844,921,000	\$ 10,711,671,000	\$ 10,514,258,000	\$ (330,663,000)
BUDGETED POSITIONS	27,605.0	27,382.0	27,382.0	27,225.0	26,964.0	(418.0)

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), 12 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 2,000 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.

2026-27 Budget Message

The 2026-27 Recommended Budget is funded with available resources and reflects the minimum maintenance of effort (MOE) required by law (\$371.2 million and vehicle license fees (VLF) realignment revenue of \$297.7 million), plus an additional \$642.7 million in County funding. The additional County funding is comprised of \$587.7 million from the General Fund and \$55.0 million in Tobacco Settlement funds. The Recommended Budget also reflects \$34.1 million in County resources allocated to the Department of Public Social Services for the In-Home Supportive Services (IHSS) Provider Health Care Plan.

The Recommended Budget reflects an NCC decrease of \$131.8 million, primarily due to the removal of prior-year funding that was provided on a one-time basis. The Recommended Budget also reflects the budgetary transfer of Housing for Health (HFH) to the new Department of Homeless Services and Housing Department, which was established on January 1, 2026. These decreases are partially offset by

increases for salaries and employee benefits 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 \$303.4 million in Measure B Special Tax revenue, of which \$263.7 million is allocated for County hospital emergency and trauma care costs. Another \$39.7 million is allocated for services related to trauma centers and emergency medical services overseen by the Health Services Administration-Emergency Medical Services unit.

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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	11,293,245,000	448,324,000	9,435,550,000	1,409,371,000	27,382.0
Other Changes					
1. Housing for Health Budgetary Transfer: Reflects the budgetary transfer of 316.0 positions and related appropriation budgeted within DHS to the newly established HSH.	(769,867,000)	(242,821,000)	(513,626,000)	(13,420,000)	(316.0)
2. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for Housing for Health, Office of Diversion and Re-entry, and various other programs.	(172,168,000)	--	(35,234,000)	(136,934,000)	--
3. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	110,670,000	--	374,000	110,296,000	--
4. Capital Projects and Deferred Maintenance: Reflects a net decrease primarily due to the completion of several capital projects.	(23,640,000)	--	(3,910,000)	(19,730,000)	--
5. 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	--
6. Ministerial Changes: Primarily reflects increases in services of other County departments, equipment maintenance costs, and Board-approved contracts. Also includes the deletion of 102.0 vacant budgeted positions.	4,752,000	(2,376,000)	(224,000)	7,352,000	(102.0)

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
7. Revenue Changes: Reflects an aggregate decrease in revenues, primarily related to Enhanced Payment Program, Global Payment Program, and Quality Incentive Program revenues.	(350,299,000)	--	(1,012,539,000)	662,240,000	--
8. Fund Balance and Operating Subsidies: Reflects adjustments to the use of prior-year fund balance and operating subsidy allocations to the Hospital Enterprise Funds. Also includes an increase in DHS's contribution to the IHSS Health Benefit MOE, and a one-percent increase in the AB 85 MOE.	622,692,000	--	1,366,312,000	(743,620,000)	--
Total Changes	(575,860,000)	(245,197,000)	(198,847,000)	(131,816,000)	(418.0)
2026-27 Recommended Budget	10,717,385,000	203,127,000	9,236,703,000	1,277,555,000	26,964.0

Critical and Unmet Needs

The Department's critical and unmet needs include funding for: 1) the Integrated Correctional Health Services (ICHS) unit for outpatient pharmacy, urgent care services and unit dose packaging machine; and 2) the Community Programs unit for additional housing capacity, court team expansion, Let Everyone Advance with Dignity program expansion, and various harm reduction programs.

HEALTH SERVICES SUMMARY BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	1,257,175,130.00	0	0	711,530,000	743,620,000	743,620,000
CHARGES FOR SERVICES - OTHER	8,760,228.54	243,235,000	55,172,000	51,928,000	51,928,000	(3,244,000)
CONTRACT CITIES SELF INSURANCE	0.00	0	1,260,000	0	0	(1,260,000)
COURT FEES & COSTS	275.00	0	0	0	0	0
EDUCATIONAL SERVICES	9,959,819.70	1,254,000	1,484,000	1,484,000	1,484,000	0
FEDERAL - COVID-19	695,768.16	0	0	0	0	0
FEDERAL - GRANTS	7,286,800.86	2,396,000	3,446,000	3,246,000	3,246,000	(200,000)
FEDERAL - HEALTH GRANTS	9,339,220.44	7,982,000	9,740,000	9,740,000	9,740,000	0
FEDERAL - OTHER	377,121.66	925,000	976,000	976,000	976,000	0
FEDERAL - PUBLIC ASSISTANCE PROGRAMS	(0.31)	0	0	0	0	0
FEDERAL AID - DISASTER RELIEF	140,429.98	0	0	0	0	0
FORFEITURES & PENALTIES	1,528,067.30	2,675,000	3,725,000	3,708,000	3,708,000	(17,000)
HOSPITAL OVERHEAD	549,161,335.10	575,848,000	534,283,000	534,283,000	534,283,000	0
INSTITUTIONAL CARE & SERVICES	6,148,517,400.62	5,691,904,000	6,738,546,000	5,685,647,000	5,654,102,000	(1,084,444,000)
INTEREST	20,948,667.74	21,958,000	21,958,000	21,958,000	21,958,000	0
INTERFUND CHARGES FOR SERVICES - OTHER	268,055,240.19	217,867,000	222,787,000	224,823,000	224,823,000	2,036,000
LIBRARY SERVICES	391.40	0	9,000	9,000	9,000	0
MISCELLANEOUS	43,178,737.48	49,959,000	34,727,000	35,083,000	35,083,000	356,000
OTHER GOVERNMENTAL AGENCIES	1,730.00	0	19,155,000	0	0	(19,155,000)
OTHER LICENSES & PERMITS	578,174.67	572,000	669,000	669,000	669,000	0
OTHER SALES	788,767.79	739,000	615,000	649,000	649,000	34,000
OTHER STATE AID - HEALTH	180,007,546.54	186,257,000	107,670,000	107,670,000	107,670,000	0
RENTS & CONCESSIONS	104,440.31	0	0	0	0	0
SALE OF CAPITAL ASSETS	41,397.38	0	0	0	0	0
SETTLEMENTS	239,247.65	0	0	0	0	0
STATE - 1991 REALIGNMENT REVENUE - HEALTH SERVICES	141,823,414.02	140,488,000	140,488,000	140,488,000	140,488,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	125,067,961.41	155,226,000	165,230,000	141,094,000	141,109,000	(24,121,000)
STATE - HEALTH ADMINISTRATION	26,091,924.66	28,025,000	26,905,000	26,820,000	26,820,000	(85,000)
STATE - OTHER	10,921,544.89	3,392,000	7,954,000	4,839,000	4,839,000	(3,115,000)
STATE - PUBLIC ASSISTANCE PROGRAMS	19,330,745.69	2,706,000	17,584,000	3,327,000	3,327,000	(14,257,000)
STATE - PUBLIC HEALTH SERVICES	27,890,659.35	0	0	0	0	0
STATE AID - CONSTRUCTION	3,199,128.93	710,000	3,910,000	0	0	(3,910,000)
STATE AID - CORRECTIONS	91,271,249.00	113,736,000	150,035,000	149,812,000	149,812,000	(223,000)
TRANSFERS IN	1,368,942,666.35	758,972,000	1,167,222,000	1,373,265,000	1,376,360,000	209,138,000
	0.00	0	0	0	0	0
NET COUNTY COST	1,317,133,955.75	1,263,447,000	1,409,371,000	1,478,623,000	1,277,555,000	(131,816,000)
TOTAL FINANCING SOURCES	\$11,638,559,188.25	\$ 9,470,273,000	\$ 10,844,921,000	\$ 10,711,671,000	\$ 10,514,258,000	\$ (330,663,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 2,910,855,626.94	\$ 3,035,077,000	\$ 3,057,358,000	\$ 3,106,759,000	\$ 3,027,575,000	\$ (29,783,000)
CAFETERIA BENEFIT PLANS	487,206,382.84	513,244,000	522,458,000	558,589,000	555,646,000	33,188,000

HEALTH SERVICES SUMMARY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
COUNTY EMPLOYEE RETIREMENT	562,368,332.66	586,748,000	604,314,000	642,356,000	639,070,000	34,756,000
DENTAL INSURANCE	8,977,314.78	9,255,000	9,682,000	10,019,000	9,843,000	161,000
DEPENDENT CARE SPENDING ACCOUNTS	2,711,485.29	2,752,000	2,836,000	2,818,000	2,959,000	123,000
DISABILITY BENEFITS	16,306,947.88	12,131,000	13,559,000	13,424,000	13,453,000	(106,000)
FICA (OASDI)	43,749,643.65	45,322,000	45,310,000	44,380,000	44,176,000	(1,134,000)
HEALTH INSURANCE	30,685,015.12	30,106,000	43,766,000	32,711,000	34,205,000	(9,561,000)
LIFE INSURANCE	5,518,192.37	2,422,000	3,036,000	2,680,000	2,645,000	(391,000)
OTHER EMPLOYEE BENEFITS	1,000,673.41	1,184,000	847,000	928,000	928,000	81,000
RETIREE HEALTH INSURANCE	304,902,291.00	326,245,000	328,677,000	343,168,000	343,168,000	14,491,000
SAVINGS PLAN	16,174,323.23	16,652,000	17,526,000	18,266,000	18,266,000	740,000
THRIFT PLAN (HORIZONS)	75,859,428.35	78,974,000	82,789,000	84,096,000	83,532,000	743,000
UNEMPLOYMENT INSURANCE	460,568.93	515,000	532,000	672,000	530,000	(2,000)
WORKERS' COMPENSATION	46,486,418.29	47,659,000	49,200,000	49,061,000	49,061,000	(139,000)
TOTAL S & E B	4,513,262,644.74	4,708,286,000	4,781,890,000	4,909,927,000	4,825,057,000	43,167,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	773,520,804.41	804,053,000	773,173,000	771,355,000	770,361,000	(2,812,000)
CLOTHING & PERSONAL SUPPLIES	3,461,104.16	3,284,000	3,175,000	3,192,000	3,192,000	17,000
COMMUNICATIONS	3,990,669.20	3,748,000	3,678,000	3,710,000	3,710,000	32,000
COMPUTING-MAINFRAME	3,099,180.48	3,090,000	3,506,000	3,506,000	3,506,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	53,632,394.04	55,532,000	67,816,000	67,980,000	67,980,000	164,000
COMPUTING-PERSONAL	42,880,549.61	39,863,000	28,330,000	28,722,000	28,722,000	392,000
CONTRACTED PROGRAM SERVICES	825,804,454.08	343,157,000	1,221,521,000	496,302,000	449,890,000	(771,631,000)
FOOD	1,165,078.06	1,141,000	885,000	971,000	971,000	86,000
HOUSEHOLD EXPENSE	12,085,810.97	12,627,000	12,803,000	12,795,000	12,764,000	(39,000)
INFORMATION TECHNOLOGY SECURITY	910,229.90	907,000	3,708,000	3,017,000	3,017,000	(691,000)
INFORMATION TECHNOLOGY SERVICES	15,089,202.75	12,830,000	9,876,000	9,948,000	9,948,000	72,000
INSURANCE	31,455,062.86	30,509,000	35,822,000	35,422,000	35,422,000	(400,000)
MAINTENANCE - EQUIPMENT	46,914,939.25	48,325,000	52,801,000	53,370,000	53,370,000	569,000
MAINTENANCE-BUILDINGS & IMPRV	99,627,313.91	106,217,000	94,024,000	90,468,000	90,388,000	(3,636,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	1,269,606,536.34	1,252,781,000	1,337,730,000	1,331,339,000	1,330,951,000	(6,779,000)
MEMBERSHIPS	3,214,120.13	3,002,000	4,493,000	4,484,000	4,484,000	(9,000)
MISCELLANEOUS EXPENSE	5,695,341.18	9,155,000	23,652,000	23,197,000	23,197,000	(455,000)
OFFICE EXPENSE	12,451,538.17	12,430,000	18,522,000	16,350,000	16,350,000	(2,172,000)
PROFESSIONAL SERVICES	514,209,213.23	476,501,000	307,813,000	373,966,000	305,096,000	(2,717,000)
PUBLICATIONS & LEGAL NOTICES	52,240.23	50,000	77,000	109,000	109,000	32,000
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	1,553,289.07	1,460,000	1,048,000	1,210,000	1,210,000	162,000
RENTS & LEASES - EQUIPMENT	11,378,999.66	10,300,000	13,135,000	13,462,000	13,451,000	316,000
SMALL TOOLS & MINOR EQUIPMENT	9,725,802.49	9,510,000	3,772,000	4,021,000	3,999,000	227,000
SPECIAL DEPARTMENTAL EXPENSE	6,931,678.47	6,763,000	5,590,000	5,538,000	5,524,000	(66,000)
TECHNICAL SERVICES	199,380,843.07	207,532,000	211,222,000	207,800,000	207,800,000	(3,422,000)
TELECOMMUNICATIONS	31,271,220.32	29,555,000	30,628,000	30,864,000	30,848,000	220,000
TRAINING	2,051,372.71	2,213,000	3,049,000	2,927,000	2,927,000	(122,000)
TRANSPORTATION AND TRAVEL	7,748,043.70	7,689,000	7,623,000	7,499,000	7,499,000	(124,000)
UTILITIES	58,944,039.06	54,946,000	79,365,000	78,452,000	78,452,000	(913,000)
S & S EXPENDITURE DISTRIBUTION	(473,793,523.69)	(459,574,000)	(508,993,000)	(508,993,000)	(508,993,000)	0
TOTAL S & S	3,574,057,547.82	3,089,596,000	3,849,844,000	3,172,983,000	3,056,145,000	(793,699,000)

HEALTH SERVICES SUMMARY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	1,747,959,081.44	1,534,402,000	1,865,508,000	1,452,741,000	1,452,741,000	(412,767,000)
INTEREST ON NOTES & WARRANTS	598,792.89	599,000	599,000	599,000	599,000	0
INTEREST ON OTHER LONG TERM DEBT	5,167,183.78	378,000	378,000	378,000	378,000	0
JUDGMENTS & DAMAGES	12,456,134.96	61,934,000	14,224,000	14,217,000	14,217,000	(7,000)
RETIREMENT OF OTHER LONG TERM DEBT	104,087,019.14	169,801,000	173,862,000	169,822,000	169,822,000	(4,040,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	22,564,472.79	31,649,000	30,586,000	30,586,000	30,586,000	0
SUPPORT & CARE OF PERSONS	10,512.00	20,000	44,000	44,000	44,000	0
TAXES & ASSESSMENTS	880,287.28	35,000	36,000	36,000	36,000	0
TOTAL OTH CHARGES	1,893,723,484.28	1,798,818,000	2,085,237,000	1,668,423,000	1,668,423,000	(416,814,000)
CAPITAL ASSETS - B & I						
BUILDINGS & IMPROVEMENTS	26,254,331.65	51,773,000	69,728,000	47,620,000	47,620,000	(22,108,000)
BUILDINGS & IMPROVEMENTS - CONSULTANT SERVICES	1,237,343.00	402,000	605,000	2,658,000	2,658,000	2,053,000
BUILDINGS & IMPROVEMENTS - COUNTY SERVICES	5,877,559.60	8,238,000	10,099,000	8,654,000	8,654,000	(1,445,000)
BUILDINGS & IMPROVEMENTS - DEVELOPMENT	0.00	0	2,894,000	5,250,000	5,250,000	2,356,000
BUILDINGS & IMPROVEMENTS - PLANS & SPECIFICATIONS	3,001,320.49	600,000	500,000	1,381,000	1,381,000	881,000
BUILDINGS & IMPROVEMENTS- JURISDICTIONAL REVIEW/PLAN CHK/PRMT	411,635.48	2,260,000	3,496,000	720,000	720,000	(2,776,000)
TOTAL CAPITAL ASSETS - B & I	36,782,190.22	63,273,000	87,322,000	66,283,000	66,283,000	(21,039,000)
CAPITAL ASSETS - EQUIPMENT						
AGRICULTURE AND LNDSCPE EQUIP	3,657.30	0	0	0	0	0
ALL OTHER UNDEFINED EQUIPMENT ASSETS	0.00	1,000,000	13,660,000	12,660,000	12,660,000	(1,000,000)
COMPUTERS, MIDRANGE/DEPARTMENTAL	26,030,571.77	11,642,000	7,022,000	7,022,000	7,022,000	0
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	90,160.79	0	0	0	0	0
DATA HANDLING EQUIPMENT	16,691.93	17,000	90,000	90,000	90,000	0
ELECTRONIC EQUIPMENT	0.00	0	211,000	211,000	211,000	0
FOOD PREPARATION EQUIPMENT	166,429.79	28,000	0	0	0	0
MACHINERY EQUIPMENT	418,175.10	0	0	0	0	0
MANUFACTURED/PREFABRICATED STRUCTURE	7,125.45	0	50,000	50,000	50,000	0
MEDICAL - FIXED EQUIPMENT	13,104,178.63	9,237,000	9,578,000	1,536,000	1,536,000	(8,042,000)
MEDICAL-MAJOR MOVEABLE EQUIPMENT	23,618,347.87	15,132,000	8,164,000	8,164,000	8,164,000	0
MEDICAL-MINOR EQUIPMENT	7,764,236.54	2,715,000	7,369,000	7,259,000	7,259,000	(110,000)
NON-MEDICAL LAB/TESTING EQUIP	52,140.83	0	0	0	0	0
OFFICE FURNITURE, FIXTURES & EQ	17,971.57	0	0	0	0	0
OTHER EQUIPMENT INSTALLATION	0.00	250,000	296,000	296,000	296,000	0
TANKS-STORAGE & TRANSPORT	131,319.98	0	0	0	0	0
TELECOMMUNICATIONS EQUIPMENT	928,473.15	0	432,000	432,000	432,000	0
VEHICLES & TRANSPORTATION EQUIPMENT	620,702.40	75,000	2,249,000	1,234,000	1,234,000	(1,015,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	72,970,183.10	40,096,000	49,121,000	38,954,000	38,954,000	(10,167,000)
TOTAL CAPITAL ASSETS	109,752,373.32	103,369,000	136,443,000	105,237,000	105,237,000	(31,206,000)

HEALTH SERVICES SUMMARY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
OTHER FINANCING USES						
TRANSFERS OUT	868,777,655.76	434,300,000	439,831,000	1,058,228,000	1,062,523,000	622,692,000
TOTAL OTH FIN USES	868,777,655.76	434,300,000	439,831,000	1,058,228,000	1,062,523,000	622,692,000
GROSS TOTAL	\$10,959,573,705.92	\$ 10,134,369,000	\$ 11,293,245,000	\$ 10,914,798,000	\$ 10,717,385,000	\$ (575,860,000)
INTRAFUND TRANSFERS	(351,453,650.85)	(205,339,000)	(448,324,000)	(203,127,000)	(203,127,000)	245,197,000
NET TOTAL	\$10,608,120,055.07	\$ 9,929,030,000	\$ 10,844,921,000	\$ 10,711,671,000	\$ 10,514,258,000	\$ (330,663,000)
PROV FOR OBLIGATED FUND BAL						
COMMITTED	\$ 695,020,000.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
OTHER	335,419,588.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	\$ 1,030,439,588.00	0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCING USES	\$11,638,559,643.07	\$ 9,929,030,000	\$ 10,844,921,000	\$ 10,711,671,000	\$ 10,514,258,000	\$ (330,663,000)
BUDGETED POSITIONS	27,605.0	27,382.0	27,382.0	27,225.0	26,964.0	(418.0)

Health Services General Fund Summary Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$2,356,434,631.76	\$ 2,179,295,000	\$ 2,889,760,000	\$ 2,128,909,000	\$ 2,126,552,000	\$ (763,208,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$1,459,586,179.76	\$ 1,507,227,000	\$ 1,586,155,000	\$ 1,602,331,000	\$ 1,543,523,000	\$ (42,632,000)
SERVICES & SUPPLIES	2,093,096,305.21	1,624,982,000	2,519,237,000	1,846,032,000	1,729,210,000	(790,027,000)
S & S EXPENDITURE DISTRIBUTION	(473,793,523.69)	(459,574,000)	(508,993,000)	(508,993,000)	(508,993,000)	0
TOTAL S & S	1,619,302,781.52	1,165,408,000	2,010,244,000	1,337,039,000	1,220,217,000	(790,027,000)
OTHER CHARGES	495,607,538.79	456,080,000	601,919,000	446,381,000	446,381,000	(155,538,000)
CAPITAL ASSETS - B & I	36,782,190.22	63,273,000	87,322,000	66,283,000	66,283,000	(21,039,000)
CAPITAL ASSETS - EQUIPMENT	36,750,892.68	21,793,000	21,984,000	11,927,000	11,927,000	(10,057,000)
TOTAL CAPITAL ASSETS	73,533,082.90	85,066,000	109,306,000	78,210,000	78,210,000	(31,096,000)
OTHER FINANCING USES	376,992,655.39	434,300,000	439,831,000	346,698,000	318,903,000	(120,928,000)
GROSS TOTAL	\$4,025,022,238.36	\$ 3,648,081,000	\$ 4,747,455,000	\$ 3,810,659,000	\$ 3,607,234,000	\$ (1,140,221,000)
INTRAFUND TRANSFERS	(351,453,650.85)	(205,339,000)	(448,324,000)	(203,127,000)	(203,127,000)	245,197,000
NET TOTAL	\$3,673,568,587.51	\$ 3,442,742,000	\$ 4,299,131,000	\$ 3,607,532,000	\$ 3,404,107,000	\$ (895,024,000)
NET COUNTY COST	\$1,317,133,955.75	\$ 1,263,447,000	\$ 1,409,371,000	\$ 1,478,623,000	\$ 1,277,555,000	\$ (131,816,000)
BUDGETED POSITIONS	8,877.0	8,810.0	8,810.0	8,726.0	8,465.0	(345.0)

Health Services Administration Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 833,050,167.25	\$ 907,683,000	\$ 927,213,000	\$ 873,008,000	\$ 873,008,000	\$ (54,205,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 408,170,654.75	\$ 443,193,000	\$ 443,569,000	\$ 444,948,000	\$ 440,446,000	\$ (3,123,000)
SERVICES & SUPPLIES	762,314,602.27	735,817,000	840,432,000	835,074,000	835,074,000	(5,358,000)
S & S EXPENDITURE DISTRIBUTION	(473,793,523.69)	(459,574,000)	(508,993,000)	(508,993,000)	(508,993,000)	0
TOTAL S & S	288,521,078.58	276,243,000	331,439,000	326,081,000	326,081,000	(5,358,000)
OTHER CHARGES	191,199,965.35	218,646,000	244,499,000	221,008,000	221,008,000	(23,491,000)
CAPITAL ASSETS - B & I	36,782,190.22	63,273,000	87,322,000	66,283,000	66,283,000	(21,039,000)
CAPITAL ASSETS - EQUIPMENT	26,110,305.92	12,429,000	8,641,000	8,641,000	8,641,000	0
TOTAL CAPITAL ASSETS	62,892,496.14	75,702,000	95,963,000	74,924,000	74,924,000	(21,039,000)
GROSS TOTAL	\$ 950,784,194.82	\$ 1,013,784,000	\$ 1,115,470,000	\$ 1,066,961,000	\$ 1,062,459,000	\$ (53,011,000)
INTRAFUND TRANSFERS	(120,344,223.11)	(122,370,000)	(119,836,000)	(119,836,000)	(119,836,000)	0
NET TOTAL	\$ 830,439,971.71	\$ 891,414,000	\$ 995,634,000	\$ 947,125,000	\$ 942,623,000	\$ (53,011,000)
NET COUNTY COST	\$ (2,610,195.54)	\$ (16,269,000)	\$ 68,421,000	\$ 74,117,000	\$ 69,615,000	\$ 1,194,000
BUDGETED POSITIONS	2,365.0	2,341.0	2,341.0	2,285.0	2,285.0	(56.0)

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 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 687,773,254.83	\$ 844,369,000	\$ 958,427,000	\$ 796,169,000	\$ 795,004,000	\$ (163,423,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 551,023,525.32	\$ 593,030,000	\$ 567,881,000	\$ 588,275,000	\$ 582,451,000	\$ 14,570,000
SERVICES & SUPPLIES	396,308,739.65	388,809,000	416,937,000	417,008,000	417,008,000	71,000
OTHER CHARGES	228,124,515.03	221,599,000	276,297,000	218,756,000	218,756,000	(57,541,000)
CAPITAL ASSETS - EQUIPMENT	7,119,304.91	708,000	3,166,000	3,166,000	3,166,000	0
GROSS TOTAL	\$1,182,576,084.91	\$ 1,204,146,000	\$ 1,264,281,000	\$ 1,227,205,000	\$ 1,221,381,000	\$ (42,900,000)
INTRAFUND TRANSFERS	(5,858,179.72)	(6,764,000)	(6,764,000)	(5,500,000)	(5,500,000)	1,264,000
NET TOTAL	\$1,176,717,905.19	\$ 1,197,382,000	\$ 1,257,517,000	\$ 1,221,705,000	\$ 1,215,881,000	\$ (41,636,000)
NET COUNTY COST	\$ 488,944,650.36	\$ 353,013,000	\$ 299,090,000	\$ 425,536,000	\$ 420,877,000	\$ 121,787,000
BUDGETED POSITIONS	3,457.0	3,428.0	3,428.0	3,406.0	3,406.0	(22.0)
	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, twelve 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 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 640,165,454.17	\$ 236,580,000	\$ 811,912,000	\$ 278,154,000	\$ 276,954,000	\$ (534,958,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 75,295,101.56	\$ 34,485,000	\$ 97,995,000	\$ 40,369,000	\$ 40,005,000	\$ (57,990,000)
SERVICES & SUPPLIES	771,574,736.19	328,851,000	1,125,761,000	408,492,000	361,692,000	(764,069,000)
OTHER CHARGES	74,122,234.71	8,292,000	79,383,000	4,877,000	4,877,000	(74,506,000)
CAPITAL ASSETS - EQUIPMENT	888,429.47	0	1,015,000	0	0	(1,015,000)
GROSS TOTAL	\$ 921,880,501.93	\$ 371,628,000	\$ 1,304,154,000	\$ 453,738,000	\$ 406,574,000	\$ (897,580,000)
INTRAFUND TRANSFERS	(193,081,064.45)	(43,897,000)	(288,668,000)	(44,735,000)	(44,735,000)	243,933,000
NET TOTAL	\$ 728,799,437.48	\$ 327,731,000	\$ 1,015,486,000	\$ 409,003,000	\$ 361,839,000	\$ (653,647,000)
NET COUNTY COST	\$ 88,633,983.31	\$ 91,151,000	\$ 203,574,000	\$ 130,849,000	\$ 84,885,000	\$ (118,689,000)
BUDGETED POSITIONS	449.0	449.0	449.0	182.0	182.0	(267.0)
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 Office of Diversion and Re-Entry, which develops and implements countywide criminal justice diversion for persons with serious mental illness and/or substance use disorders who encounter the justice system, as well as the Harm Reduction program that provides health support and service connections to reduce the negative impacts of substance use. The Housing for Health programs previously housed within the Community Programs unit were transferred to the new Homeless Services and Housing Department as of January 1, 2026.

Health Services Financing Elements Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 141,823,414.02	\$ 140,488,000	\$ 140,488,000	\$ 140,488,000	\$ 140,488,000	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
OTHER FINANCING USES						
- HARBOR-UCLA MEDICAL CENTER	\$ 86,410,000.00	\$ 18,251,000	\$ 20,241,000	\$ 8,163,000	\$ 927,000	\$ (19,314,000)
- LA GENERAL MEDICAL CENTER	\$ 201,233,000.00	\$ 211,762,000	\$ 211,762,000	\$ 149,482,000	\$ 149,151,000	\$ (62,611,000)
- OLIVE VIEW-UCLA MEDICAL CENTER	\$ 111,728,000.00	\$ 80,291,000	\$ 83,832,000	\$ 71,668,000	\$ 62,163,000	\$ (21,669,000)
- RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER	\$ 102,771,000.00	\$ 123,996,000	\$ 123,996,000	\$ 117,385,000	\$ 106,662,000	\$ (17,334,000)
DHS ENTERPRISE FUND	\$ (125,149,344.61)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OTHER FINANCING USES	376,992,655.39	434,300,000	439,831,000	346,698,000	318,903,000	(120,928,000)
GROSS TOTAL	\$ 376,992,655.39	\$ 434,300,000	\$ 439,831,000	\$ 346,698,000	\$ 318,903,000	\$ (120,928,000)
NET TOTAL	\$ 376,992,655.39	\$ 434,300,000	\$ 439,831,000	\$ 346,698,000	\$ 318,903,000	\$ (120,928,000)
NET COUNTY COST	\$ 235,169,241.37	\$ 293,812,000	\$ 299,343,000	\$ 206,210,000	\$ 178,415,000	\$ (120,928,000)

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 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 52,091,661.23	\$ 49,206,000	\$ 50,896,000	\$ 40,266,000	\$ 40,274,000	\$ (10,622,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 394,412,178.53	\$ 403,356,000	\$ 440,684,000	\$ 492,364,000	\$ 444,546,000	\$ 3,862,000
SERVICES & SUPPLIES	153,755,474.49	161,611,000	129,488,000	178,473,000	108,821,000	(20,667,000)
OTHER CHARGES	2,142,453.71	7,210,000	1,407,000	1,407,000	1,407,000	0
CAPITAL ASSETS - EQUIPMENT	2,270,769.12	8,536,000	9,042,000	0	0	(9,042,000)
GROSS TOTAL	\$ 552,580,875.85	\$ 580,713,000	\$ 580,621,000	\$ 672,244,000	\$ 554,774,000	\$ (25,847,000)
INTRAFUND TRANSFERS	(2,446,710.25)	(2,109,000)	(3,124,000)	(3,124,000)	(3,124,000)	0
NET TOTAL	\$ 550,134,165.60	\$ 578,604,000	\$ 577,497,000	\$ 669,120,000	\$ 551,650,000	\$ (25,847,000)
NET COUNTY COST	\$ 498,042,504.37	\$ 529,398,000	\$ 526,601,000	\$ 628,854,000	\$ 511,376,000	\$ (15,225,000)
BUDGETED POSITIONS	2,366.0	2,361.0	2,361.0	2,622.0	2,361.0	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 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 1,530,680.26	\$ 969,000	\$ 824,000	\$ 824,000	\$ 824,000	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 30,684,719.60	\$ 33,163,000	\$ 36,026,000	\$ 36,375,000	\$ 36,075,000	\$ 49,000
SERVICES & SUPPLIES	9,142,752.61	9,894,000	6,619,000	6,985,000	6,615,000	(4,000)
OTHER CHARGES	18,369.99	333,000	333,000	333,000	333,000	0
CAPITAL ASSETS - EQUIPMENT	362,083.26	120,000	120,000	120,000	120,000	0
GROSS TOTAL	\$ 40,207,925.46	\$ 43,510,000	\$ 43,098,000	\$ 43,813,000	\$ 43,143,000	\$ 45,000
INTRAFUND TRANSFERS	(29,723,473.32)	(30,199,000)	(29,932,000)	(29,932,000)	(29,932,000)	0
NET TOTAL	\$ 10,484,452.14	\$ 13,311,000	\$ 13,166,000	\$ 13,881,000	\$ 13,211,000	\$ 45,000
NET COUNTY COST	\$ 8,953,771.88	\$ 12,342,000	\$ 12,342,000	\$ 13,057,000	\$ 12,387,000	\$ 45,000
BUDGETED POSITIONS	240.0	231.0	231.0	231.0	231.0	0.0
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 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	\$1,257,175,130.00	\$ 0	\$ 0	\$ 711,530,000	\$ 743,620,000	\$ 743,620,000
REVENUE	6,205,673,470.74	5,593,231,000	6,105,959,000	6,045,911,000	6,047,628,000	(58,331,000)
TOTAL FINANCING SOURCES	\$7,462,848,600.74	\$ 5,593,231,000	\$ 6,105,959,000	\$ 6,757,441,000	\$ 6,791,248,000	\$ 685,289,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$3,053,676,464.98	\$ 3,201,059,000	\$ 3,195,735,000	\$ 3,307,596,000	\$ 3,281,534,000	\$ 85,799,000
SERVICES & SUPPLIES	1,954,754,766.30	1,924,188,000	1,839,600,000	1,835,944,000	1,835,928,000	(3,672,000)
OTHER CHARGES	1,398,115,945.49	1,342,738,000	1,483,318,000	1,222,042,000	1,222,042,000	(261,276,000)
CAPITAL ASSETS - EQUIPMENT	36,219,290.42	18,303,000	27,137,000	27,027,000	27,027,000	(110,000)
OTHER FINANCING USES	491,785,000.37	0	0	711,530,000	743,620,000	743,620,000
NET TOTAL	\$6,934,551,467.56	\$ 6,486,288,000	\$ 6,545,790,000	\$ 7,104,139,000	\$ 7,110,151,000	\$ 564,361,000
PROV FOR OBLIGATED FUND BAL						
COMMITTED	\$ 695,020,000.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
OTHER	335,419,588.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	\$1,030,439,588.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCING USES	\$7,964,991,055.56	\$ 6,486,288,000	\$ 6,545,790,000	\$ 7,104,139,000	\$ 7,110,151,000	\$ 564,361,000
GAIN OR LOSS	\$ (502,142,454.82)	\$ (893,057,000)	\$ (439,831,000)	\$ (346,698,000)	\$ (318,903,000)	\$ 120,928,000
OPERATING SUBSIDY-GF	\$ 502,142,000.00	\$ 434,300,000	\$ 439,831,000	\$ 346,698,000	\$ 318,903,000	\$ (120,928,000)
BUDGETED POSITIONS	18,728.0	18,572.0	18,572.0	18,499.0	18,499.0	(73.0)

Hospital Enterprise Fund - Harbor-UCLA Medical Center Operating Plan Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	\$ 98,896,402.00	\$ 0	\$ 0	\$ 0	\$ 0	0
REVENUE	1,679,836,040.92	1,784,444,000	1,902,014,000	1,843,928,000	1,842,210,000	(59,804,000)
TOTAL FINANCING SOURCES	\$1,778,732,442.92	\$ 1,784,444,000	\$ 1,902,014,000	\$ 1,843,928,000	\$ 1,842,210,000	\$ (59,804,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 853,182,642.96	\$ 893,476,000	\$ 869,544,000	\$ 891,144,000	\$ 882,190,000	\$ 12,646,000
SERVICES & SUPPLIES	594,874,171.34	567,173,000	509,213,000	508,597,000	508,597,000	(616,000)
OTHER CHARGES	362,351,988.14	486,459,000	535,193,000	444,155,000	444,155,000	(91,038,000)
CAPITAL ASSETS - EQUIPMENT	10,726,365.50	3,735,000	8,305,000	8,195,000	8,195,000	(110,000)
NET TOTAL	\$1,821,135,167.94	\$ 1,950,843,000	\$ 1,922,255,000	\$ 1,852,091,000	\$ 1,843,137,000	\$ (79,118,000)
PROV FOR OBLIGATED FUND BAL						
OTHER	\$ 44,007,276.00	\$ 0	\$ 0	\$ 0	\$ 0	0
TOTAL OBLIGATED FUND BAL	\$ 44,007,276.00	\$ 0	\$ 0	\$ 0	\$ 0	0
TOTAL FINANCING USES	\$1,865,142,443.94	\$ 1,950,843,000	\$ 1,922,255,000	\$ 1,852,091,000	\$ 1,843,137,000	\$ (79,118,000)
GAIN OR LOSS	\$ (86,410,001.02)	\$ (166,399,000)	\$ (20,241,000)	\$ (8,163,000)	\$ (927,000)	\$ 19,314,000
OPERATING SUBSIDY-GF	\$ 86,410,000.00	\$ 18,251,000	\$ 20,241,000	\$ 8,163,000	\$ 927,000	\$ (19,314,000)
BUDGETED POSITIONS	4,931.0	4,907.0	4,907.0	4,889.0	4,889.0	(18.0)

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 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	\$ 120,315,319.00	\$ 0	\$ 0	\$ 0	\$ 0	0
REVENUE	2,818,568,573.33	2,369,251,000	2,666,133,000	2,675,239,000	2,667,140,000	1,007,000
TOTAL FINANCING SOURCES	\$2,938,883,892.33	\$ 2,369,251,000	\$ 2,666,133,000	\$ 2,675,239,000	\$ 2,667,140,000	\$ 1,007,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$1,380,024,274.02	\$ 1,441,264,000	\$ 1,470,343,000	\$ 1,527,035,000	\$ 1,518,621,000	\$ 48,278,000
SERVICES & SUPPLIES	846,091,020.71	841,730,000	827,541,000	826,035,000	826,019,000	(1,522,000)
OTHER CHARGES	664,842,823.34	505,691,000	567,662,000	459,302,000	459,302,000	(108,360,000)
CAPITAL ASSETS - EQUIPMENT	16,542,894.30	9,851,000	12,349,000	12,349,000	12,349,000	0
NET TOTAL	\$2,907,501,012.37	\$ 2,798,536,000	\$ 2,877,895,000	\$ 2,824,721,000	\$ 2,816,291,000	\$ (61,604,000)
PROV FOR OBLIGATED FUND BAL						
OTHER	\$ 232,615,881.00	\$ 0	\$ 0	\$ 0	\$ 0	0
TOTAL OBLIGATED FUND BAL	\$ 232,615,881.00	\$ 0	\$ 0	\$ 0	\$ 0	0
TOTAL FINANCING USES	\$3,140,116,893.37	\$ 2,798,536,000	\$ 2,877,895,000	\$ 2,824,721,000	\$ 2,816,291,000	\$ (61,604,000)
GAIN OR LOSS	\$ (201,233,001.04)	\$ (429,285,000)	\$ (211,762,000)	\$ (149,482,000)	\$ (149,151,000)	\$ 62,611,000
OPERATING SUBSIDY-GF	\$ 201,233,000.00	\$ 211,762,000	\$ 211,762,000	\$ 149,482,000	\$ 149,151,000	\$ (62,611,000)
BUDGETED POSITIONS	9,010.0	8,926.0	8,926.0	8,892.0	8,892.0	(34.0)

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, obstetrics/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 hyperbaric chamber on Catalina Island.

Hospital Enterprise Fund - Olive View-UCLA Medical Center Operating Plan Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	\$ 4,984,262.00	\$ 0	\$ 0	\$ 0	\$ 0	0
REVENUE	1,082,961,171.74	1,057,911,000	1,094,198,000	1,047,504,000	1,051,237,000	(42,961,000)
TOTAL FINANCING SOURCES	\$1,087,945,433.74	\$ 1,057,911,000	\$ 1,094,198,000	\$ 1,047,504,000	\$ 1,051,237,000	\$ (42,961,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 556,210,839.55	\$ 584,848,000	\$ 572,357,000	\$ 594,879,000	\$ 589,107,000	\$ 16,750,000
SERVICES & SUPPLIES	372,806,644.10	376,792,000	358,401,000	358,212,000	358,212,000	(189,000)
OTHER CHARGES	212,965,528.34	234,834,000	244,029,000	162,838,000	162,838,000	(81,191,000)
CAPITAL ASSETS - EQUIPMENT	6,725,416.82	3,107,000	3,243,000	3,243,000	3,243,000	0
NET TOTAL	\$1,148,708,428.81	\$ 1,199,581,000	\$ 1,178,030,000	\$ 1,119,172,000	\$ 1,113,400,000	\$ (64,630,000)
PROV FOR OBLIGATED FUND BAL						
OTHER	\$ 50,965,005.00	\$ 0	\$ 0	\$ 0	\$ 0	0
TOTAL OBLIGATED FUND BAL	\$ 50,965,005.00	\$ 0	\$ 0	\$ 0	\$ 0	0
TOTAL FINANCING USES	\$1,199,673,433.81	\$ 1,199,581,000	\$ 1,178,030,000	\$ 1,119,172,000	\$ 1,113,400,000	\$ (64,630,000)
GAIN OR LOSS	\$ (111,728,000.07)	\$ (141,670,000)	\$ (83,832,000)	\$ (71,668,000)	\$ (62,163,000)	\$ 21,669,000
OPERATING SUBSIDY-GF	\$ 111,728,000.00	\$ 80,291,000	\$ 83,832,000	\$ 71,668,000	\$ 62,163,000	\$ (21,669,000)
BUDGETED POSITIONS	3,018.0	2,995.0	2,995.0	2,982.0	2,982.0	(13.0)

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 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
CANCEL OBLIGATED FUND BAL	\$ 102,813,147.00	\$ 0	\$ 0	\$ 0	\$ 0	0
REVENUE	495,988,410.33	381,625,000	443,614,000	479,240,000	487,041,000	43,427,000
TOTAL FINANCING SOURCES	\$ 598,801,557.33	\$ 381,625,000	\$ 443,614,000	\$ 479,240,000	\$ 487,041,000	\$ 43,427,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 264,258,708.45	\$ 281,471,000	\$ 283,491,000	\$ 294,538,000	\$ 291,616,000	\$ 8,125,000
SERVICES & SUPPLIES	140,982,930.15	138,493,000	144,445,000	143,100,000	143,100,000	(1,345,000)
OTHER CHARGES	157,955,605.67	115,754,000	136,434,000	155,747,000	155,747,000	19,313,000
CAPITAL ASSETS - EQUIPMENT	2,224,613.80	1,610,000	3,240,000	3,240,000	3,240,000	0
OTHER FINANCING USES	128,319,274.42	0	0	0	0	0
NET TOTAL	\$ 693,741,132.49	\$ 537,328,000	\$ 567,610,000	\$ 596,625,000	\$ 593,703,000	\$ 26,093,000
PROV FOR OBLIGATED FUND BAL						
OTHER	\$ 7,831,426.00	\$ 0	\$ 0	\$ 0	\$ 0	0
TOTAL OBLIGATED FUND BAL	\$ 7,831,426.00	\$ 0	\$ 0	\$ 0	\$ 0	0
TOTAL FINANCING USES	\$ 701,572,558.49	\$ 537,328,000	\$ 567,610,000	\$ 596,625,000	\$ 593,703,000	\$ 26,093,000
GAIN OR LOSS	\$ (102,771,001.16)	\$ (155,703,000)	\$ (123,996,000)	\$ (117,385,000)	\$ (106,662,000)	\$ 17,334,000
OPERATING SUBSIDY-GF	\$ 102,771,000.00	\$ 123,996,000	\$ 123,996,000	\$ 117,385,000	\$ 106,662,000	\$ (17,334,000)
BUDGETED POSITIONS	1,769.0	1,744.0	1,744.0	1,736.0	1,736.0	(8.0)

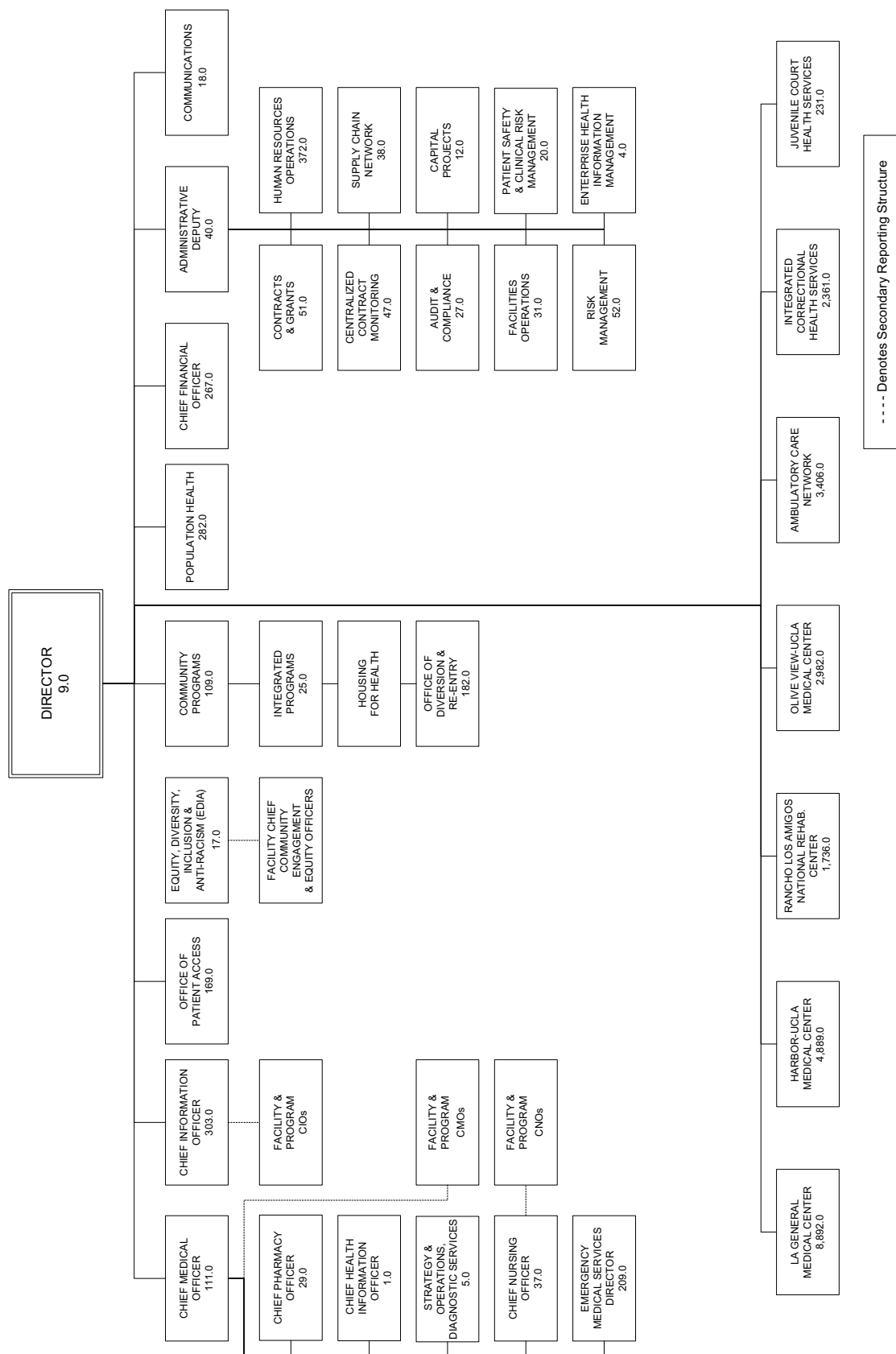
The Rancho Los Amigos National Rehabilitation Center (Rancho) specializes in rehabilitative services to restore health, rebuild life, and revitalize hope for patients with a life-changing illness, injury, or disability. Rancho provides inpatient hospital services, which include surgical, neurological, orthopedic, pediatric, spinal injury, and stroke rehabilitation services, as well as various outpatient services.

Hospital Enterprise Fund - DHS Operating Plan Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
<u>FINANCING SOURCES</u>						
CANCEL OBLIGATED FUND BAL	\$ 930,166,000.00	\$ 0	\$ 0	\$ 711,530,000	\$ 743,620,000	\$ 743,620,000
REVENUE	128,319,274.42	0	0	0	0	0
TOTAL FINANCING SOURCES	\$1,058,485,274.42	\$ 0	\$ 0	\$ 711,530,000	\$ 743,620,000	\$ 743,620,000
<u>FINANCING USES</u>						
OTHER FINANCING USES	\$ 363,465,725.95	\$ 0	\$ 0	\$ 711,530,000	\$ 743,620,000	\$ 743,620,000
NET TOTAL	\$ 363,465,725.95	\$ 0	\$ 0	\$ 711,530,000	\$ 743,620,000	\$ 743,620,000
<u>PROV FOR OBLIGATED FUND BAL</u>						
COMMITTED	\$ 695,020,000.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OBLIGATED FUND BAL	\$ 695,020,000.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCING USES	\$1,058,485,725.95	\$ 0	\$ 0	\$ 711,530,000	\$ 743,620,000	\$ 743,620,000
GAIN OR LOSS	\$ (451.53)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

The DHS Enterprise Fund accounts for miscellaneous enterprise fund items not associated with any specific facility. The 2026-27 Recommended Budget reflects the use of \$743.6 million of this obligated fund balance to be transferred to the four Hospital Enterprise Funds to offset ongoing healthcare costs.

2026-27 Recommended Budget Total Budget Positions = 26,964.0



Homeless and Housing Program

Homeless and Housing Program Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 150,778,114.04	\$ 0	\$ 224,375,000	\$ 0	\$ 0	\$ (224,375,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 94,576,688.01	\$ 0	\$ 277,123,000	\$ 0	\$ 0	\$ (277,123,000)
OTHER CHARGES	144,246,057.62	0	243,178,000	0	0	(243,178,000)
OTHER FINANCING USES	6,103,299.87	0	0	0	0	0
GROSS TOTAL	\$ 244,926,045.50	\$ 0	\$ 520,301,000	\$ 0	\$ 0	\$ (520,301,000)
INTRAFUND TRANSFERS	(1,003,580.00)	0	(6,000,000)	0	0	6,000,000
NET TOTAL	\$ 243,922,465.50	\$ 0	\$ 514,301,000	\$ 0	\$ 0	\$ (514,301,000)
NET COUNTY COST	\$ 93,144,351.46	\$ 0	\$ 289,926,000	\$ 0	\$ 0	\$ (289,926,000)

FUND
GENERAL FUND

FUNCTION
PUBLIC ASSISTANCE

ACTIVITY
OTHER ASSISTANCE

2026-27 Budget Message

The Homeless and Housing Program budget unit provided funding to support the Homeless Initiative (HI) which was managed by the Chief Executive Office. The 2026-27 Recommended Budget reflects the close-out and transfer of the Homeless and Housing Program budget unit to the new Department of Homeless Services and Housing (HSH). HSH was established on January 1, 2026 by Board order.

HOMELESS AND HOUSING PROGRAM BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COVID-19	\$ (742,421.70)	\$ 0	\$ 0	\$ 0	\$ 0	0
INTEREST	103,299.87	0	0	0	0	0
STATE - PUBLIC ASSISTANCE PROGRAMS	85,914,330.83	0	113,135,000	0	0	(113,135,000)
TRANSFERS IN	65,502,905.04	0	111,240,000	0	0	(111,240,000)
TOTAL REVENUE	\$ 150,778,114.04	\$ 0	\$ 224,375,000	\$ 0	\$ 0	(224,375,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	\$ 375,567.06	\$ 0	\$ 148,000	\$ 0	\$ 0	(148,000)
CLOTHING & PERSONAL SUPPLIES	6,514.62	0	0	0	0	0
COMMUNICATIONS	294.01	0	0	0	0	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	24,882.00	0	0	0	0	0
COMPUTING-PERSONAL	5,494.06	0	0	0	0	0
CONTRACTED PROGRAM SERVICES	20,910.50	0	276,975,000	0	0	(276,975,000)
HOUSEHOLD EXPENSE	80,000.00	0	0	0	0	0
MAINTENANCE-BUILDINGS & IMPRV	786,491.00	0	0	0	0	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	951.08	0	0	0	0	0
OFFICE EXPENSE	593.34	0	0	0	0	0
PROFESSIONAL SERVICES	89,645,332.49	0	0	0	0	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	97,700.00	0	0	0	0	0
RENTS & LEASES - EQUIPMENT	90,873.00	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	1,022.90	0	0	0	0	0
TECHNICAL SERVICES	3,414,562.84	0	0	0	0	0
TELECOMMUNICATIONS	18,884.50	0	0	0	0	0
TRANSPORTATION AND TRAVEL	75.00	0	0	0	0	0
UTILITIES	6,539.61	0	0	0	0	0
TOTAL S & S	94,576,688.01	0	277,123,000	0	0	(277,123,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	39,942,242.07	0	0	0	0	0
JUDGMENTS & DAMAGES	73,513,375.10	0	0	0	0	0
RETIREMENT OF OTHER LONG TERM DEBT	269,100.00	0	0	0	0	0
SUPPORT & CARE OF PERSONS	30,521,340.45	0	243,178,000	0	0	(243,178,000)
TOTAL OTH CHARGES	144,246,057.62	0	243,178,000	0	0	(243,178,000)
OTHER FINANCING USES						
TRANSFERS OUT	6,103,299.87	0	0	0	0	0
TOTAL OTH FIN USES	6,103,299.87	0	0	0	0	0
GROSS TOTAL	\$ 244,926,045.50	\$ 0	\$ 520,301,000	\$ 0	\$ 0	(520,301,000)
INTRAFUND TRANSFERS	(1,003,580.00)	0	(6,000,000)	0	0	6,000,000
NET TOTAL	\$ 243,922,465.50	\$ 0	\$ 514,301,000	\$ 0	\$ 0	(514,301,000)
NET COUNTY COST	\$ 93,144,351.46	\$ 0	\$ 289,926,000	\$ 0	\$ 0	(289,926,000)

Homeless Services and Housing

Sarah Mahin, Director

Homeless Services and Housing Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 0.00	\$ 686,056,000	\$ 0	\$ 750,899,000	\$ 750,899,000	\$ 750,899,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 0.00	\$ 94,740,000	\$ 0	\$ 123,933,000	\$ 123,933,000	\$ 123,933,000
SERVICES & SUPPLIES	0.00	850,718,000	0	359,280,000	359,280,000	359,280,000
OTHER CHARGES	0.00	291,507,000	0	482,606,000	482,653,000	482,653,000
CAPITAL ASSETS - EQUIPMENT	0.00	1,015,000	0	0	0	0
GROSS TOTAL	\$ 0.00	\$ 1,237,980,000	\$ 0	\$ 965,819,000	\$ 965,866,000	\$ 965,866,000
INTRAFUND TRANSFERS	0.00	(152,264,000)	0	(129,095,000)	(129,095,000)	(129,095,000)
NET TOTAL	\$ 0.00	\$ 1,085,716,000	\$ 0	\$ 836,724,000	\$ 836,771,000	\$ 836,771,000
NET COUNTY COST	\$ 0.00	\$ 399,660,000	\$ 0	\$ 85,825,000	\$ 85,872,000	\$ 85,872,000
BUDGETED POSITIONS	0.0	0.0	0.0	573.0	573.0	573.0
	FUND GENERAL FUND		FUNCTION PUBLIC ASSISTANCE		ACTIVITY OTHER ASSISTANCE	

Mission Statement

To lead a unified countywide response to homelessness that combines housing, health, and social services.

2026-27 Budget Message

The Department of Homeless Services and Housing (HSH) was established on January 1, 2026, by Board order. The 2026-27 Recommended Budget reflects continued funding for homeless and housing services. The Department's budget includes \$85.9 million in NCC that was transferred to HSH from the Chief Executive Office Homeless Initiative (CEO-HI), the CEO Homeless and Housing Program budget, and the Department of Health Services (DHS) Community Programs (Housing for Health).

Critical/Strategic Planning Initiatives

The HSH establishes a consolidated countywide response to homelessness. The driving forces behind HSH are increasing accountability and transparency, improving care for people experiencing or at risk of homelessness, and streamlining collaboration with partners including service providers, the County's 88 cities, and unincorporated areas to deliver high-quality, life-saving care. In collaboration with its partners, HSH delivers a variety of innovative programs and initiatives aimed to prevent and end homelessness, including connecting people to interim and permanent housing, supporting clients with benefits assistance, providing wraparound clinical services, employing targeted homelessness prevention, and overseeing encampment outreach efforts.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	0	0	0	0	0.0
<i>Collaborative Programs</i>					
1. Transfer from CEO-HI: Reflects the transfer of 97.0 budgeted positions and related funding from CEO-HI to HSH.	42,571,000	1,652,000	37,674,000	3,245,000	97.0
2. Transfer from CEO - Homeless and Housing Program Budget: Reflects the transfer of funding from CEO - Homeless and Housing Program budget to HSH.	309,156,000	6,000,000	224,375,000	78,781,000	--
3. Transfer from DHS – Community Programs (Housing for Health): Reflects the transfer of 316.0 budgeted positions and related funding from DHS - Community Programs (Housing for Health) to HSH.	662,084,000	144,612,000	513,626,000	3,846,000	316.0
<i>New/Expanded Programs</i>					
1. Measure A: Reflects an adjustment to align Measure A funding with the FY 2026-27 HSH spending plan as adopted by the Board on February 3, 2026.	247,121,000	--	247,121,000	--	175.0
2. Measure H: Reflects an adjustment to align Measure H funding with the FY 2026-27 HSH spending plan as adopted by the Board on February 3, 2026.	20,380,000	--	20,380,000	--	--
3. Homeless Housing Assistance and Prevention (HHAP): Reflects an adjustment to align HHAP funding with the FY 2026-27 HSH spending plan as adopted by the Board on February 3, 2026.	72,482,000	--	72,482,000	--	--
<i>Other Changes</i>					
1. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various homeless programs.	(387,928,000)	(23,169,000)	(364,759,000)	--	--
2. Budget Realignment: Reflects the deletion of 15.0 vacant positions and a net zero cost realignment of related appropriation based on anticipated expenditure trends.	--	--	--	--	(15.0)
Total Changes	965,866,000	129,095,000	750,899,000	85,872,000	573.0
2026-27 Recommended Budget	965,866,000	129,095,000	750,899,000	85,872,000	573.0

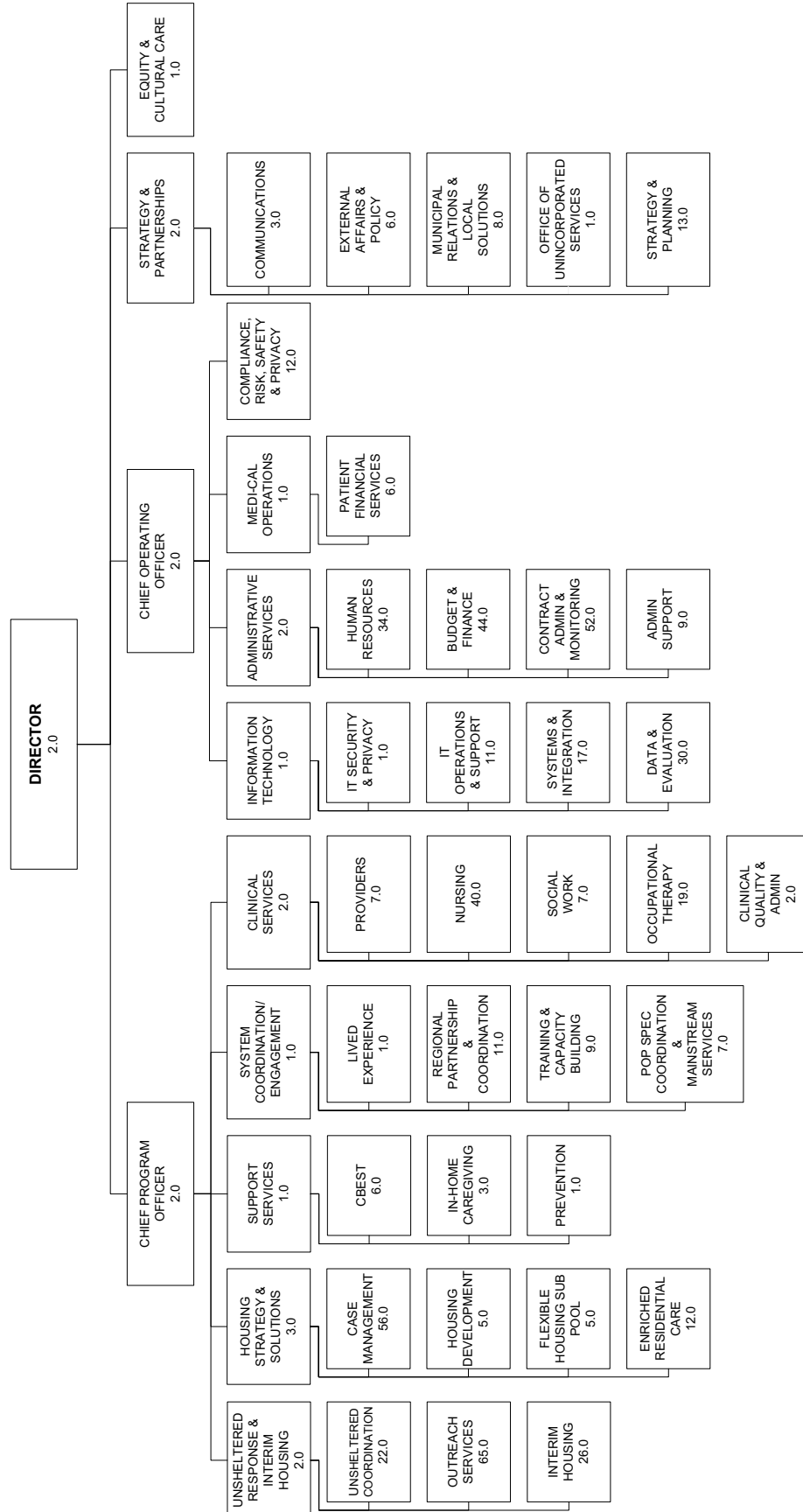
HOMELESS SERVICES AND HOUSING BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ 0.00	\$ 3,056,000	\$ 0	\$ 0	\$ 0	0
CONTRACT CITIES SELF INSURANCE	0.00	1,260,000	0	1,260,000	1,260,000	1,260,000
FEDERAL - GRANTS	0.00	0	0	797,000	797,000	797,000
INSTITUTIONAL CARE & SERVICES	0.00	77,838,000	0	0	0	0
OTHER GOVERNMENTAL AGENCIES	0.00	19,155,000	0	19,155,000	19,155,000	19,155,000
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	0.00	3,406,000	0	0	0	0
STATE - PUBLIC ASSISTANCE PROGRAMS	0.00	60,380,000	0	138,516,000	138,516,000	138,516,000
TRANSFERS IN	0.00	520,961,000	0	591,171,000	591,171,000	591,171,000
TOTAL REVENUE	\$ 0.00	\$ 686,056,000	\$ 0	\$ 750,899,000	\$ 750,899,000	\$ 750,899,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 0.00	\$ 50,245,000	\$ 0	\$ 62,314,000	\$ 62,314,000	\$ 62,314,000
CAFETERIA BENEFIT PLANS	0.00	10,686,000	0	15,641,000	15,641,000	15,641,000
COUNTY EMPLOYEE RETIREMENT	0.00	13,688,000	0	17,095,000	17,095,000	17,095,000
DENTAL INSURANCE	0.00	296,000	0	410,000	410,000	410,000
DISABILITY BENEFITS	0.00	567,000	0	702,000	702,000	702,000
FICA (OASDI)	0.00	827,000	0	1,062,000	1,062,000	1,062,000
HEALTH INSURANCE	0.00	11,799,000	0	18,914,000	18,914,000	18,914,000
LIFE INSURANCE	0.00	312,000	0	402,000	402,000	402,000
RETIREE HEALTH INSURANCE	0.00	2,093,000	0	2,093,000	2,093,000	2,093,000
SAVINGS PLAN	0.00	1,738,000	0	2,157,000	2,157,000	2,157,000
THRIFT PLAN (HORIZONS)	0.00	2,278,000	0	2,932,000	2,932,000	2,932,000
UNEMPLOYMENT INSURANCE	0.00	2,000	0	2,000	2,000	2,000
WORKERS' COMPENSATION	0.00	209,000	0	209,000	209,000	209,000
TOTAL S & E B	0.00	94,740,000	0	123,933,000	123,933,000	123,933,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	0.00	148,000	0	5,113,000	5,113,000	5,113,000
CLOTHING & PERSONAL SUPPLIES	0.00	12,000	0	12,000	12,000	12,000
COMMUNICATIONS	0.00	25,000	0	25,000	25,000	25,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	0.00	729,000	0	729,000	729,000	729,000
CONTRACTED PROGRAM SERVICES	0.00	346,289,000	0	286,747,000	286,747,000	286,747,000
INSURANCE	0.00	14,000	0	14,000	14,000	14,000
MAINTENANCE-BUILDINGS & IMPRV	0.00	6,764,000	0	6,764,000	6,764,000	6,764,000
MISCELLANEOUS EXPENSE	0.00	50,000	0	50,000	50,000	50,000
PROFESSIONAL SERVICES	0.00	496,487,000	0	59,103,000	59,103,000	59,103,000
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	0.00	200,000	0	200,000	200,000	200,000
TECHNICAL SERVICES	0.00	0	0	523,000	523,000	523,000
TOTAL S & S	0.00	850,718,000	0	359,280,000	359,280,000	359,280,000
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	0.00	219,745,000	0	392,723,000	392,770,000	392,770,000
JUDGMENTS & DAMAGES	0.00	60,000,000	0	60,000,000	60,000,000	60,000,000

HOMELESS SERVICES AND HOUSING BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
RETIREMENT OF OTHER LONG TERM DEBT	0.00	2,922,000	0	3,453,000	3,453,000	3,453,000
SUPPORT & CARE OF PERSONS	0.00	8,840,000	0	26,430,000	26,430,000	26,430,000
TOTAL OTH CHARGES	0.00	291,507,000	0	482,606,000	482,653,000	482,653,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
VEHICLES & TRANSPORTATION EQUIPMENT	0.00	1,015,000	0	0	0	0
TOTAL CAPITAL ASSETS	0.00	1,015,000	0	0	0	0
GROSS TOTAL	\$ 0.00	\$ 1,237,980,000	\$ 0	\$ 965,819,000	\$ 965,866,000	\$ 965,866,000
INTRAFUND TRANSFERS	0.00	(152,264,000)	0	(129,095,000)	(129,095,000)	(129,095,000)
NET TOTAL	\$ 0.00	\$ 1,085,716,000	\$ 0	\$ 836,724,000	\$ 836,771,000	\$ 836,771,000
NET COUNTY COST	\$ 0.00	\$ 399,660,000	\$ 0	\$ 85,825,000	\$ 85,872,000	\$ 85,872,000
BUDGETED POSITIONS	0.0	0.0	0.0	573.0	573.0	573.0

HOMELESS SERVICES AND HOUSING
Sarah Mahin, Director
2026-27 Recommended Budget Positions = 573.0



Human Resources

Lisa M. Garrett, Director of Personnel

Human Resources Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 17,002,691.55	\$ 19,043,000	\$ 21,895,000	\$ 23,141,000	\$ 22,184,000	\$ 289,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 91,644,477.68	\$ 93,005,000	\$ 107,103,000	\$ 114,241,000	\$ 107,735,000	\$ 632,000
SERVICES & SUPPLIES	27,887,438.22	27,887,000	24,003,000	28,440,000	25,887,000	1,884,000
OTHER CHARGES	1,678,121.31	2,050,000	1,747,000	2,115,000	1,773,000	26,000
CAPITAL ASSETS - EQUIPMENT	0.00	192,000	192,000	192,000	192,000	0
OTHER FINANCING USES	58,000.00	0	0	0	0	0
GROSS TOTAL	\$ 121,268,037.21	\$ 123,134,000	\$ 133,045,000	\$ 144,988,000	\$ 135,587,000	\$ 2,542,000
INTRAFUND TRANSFERS	(80,291,079.21)	(83,245,000)	(90,304,000)	(99,850,000)	(92,248,000)	(1,944,000)
NET TOTAL	\$ 40,976,958.00	\$ 39,889,000	\$ 42,741,000	\$ 45,138,000	\$ 43,339,000	\$ 598,000
NET COUNTY COST	\$ 23,974,266.45	\$ 20,846,000	\$ 20,846,000	\$ 21,997,000	\$ 21,155,000	\$ 309,000

BUDGETED POSITIONS	597.0	591.0	591.0	617.0	592.0	1.0

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC increase of \$0.3 million primarily due to the addition of 1.0 position to administer the County Badge Program and Board-approved increases in employee benefits. The increase is partially offset by an adjustment to remove prior-year funding that was provided on a one-time basis for cybersecurity.

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 and expedited hiring while continuing 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 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	133,045,000	90,304,000	21,895,000	20,846,000	591.0
Other Changes					
1. Badge Program: Reflects the addition of 1.0 Executive Assistant position transfer from the Executive Office of the Board, to administer the County Badge Program.	283,000	--	--	283,000	1.0
2. Contract Costs: Reflects increased funding for anticipated contract service costs associated with employee benefit plan administration and disability management.	1,897,000	1,651,000	246,000	--	--
3. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	152,000	112,000	16,000	24,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation costs due to medical cost trends and increases in claims.	197,000	172,000	25,000	--	--
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).	26,000	19,000	3,000	4,000	--
6. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for cybersecurity.	(13,000)	(10,000)	(1,000)	(2,000)	--
Total Changes	2,542,000	1,944,000	289,000	309,000	1.0
2026-27 Recommended Budget	135,587,000	92,248,000	22,184,000	21,155,000	592.0

Critical and Unmet Needs

The Department's unmet needs include: positions and funding for administrative support for the Strategic Workforce Hiring and Planning Branch, Countywide Talent Assessment Division, Countywide Youth Bridges Program, and County's Wellness Programs; positions and funding for Occupational Health and Leave Management services, Shared Services, Contract and Appeals services, Employee Benefits Operations, Dispute Resolution and Mediation services; and services and supplies cost increases for rents and leases and IT services.

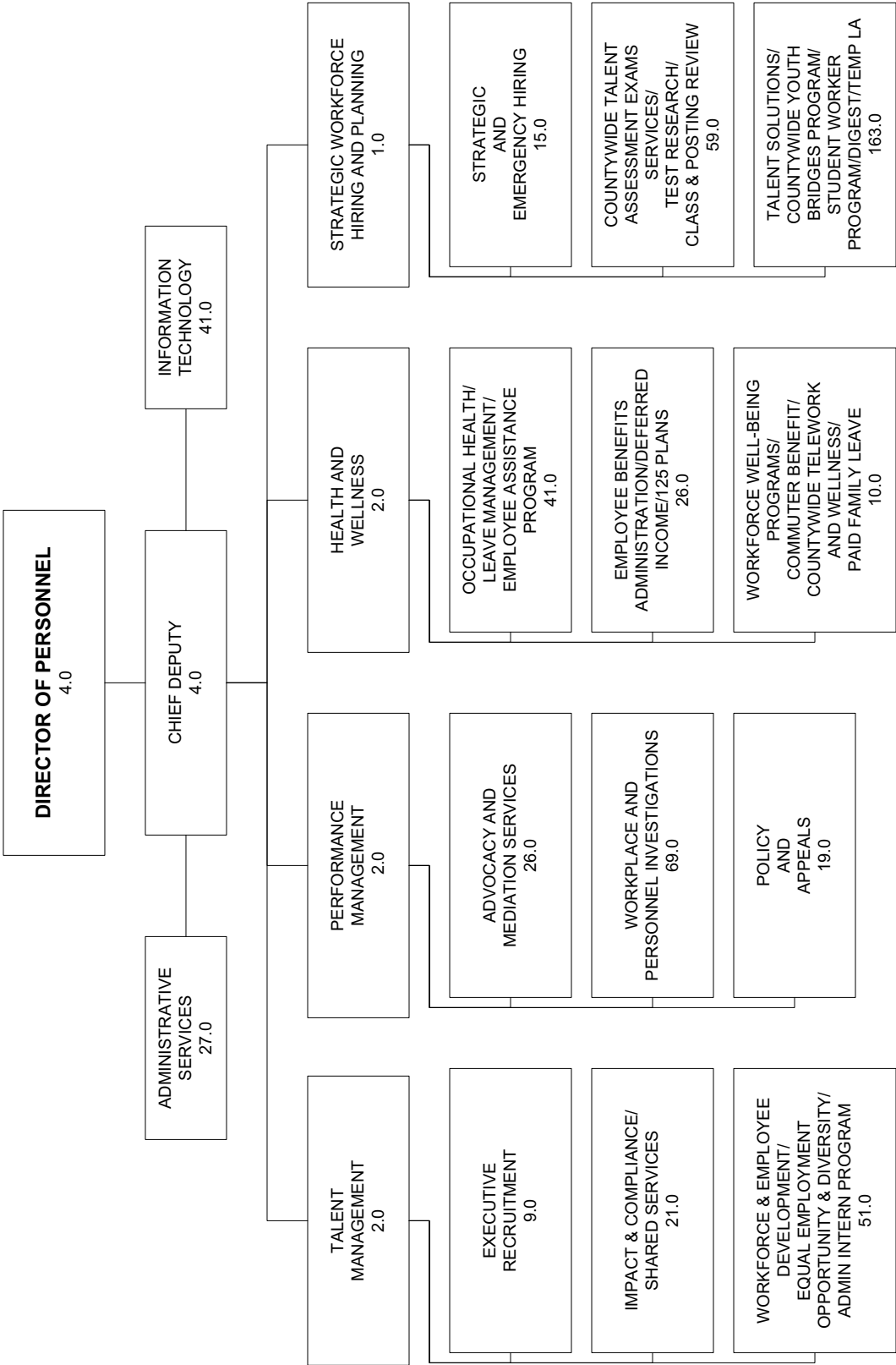
HUMAN RESOURCES BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ 1,784,029.85	\$ 2,273,000	\$ 5,121,000	\$ 5,214,000	\$ 5,123,000	\$ 2,000
CONTRACT CITIES SERVICES COST RECOVERY	149,184.01	180,000	204,000	204,000	204,000	0
FEDERAL AID - DISASTER RELIEF	10,559.00	0	0	0	0	0
INTERFUND CHARGES FOR SERVICES - OTHER	251,194.75	151,000	195,000	195,000	195,000	0
MISCELLANEOUS	2,329.98	0	0	0	0	0
PERSONNEL SERVICES	13,897,229.60	16,196,000	16,132,000	17,285,000	16,419,000	287,000
STATE AID - DISASTER	31,678.00	0	0	0	0	0
TRANSFERS IN	876,486.36	243,000	243,000	243,000	243,000	0
TOTAL REVENUE	\$ 17,002,691.55	\$ 19,043,000	\$ 21,895,000	\$ 23,141,000	\$ 22,184,000	\$ 289,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 54,240,984.16	\$ 49,392,000	\$ 63,490,000	\$ 66,951,000	\$ 63,641,000	\$ 151,000
CAFETERIA BENEFIT PLANS	8,585,350.55	9,286,000	9,286,000	10,072,000	9,445,000	159,000
COUNTY EMPLOYEE RETIREMENT	13,088,285.30	13,807,000	13,807,000	14,694,000	13,844,000	37,000
DENTAL INSURANCE	161,935.59	92,000	92,000	113,000	93,000	1,000
DEPENDENT CARE SPENDING ACCOUNTS	52,865.73	61,000	61,000	81,000	81,000	20,000
DISABILITY BENEFITS	527,556.38	172,000	172,000	213,000	174,000	2,000
FICA (OASDI)	874,068.53	809,000	809,000	863,000	811,000	2,000
HEALTH INSURANCE	3,390,160.31	7,738,000	7,738,000	9,089,000	7,788,000	50,000
LIFE INSURANCE	262,537.75	103,000	103,000	129,000	104,000	1,000
OTHER EMPLOYEE BENEFITS	9,108.00	0	0	0	0	0
RETIREE HEALTH INSURANCE	6,148,340.00	6,900,000	6,900,000	6,900,000	6,900,000	0
SAVINGS PLAN	1,890,445.08	2,096,000	2,096,000	2,244,000	2,102,000	6,000
THRIFT PLAN (HORIZONS)	1,827,304.14	1,902,000	1,902,000	2,048,000	1,908,000	6,000
UNEMPLOYMENT INSURANCE	63,706.00	67,000	67,000	67,000	67,000	0
WORKERS' COMPENSATION	521,830.16	580,000	580,000	777,000	777,000	197,000
TOTAL S & E B	91,644,477.68	93,005,000	107,103,000	114,241,000	107,735,000	632,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,923,946.56	8,046,000	8,046,000	8,046,000	8,046,000	0
COMMUNICATIONS	681,140.00	13,000	13,000	13,000	13,000	0
COMPUTING-MAINFRAME	10,017.00	80,000	80,000	80,000	80,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	3,942,528.81	1,512,000	1,512,000	1,512,000	1,512,000	0
COMPUTING-PERSONAL	1,284,248.99	1,087,000	1,087,000	1,087,000	1,087,000	0
HOUSEHOLD EXPENSE	1,747.60	0	0	0	0	0
INFORMATION TECHNOLOGY SECURITY	14,004.00	156,000	156,000	143,000	143,000	(13,000)
INFORMATION TECHNOLOGY SERVICES	2,002,080.85	1,991,000	1,991,000	2,371,000	1,991,000	0
INSURANCE	188,216.49	10,000	10,000	10,000	10,000	0
JURY & WITNESS EXPENSE	0.00	1,000	1,000	1,000	1,000	0
MAINTENANCE - EQUIPMENT	6,988.96	29,000	29,000	29,000	29,000	0
MAINTENANCE-BUILDINGS & IMPRV	650,994.00	716,000	716,000	716,000	716,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	2,270.25	0	0	0	0	0
MEMBERSHIPS	12,175.00	78,000	78,000	78,000	78,000	0

HUMAN RESOURCES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
MISCELLANEOUS EXPENSE	11,456.49	(200,000)	(200,000)	(200,000)	(200,000)	0
OFFICE EXPENSE	45,694.06	926,000	926,000	926,000	926,000	0
PROFESSIONAL SERVICES	13,644,205.14	8,965,000	5,081,000	9,151,000	6,978,000	1,897,000
PUBLICATIONS & LEGAL NOTICES	24,478.20	0	0	0	0	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	516,180.57	1,798,000	1,798,000	1,798,000	1,798,000	0
RENTS & LEASES - EQUIPMENT	136,169.80	408,000	408,000	408,000	408,000	0
SPECIAL DEPARTMENTAL EXPENSE	13,336.92	1,000	1,000	1,000	1,000	0
TECHNICAL SERVICES	619,889.72	125,000	125,000	125,000	125,000	0
TELECOMMUNICATIONS	696,358.45	633,000	633,000	633,000	633,000	0
TRAINING	1,229,130.78	1,115,000	1,115,000	1,115,000	1,115,000	0
TRANSPORTATION AND TRAVEL	27,689.91	63,000	63,000	63,000	63,000	0
UTILITIES	202,489.67	334,000	334,000	334,000	334,000	0
TOTAL S & S	27,887,438.22	27,887,000	24,003,000	28,440,000	25,887,000	1,884,000
OTHER CHARGES						
JUDGMENTS & DAMAGES	2,362.50	12,000	12,000	12,000	12,000	0
RETIREMENT OF OTHER LONG TERM DEBT	1,283,293.79	1,292,000	989,000	1,357,000	1,015,000	26,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	390,010.45	746,000	746,000	746,000	746,000	0
TAXES & ASSESSMENTS	2,454.57	0	0	0	0	0
TOTAL OTH CHARGES	1,678,121.31	2,050,000	1,747,000	2,115,000	1,773,000	26,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	0.00	137,000	137,000	137,000	137,000	0
TELECOMMUNICATIONS EQUIPMENT	0.00	25,000	25,000	25,000	25,000	0
VEHICLES & TRANSPORTATION EQUIPMENT	0.00	30,000	30,000	30,000	30,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	0.00	192,000	192,000	192,000	192,000	0
TOTAL CAPITAL ASSETS	0.00	192,000	192,000	192,000	192,000	0
OTHER FINANCING USES						
TRANSFERS OUT	58,000.00	0	0	0	0	0
TOTAL OTH FIN USES	58,000.00	0	0	0	0	0
GROSS TOTAL	\$ 121,268,037.21	\$ 123,134,000	\$ 133,045,000	\$ 144,988,000	\$ 135,587,000	\$ 2,542,000
INTRAFUND TRANSFERS	(80,291,079.21)	(83,245,000)	(90,304,000)	(99,850,000)	(92,248,000)	(1,944,000)
NET TOTAL	\$ 40,976,958.00	\$ 39,889,000	\$ 42,741,000	\$ 45,138,000	\$ 43,339,000	\$ 598,000
NET COUNTY COST	\$ 23,974,266.45	\$ 20,846,000	\$ 20,846,000	\$ 21,997,000	\$ 21,155,000	\$ 309,000
 BUDGETED POSITIONS	 597.0	 591.0	 591.0	 617.0	 592.0	 1.0

Department of Human Resources
Lisa M. Garrett, Director of Personnel
2026-27 Recommended Budget Positions = 592.0



Independent Defense Counsel Office

Marco Saenz, Program Director

Independent Defense Counsel Office Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 1,064,045.01	\$ 1,496,000	\$ 8,988,000	\$ 3,786,000	\$ 3,786,000	\$ (5,202,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 3,489,695.44	\$ 3,575,000	\$ 4,635,000	\$ 4,423,000	\$ 4,415,000	\$ (220,000)
SERVICES & SUPPLIES	957,760.71	1,437,000	8,715,000	3,735,000	3,735,000	(4,980,000)
OTHER CHARGES	18,578.00	22,000	22,000	22,000	22,000	0
GROSS TOTAL	\$ 4,466,034.15	\$ 5,034,000	\$ 13,372,000	\$ 8,180,000	\$ 8,172,000	\$ (5,200,000)
NET TOTAL	\$ 4,466,034.15	\$ 5,034,000	\$ 13,372,000	\$ 8,180,000	\$ 8,172,000	\$ (5,200,000)
NET COUNTY COST	\$ 3,401,989.14	\$ 3,538,000	\$ 4,384,000	\$ 4,394,000	\$ 4,386,000	\$ 2,000
BUDGETED POSITIONS	18.0	17.0	17.0	17.0	17.0	0.0
FUND	FUNCTION					
GENERAL FUND	PUBLIC PROTECTION					
	ACTIVITY					
	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.

2026-27 Budget Message

IDCO is an independent, ethically walled-off division of the Public Defender's office. The 2026-27 Recommended Budget reflects an increase in NCC of \$2,000 due to Board-approved increases in employee benefits. The budget also reflects the removal of prior-year State funding that was provided on a one-time basis for IDCO operational costs.

Critical/Strategic Planning Initiatives

In 2026-27, IDCO will continue to focus on the following priority areas:

- 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	13,372,000	0	8,988,000	4,384,000	17.0
Other Changes					
1. One-Time State CARE Act Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis to support CARE Court operations.	(5,202,000)	--	(5,202,000)	--	--
2. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	2,000	--	--	2,000	--
Total Changes	(5,200,000)	0	(5,202,000)	2,000	0.0
2026-27 Recommended Budget	8,172,000	0	3,786,000	4,386,000	17.0

Critical and Unmet Needs

The IDCO's critical and unmet needs include funding to increase the hourly rates for panel attorneys to align with the rates paid by federal courts in California.

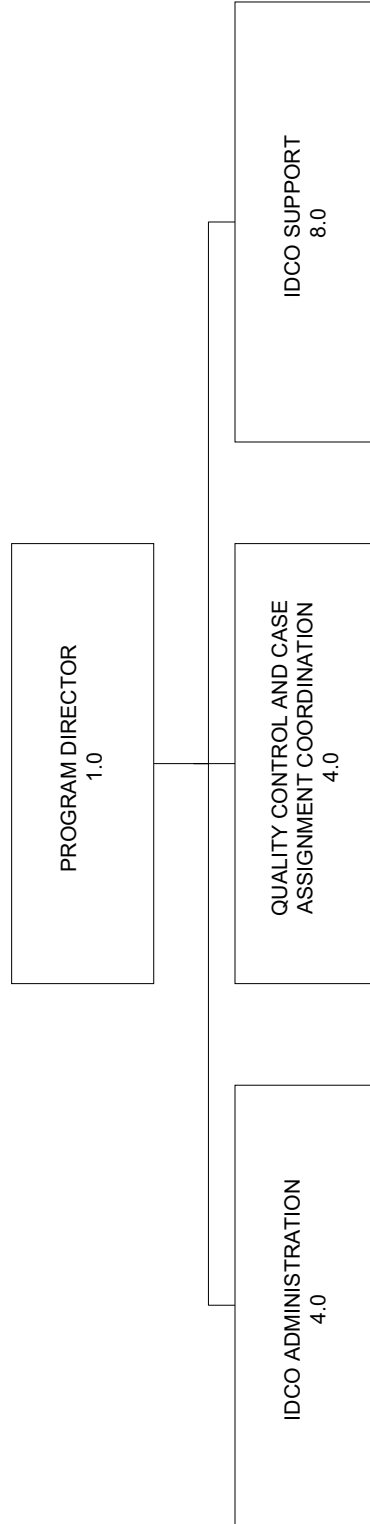
INDEPENDENT DEFENSE COUNSEL OFFICE BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
STATE AID - MENTAL HEALTH	\$ 1,064,045.01	\$ 1,496,000	\$ 8,988,000	\$ 3,786,000	\$ 3,786,000	\$ (5,202,000)
TOTAL REVENUE	\$ 1,064,045.01	\$ 1,496,000	\$ 8,988,000	\$ 3,786,000	\$ 3,786,000	\$ (5,202,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 2,190,698.16	\$ 2,245,000	\$ 3,037,000	\$ 2,815,000	\$ 2,815,000	\$ (222,000)
CAFETERIA BENEFIT PLANS	441,124.83	414,000	488,000	496,000	488,000	0
COUNTY EMPLOYEE RETIREMENT	529,869.38	537,000	555,000	555,000	555,000	0
DENTAL INSURANCE	7,113.25	10,000	12,000	12,000	12,000	0
DEPENDENT CARE SPENDING ACCOUNTS	5,166.77	6,000	0	2,000	2,000	2,000
DISABILITY BENEFITS	23,041.35	11,000	19,000	19,000	19,000	0
FICA (OASDI)	34,561.77	40,000	33,000	33,000	33,000	0
HEALTH INSURANCE	103,918.48	146,000	326,000	326,000	326,000	0
LIFE INSURANCE	9,450.10	1,000	11,000	11,000	11,000	0
SAVINGS PLAN	60,427.60	80,000	63,000	63,000	63,000	0
THRIFT PLAN (HORIZONS)	64,177.29	60,000	91,000	91,000	91,000	0
WORKERS' COMPENSATION	20,146.46	25,000	0	0	0	0
TOTAL S & E B	3,489,695.44	3,575,000	4,635,000	4,423,000	4,415,000	(220,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	37,200.00	0	0	0	0	0
COMMUNICATIONS	8,432.00	0	0	0	0	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	286,011.56	0	0	0	0	0
COMPUTING-PERSONAL	24,042.57	0	0	0	0	0
FOOD	430.92	0	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	0.00	320,000	367,000	367,000	367,000	0
MEMBERSHIPS	30,516.00	0	0	0	0	0
MISCELLANEOUS EXPENSE	2,019.19	11,000	3,198,000	3,198,000	3,198,000	0
OFFICE EXPENSE	2,669.80	57,000	58,000	58,000	58,000	0
PROFESSIONAL SERVICES	546,175.03	1,049,000	4,980,000	0	0	(4,980,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	0.00	0	112,000	112,000	112,000	0
RENTS & LEASES - EQUIPMENT	1,228.68	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	121.35	0	0	0	0	0
TECHNICAL SERVICES	4,632.46	0	0	0	0	0
TELECOMMUNICATIONS	10,255.46	0	0	0	0	0
TRANSPORTATION AND TRAVEL	4,025.69	0	0	0	0	0
TOTAL S & S	957,760.71	1,437,000	8,715,000	3,735,000	3,735,000	(4,980,000)
OTHER CHARGES						
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	18,578.00	22,000	22,000	22,000	22,000	0
TOTAL OTH CHARGES	18,578.00	22,000	22,000	22,000	22,000	0
GROSS TOTAL	\$ 4,466,034.15	\$ 5,034,000	\$ 13,372,000	\$ 8,180,000	\$ 8,172,000	\$ (5,200,000)
NET TOTAL	\$ 4,466,034.15	\$ 5,034,000	\$ 13,372,000	\$ 8,180,000	\$ 8,172,000	\$ (5,200,000)
NET COUNTY COST	\$ 3,401,989.14	\$ 3,538,000	\$ 4,384,000	\$ 4,394,000	\$ 4,386,000	\$ 2,000
BUDGETED POSITIONS	18.0	17.0	17.0	17.0	17.0	0.0

INDEPENDENT DEFENSE COUNSEL OFFICE

Marco Saenz, Program Director

2026-27 Recommended Budget Positions = 17.0



Internal Services

Michael Ow, Director

Internal Services Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 134,222,560.44	\$ 219,071,000	\$ 239,263,000	\$ 228,917,000	\$ 224,632,000	\$ (14,631,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 317,509,538.06	\$ 340,956,000	\$ 379,953,000	\$ 384,504,000	\$ 384,504,000	\$ 4,551,000
SERVICES & SUPPLIES	343,652,314.68	306,968,000	513,165,000	498,669,000	481,969,000	(31,196,000)
OTHER CHARGES	30,568,360.34	54,516,000	45,726,000	50,795,000	39,640,000	(6,086,000)
CAPITAL ASSETS - EQUIPMENT	12,104,861.37	9,718,000	8,166,000	8,644,000	6,644,000	(1,522,000)
GROSS TOTAL	\$ 703,835,074.45	\$ 712,158,000	\$ 947,010,000	\$ 942,612,000	\$ 912,757,000	\$ (34,253,000)
INTRAFUND TRANSFERS	(515,306,318.73)	(414,980,000)	(638,430,000)	(662,439,000)	(642,919,000)	(4,489,000)
NET TOTAL	\$ 188,528,755.72	\$ 297,178,000	\$ 308,580,000	\$ 280,173,000	\$ 269,838,000	\$ (38,742,000)
NET COUNTY COST	\$ 54,306,195.28	\$ 78,107,000	\$ 69,317,000	\$ 51,256,000	\$ 45,206,000	\$ (24,111,000)
BUDGETED POSITIONS	2,157.0	2,158.0	2,158.0	2,158.0	2,158.0	0.0
FUND	GENERAL FUND		FUNCTION	ACTIVITY		
			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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$24.1 million primarily due to adjustments to remove prior-year funding that was provided on a one-time basis for electric vehicle (EV) infrastructure; the Property Assessed Clean Energy (PACE) Administrative Support Program; Municipal Climate Action Plan (MCAP) development; Office of Major Programs and Initiatives; consultants; diesel fuel tanks; parking lot equipment; various grants; and the American Rescue Plan Act (ARPA) for Delete the Divide Initiative (DTDI) and Accelerating Digital Equity (ADE). These decreases are partially offset by increases for the PACE Administrative Support Program and Board-approved increases in employee benefits.

Critical/Strategic Planning Initiatives

The ISD strategic plan for 2026-27 continues to focus on enhancing the Department's ability to provide effective and cost efficient internal and external customer service, as well as taking a leadership role in implementing the County's environmental policy and equity initiatives. This year's plan includes the following new and continuing strategic objectives:

- Implement the Southern California Equitable Building Decarbonization Program to assist eligible income-qualified residential customers in the County with no-cost home electrification upgrades. The program will reduce greenhouse gas emissions while advancing energy equity. It will also promote resilience to extreme heat, improve indoor air quality, enhance energy affordability, strengthen grid reliability, and create local workforce development opportunities.
- Continue expanding 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	947,010,000	638,430,000	239,263,000	69,317,000	2,158.0
Other Changes					
1. Energy and Environmental Services: Reflects a net increase for grant related programs fully offset by State and special fund revenues.	82,903,000	--	82,903,000	--	--
2. PACE Administrative Support Program: Reflects one-time funding to provide administrative support for the PACE program.	715,000	--	(427,000)	1,142,000	--
3. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	4,400,000	3,415,000	750,000	235,000	--
4. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and decreases in claims.	(40,000)	(33,000)	(7,000)	--	--
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).	(296,000)	--	--	(296,000)	--
6. Reclassifications: Reflects Board-approved position reclassifications.	191,000	157,000	34,000	--	--
7. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for EV infrastructure (\$2.5 million), the PACE Administrative Support Program (\$0.6 million), consultants (\$0.6 million), replacement of diesel fuel tanks (\$1.3 million), ARPA for DTDI and ADE (\$15.6 million), parking lot equipment (\$3.2 million), and various grants (\$98.3 million).	(122,126,000)	950,000	(97,884,000)	(25,192,000)	--
Total Changes	(34,253,000)	4,489,000	(14,631,000)	(24,111,000)	0.0
2026-27 Recommended Budget	912,757,000	642,919,000	224,632,000	45,206,000	2,158.0

Critical and Unmet Needs

The Department's unmet needs include: 1) \$2.5 million for EV infrastructure; 2) \$0.5 million to mitigate anticipated impacts resulting from EV user fee increases; 3) \$1.0 million for the LA-RICS migration; 4) \$1.6 million for replacement of a diesel fuel tank; and 5) \$0.5 million for data center security and network infrastructure equipment.

INTERNAL SERVICES BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ 6,484,200.80	\$ 6,135,000	\$ 3,728,000	\$ 8,564,000	\$ 4,279,000	\$ 551,000
FEDERAL - COVID-19	20,299,023.20	3,023,000	3,023,000	0	0	(3,023,000)
FEDERAL - OTHER	0.00	8,322,000	8,322,000	0	0	(8,322,000)
FEDERAL AID - DISASTER RELIEF	132,444.00	0	0	0	0	0
HOSPITAL OVERHEAD	18,771,311.00	17,761,000	30,102,000	27,957,000	27,957,000	(2,145,000)
INTERFUND CHARGES FOR SERVICES - OTHER	9,626,531.00	9,407,000	9,939,000	9,939,000	9,939,000	0
ISD SERVICES	26,387,277.31	32,272,000	40,118,000	39,691,000	39,691,000	(427,000)
LEGAL SERVICES	207,195.38	232,000	232,000	232,000	232,000	0
MISCELLANEOUS	1,141,196.32	604,000	604,000	604,000	604,000	0
OTHER SALES	108,998.27	88,000	144,000	144,000	144,000	0
PERSONNEL SERVICES	132,929.22	84,000	38,000	38,000	38,000	0
PLANNING & ENGINEERING SERVICES	17,343,388.70	23,081,000	23,081,000	23,081,000	23,081,000	0
RENTS & CONCESSIONS	12,197,740.73	15,699,000	15,699,000	15,699,000	15,699,000	0
ROAD & STREET SERVICES	13,257,074.04	13,802,000	15,672,000	15,672,000	15,672,000	0
SALE OF CAPITAL ASSETS	310,424.10	305,000	305,000	1,149,000	1,149,000	844,000
STATE - ENERGY GRANTS	5,219,272.62	81,770,000	81,770,000	82,811,000	82,811,000	1,041,000
STATE - OTHER	52,546.40	2,555,000	2,555,000	9,000	9,000	(2,546,000)
STATE AID - DISASTER	397,331.00	0	0	0	0	0
TRANSFERS IN	2,109,464.00	3,904,000	3,904,000	3,300,000	3,300,000	(604,000)
VEHICLE CODE FINES	44,212.35	27,000	27,000	27,000	27,000	0
TOTAL REVENUE	\$ 134,222,560.44	\$ 219,071,000	\$ 239,263,000	\$ 228,917,000	\$ 224,632,000	\$ (14,631,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 187,391,911.58	\$ 203,938,000	\$ 238,024,000	\$ 238,103,000	\$ 238,103,000	\$ 79,000
CAFETERIA BENEFIT PLANS	36,552,240.88	38,192,000	40,018,000	44,272,000	44,272,000	4,254,000
COUNTY EMPLOYEE RETIREMENT	43,400,684.58	46,404,000	44,435,000	44,516,000	44,516,000	81,000
DENTAL INSURANCE	683,644.56	708,000	781,000	781,000	781,000	0
DEPENDENT CARE SPENDING ACCOUNTS	152,201.02	146,000	167,000	296,000	296,000	129,000
DISABILITY BENEFITS	2,164,686.58	2,134,000	1,825,000	1,840,000	1,840,000	15,000
FICA (OASDI)	2,870,730.11	2,958,000	3,224,000	3,225,000	3,225,000	1,000
HEALTH INSURANCE	6,235,703.77	6,917,000	8,456,000	8,506,000	8,506,000	50,000
LIFE INSURANCE	698,821.31	708,000	299,000	299,000	299,000	0
OTHER EMPLOYEE BENEFITS	20,826.05	18,000	57,000	57,000	57,000	0
RETIREE HEALTH INSURANCE	23,693,778.00	25,036,000	26,168,000	26,168,000	26,168,000	0
SAVINGS PLAN	2,943,038.90	3,127,000	4,246,000	4,242,000	4,242,000	(4,000)
THRIFT PLAN (HORIZONS)	5,914,798.03	6,107,000	7,096,000	7,098,000	7,098,000	2,000
UNEMPLOYMENT INSURANCE	36,492.00	32,000	36,000	48,000	48,000	12,000
WORKERS' COMPENSATION	4,749,980.69	4,531,000	5,121,000	5,053,000	5,053,000	(68,000)
TOTAL S & E B	317,509,538.06	340,956,000	379,953,000	384,504,000	384,504,000	4,551,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	5,182,572.50	4,720,000	5,317,000	5,184,000	5,401,000	84,000
AGRICULTURAL	8,669.30	0	0	0	0	0
CLOTHING & PERSONAL SUPPLIES	415,035.44	563,000	305,000	305,000	305,000	0
COMMUNICATIONS	1,133,097.65	1,588,000	2,011,000	2,011,000	2,011,000	0

INTERNAL SERVICES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
COMPUTING-MAINFRAME	33,442,024.10	31,622,000	5,783,000	5,783,000	5,783,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	207,095.21	3,963,000	38,893,000	41,475,000	38,893,000	0
COMPUTING-PERSONAL	21,374,711.55	14,471,000	6,340,000	13,610,000	6,340,000	0
CONTRACTED PROGRAM SERVICES	4,577.50	98,000	0	0	0	0
FOOD	74,035.07	33,000	18,000	18,000	18,000	0
HOUSEHOLD EXPENSE	581,026.95	698,000	806,000	806,000	806,000	0
INFORMATION TECHNOLOGY SECURITY	0.00	0	15,542,000	12,762,000	12,762,000	(2,780,000)
INFORMATION TECHNOLOGY SERVICES	17,568,249.02	15,319,000	18,751,000	18,705,000	18,705,000	(46,000)
INSURANCE	795,239.46	456,000	523,000	822,000	523,000	0
MAINTENANCE - EQUIPMENT	23,817,443.69	16,117,000	28,068,000	28,068,000	28,068,000	0
MAINTENANCE-BUILDINGS & IMPRV	120,472,566.00	109,822,000	197,154,000	195,049,000	196,294,000	(860,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	153,559.49	155,000	123,000	123,000	123,000	0
MEMBERSHIPS	309,673.86	83,000	27,000	27,000	27,000	0
MISCELLANEOUS EXPENSE	854,299.29	757,000	903,000	903,000	903,000	0
OFFICE EXPENSE	2,907,168.10	5,324,000	1,190,000	1,190,000	1,190,000	0
PROFESSIONAL SERVICES	45,236,251.66	33,448,000	108,941,000	95,101,000	93,851,000	(15,090,000)
PUBLICATIONS & LEGAL NOTICES	1,891.67	2,000	8,000	8,000	8,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	108,653.53	169,000	96,000	98,000	96,000	0
RENTS & LEASES - EQUIPMENT	4,397,694.61	3,026,000	3,183,000	3,183,000	3,183,000	0
RENTS & LEASES - OTHER RENTAL COSTS	175,119.42	158,000	234,000	419,000	234,000	0
SMALL TOOLS & MINOR EQUIPMENT	4,068,754.91	4,571,000	3,658,000	2,520,000	2,520,000	(1,138,000)
SPECIAL DEPARTMENTAL EXPENSE	1,431,692.65	3,286,000	620,000	711,000	620,000	0
TECHNICAL SERVICES	24,281,893.46	16,291,000	33,402,000	25,356,000	23,308,000	(10,094,000)
TELECOMMUNICATIONS	21,648,568.12	30,462,000	27,337,000	30,094,000	26,065,000	(1,272,000)
TRAINING	196,404.50	258,000	820,000	850,000	820,000	0
TRANSPORTATION AND TRAVEL	7,470,250.47	5,542,000	6,329,000	6,316,000	6,329,000	0
UTILITIES	5,334,095.50	3,966,000	6,783,000	7,172,000	6,783,000	0
TOTAL S & S	343,652,314.68	306,968,000	513,165,000	498,669,000	481,969,000	(31,196,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	0.00	5,790,000	5,790,000	0	0	(5,790,000)
JUDGMENTS & DAMAGES	410,059.04	1,481,000	1,481,000	1,440,000	1,481,000	0
RETIREMENT OF OTHER LONG TERM DEBT	4,276,838.86	6,839,000	6,839,000	7,912,000	6,543,000	(296,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	24,559,958.68	40,337,000	31,547,000	41,369,000	31,547,000	0
SUPPORT & CARE OF PERSONS	1,258,806.30	0	0	0	0	0
TAXES & ASSESSMENTS	62,697.46	69,000	69,000	74,000	69,000	0
TOTAL OTH CHARGES	30,568,360.34	54,516,000	45,726,000	50,795,000	39,640,000	(6,086,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	4,986,612.94	3,350,000	3,350,000	3,530,000	3,350,000	0
ELECTRONIC EQUIPMENT	531,187.88	0	0	0	0	0
FOOD PREPARATION EQUIPMENT	7,201.74	0	0	0	0	0

INTERNAL SERVICES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
MACHINERY EQUIPMENT	294,125.02	2,012,000	2,012,000	490,000	490,000	(1,522,000)
TELECOMMUNICATIONS EQUIPMENT	3,190,520.58	2,804,000	2,804,000	4,624,000	2,804,000	0
VEHICLES & TRANSPORTATION EQUIPMENT	3,095,213.21	1,552,000	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	12,104,861.37	9,718,000	8,166,000	8,644,000	6,644,000	(1,522,000)
TOTAL CAPITAL ASSETS	12,104,861.37	9,718,000	8,166,000	8,644,000	6,644,000	(1,522,000)
GROSS TOTAL	\$ 703,835,074.45	\$ 712,158,000	\$ 947,010,000	\$ 942,612,000	\$ 912,757,000	\$ (34,253,000)
INTRAFUND TRANSFERS	(515,306,318.73)	(414,980,000)	(638,430,000)	(662,439,000)	(642,919,000)	(4,489,000)
NET TOTAL	\$ 188,528,755.72	\$ 297,178,000	\$ 308,580,000	\$ 280,173,000	\$ 269,838,000	\$ (38,742,000)
NET COUNTY COST	\$ 54,306,195.28	\$ 78,107,000	\$ 69,317,000	\$ 51,256,000	\$ 45,206,000	\$ (24,111,000)
BUDGETED POSITIONS	2,157.0	2,158.0	2,158.0	2,158.0	2,158.0	0.0

Internal Services - Customer Direct Services and Supplies Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 40,383.84	\$ 0	\$ 0	\$ 0	\$ 0	0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 10,298,114.56	\$ 10,765,000	\$ 10,765,000	\$ 19,509,000	\$ 19,509,000	\$ 8,744,000
S & S EXPENDITURE DISTRIBUTION	(70,662,559.05)	(10,765,000)	(10,765,000)	(19,509,000)	(19,509,000)	(8,744,000)
TOTAL S & S	(60,364,444.49)	0	0	0	0	0
OTHER CHARGES	60,404,828.33	69,143,000	69,143,000	75,598,000	75,598,000	6,455,000
OC EXPENDITURE DISTRIBUTION	0.00	(69,143,000)	(69,143,000)	(75,598,000)	(75,598,000)	(6,455,000)
TOTAL OTH CHARGES	60,404,828.33	0	0	0	0	0
GROSS TOTAL	\$ 40,383.84	\$ 0	\$ 0	\$ 0	\$ 0	0
NET TOTAL	\$ 40,383.84	\$ 0	\$ 0	\$ 0	\$ 0	0
NET COUNTY COST	\$ 0.00	\$ 0	\$ 0	\$ 0	\$ 0	0

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
OTHER GENERAL

Mission Statement

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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a \$15.2 million increase in anticipated requirements from customer departments.

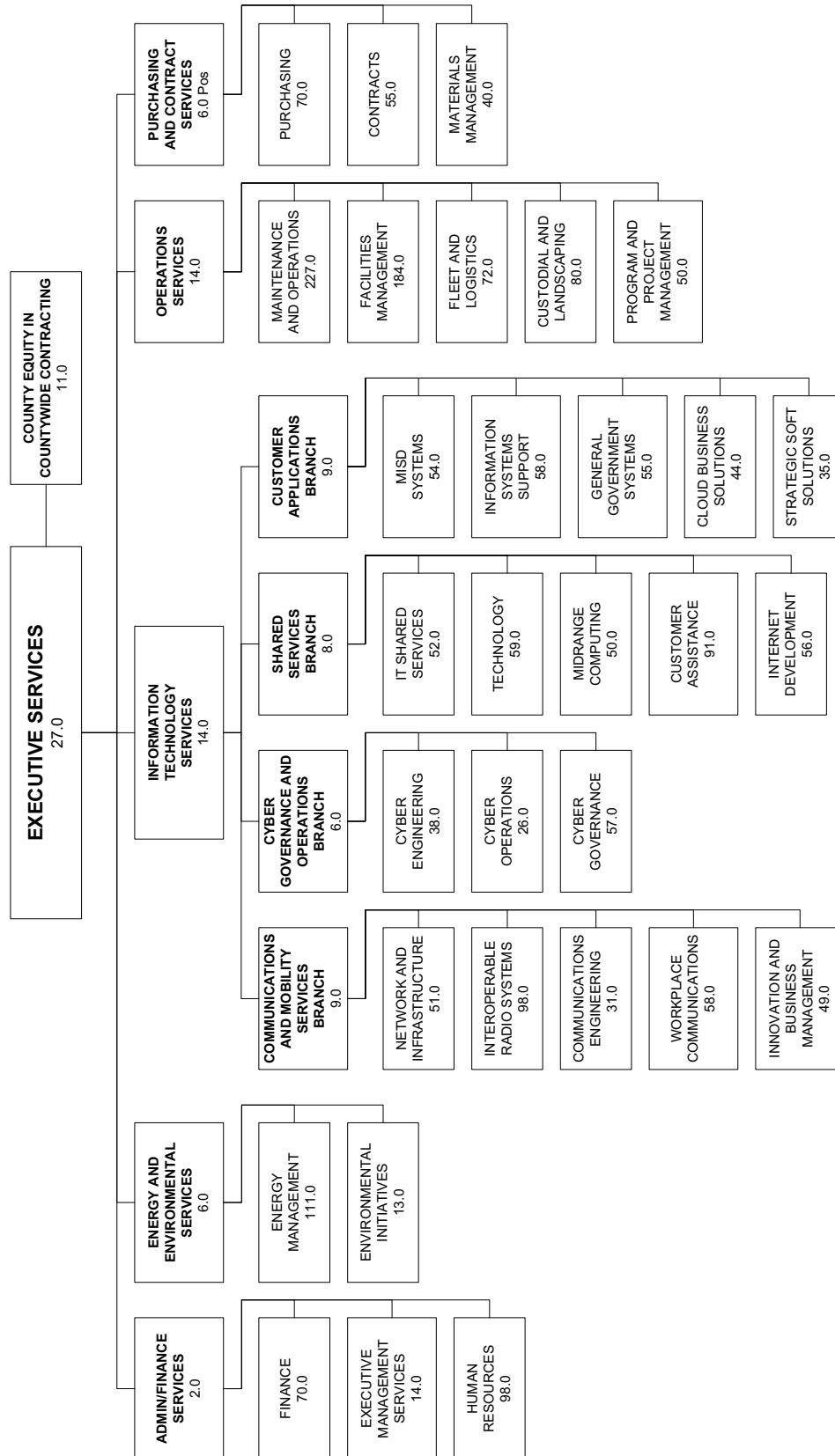
Changes From 2025-26 Budget

	Gross Appropriation (\$)	Expenditure Distribution/ IFT (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	79,908,000	79,908,000	0	0	0.0
Other Changes					
1. IT: Reflects an increase in IT contractor services that ISD purchases on behalf of other County departments.	347,000	347,000	--	--	--
2. Software Enterprise Licensing Agreements: Reflects an increase in various software enterprise licensing agreements due to contract renegotiations and the purchase of additional licenses.	14,852,000	14,852,000	--	--	--
Total Changes	15,199,000	15,199,000	0	0	0.0
2026-27 Recommended Budget	95,107,000	95,107,000	0	0	0.0

INTERNAL SERVICES - CUSTOMER DIRECT SERVICES AND SUPPLIES BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
<u>REVENUE DETAIL</u>						
CHARGES FOR SERVICES - OTHER	\$ 40,383.84	\$ 0	\$ 0	\$ 0	\$ 0	0
TOTAL REVENUE	\$ 40,383.84	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	\$ 4,044.83	\$ 0	\$ 0	\$ 0	\$ 0	0
COMPUTING-PERSONAL	7,456,670.49	7,501,000	7,501,000	15,900,000	15,900,000	8,399,000
INFORMATION TECHNOLOGY SERVICES	2,831,363.24	3,256,000	3,256,000	3,603,000	3,603,000	347,000
TECHNICAL SERVICES	6,036.00	8,000	8,000	6,000	6,000	(2,000)
S & S EXPENDITURE DISTRIBUTION	(70,662,559.05)	(10,765,000)	(10,765,000)	(19,509,000)	(19,509,000)	(8,744,000)
TOTAL S & S	(60,364,444.49)	0	0	0	0	0
OTHER CHARGES						
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	60,404,828.33	69,143,000	69,143,000	75,598,000	75,598,000	6,455,000
OC EXPENDITURE DISTRIBUTION	0.00	(69,143,000)	(69,143,000)	(75,598,000)	(75,598,000)	(6,455,000)
TOTAL OTH CHARGES	60,404,828.33	0	0	0	0	0
GROSS TOTAL	\$ 40,383.84	\$ 0	\$ 0	\$ 0	\$ 0	0
NET TOTAL	\$ 40,383.84	\$ 0	\$ 0	\$ 0	\$ 0	0
NET COUNTY COST	\$ 0.00	\$ 0	\$ 0	\$ 0	\$ 0	0

INTERNAL SERVICES DEPARTMENT
Michael Owah, Director
2026-27 Recommended Budget Positions = 2,158.0



Judgments and Damages/Insurance

Judgments and Damages/Insurance Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 19,964,014.04	\$ 0	\$ 0	\$ 0	\$ 0	0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 298,769,797.64	\$ 383,140,000	\$ 353,339,000	\$ 396,716,000	\$ 396,716,000	\$ 43,377,000
S & S EXPENDITURE DISTRIBUTION	(291,124,206.84)	(376,440,000)	(334,139,000)	(380,216,000)	(380,216,000)	(46,077,000)
TOTAL S & S	7,645,590.80	6,700,000	19,200,000	16,500,000	16,500,000	(2,700,000)
OTHER CHARGES	162,422,164.34	1,535,796,000	1,183,114,000	474,561,000	474,561,000	(708,553,000)
OC EXPENDITURE DISTRIBUTION	(108,780,932.31)	(320,636,000)	(367,449,000)	(459,201,000)	(459,201,000)	(91,752,000)
TOTAL OTH CHARGES	53,641,232.03	1,215,160,000	815,665,000	15,360,000	15,360,000	(800,305,000)
GROSS TOTAL	\$ 61,286,822.83	\$ 1,221,860,000	\$ 834,865,000	\$ 31,860,000	\$ 31,860,000	\$ (803,005,000)
NET COUNTY COST	\$ 41,322,808.79	\$ 1,221,860,000	\$ 834,865,000	\$ 31,860,000	\$ 31,860,000	\$ (803,005,000)

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.

2026-27 Budget Message

The 2026-27 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.

The Judgments and Damages' 2026-27 Recommended Budget reflects an NCC decrease of \$802.5 million primarily due to the removal of \$815 million in prior-year funding that was provided on a one-time basis for the first year of AB 218 settlements. This decrease is partially offset by \$12.5 million in carryover funding for administrative costs associated with the \$4.0 billion AB 218 settlement that will be paid over several years. Future funding for remaining AB 218 settlements will be included in subsequent budget phases.

Judgments and Damages Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 42,307.43	\$ 0	\$ 0	\$ 0	\$ 0	0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 174,808,975.61	\$ 196,200,000	\$ 208,700,000	\$ 209,785,000	\$ 209,785,000	\$ 1,085,000
S & S EXPENDITURE DISTRIBUTION	(171,323,535.49)	(189,500,000)	(189,500,000)	(193,285,000)	(193,285,000)	(3,785,000)
TOTAL S & S	3,485,440.12	6,700,000	19,200,000	16,500,000	16,500,000	(2,700,000)
OTHER CHARGES	91,040,573.54	1,305,200,000	1,087,160,000	287,360,000	287,360,000	(799,800,000)
OC EXPENDITURE DISTRIBUTION	(52,810,213.69)	(90,040,000)	(272,000,000)	(272,000,000)	(272,000,000)	0
TOTAL OTH CHARGES	38,230,359.85	1,215,160,000	815,160,000	15,360,000	15,360,000	(799,800,000)
GROSS TOTAL	\$ 41,715,799.97	\$ 1,221,860,000	\$ 834,360,000	\$ 31,860,000	\$ 31,860,000	\$ (802,500,000)
NET TOTAL	\$ 41,715,799.97	\$ 1,221,860,000	\$ 834,360,000	\$ 31,860,000	\$ 31,860,000	\$ (802,500,000)
NET COUNTY COST	\$ 41,673,492.54	\$ 1,221,860,000	\$ 834,360,000	\$ 31,860,000	\$ 31,860,000	\$ (802,500,000)

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
OTHER GENERAL

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Expenditure Distribution/ IFT (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	1,295,860,000	461,500,000	0	834,360,000	0.0
Other Changes					
1. Carryover: Reflects the carryover of unspent one-time funding from FY 2025-26 for remaining administrative costs associated with the \$4.0 billion AB 218 settlement that are anticipated to be paid over several years.	12,500,000	--	--	12,500,000	--
2. Legal Fees and Costs: Reflects an increase in legal fees and other costs, and the distribution of charges to corresponding departments.	3,585,000	3,785,000	--	(200,000)	--
3. Judgments and Damages: Reflects an increase in judgments and settlements based on projected cases in the upcoming fiscal year.	200,000	--	--	200,000	--
4. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for AB 218 settlements and legal costs.	(815,000,000)	--	--	(815,000,000)	--
Total Changes	(798,715,000)	3,785,000	0	(802,500,000)	0.0
2026-27 Recommended Budget	497,145,000	465,285,000	0	31,860,000	0.0

Insurance Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 19,921,706.61	\$ 0	\$ 0	\$ 0	\$ 0	0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 123,960,822.03	\$ 186,940,000	\$ 144,639,000	\$ 186,931,000	\$ 186,931,000	\$ 42,292,000
S & S EXPENDITURE DISTRIBUTION	(119,800,671.35)	(186,940,000)	(144,639,000)	(186,931,000)	(186,931,000)	(42,292,000)
TOTAL S & S	4,160,150.68	0	0	0	0	0
OTHER CHARGES	71,381,590.80	230,596,000	95,954,000	187,201,000	187,201,000	91,247,000
OC EXPENDITURE DISTRIBUTION	(55,970,718.62)	(230,596,000)	(95,449,000)	(187,201,000)	(187,201,000)	(91,752,000)
TOTAL OTH CHARGES	15,410,872.18	0	505,000	0	0	(505,000)
GROSS TOTAL	\$ 19,571,022.86	\$ 0	\$ 505,000	\$ 0	\$ 0	(505,000)
NET TOTAL	\$ 19,571,022.86	\$ 0	\$ 505,000	\$ 0	\$ 0	(505,000)
NET COUNTY COST	\$ (350,683.75)	\$ 0	\$ 505,000	\$ 0	\$ 0	(505,000)

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
OTHER GENERAL

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Expenditure Distribution/ IFT (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	240,593,000	240,088,000	0	505,000	0.0
Other Changes					
1. General Fund: Reflects an increase primarily attributable to projected costs for medical malpractice, auto, and general liability settlements, as well as commercial insurance premiums and privacy programs. Also reflects the distribution of costs to corresponding departments and funds.	94,913,000	94,913,000	--	--	--
2. Enterprise Fund: Reflects an increase primarily attributable to projected medical malpractice liability settlements, and the distribution of costs to corresponding departments and funds.	16,593,000	16,593,000	--	--	--
3. Special Funds: Reflects an increase primarily attributable to projected general liability settlements, and the distribution of costs to corresponding departments and funds.	11,729,000	11,729,000	--	--	--
4. Other Funds: Reflects an increase primarily attributable to projected general liability settlements, and the distribution of costs to corresponding departments and funds.	10,809,000	10,809,000	--	--	--

	Gross Appropriation (\$)	Expenditure Distribution/ IFT (\$)	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 for savings from refunded expenditures in FY 2024-25 that were repaid in FY 2025-26.	(505,000)	--	--	(505,000)	--
Total Changes	133,539,000	133,044,000	0	(505,000)	0.0
2026-27 Recommended Budget	374,132,000	374,132,000	0	0	0.0

Justice, Care and Opportunities

Judge Songhai Armstead (Ret.), Director

Justice, Care and Opportunities Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 40,487,340.93	\$ 41,475,000	\$ 62,929,000	\$ 31,482,000	\$ 31,482,000	\$ (31,447,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 20,450,402.61	\$ 27,241,000	\$ 31,034,000	\$ 47,854,000	\$ 31,247,000	\$ 213,000
SERVICES & SUPPLIES	51,424,987.91	69,260,000	91,809,000	62,387,000	48,229,000	(43,580,000)
OTHER CHARGES	2,779,440.32	202,000	202,000	24,000	24,000	(178,000)
CAPITAL ASSETS - EQUIPMENT	59,979.41	56,000	0	0	0	0
GROSS TOTAL	\$ 74,714,810.25	\$ 96,759,000	\$ 123,045,000	\$ 110,265,000	\$ 79,500,000	\$ (43,545,000)
INTRAFUND TRANSFERS	(10,432,728.03)	(15,390,000)	(15,421,000)	(14,133,000)	(14,133,000)	1,288,000
NET TOTAL	\$ 64,282,082.22	\$ 81,369,000	\$ 107,624,000	\$ 96,132,000	\$ 65,367,000	\$ (42,257,000)
NET COUNTY COST	\$ 23,794,741.29	\$ 39,894,000	\$ 44,695,000	\$ 64,650,000	\$ 33,885,000	\$ (10,810,000)
BUDGETED POSITIONS	131.0	133.0	133.0	219.0	134.0	1.0
FUND	FUNCTION					
GENERAL FUND	PUBLIC PROTECTION					
	ACTIVITY					
	ALTERNATIVE TO INCARCERATION					

Mission Statement

The Justice, Care and Opportunities Department (JCOD) cultivates a person-centered, coordinated continuum of care for vulnerable and 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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$10.8 million primarily due to the removal of prior-year funding that was provided on a one-time basis for various programs and projects, partially offset by an increase in funding to expand pretrial services and support contract compliance and monitoring functions.

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 continues to invest in programs and services that support justice-involved individuals, promote community safety, reduce justice involvement and negative health and

social outcomes, and provide the care and opportunities individuals need to thrive in community. The Department's focus is on strengthening and sustaining existing programs while maintaining high-quality service delivery. The Department's core strategies are the following:

- Invest in community-based organizations to strengthen prevention efforts and build capacity to deliver supportive services to vulnerable and justice-involved individuals, families, and communities.
- Strengthen navigation and diversion efforts by connecting justice-involved individuals to essential human services and expanding reliable opportunities for pretrial release and diversion from custody.
- Expand and strengthen JCOD's network of community-based human services providers to address the needs of justice-involved and vulnerable individuals across the justice involvement continuum.
- Enhance engagement and collaboration with key partners to inform strategic program development, elevate awareness of JCOD's programs and services through compelling storytelling, and increase program participation.
- Strengthen staffing, systems, financial and compliance oversight, and organizational structure to support effective, efficient, and high-quality delivery of programs and services.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	123,045,000	15,421,000	62,929,000	44,695,000	133.0
New/Expanded Programs					
1. Pretrial Services Position: Reflects 1.0 position to lead and support pretrial services, fully offset by the obligated fund balance committed for Alternatives to Incarceration.	248,000	--	--	248,000	1.0
Other Changes					
1. Contract Compliance and Monitoring Position: Reflects 1.0 position to support contract compliance, monitoring, and auditing functions, fully offset by the obligated fund balance committed for Alternatives to Incarceration.	233,000	--	--	233,000	1.0
2. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for: American Rescue Plan Act funding for the fire service career LA County Training Center at Camp Gonzales (\$10.8 million); Care Management System development (\$0.3 million); Alternatives to Incarceration startup costs (\$0.2 million); cybersecurity (\$1,000); AB 109 funded programs (\$28.9 million); Opioid Settlement funds for the Warm Landing Place capital project (\$0.9 million); and various grants and intrafund transfers (\$1.9 million).	(43,045,000)	(288,000)	(31,447,000)	(11,310,000)	(1.0)
3. Ministerial Changes: Reflects a realignment of intrafund transfers to align with anticipated expenditures.	(1,000,000)	(1,000,000)	--	--	--
4. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims, fully offset by a decrease in services and supplies appropriation.	--	--	--	--	--
5. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	9,000	--	--	9,000	--
6. 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).	10,000	--	--	10,000	--
Total Changes	(43,545,000)	(1,288,000)	(31,447,000)	(10,810,000)	1.0
2026-27 Recommended Budget	79,500,000	14,133,000	31,482,000	33,885,000	134.0

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) \$4.3 million for 21.0 positions for administration; 2) \$6.8 million for 30.0 positions and services and supplies to continue establishing an Independent Pretrial Services Agency; 3) \$3.0 million for the Los Angeles County Training Center program; 4) \$3.1 million for the Reentry Interim Housing program; 5) \$3.8 million for 19.0 positions to support the Office of Adult programs; 6) \$1.2 million for 7.0 positions to support the Office of External Affairs; 7) \$1.6 million for 8.0 positions to support the Office of System Planning and Development; and 8) \$6.9 million for various programs, including the Incubation Academy, Rapid Diversion Program, Pretrial Release Evaluation Program, Specialized Treatment for Optimized programming, and Developing Opportunities and Offering Reentry Solutions.

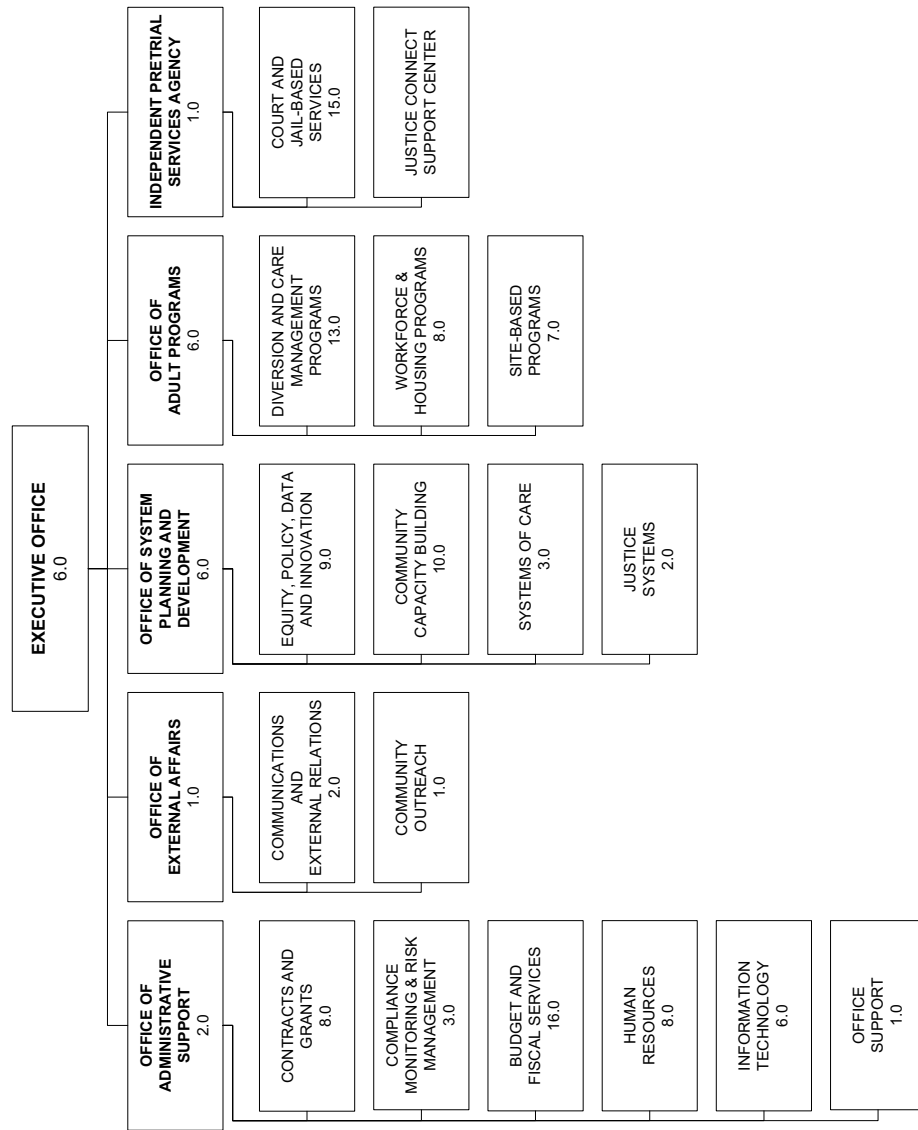
JUSTICE, CARE AND OPPORTUNITIES BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COVID-19	\$ 2,476,465.80	\$ 0	\$ 0	\$ 0	\$ 0	0
FEDERAL - GRANTS	645,408.62	0	1,501,000	0	0	(1,501,000)
FEDERAL - HEALTH ADMINISTRATION	260,568.60	116,000	140,000	0	0	(140,000)
FEDERAL AID - DISASTER RELIEF	47,497.00	0	0	0	0	0
INTERFUND CHARGES FOR SERVICES - OTHER	11,388,685.35	10,527,000	10,527,000	10,527,000	10,527,000	0
MISCELLANEOUS	1,549.53	0	0	0	0	0
OTHER GOVERNMENTAL AGENCIES	3,395,751.96	0	0	0	0	0
OTHER STATE AID - HEALTH	(1,995,307.00)	0	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	11,742,098.06	20,271,000	35,269,000	6,383,000	6,383,000	(28,886,000)
STATE - HEALTH ADMINISTRATION	8,696,590.69	9,748,000	5,557,000	5,557,000	5,557,000	0
STATE - OTHER	1,841,666.16	0	0	0	0	0
STATE AID - DISASTER	142,491.35	0	0	0	0	0
TRANSFERS IN	1,843,874.81	813,000	9,935,000	9,015,000	9,015,000	(920,000)
TOTAL REVENUE	\$ 40,487,340.93	\$ 41,475,000	\$ 62,929,000	\$ 31,482,000	\$ 31,482,000	\$ (31,447,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 12,148,848.11	\$ 16,438,000	\$ 16,868,000	\$ 25,495,000	\$ 16,945,000	77,000
CAFETERIA BENEFIT PLANS	1,948,490.02	2,476,000	3,274,000	5,282,000	3,288,000	14,000
COUNTY EMPLOYEE RETIREMENT	2,926,522.26	3,681,000	2,968,000	5,085,000	2,987,000	19,000
DENTAL INSURANCE	39,360.94	51,000	100,000	163,000	101,000	1,000
DEPENDENT CARE SPENDING ACCOUNTS	12,609.10	17,000	0	18,000	18,000	18,000
DISABILITY BENEFITS	106,903.39	137,000	190,000	271,000	190,000	0
FICA (OASDI)	196,692.69	247,000	257,000	389,000	259,000	2,000
HEALTH INSURANCE	767,549.55	1,054,000	4,294,000	7,352,000	4,344,000	50,000
LIFE INSURANCE	36,173.50	41,000	113,000	165,000	114,000	1,000
OTHER EMPLOYEE BENEFITS	7,008.00	8,000	0	0	0	0
RETIREE HEALTH INSURANCE	1,468,521.00	2,098,000	1,526,000	1,526,000	1,526,000	0
SAVINGS PLAN	355,748.49	428,000	663,000	941,000	666,000	3,000
THRIFT PLAN (HORIZONS)	362,599.55	467,000	699,000	1,060,000	702,000	3,000
WORKERS' COMPENSATION	73,376.01	98,000	82,000	107,000	107,000	25,000
TOTAL S & E B	20,450,402.61	27,241,000	31,034,000	47,854,000	31,247,000	213,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	2,671,575.81	2,711,000	1,757,000	2,884,000	2,712,000	955,000
CLOTHING & PERSONAL SUPPLIES	20,586.53	4,000	2,000	1,000	1,000	(1,000)
COMMUNICATIONS	57,206.42	106,000	426,000	110,000	110,000	(316,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	433,915.00	210,000	332,000	350,000	350,000	18,000
COMPUTING-PERSONAL	1,417,882.08	338,000	263,000	1,154,000	982,000	719,000
CONTRACTED PROGRAM SERVICES	38,226,479.06	62,912,000	87,345,000	53,363,000	39,891,000	(47,454,000)
FOOD	13,121.60	2,000	10,000	0	0	(10,000)
HOUSEHOLD EXPENSE	784.55	0	0	0	0	0
INFORMATION TECHNOLOGY SECURITY	0.00	3,000	0	5,000	5,000	5,000
INFORMATION TECHNOLOGY SERVICES	6,917.00	5,000	117,000	5,000	5,000	(112,000)
INSURANCE	18,546.00	30,000	30,000	32,000	32,000	2,000

JUSTICE, CARE AND OPPORTUNITIES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
MAINTENANCE-BUILDINGS & IMPRV	679,345.79	754,000	617,000	1,160,000	818,000	201,000
MEMBERSHIPS	2,246.45	3,000	1,000	3,000	3,000	2,000
MISCELLANEOUS EXPENSE	8,076.47	13,000	27,000	15,000	15,000	(12,000)
OFFICE EXPENSE	18,042.23	22,000	26,000	25,000	25,000	(1,000)
PROFESSIONAL SERVICES	6,489,035.03	1,191,000	590,000	1,202,000	1,202,000	612,000
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	2,619.63	1,000	0	1,000	1,000	1,000
RENTS & LEASES - EQUIPMENT	15,516.44	11,000	0	15,000	15,000	15,000
SMALL TOOLS & MINOR EQUIPMENT	79,234.57	16,000	0	16,000	16,000	16,000
SPECIAL DEPARTMENTAL EXPENSE	80,086.76	7,000	10,000	43,000	43,000	33,000
TECHNICAL SERVICES	311,440.72	83,000	18,000	313,000	313,000	295,000
TELECOMMUNICATIONS	95,143.12	90,000	73,000	148,000	148,000	75,000
TRAINING	343,422.66	183,000	50,000	1,107,000	1,107,000	1,057,000
TRANSPORTATION AND TRAVEL	43,187.78	22,000	15,000	35,000	35,000	20,000
UTILITIES	390,576.21	543,000	100,000	400,000	400,000	300,000
TOTAL S & S	51,424,987.91	69,260,000	91,809,000	62,387,000	48,229,000	(43,580,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	6,575.32	198,000	198,000	0	0	(198,000)
RETIREMENT OF OTHER LONG TERM DEBT	0.00	0	0	20,000	20,000	20,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	2,772,865.00	4,000	4,000	4,000	4,000	0
TOTAL OTH CHARGES	2,779,440.32	202,000	202,000	24,000	24,000	(178,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
MACHINERY EQUIPMENT	43,771.53	56,000	0	0	0	0
TELECOMMUNICATIONS EQUIPMENT	16,207.88	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	59,979.41	56,000	0	0	0	0
TOTAL CAPITAL ASSETS	59,979.41	56,000	0	0	0	0
GROSS TOTAL	\$ 74,714,810.25	\$ 96,759,000	\$ 123,045,000	\$ 110,265,000	\$ 79,500,000	\$ (43,545,000)
INTRAFUND TRANSFERS	(10,432,728.03)	(15,390,000)	(15,421,000)	(14,133,000)	(14,133,000)	1,288,000
NET TOTAL	\$ 64,282,082.22	\$ 81,369,000	\$ 107,624,000	\$ 96,132,000	\$ 65,367,000	\$ (42,257,000)
NET COUNTY COST	\$ 23,794,741.29	\$ 39,894,000	\$ 44,695,000	\$ 64,650,000	\$ 33,885,000	\$ (10,810,000)
 BUDGETED POSITIONS	 131.0	 133.0	 133.0	 219.0	 134.0	 1.0

JUSTICE, CARE AND OPPORTUNITIES DEPARTMENT
Judge Songhai Armstead (Ret.), Director
2026-27 Recommended Budget Positions = 134.0



LA County Library

Skye Patrick, County Librarian

LA County Library Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	\$ 65,337,000.00	\$ 43,549,000	\$ 43,549,000	\$ 36,940,000	\$ 36,940,000	\$ (6,609,000)
CANCEL OBLIGATED FUND BAL	2,333,453.00	0	0	0	0	0
PROPERTY TAXES	119,875,057.11	124,254,000	116,885,000	124,283,000	124,283,000	7,398,000
VOTER APPROVED SPECIAL TAXES	13,575,192.69	13,711,000	12,585,000	12,585,000	12,585,000	0
OTHER REVENUE	67,548,672.80	63,549,000	63,632,000	55,302,000	55,302,000	(8,330,000)
TOTAL FINANCING SOURCES	\$ 268,669,375.60	\$ 245,063,000	\$ 236,651,000	\$ 229,110,000	\$ 229,110,000	\$ (7,541,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 115,689,943.98	\$ 126,598,000	\$ 143,794,000	\$ 145,695,000	\$ 145,597,000	\$ 1,803,000
SERVICES & SUPPLIES	69,955,474.80	71,600,000	85,568,000	78,127,000	78,225,000	(7,343,000)
OTHER CHARGES	1,971,358.04	2,043,000	2,613,000	2,613,000	2,613,000	0
CAPITAL ASSETS - EQUIPMENT	847,157.64	810,000	1,620,000	1,620,000	1,620,000	0
OTHER FINANCING USES	5,397,000.00	4,016,000	0	0	0	0
GROSS TOTAL	\$ 193,860,934.46	\$ 205,067,000	\$ 233,595,000	\$ 228,055,000	\$ 228,055,000	\$ (5,540,000)
PROV FOR OBLIGATED FUND BAL						
COMMITTED	\$ 31,259,000.00	\$ 3,056,000	\$ 3,056,000	\$ 1,055,000	\$ 1,055,000	\$ (2,001,000)
TOTAL OBLIGATED FUND BAL	\$ 31,259,000.00	\$ 3,056,000	\$ 3,056,000	\$ 1,055,000	\$ 1,055,000	\$ (2,001,000)
TOTAL FINANCING USES	\$ 225,119,934.46	\$ 208,123,000	\$ 236,651,000	\$ 229,110,000	\$ 229,110,000	\$ (7,541,000)

BUDGETED POSITIONS	1,276.0	1,239.0	1,239.0	1,241.0	1,239.0	0.0

FUND
LA COUNTY LIBRARY

FUNCTION
EDUCATION

ACTIVITY
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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a \$7.5 million decrease primarily due to the removal of prior-year funding that was provided on a one-time basis for various programs and projects. This decrease is partially offset by an increase in property tax revenue. The Recommended Budget also includes Board-approved increases in employee benefits.

Critical/Strategic Planning Initiatives

The LA County Library continues to strengthen their commitment to their strategic plan, advancing the library's role as a civic and cultural center, a sanctuary in the time of devastation and distress, and a welcoming institution where learning and innovation meet essential resources for thriving. With a forward-thinking vision for the 21st century, the Library positions itself as the anchor institution in the community by enhancing its national leadership in trailblazing new paths for intellectual freedom, re-inventing library services, re-envisioning library spaces, removing barriers to bridge societal and economic divides, and deepening involvement in our diverse communities. Ultimately, these efforts contribute to uplifting and revitalizing creativity and growth for the communities.

The budget supports the Board's priorities and initiatives to foster community success and 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 well-being. Key initiatives include:

- Supporting immigration and citizenship programs, including the new Pocket Talk translator program.
- Providing digital cards for California-based teens, granting full access to the Library's extensive digital eBook and audiobook collections.
- Collaborating with the largest library systems from San Diego to Seattle, to host *One Book, One Coast* and the *Next Chapter Writers' Summit*, aiming to build a network of library jurisdictions as a positive force to uplift the literary innovation in communities.
- Providing outreach to Probation-involved youth and offering programs, including STEAM and Life Skills Workshops, to help youth develop skills and reintegrate into society.
- Developing programs that align with the County's Anti-Racism, Diversity, and Inclusion Initiative, and policies, procedures, and programs that uphold 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 leveraging federal and State resources for deferred maintenance and capital projects to facilitate the renovation of library locations.
- Ensuring the safety and security of library patrons and staff by providing social services to unhoused individuals and those needing mental health support.
- Modernizing essential library infrastructure to ensure compliance with safety standards and enhance accessibility.

Changes From 2025-26 Budget

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
2025-26 Final Adopted Budget	236,651,000	236,651,000	1,239.0
Other Changes			
1. Property Tax Increase: Reflects an increase in property tax revenue to fund increases in employee benefits and operating costs.	--	7,635,000	--
2. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	1,848,000	--	--
3. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and decreases in claims.	(160,000)	--	--
4. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various improvement projects (\$1.9 million); library services at the Barry J. Nidorf Juvenile Hall that was funded by the Juvenile Justice Realignment Block Grant (\$3.5 million); Utility User Tax funded programs (\$6.0 million); and parent engagement, school readiness programs funded by the Department of Mental Health (\$1.5 million).	(12,856,000)	(12,856,000)	--
5. General County Overhead (GCO): Reflects an increase in GCO based on the FY 2026-27 Countywide Cost Allocation Plan.	910,000	910,000	--
6. Position Reclassifications: Reflects the Board-approved reclassification of 1.0 Administrative Services Manager I to 1.0 Executive Assistant and the reclassification of 1.0 Head, Marketing and Communications to 1.0 Communications Manager.	--	--	--
7. Books and Material: Reflects funding from the Library Expansion Fund to reimburse the cost of books and materials.	1,496,000	1,496,000	--

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
8. Ministerial Adjustments: Reflects various ministerial adjustments to align appropriation, fund balance and revenue.	1,221,000	(4,726,000)	--
Total Changes	(7,541,000)	(7,541,000)	0.0
2026-27 Recommended Budget	229,110,000	229,110,000	1,239.0

Critical and Unmet Needs

LA County Library's critical and unmet needs include funding for clerical staff and additional staff to enhance library services, specifically for children and families.

LA COUNTY LIBRARY BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	\$ 65,337,000.00	\$ 43,549,000	\$ 43,549,000	\$ 36,940,000	\$ 36,940,000	\$ (6,609,000)
CANCEL OBLIGATED FUND BAL	2,333,453.00	0	0	0	0	0
PROPERTY TAXES	119,875,057.11	124,254,000	116,885,000	124,283,000	124,283,000	7,398,000
VOTER APPROVAL SPECIAL TAXES	13,575,192.69	13,711,000	12,585,000	12,585,000	12,585,000	0
BUSINESS LICENSES	900.00	0	0	0	0	0
CHARGES FOR SERVICES - OTHER	750,189.57	776,000	1,418,000	1,418,000	1,418,000	0
COURT FEES & COSTS	35.60	0	0	0	0	0
FEDERAL - COVID-19	2,421,817.65	775,000	0	0	0	0
INTEREST	5,878,867.32	5,000,000	5,000,000	5,000,000	5,000,000	0
LIBRARY SERVICES	156,076.78	178,000	2,156,000	638,000	638,000	(1,518,000)
MISCELLANEOUS	8,846,220.18	2,325,000	564,000	564,000	564,000	0
OTHER SALES	445.00	0	20,000	20,000	20,000	0
OTHER STATE - IN-LIEU TAXES	4,361.29	0	0	0	0	0
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	610,304.68	612,000	375,000	612,000	612,000	237,000
REDEVELOPMENT / HOUSING	62,062.45	0	0	0	0	0
RENTS & CONCESSIONS	0.00	0	15,000	15,000	15,000	0
SALE OF CAPITAL ASSETS	6,120.00	13,000	13,000	13,000	13,000	0
STATE - HOMEOWNERS' PROPERTY TAX RELIEF	360,973.05	361,000	530,000	530,000	530,000	0
STATE - OTHER	905,339.00	465,000	10,000	10,000	10,000	0
TRANSFERS IN	47,544,960.23	53,044,000	53,531,000	46,482,000	46,482,000	(7,049,000)
TOTAL FINANCING SOURCES	\$ 268,669,375.60	\$ 245,063,000	\$ 236,651,000	\$ 229,110,000	\$ 229,110,000	(7,541,000)

FINANCING USES

SALARIES & EMPLOYEE BENEFITS

SALARIES & WAGES	\$ 68,283,438.77	\$ 77,661,000	\$ 92,038,000	\$ 92,288,000	\$ 92,114,000	\$ 76,000
CAFETERIA BENEFIT PLANS	12,953,036.07	13,559,000	13,364,000	14,961,000	15,088,000	1,724,000
COUNTY EMPLOYEE RETIREMENT	14,068,261.41	15,002,000	14,407,000	14,465,000	14,425,000	18,000
DENTAL INSURANCE	227,528.92	235,000	154,000	155,000	154,000	0
DEPENDENT CARE SPENDING ACCOUNTS	37,303.23	0	33,000	170,000	170,000	137,000
DISABILITY BENEFITS	394,342.06	270,000	390,000	391,000	391,000	1,000
FICA (OASDI)	1,020,917.85	1,163,000	1,097,000	1,101,000	1,098,000	1,000
HEALTH INSURANCE	6,348,711.24	6,615,000	8,032,000	8,032,000	8,032,000	0
LIFE INSURANCE	110,602.72	84,000	70,000	70,000	70,000	0
OTHER EMPLOYEE BENEFITS	12,008.00	22,000	50,000	50,000	50,000	0
RETIREE HEALTH INSURANCE	9,464,155.00	9,700,000	10,396,000	10,396,000	10,396,000	0
SAVINGS PLAN	376,992.78	118,000	620,000	623,000	623,000	3,000
THRIFT PLAN (HORIZONS)	1,720,415.97	1,752,000	1,957,000	1,967,000	1,960,000	3,000
UNEMPLOYMENT INSURANCE	23,771.29	14,000	195,000	195,000	195,000	0
WORKERS' COMPENSATION	648,458.67	403,000	991,000	831,000	831,000	(160,000)
TOTAL S & E B	115,689,943.98	126,598,000	143,794,000	145,695,000	145,597,000	1,803,000

LA COUNTY LIBRARY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	5,748,726.04	5,557,000	5,952,000	6,862,000	6,862,000	910,000
CLOTHING & PERSONAL SUPPLIES	771,552.64	0	0	0	0	0
COMMUNICATIONS	250,578.17	43,000	102,000	102,000	102,000	0
COMPUTING-MAINFRAME	87,521.59	2,170,000	1,575,000	1,575,000	1,575,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	899,198.12	0	0	0	0	0
COMPUTING-PERSONAL	3,946,224.19	1,326,000	1,281,000	1,281,000	1,281,000	0
FOOD	6,050.00	0	0	0	0	0
HOUSEHOLD EXPENSE	390,227.86	311,000	392,000	392,000	392,000	0
INFORMATION TECHNOLOGY SECURITY	18,000.00	0	0	0	0	0
INFORMATION TECHNOLOGY SERVICES	122,195.48	1,066,000	1,400,000	1,400,000	1,400,000	0
INSURANCE	913,689.87	980,000	1,084,000	1,084,000	1,084,000	0
MAINTENANCE - EQUIPMENT	420,769.59	0	0	0	0	0
MAINTENANCE-BUILDINGS & IMPRV	13,631,009.46	14,781,000	13,485,000	12,485,000	12,485,000	(1,000,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	10,751.96	0	0	0	0	0
MEMBERSHIPS	82,980.95	61,000	90,000	90,000	90,000	0
MISCELLANEOUS EXPENSE	28,529.48	101,000	40,000	40,000	40,000	0
OFFICE EXPENSE	1,151,295.95	321,000	790,000	790,000	790,000	0
PROFESSIONAL SERVICES	1,478,953.77	355,000	1,162,000	1,162,000	1,162,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	398,420.49	769,000	1,389,000	1,389,000	1,389,000	0
RENTS & LEASES - EQUIPMENT	414,812.12	200,000	400,000	400,000	400,000	0
RENTS & LEASES - OTHER RENTAL COSTS	36,916.00	0	0	0	0	0
SMALL TOOLS & MINOR EQUIPMENT	297,090.77	400,000	400,000	400,000	400,000	0
SPECIAL DEPARTMENTAL EXPENSE	15,148,678.61	31,717,000	44,521,000	37,170,000	37,268,000	(7,253,000)
TECHNICAL SERVICES	10,797,071.01	582,000	654,000	654,000	654,000	0
TELECOMMUNICATIONS	4,035,876.95	2,821,000	3,099,000	3,099,000	3,099,000	0
TRAINING	250,979.11	142,000	214,000	214,000	214,000	0
TRANSPORTATION AND TRAVEL	2,672,761.09	2,599,000	2,899,000	2,899,000	2,899,000	0
UTILITIES	5,944,613.53	5,298,000	4,639,000	4,639,000	4,639,000	0
TOTAL S & S	69,955,474.80	71,600,000	85,568,000	78,127,000	78,225,000	(7,343,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	33,580.08	59,000	442,000	442,000	442,000	0
RETIREMENT OF OTHER LONG TERM DEBT	1,684,334.61	1,768,000	1,601,000	1,601,000	1,601,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	217,393.61	0	540,000	540,000	540,000	0
TAXES & ASSESSMENTS	36,049.74	216,000	30,000	30,000	30,000	0
TOTAL OTH CHARGES	1,971,358.04	2,043,000	2,613,000	2,613,000	2,613,000	0
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
ALL OTHER UNDEFINED EQUIPMENT ASSETS	0.00	210,000	0	0	0	0
COMPUTERS, MIDRANGE/DEPARTMENTAL	5,000.13	0	0	0	0	0

LA COUNTY LIBRARY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
MACHINERY EQUIPMENT	92,385.53	0	0	0	0	0
MANUFACTURED/PREFABRICATED STRUCTURE	5,839.70	0	0	0	0	0
OFFICE FURNITURE, FIXTURES & EQ	179,235.86	0	1,020,000	1,020,000	1,020,000	0
VEHICLES & TRANSPORTATION EQUIPMENT	564,696.42	600,000	600,000	600,000	600,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	847,157.64	810,000	1,620,000	1,620,000	1,620,000	0
TOTAL CAPITAL ASSETS	847,157.64	810,000	1,620,000	1,620,000	1,620,000	0
OTHER FINANCING USES						
TRANSFERS OUT	5,397,000.00	4,016,000	0	0	0	0
TOTAL OTH FIN USES	5,397,000.00	4,016,000	0	0	0	0
GROSS TOTAL	\$ 193,860,934.46	\$ 205,067,000	\$ 233,595,000	\$ 228,055,000	\$ 228,055,000	\$ (5,540,000)
PROV FOR OBLIGATED FUND BAL						
COMMITTED	\$ 31,259,000.00	\$ 3,056,000	\$ 3,056,000	\$ 1,055,000	\$ 1,055,000	\$ (2,001,000)
TOTAL OBLIGATED FUND BAL	\$ 31,259,000.00	\$ 3,056,000	\$ 3,056,000	\$ 1,055,000	\$ 1,055,000	\$ (2,001,000)
TOTAL FINANCING USES	\$ 225,119,934.46	\$ 208,123,000	\$ 236,651,000	\$ 229,110,000	\$ 229,110,000	\$ (7,541,000)
BUDGETED POSITIONS	1,276.0	1,239.0	1,239.0	1,241.0	1,239.0	0.0

LA County Library - General Fund Contribution Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 775,000.00	\$ 0	\$ 0	\$ 0	\$ 0	0
EXPENDITURES/APPROPRIATIONS						
OTHER FINANCING USES	\$ 45,639,000.00	\$ 48,184,000	\$ 48,617,000	\$ 43,548,000	\$ 43,548,000	\$ (5,069,000)
GROSS TOTAL	\$ 45,639,000.00	\$ 48,184,000	\$ 48,617,000	\$ 43,548,000	\$ 43,548,000	\$ (5,069,000)
NET TOTAL	\$ 45,639,000.00	\$ 48,184,000	\$ 48,617,000	\$ 43,548,000	\$ 43,548,000	\$ (5,069,000)
NET COUNTY COST	\$ 44,864,000.00	\$ 48,184,000	\$ 48,617,000	\$ 43,548,000	\$ 43,548,000	\$ (5,069,000)

FUND
GENERAL FUND

FUNCTION
EDUCATION

ACTIVITY
LIBRARY SERVICES

2026-27 Budget Message

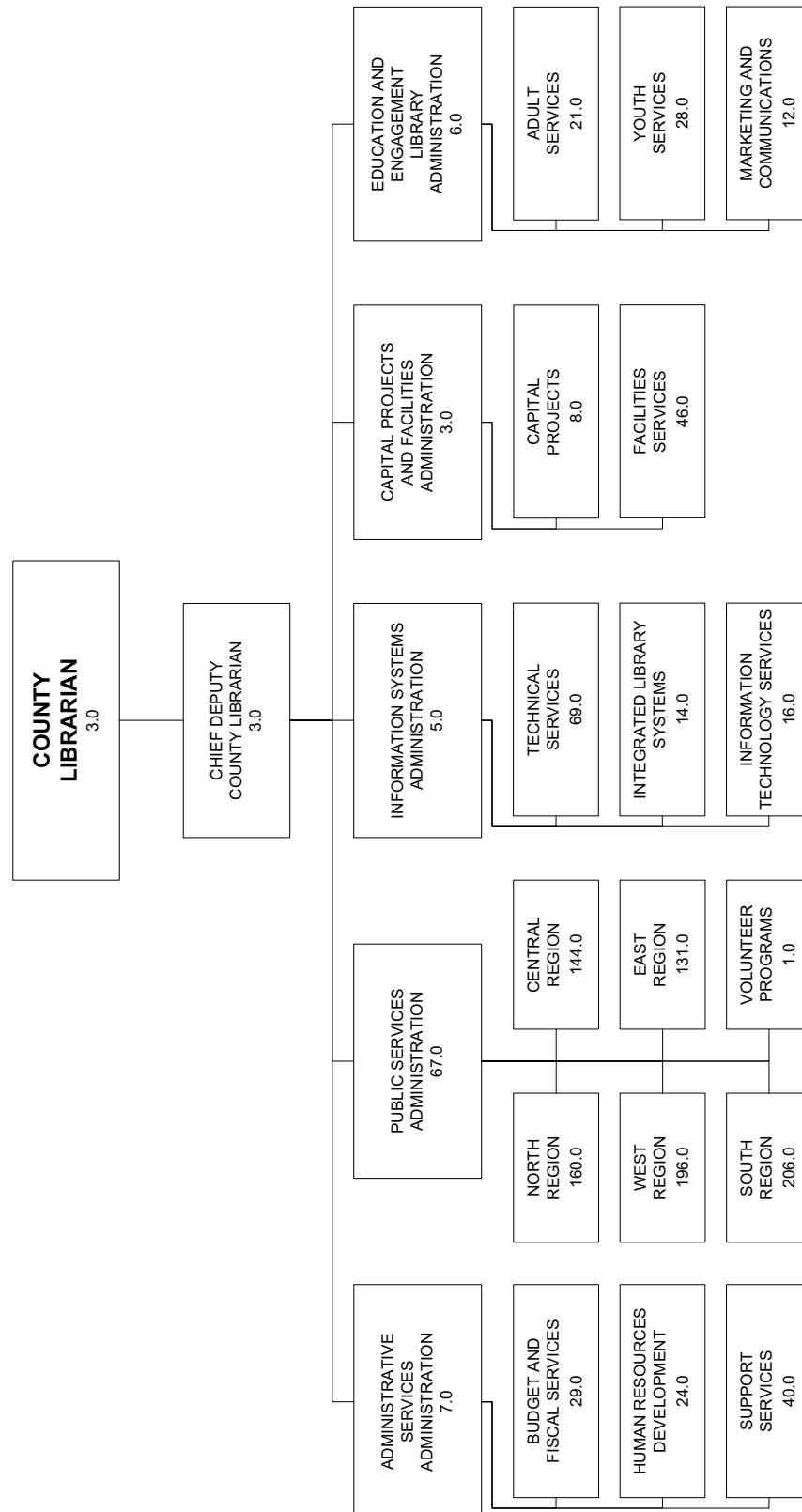
The LA County Library – General Fund Contribution budget unit accounts for the General Fund contribution provided to the Library. The Library is financed primarily by a dedicated share of property tax revenue from the areas served along with other revenues including a parcel tax, grants, and fees. The General Fund contribution is provided to augment these resources.

The 2026-27 Recommended Budget reflects ongoing annual support of \$43.5 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	48,617,000	0	0	48,617,000	0.0
Other Changes					
1. General County Overhead (GCO): Reflects an increase in GCO based on the FY 2026-27 Countywide Cost Allocation Plan.	910,000	--	--	910,000	--
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.	(5,979,000)	--	--	(5,979,000)	--
Total Changes	(5,069,000)	0	0	(5,069,000)	0.0
2026-27 Recommended Budget	43,548,000	0	0	43,548,000	0.0

LA COUNTY LIBRARY
Skye Patrick, County Librarian
2026-27 Recommended Budget Positions = 1,239.0



LA Plaza de Cultura y Artes

LA Plaza de Cultura y Artes Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 3,044,000.00	\$ 2,114,000	\$ 2,114,000	\$ 2,178,000	\$ 2,178,000	\$ 64,000
GROSS TOTAL	\$ 3,044,000.00	\$ 2,114,000	\$ 2,114,000	\$ 2,178,000	\$ 2,178,000	\$ 64,000
NET TOTAL	\$ 3,044,000.00	\$ 2,114,000	\$ 2,114,000	\$ 2,178,000	\$ 2,178,000	\$ 64,000
NET COUNTY COST	\$ 3,044,000.00	\$ 2,114,000	\$ 2,114,000	\$ 2,178,000	\$ 2,178,000	\$ 64,000

FUND
GENERAL FUND

FUNCTION
RECREATION & CULTURAL
SERVICES

ACTIVITY
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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC increase of \$64,000 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	2,114,000	0	0	2,114,000	0.0
Other Changes					
1. Operating Agreement: Reflects an increase in funding pursuant to the Board-approved operating agreement.	64,000	--	--	64,000	--
Total Changes	64,000	0	0	64,000	0.0
2026-27 Recommended Budget	2,178,000	0	0	2,178,000	0.0

LA PLAZA DE CULTURA Y ARTES BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES						
INSURANCE	\$ 98,000.00	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	0
MAINTENANCE-BUILDINGS & IMPRV	1,988,000.00	1,062,000	1,062,000	1,126,000	1,126,000	64,000
MISCELLANEOUS EXPENSE	245,000.00	421,000	421,000	421,000	421,000	0
TECHNICAL SERVICES	542,000.00	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	3,044,000.00	2,114,000	2,114,000	2,178,000	2,178,000	64,000
GROSS TOTAL	\$ 3,044,000.00	\$ 2,114,000	\$ 2,114,000	\$ 2,178,000	\$ 2,178,000	\$ 64,000
NET TOTAL	\$ 3,044,000.00	\$ 2,114,000	\$ 2,114,000	\$ 2,178,000	\$ 2,178,000	\$ 64,000
NET COUNTY COST	\$ 3,044,000.00	\$ 2,114,000	\$ 2,114,000	\$ 2,178,000	\$ 2,178,000	\$ 64,000

Los Angeles County Capital Asset Leasing

Los Angeles County Capital Asset Leasing Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 1,920,645.93	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 85,619.00	\$ 1,000,000	\$ 1,000,000	\$ 1,728,000	\$ 1,728,000	\$ 728,000
S & S EXPENDITURE DISTRIBUTION	0.00	(1,000,000)	(1,000,000)	(1,728,000)	(1,728,000)	(728,000)
TOTAL S & S	85,619.00	0	0	0	0	0
OTHER CHARGES	6,942,473.76	28,413,000	28,413,000	34,123,000	34,123,000	5,710,000
OC EXPENDITURE DISTRIBUTION	(5,257,247.11)	(28,413,000)	(28,413,000)	(34,123,000)	(34,123,000)	(5,710,000)
TOTAL OTH CHARGES	1,685,226.65	0	0	0	0	0
GROSS TOTAL	\$ 1,770,845.65	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
NET TOTAL	\$ 1,770,845.65	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ (149,800.28)	\$ 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 or taxable 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.

2026-27 Budget Message

The 2026-27 Recommended Budget provides for the collection of lease payments 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 2025-26 Budget

	Gross Appropriation (\$)	Expenditure Distribution/ IFT (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	29,413,000	29,413,000	0	0	0.0
<i>Other Changes</i>					
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.	728,000	728,000	--	--	--
2. Other Charges: Reflects an increase in new equipment purchases financed through the LAC-CAL program.	5,710,000	5,710,000	--	--	--
Total Changes	6,438,000	6,438,000	0	0	0.0
2026-27 Recommended Budget	35,851,000	35,851,000	0	0	0.0

Medical Examiner

Odey C. Ukpo, M.D., M.S., Chief Medical Examiner

Medical Examiner Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 3,680,952.33	\$ 4,181,000	\$ 4,163,000	\$ 1,315,000	\$ 2,385,000	\$ (1,778,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 43,420,238.81	\$ 47,228,000	\$ 49,724,000	\$ 55,419,000	\$ 48,925,000	\$ (799,000)
SERVICES & SUPPLIES	13,589,698.49	17,418,000	16,416,000	19,474,000	9,430,000	(6,986,000)
OTHER CHARGES	731,181.34	1,688,000	907,000	2,407,000	907,000	0
CAPITAL ASSETS - EQUIPMENT	1,919,067.98	2,052,000	2,220,000	1,747,000	36,000	(2,184,000)
GROSS TOTAL	\$ 59,660,186.62	\$ 68,386,000	\$ 69,267,000	\$ 79,047,000	\$ 59,298,000	\$ (9,969,000)
INTRAFUND TRANSFERS	(668,962.89)	(1,163,000)	(1,163,000)	(163,000)	(163,000)	1,000,000
NET TOTAL	\$ 58,991,223.73	\$ 67,223,000	\$ 68,104,000	\$ 78,884,000	\$ 59,135,000	\$ (8,969,000)
NET COUNTY COST	\$ 55,310,271.40	\$ 63,042,000	\$ 63,941,000	\$ 77,569,000	\$ 56,750,000	\$ (7,191,000)
 BUDGETED POSITIONS	 288.0	 273.0	 273.0	 298.0	 273.0	 0.0
 FUND	 GENERAL FUND	 FUNCTION	 PUBLIC PROTECTION	 ACTIVITY	 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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a decrease in NCC of \$7.2 million primarily due to the removal of prior-year funding that was provided on a one-time basis. This is partially offset by Board-approved increases in employee benefits and funding for Peace Officers Standards and Training (POST) bonuses.

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 the National Association of Medical Examiners (NAME).

Strategic planning efforts are focused on the following areas:

- Maintaining full accreditation status by NAME. The Department achieved full accreditation status in January 2026. The NAME accreditation program is a national peer review system and is an endorsement indicating that the Department provides an adequate working environment for medical examiners and reasonable assurances that the Department 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	69,267,000	1,163,000	4,163,000	63,941,000	273.0
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits as well as negotiated employee bonuses.	74,000	--	--	74,000	--
2. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis primarily for opioid settlements (\$3.6 million), other County department services (\$1.9 million), administrative services and supplies (\$1.6 million), various grant and contract services (\$1.1 million), revenue backfill from eliminating transportation and storage fees (\$1.0 million), overtime (\$0.6 million), and peace officer standards and training bonuses (\$0.2 million).	(10,022,000)	(1,000,000)	(1,778,000)	(7,244,000)	--
3. Cybersecurity: Reflects a decrease in the Department's proportional share of cybersecurity costs.	(6,000)	--	--	(6,000)	--
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).	(15,000)	--	--	(15,000)	--
Total Changes	(9,969,000)	(1,000,000)	(1,778,000)	(7,191,000)	0.0
2026-27 Recommended Budget	59,298,000	163,000	2,385,000	56,750,000	273.0

Critical and Unmet Needs

The Department's unmet needs include funding for expenses related to security, various County-provided services, supplies and contracted services that support departmental operations, and overtime, and positions in the following areas: investigative, examination, and administrative.

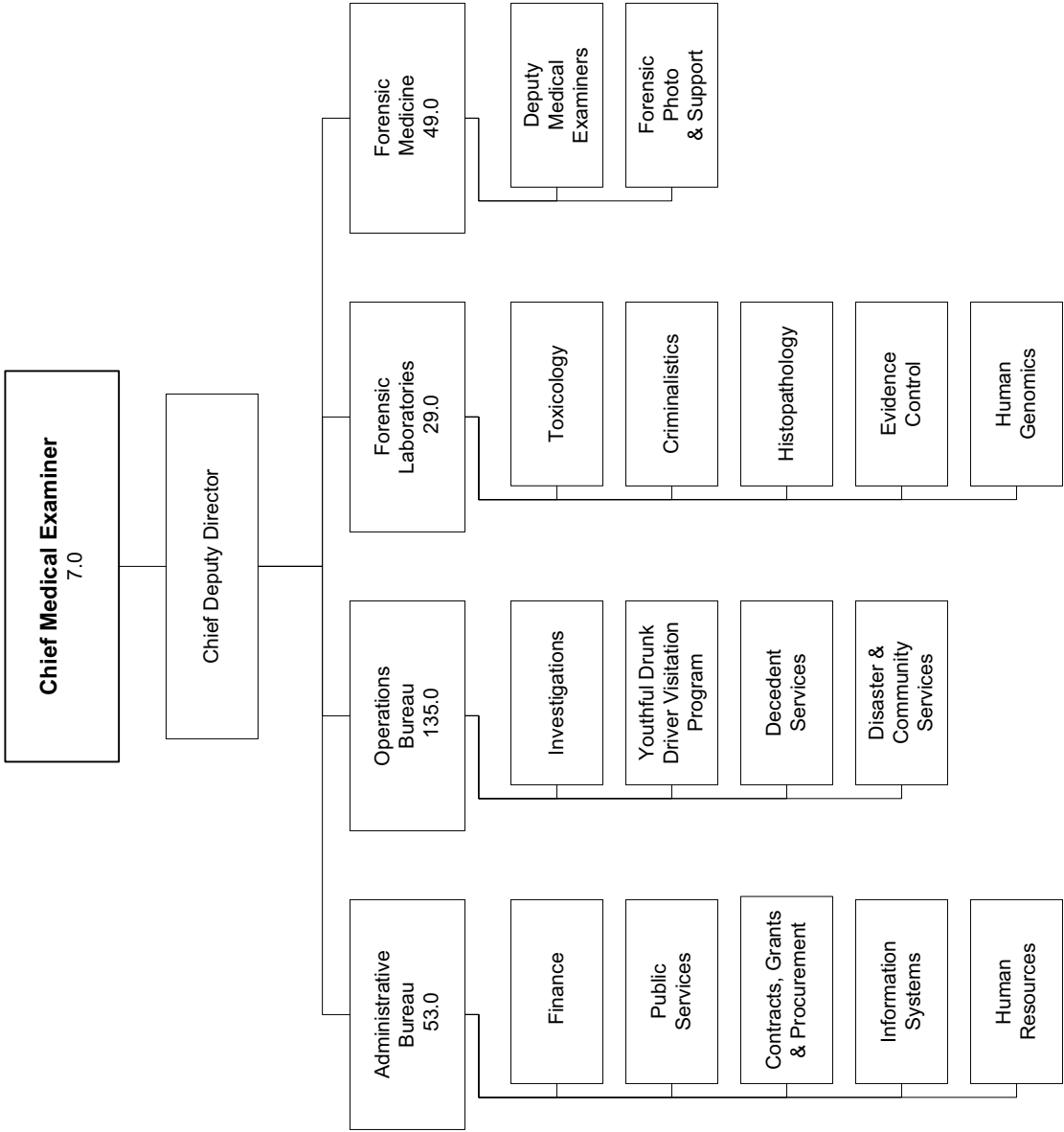
MEDICAL EXAMINER BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
BUSINESS LICENSES	\$ 400.00	\$ 1,000	\$ 0	\$ 0	\$ 0	0
CHARGES FOR SERVICES - OTHER	838,965.53	888,000	720,000	720,000	1,790,000	1,070,000
CONTRACT CITIES SERVICES COST RECOVERY	0.00	7,000	7,000	7,000	7,000	0
COURT FEES & COSTS	63,938.99	194,000	334,000	334,000	334,000	0
FEDERAL - GRANTS	538,518.06	324,000	324,000	0	0	(324,000)
FEDERAL AID - DISASTER RELIEF	583,816.79	0	0	0	0	0
MISCELLANEOUS	155,797.02	163,000	174,000	174,000	174,000	0
OTHER SALES	22,897.70	50,000	50,000	50,000	50,000	0
PERSONNEL SERVICES	6,809.00	10,000	10,000	10,000	10,000	0
SALE OF CAPITAL ASSETS	2,465.00	0	0	0	0	0
STATE - OFF HIGHWAY MOTOR VEHICLE LICENSE FEES	586.58	0	0	0	0	0
STATE - OTHER	19,587.13	20,000	20,000	20,000	20,000	0
STATE AID - DISASTER	4,838.66	0	0	0	0	0
TRANSFERS IN	1,442,331.87	2,524,000	2,524,000	0	0	(2,524,000)
TOTAL REVENUE	\$ 3,680,952.33	\$ 4,181,000	\$ 4,163,000	\$ 1,315,000	\$ 2,385,000	\$ (1,778,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 25,934,763.47	\$ 28,230,000	\$ 28,969,000	\$ 32,420,000	\$ 28,163,000	\$ (806,000)
CAFETERIA BENEFIT PLANS	5,236,172.75	5,723,000	6,912,000	7,716,000	6,912,000	0
COUNTY EMPLOYEE RETIREMENT	5,708,314.21	5,741,000	6,127,000	6,947,000	6,127,000	0
DENTAL INSURANCE	79,781.04	90,000	83,000	100,000	83,000	0
DEPENDENT CARE SPENDING ACCOUNTS	22,437.15	10,000	31,000	38,000	38,000	7,000
DISABILITY BENEFITS	177,510.76	148,000	231,000	280,000	231,000	0
FICA (OASDI)	402,338.11	405,000	383,000	434,000	383,000	0
HEALTH INSURANCE	434,545.78	548,000	868,000	1,171,000	868,000	0
LIFE INSURANCE	82,948.96	109,000	84,000	95,000	84,000	0
OTHER EMPLOYEE BENEFITS	17,668.43	14,000	13,000	13,000	13,000	0
RETIREE HEALTH INSURANCE	3,404,541.00	4,162,000	3,820,000	3,820,000	3,820,000	0
SAVINGS PLAN	192,582.84	182,000	329,000	370,000	329,000	0
THRIFT PLAN (HORIZONS)	736,652.81	777,000	782,000	923,000	782,000	0
UNEMPLOYMENT INSURANCE	4,948.00	6,000	6,000	6,000	6,000	0
WORKERS' COMPENSATION	985,033.50	1,083,000	1,086,000	1,086,000	1,086,000	0
TOTAL S & E B	43,420,238.81	47,228,000	49,724,000	55,419,000	48,925,000	(799,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,235,423.85	1,963,000	859,000	1,474,000	309,000	(550,000)
CLOTHING & PERSONAL SUPPLIES	64,326.84	26,000	8,000	8,000	8,000	0
COMMUNICATIONS	259,997.00	222,000	116,000	316,000	46,000	(70,000)
COMPUTING-MAINFRAME	62,988.89	0	2,000	2,000	2,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	315,311.60	345,000	460,000	923,000	411,000	(49,000)
COMPUTING-PERSONAL	829,590.41	195,000	568,000	585,000	530,000	(38,000)
CONTRACTED PROGRAM SERVICES	0.00	615,000	909,000	507,000	187,000	(722,000)
FOOD	432.01	0	1,000	1,000	1,000	0
HOUSEHOLD EXPENSE	105,763.06	91,000	244,000	545,000	244,000	0
INFORMATION TECHNOLOGY SECURITY	6,996.00	10,000	0	7,000	0	0
INFORMATION TECHNOLOGY SERVICES	135,721.00	455,000	416,000	1,832,000	355,000	(61,000)

MEDICAL EXAMINER BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
INSURANCE	107,015.61	0	1,000	1,000	1,000	0
MAINTENANCE - EQUIPMENT	837,945.33	1,161,000	1,270,000	870,000	870,000	(400,000)
MAINTENANCE-BUILDINGS & IMPRV	2,933,417.98	2,980,000	2,795,000	2,410,000	1,589,000	(1,206,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	1,290,698.49	1,746,000	1,493,000	1,285,000	628,000	(865,000)
MEMBERSHIPS	2,626.70	26,000	10,000	10,000	10,000	0
MISCELLANEOUS EXPENSE	4,253.59	20,000	73,000	73,000	73,000	0
OFFICE EXPENSE	255,984.59	115,000	473,000	656,000	450,000	(23,000)
PROFESSIONAL SERVICES	1,762,804.24	2,871,000	3,209,000	3,307,000	2,154,000	(1,055,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	460,397.61	467,000	85,000	85,000	85,000	0
RENTS & LEASES - EQUIPMENT	56,852.82	34,000	39,000	39,000	39,000	0
SMALL TOOLS & MINOR EQUIPMENT	31,449.55	6,000	13,000	13,000	13,000	0
SPECIAL DEPARTMENTAL EXPENSE	18,744.63	14,000	151,000	151,000	151,000	0
TECHNICAL SERVICES	1,021,809.09	2,107,000	1,791,000	2,740,000	381,000	(1,410,000)
TELECOMMUNICATIONS	973,265.56	884,000	797,000	814,000	418,000	(379,000)
TRAINING	29,116.88	77,000	175,000	22,000	22,000	(153,000)
TRANSPORTATION AND TRAVEL	724,506.08	919,000	395,000	735,000	390,000	(5,000)
UTILITIES	62,259.08	69,000	63,000	63,000	63,000	0
TOTAL S & S	13,589,698.49	17,418,000	16,416,000	19,474,000	9,430,000	(6,986,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	101,099.99	1,080,000	299,000	1,799,000	299,000	0
RETIREMENT OF OTHER LONG TERM DEBT	602,273.00	608,000	608,000	608,000	608,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	26,595.58	0	0	0	0	0
TAXES & ASSESSMENTS	1,212.77	0	0	0	0	0
TOTAL OTH CHARGES	731,181.34	1,688,000	907,000	2,407,000	907,000	0
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
DATA HANDLING EQUIPMENT	0.00	7,000	0	0	0	0
MACHINERY EQUIPMENT	0.00	0	0	540,000	0	0
MEDICAL - FIXED EQUIPMENT	20,605.81	0	0	0	0	0
MEDICAL-MAJOR MOVEABLE EQUIPMENT	1,013,834.45	0	0	0	0	0
MEDICAL-MINOR EQUIPMENT	119,042.53	555,000	0	11,000	0	0
NON-MEDICAL LAB/TESTING EQUIP	0.00	0	1,054,000	0	0	(1,054,000)
OFFICE FURNITURE, FIXTURES & EQ	0.00	0	0	300,000	0	0
TELECOMMUNICATIONS EQUIPMENT	97,063.33	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	668,521.86	1,490,000	1,166,000	896,000	36,000	(1,130,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	1,919,067.98	2,052,000	2,220,000	1,747,000	36,000	(2,184,000)
TOTAL CAPITAL ASSETS	1,919,067.98	2,052,000	2,220,000	1,747,000	36,000	(2,184,000)
GROSS TOTAL	\$ 59,660,186.62	\$ 68,386,000	\$ 69,267,000	\$ 79,047,000	\$ 59,298,000	\$ (9,969,000)
INTRAFUND TRANSFERS	(668,962.89)	(1,163,000)	(1,163,000)	(163,000)	(163,000)	1,000,000
NET TOTAL	\$ 58,991,223.73	\$ 67,223,000	\$ 68,104,000	\$ 78,884,000	\$ 59,135,000	\$ (8,969,000)
NET COUNTY COST	\$ 55,310,271.40	\$ 63,042,000	\$ 63,941,000	\$ 77,569,000	\$ 56,750,000	\$ (7,191,000)
 BUDGETED POSITIONS	 288.0	 273.0	 273.0	 298.0	 273.0	 0.0

DEPARTMENT OF MEDICAL EXAMINER
Odey C. Ukpo, M.D., M.S., Chief Medical Examiner
2026-27 Recommended Budget Positions = 273.0



Mental Health

Lisa H. Wong, Psy.D., Director

Mental Health Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 3,944,427,662.41	\$ 4,279,065,000	\$ 4,187,220,000	\$ 4,286,377,000	\$ 4,087,944,000	\$ (99,276,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 993,820,040.24	\$ 1,155,110,000	\$ 1,183,874,000	\$ 1,204,419,000	\$ 1,194,647,000	\$ 10,773,000
SERVICES & SUPPLIES	3,039,492,033.07	3,135,774,000	2,986,508,000	3,050,259,000	2,865,959,000	(120,549,000)
OTHER CHARGES	145,959,178.51	193,585,000	233,958,000	243,567,000	239,206,000	5,248,000
CAPITAL ASSETS - EQUIPMENT	6,422,792.88	5,224,000	7,901,000	7,876,000	7,876,000	(25,000)
GROSS TOTAL	\$ 4,185,694,044.70	\$ 4,489,693,000	\$ 4,412,241,000	\$ 4,506,121,000	\$ 4,307,688,000	\$ (104,553,000)
INTRAFUND TRANSFERS	(110,948,938.13)	(110,785,000)	(151,484,000)	(146,959,000)	(146,959,000)	4,525,000
NET TOTAL	\$ 4,074,745,106.57	\$ 4,378,908,000	\$ 4,260,757,000	\$ 4,359,162,000	\$ 4,160,729,000	\$ (100,028,000)
NET COUNTY COST	\$ 130,317,444.16	\$ 99,843,000	\$ 73,537,000	\$ 72,785,000	\$ 72,785,000	\$ (752,000)
 BUDGETED POSITIONS	 7,434.0	 7,670.0	 7,670.0	 7,706.0	 7,670.0	 0.0
 FUND	 GENERAL FUND	 FUNCTION	 HEALTH AND SANITATION	 ACTIVITY	 HEALTH	

Mission Statement

To optimize the hope, recovery, and well-being of our most vulnerable through access to care and resources that promote independence, personal recovery, connectedness, and community integration.

2026-27 Budget Message

The 2026-27 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 an additional \$5.9 million in County funding 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 reflects an increase of \$11.7 million, including 81.0 positions, to support continued efforts to build administrative and clinical infrastructure to enhance planning, improve the quality of services and outcomes, expand financial reporting, and strengthen contracting oversight. The budget also includes the removal of \$91.1 million in prior-year funding that was provided on a

one-time basis, which includes State and federal grant funds that have expired and the net deletion of \$25.2 million primarily from reductions in one-time MHSA Prevention revenues. Additionally, the budget reflects the deletion of 81.0 long-term vacant positions in support of departmental position control cleanup efforts, and to realign staff resources with anticipated revenue.

With the passage of Proposition 1, the Behavioral Health Services Act (BHSA) will replace the Mental Health Services Act (MHSA) of 2004, which funds roughly 32 percent of the Department of Mental Health's (DMH) current budget. The transition to BHSA will catalyze one of the largest funding changes for behavioral health programs in over two decades and implement new oversight, transparency, and accountability requirements at the State and local levels. BHSA repurposes existing revenues and requires counties to prioritize services for people with the most significant mental health needs, expands services to include the treatment of substance use disorders, and expands housing interventions. Proposition 1 also includes the Behavioral Health Bond that authorizes billions in bonds to finance the construction of behavioral health treatment facilities (beds), supportive housing, community clinics, and housing for veterans with behavioral health needs.

Critical/Strategic Planning Initiatives

The upcoming transition to BHSA will require improvements to health access and program outcomes, implementation of new programs, and execution of other mandated changes to mental health programs. As such, our priorities for the coming year will focus on managing the transformation of the behavioral health delivery system and corresponding budget. These efforts will facilitate transparent, usable reporting of expenditure data and revenue.

Key elements of the changes necessary to implement this transformation include:

- New positions for directly operated programs, program support, and central administration.
- Realignment of various appropriations and revenues for Specialty Mental Health Services and Housing.
- Major revisions to the chart of accounts and corresponding budgetary action to align the data driven budgeting departmental program inventory with the BHSA continuum of care.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	4,412,241,000	151,484,000	4,187,220,000	73,537,000	7,670.0
<i>New/Expanded Programs</i>					
1. Direct Services: Reflects the addition of 41.0 positions to address critical workforce shortages, strengthen fiscal oversight, and support expanded service delivery across directly operated clinics and forensic settings.	5,298,000	--	5,298,000	--	41.0
2. Program Support: Reflects the net addition of 11.0 positions to strengthen program oversight, data analysis, and operational support across various programs, including child and adolescent, juvenile justice, court-involved, and community-based behavioral health programs.	2,231,000	--	2,231,000	--	11.0
3. Central Administration: Reflects the addition of 29.0 positions to address workload increases in central administrative divisions and support the overall mission of the Department.	4,167,000	--	4,167,000	--	29.0
<i>Other Changes</i>					
1. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various programs.	(91,061,000)	--	(90,309,000)	(752,000)	0.0
2. Operating Costs: Reflects various adjustments to more closely reflect anticipated funding and expenditure levels, which primarily includes changes in services to and from other County departments, and the deletion of 81.0 long-term vacant positions in support of departmental position control cleanup efforts.	(25,188,000)	(4,525,000)	(20,663,000)	--	(81.0)
Total Changes	(104,553,000)	(4,525,000)	(99,276,000)	(752,000)	0.0
2026-27 Recommended Budget	4,307,688,000	146,959,000	4,087,944,000	72,785,000	7,670.0

Critical and Unmet Needs

The Department's unmet needs include: 1) \$150.4 million, including 2.0 positions, to support treatment beds and housing; 2) \$30.0 million to support outpatient services; 3) \$9.9 million, including 25.0 positions, to support administrative infrastructure; and 4) \$4.4 million to support crisis stabilization services.

MENTAL HEALTH BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ 3,638,015.63	\$ 0	\$ 10,745,000	\$ 6,397,000	\$ 6,397,000	\$ (4,348,000)
COURT FEES & COSTS	550.00	0	0	0	0	0
ESTATE FEES	1,487,459.12	1,487,000	1,281,000	1,487,000	1,487,000	206,000
FEDERAL - COVID-19	7,631,289.11	0	0	0	0	0
FEDERAL - GRANTS	1,100,000.01	0	3,179,000	1,467,000	1,467,000	(1,712,000)
FEDERAL - HEALTH ADMINISTRATION	0.00	0	400,000	0	0	(400,000)
FEDERAL - HEALTH GRANTS	16,658,542.42	22,802,000	30,576,000	29,480,000	29,480,000	(1,096,000)
FEDERAL - OTHER	2,240,052.61	0	3,670,000	0	0	(3,670,000)
FEDERAL - PUBLIC ASSISTANCE PROGRAMS	0.00	0	400,000	0	0	(400,000)
FEDERAL - TARGETED CASE MANAGEMENT (TCM)	0.00	0	501,000	0	0	(501,000)
FEDERAL AID - DISASTER RELIEF	975.00	0	0	0	0	0
FEDERAL AID - MENTAL HEALTH	1,500,713,416.98	1,556,875,000	1,289,459,000	1,507,801,000	1,444,358,000	154,899,000
INTEREST	11,775.18	0	0	0	0	0
INTERFUND CHARGES FOR SERVICES - OTHER	383,112.72	1,320,000	1,454,000	1,423,000	1,423,000	(31,000)
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	1,355,695.25	1,356,000	1,674,000	1,674,000	1,674,000	0
MISCELLANEOUS	57,236,001.56	1,737,000	19,756,000	2,017,000	2,017,000	(17,739,000)
RENTS & CONCESSIONS	755,232.69	507,000	507,000	685,000	685,000	178,000
SALE OF CAPITAL ASSETS	132,882.55	0	10,000	129,000	129,000	119,000
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	1,138,407,485.50	1,259,552,000	1,240,279,000	1,295,736,000	1,198,124,000	(42,155,000)
STATE - OTHER	1,745.36	0	0	0	0	0
STATE AID - MENTAL HEALTH	231,912,778.10	245,206,000	159,343,000	230,802,000	211,103,000	51,760,000
TRANSFERS IN	980,760,652.62	1,188,223,000	1,423,986,000	1,207,279,000	1,189,600,000	(234,386,000)
TOTAL REVENUE	\$ 3,944,427,662.41	\$ 4,279,065,000	\$ 4,187,220,000	\$ 4,286,377,000	\$ 4,087,944,000	\$ (99,276,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 606,389,971.92	\$ 763,975,000	\$ 721,825,000	\$ 730,628,000	\$ 723,136,000	\$ 1,311,000
CAFETERIA BENEFIT PLANS	115,864,467.31	105,541,000	144,592,000	149,030,000	150,056,000	5,464,000
COUNTY EMPLOYEE RETIREMENT	135,309,241.39	138,280,000	151,274,000	153,855,000	152,870,000	1,596,000
DENTAL INSURANCE	2,184,815.97	3,379,000	3,379,000	3,399,000	3,379,000	0
DEPENDENT CARE SPENDING ACCOUNTS	760,712.82	750,000	750,000	1,054,000	1,054,000	304,000
DISABILITY BENEFITS	3,398,637.08	2,583,000	2,583,000	2,746,000	2,704,000	121,000
FICA (OASDI)	9,253,801.92	9,753,000	11,343,000	11,492,000	11,363,000	20,000
HEALTH INSURANCE	9,944,930.02	11,030,000	25,855,000	28,871,000	27,050,000	1,195,000
LIFE INSURANCE	1,196,647.82	1,577,000	1,577,000	1,616,000	1,593,000	16,000
OTHER EMPLOYEE BENEFITS	729,180.84	2,557,000	12,000	12,000	12,000	0
RETIREE HEALTH INSURANCE	79,450,957.00	84,444,000	84,444,000	84,444,000	84,444,000	0
SAVINGS PLAN	4,182,922.53	4,415,000	5,756,000	5,993,000	5,846,000	90,000
THRIFT PLAN (HORIZONS)	17,815,066.66	18,437,000	22,095,000	22,263,000	22,124,000	29,000
UNEMPLOYMENT INSURANCE	125,865.00	459,000	459,000	459,000	459,000	0
WORKERS' COMPENSATION	7,212,821.96	7,930,000	7,930,000	8,557,000	8,557,000	627,000
TOTAL S & E B	993,820,040.24	1,155,110,000	1,183,874,000	1,204,419,000	1,194,647,000	10,773,000

MENTAL HEALTH BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	28,180,549.70	29,242,000	33,502,000	26,376,000	26,376,000	(7,126,000)
CLOTHING & PERSONAL SUPPLIES	296,857.70	297,000	845,000	943,000	943,000	98,000
COMMUNICATIONS	3,080,906.89	1,265,000	1,265,000	1,265,000	1,265,000	0
COMPUTING-MAINFRAME	42,340.96	18,000	5,000	5,000	5,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	19,521,364.19	21,522,000	16,933,000	19,535,000	19,535,000	2,602,000
COMPUTING-PERSONAL	12,416,144.42	10,057,000	7,393,000	7,175,000	7,175,000	(218,000)
CONTRACTED PROGRAM SERVICES	2,713,038,328.76	2,838,338,000	2,555,042,000	2,686,133,000	2,501,833,000	(53,209,000)
FOOD	547,430.66	503,000	503,000	503,000	503,000	0
HOUSEHOLD EXPENSE	227,881.38	180,000	180,000	180,000	180,000	0
INFORMATION TECHNOLOGY SECURITY	254,471.00	409,000	809,000	364,000	364,000	(445,000)
INFORMATION TECHNOLOGY SERVICES	13,569,264.90	18,161,000	13,398,000	14,415,000	14,415,000	1,017,000
INSURANCE	2,646,424.71	1,530,000	2,034,000	2,368,000	2,368,000	334,000
MAINTENANCE - EQUIPMENT	205,365.94	111,000	46,000	46,000	46,000	0
MAINTENANCE-BUILDINGS & IMPRV	13,452,495.53	10,396,000	11,282,000	11,406,000	11,406,000	124,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	4,062,152.64	4,062,000	4,611,000	4,611,000	4,611,000	0
MEMBERSHIPS	835,308.68	818,000	818,000	818,000	818,000	0
MISCELLANEOUS EXPENSE	112,136.03	173,000	73,000	73,000	73,000	0
OFFICE EXPENSE	3,850,037.98	3,629,000	3,629,000	3,527,000	3,527,000	(102,000)
PROFESSIONAL SERVICES	136,847,329.15	111,833,000	229,038,000	178,632,000	178,632,000	(50,406,000)
PUBLICATIONS & LEGAL NOTICES	9,299.00	9,000	17,000	17,000	17,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	9,377,452.49	9,008,000	17,701,000	17,701,000	17,701,000	0
RENTS & LEASES - EQUIPMENT	902,245.22	776,000	520,000	520,000	520,000	0
SMALL TOOLS & MINOR EQUIPMENT	191,964.71	172,000	172,000	172,000	172,000	0
SPECIAL DEPARTMENTAL EXPENSE	2,343,387.35	619,000	619,000	619,000	619,000	0
TECHNICAL SERVICES	39,786,161.92	44,107,000	48,531,000	34,933,000	34,933,000	(13,598,000)
TELECOMMUNICATIONS	15,548,008.40	12,048,000	12,233,000	12,624,000	12,624,000	391,000
TRAINING	11,805,828.01	11,720,000	19,856,000	19,854,000	19,854,000	(2,000)
TRANSPORTATION AND TRAVEL	3,803,698.36	3,078,000	3,235,000	3,226,000	3,226,000	(9,000)
UTILITIES	2,537,196.39	1,693,000	2,218,000	2,218,000	2,218,000	0
TOTAL S & S	3,039,492,033.07	3,135,774,000	2,986,508,000	3,050,259,000	2,865,959,000	(120,549,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	20,965,663.92	59,258,000	86,304,000	85,588,000	85,588,000	(716,000)
DEPRECIATION	0.00	0	19,146,000	19,912,000	19,146,000	0
INTEREST ON BONDS	0.00	0	14,050,000	14,612,000	14,050,000	0
INTEREST ON OTHER LONG TERM DEBT	0.00	0	912,000	948,000	912,000	0
JUDGMENTS & DAMAGES	1,082,189.28	2,215,000	6,921,000	6,921,000	6,921,000	0
RETIREMENT OF OTHER LONG TERM DEBT	49,430,133.42	55,551,000	19,340,000	22,337,000	19,340,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	48,893.61	87,000	0	5,964,000	5,964,000	5,964,000
SUPPORT & CARE OF PERSONS	74,245,788.55	76,279,000	87,254,000	87,254,000	87,254,000	0
TAXES & ASSESSMENTS	186,509.73	195,000	31,000	31,000	31,000	0
TOTAL OTH CHARGES	145,959,178.51	193,585,000	233,958,000	243,567,000	239,206,000	5,248,000

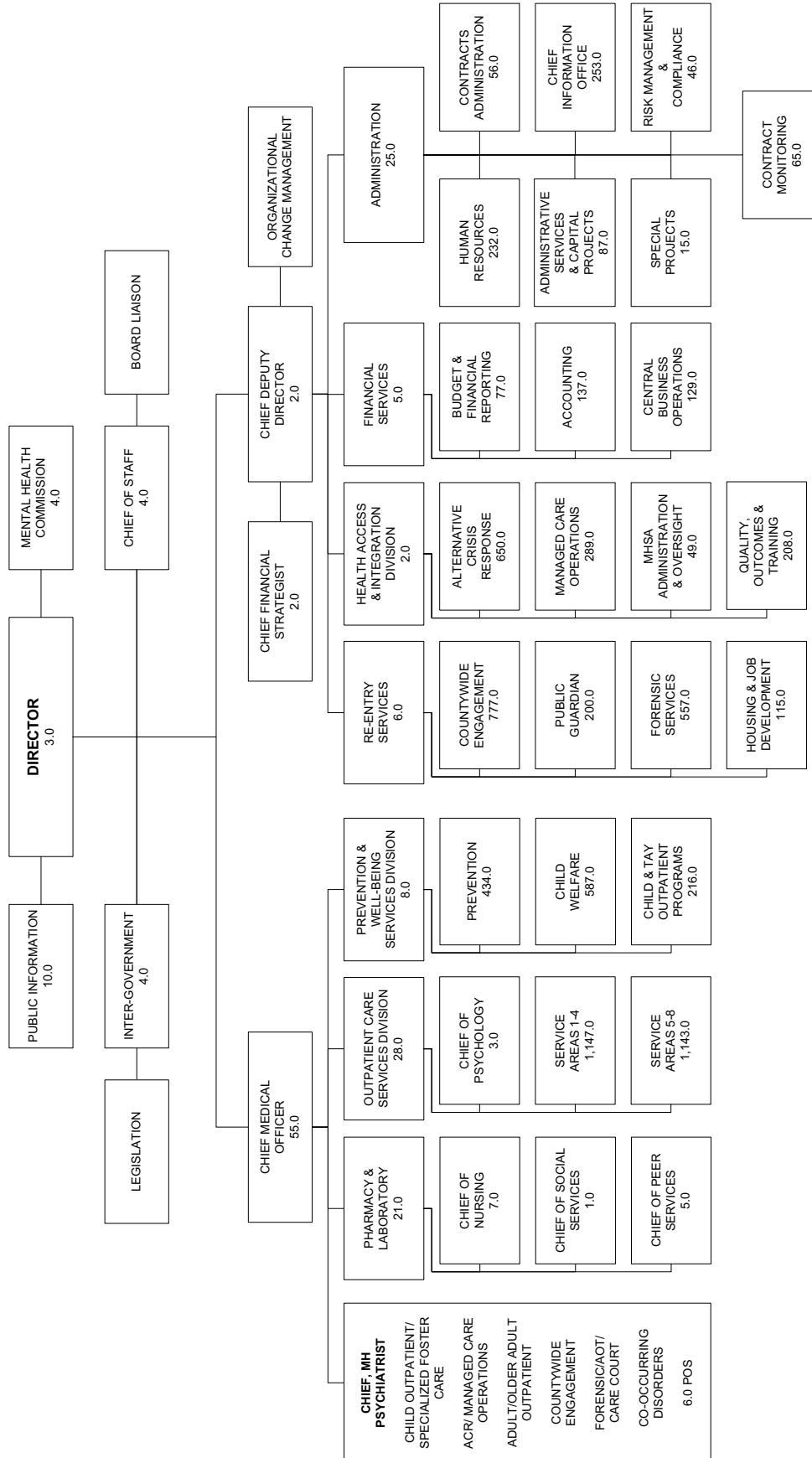
MENTAL HEALTH BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	0.00	502,000	502,000	502,000	502,000	0
ELECTRONIC EQUIPMENT	189,865.12	62,000	20,000	20,000	20,000	0
FOOD PREPARATION EQUIPMENT	10,160.48	0	0	0	0	0
MEDICAL-MAJOR MOVEABLE EQUIPMENT	0.00	276,000	276,000	276,000	276,000	0
TELECOMMUNICATIONS EQUIPMENT	164,373.08	200,000	200,000	200,000	200,000	0
VEHICLES & TRANSPORTATION EQUIPMENT	6,058,394.20	4,184,000	6,903,000	6,878,000	6,878,000	(25,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	6,422,792.88	5,224,000	7,901,000	7,876,000	7,876,000	(25,000)
TOTAL CAPITAL ASSETS	6,422,792.88	5,224,000	7,901,000	7,876,000	7,876,000	(25,000)
GROSS TOTAL	\$4,185,694,044.70	\$ 4,489,693,000	\$ 4,412,241,000	\$ 4,506,121,000	\$ 4,307,688,000	\$ (104,553,000)
INTRAFUND TRANSFERS	(110,948,938.13)	(110,785,000)	(151,484,000)	(146,959,000)	(146,959,000)	4,525,000
NET TOTAL	\$4,074,745,106.57	\$ 4,378,908,000	\$ 4,260,757,000	\$ 4,359,162,000	\$ 4,160,729,000	\$ (100,028,000)
NET COUNTY COST	\$ 130,317,444.16	\$ 99,843,000	\$ 73,537,000	\$ 72,785,000	\$ 72,785,000	\$ (752,000)
BUDGETED POSITIONS	7,434.0	7,670.0	7,670.0	7,706.0	7,670.0	0.0

DEPARTMENT OF MENTAL HEALTH

Lisa H. Wong, Psy.D., Director

2026-27 Recommended Budget Positions = 7,670.0



Military and Veterans Affairs

Jim Zenner, Director

Military and Veterans Affairs Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 3,763,521.22	\$ 4,245,000	\$ 6,176,000	\$ 2,895,000	\$ 3,418,000	\$ (2,758,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 7,173,902.12	\$ 9,195,000	\$ 11,529,000	\$ 15,734,000	\$ 10,815,000	\$ (714,000)
SERVICES & SUPPLIES	10,225,756.58	10,975,000	11,636,000	4,056,000	1,954,000	(9,682,000)
OTHER CHARGES	232,743.73	223,000	223,000	223,000	223,000	0
GROSS TOTAL	\$ 17,632,402.43	\$ 20,393,000	\$ 23,388,000	\$ 20,013,000	\$ 12,992,000	\$ (10,396,000)
INTRAFUND TRANSFERS	(6,816,042.92)	(8,905,000)	(9,622,000)	(2,462,000)	(2,462,000)	7,160,000
NET TOTAL	\$ 10,816,359.51	\$ 11,488,000	\$ 13,766,000	\$ 17,551,000	\$ 10,530,000	\$ (3,236,000)
NET COUNTY COST	\$ 7,052,838.29	\$ 7,243,000	\$ 7,590,000	\$ 14,656,000	\$ 7,112,000	\$ (478,000)
BUDGETED POSITIONS	65.0	74.0	74.0	99.0	65.0	(9.0)
FUND	FUNCTION					
GENERAL FUND	PUBLIC ASSISTANCE					
	ACTIVITY					
	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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a net decrease of \$0.5 million in NCC primarily due to the deletion of prior-year funding that was provided on a one-time basis for various programs, partially offset by Board-approved increases in employee benefits.

Critical/Strategic Planning Initiatives

The Department continues to:

- Develop a strategic framework that addresses homelessness among veterans by leveraging County resources and partnerships. This initiative aims to expand access to permanent housing, supportive services, and benefits assistance for veterans and their families.
- 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 Veterans Suicide Review Team, broadening efforts to address suicide prevention through increased resources, partnerships, and outreach.
- Strengthen partnerships with County departments, the 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.
- Host the County's first Women Veteran Summit on a national level to highlight the contributions, unique challenges, and opportunities to elevate women veterans in leadership roles.
- Explore funding opportunities to build affordable housing at the Bob Hope Patriotic Hall parking structure.
- Advance strategic initiatives to support veterans through a five-year non-exclusive license agreement with U.S. Vets at Bob Hope Patriotic Hall.
- Implement an internal service management solution to improve coordination across multiple external systems that currently fragment workflows and limit visibility into veteran services.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	23,388,000	9,622,000	6,176,000	7,590,000	74.0
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.	(1,590,000)	--	(889,000)	(701,000)	--
2. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	6,000	--	--	6,000	--
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).	217,000	--	--	217,000	--
4. Measure A Funding: Reflects an adjustment to align with the Measure A spending plan adopted by the Board on February 3, 2026.	(1,107,000)	--	(1,107,000)	--	(3.0)
5. Veterans Peer Access Network and Housing Navigators: Reflects the removal of funding from the Department of Mental Health for various veteran services.	(7,160,000)	(7,160,000)	--	--	(6.0)
6. State Subvention: Reflects the alignment of State revenue with actual expenditures.	(762,000)	--	(762,000)	--	--
Total Changes	(10,396,000)	(7,160,000)	(2,758,000)	(478,000)	(9.0)
2026-27 Recommended Budget	12,992,000	2,462,000	3,418,000	7,112,000	65.0

Critical and Unmet Needs

The Department's critical and unmet needs include building affordable housing for veterans at the Bob Hope Patriotic Hall parking structure; establishing partnerships with nonprofit organizations to support veteran housing placements; enhancing services for justice-involved veterans; expanding suicide prevention and postvention programs for veterans; improving document readiness services; and increasing administrative and program staffing to support departmental leadership and direct service delivery.

MILITARY AND VETERANS AFFAIRS BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ 2,854.81	\$ 0	\$ 0	\$ 0	\$ 0	0
FEDERAL - GRANTS	242,372.00	0	0	0	0	0
FEDERAL - OTHER	140,282.00	0	0	0	0	0
MISCELLANEOUS	1,119.76	695,000	695,000	431,000	431,000	(264,000)
RENTS & CONCESSIONS	0.00	120,000	120,000	120,000	120,000	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	0.00	625,000	625,000	0	0	(625,000)
STATE - OTHER	391,264.00	126,000	576,000	350,000	350,000	(226,000)
STATE AID - VETERAN AFFAIRS	923,186.00	400,000	1,093,000	557,000	557,000	(536,000)
TRANSFERS IN	2,062,442.65	2,279,000	3,067,000	1,437,000	1,960,000	(1,107,000)
TOTAL REVENUE	\$ 3,763,521.22	\$ 4,245,000	\$ 6,176,000	\$ 2,895,000	\$ 3,418,000	\$ (2,758,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 3,857,882.16	\$ 5,042,000	\$ 6,321,000	\$ 8,555,000	\$ 5,648,000	\$ (673,000)
CAFETERIA BENEFIT PLANS	983,148.09	1,427,000	1,790,000	2,463,000	1,790,000	0
COUNTY EMPLOYEE RETIREMENT	974,604.98	1,219,000	1,529,000	2,050,000	1,529,000	0
DENTAL INSURANCE	17,276.69	26,000	33,000	51,000	27,000	(6,000)
DEPENDENT CARE SPENDING ACCOUNTS	4,319.00	3,000	4,000	10,000	10,000	6,000
DISABILITY BENEFITS	54,635.42	34,000	43,000	62,000	44,000	1,000
FICA (OASDI)	59,657.55	63,000	79,000	111,000	68,000	(11,000)
HEALTH INSURANCE	149,570.37	336,000	421,000	973,000	420,000	(1,000)
LIFE INSURANCE	20,318.89	25,000	31,000	41,000	29,000	(2,000)
OTHER EMPLOYEE BENEFITS	6,908.00	6,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	803,142.00	695,000	872,000	872,000	872,000	0
SAVINGS PLAN	28,225.96	44,000	55,000	105,000	55,000	0
THRIFT PLAN (HORIZONS)	83,631.52	155,000	194,000	284,000	166,000	(28,000)
UNEMPLOYMENT INSURANCE	2,165.00	6,000	7,000	7,000	7,000	0
WORKERS' COMPENSATION	128,416.49	114,000	143,000	143,000	143,000	0
TOTAL S & E B	7,173,902.12	9,195,000	11,529,000	15,734,000	10,815,000	(714,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,163,560.80	18,000	21,000	21,000	21,000	0
CLOTHING & PERSONAL SUPPLIES	5,321.54	0	0	0	0	0
COMMUNICATIONS	1,200.00	9,000	9,000	9,000	9,000	0
COMPUTING-MAINFRAME	8,309.80	0	0	0	0	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	19,376.22	0	0	0	0	0
COMPUTING-PERSONAL	146,667.59	80,000	84,000	84,000	82,000	(2,000)
CONTRACTED PROGRAM SERVICES	1,072.50	8,352,000	8,881,000	1,303,000	43,000	(8,838,000)
FOOD	21,074.85	0	0	0	0	0
HOUSEHOLD EXPENSE	5,189.40	0	0	0	0	0
INFORMATION TECHNOLOGY SECURITY	0.00	4,000	4,000	4,000	4,000	0
INFORMATION TECHNOLOGY SERVICES	0.00	45,000	50,000	50,000	50,000	0
INSURANCE	0.00	1,000	1,000	1,000	1,000	0
MAINTENANCE - EQUIPMENT	240.86	71,000	71,000	71,000	71,000	0
MAINTENANCE-BUILDINGS & IMPRV	3,008.65	300,000	309,000	309,000	294,000	(15,000)

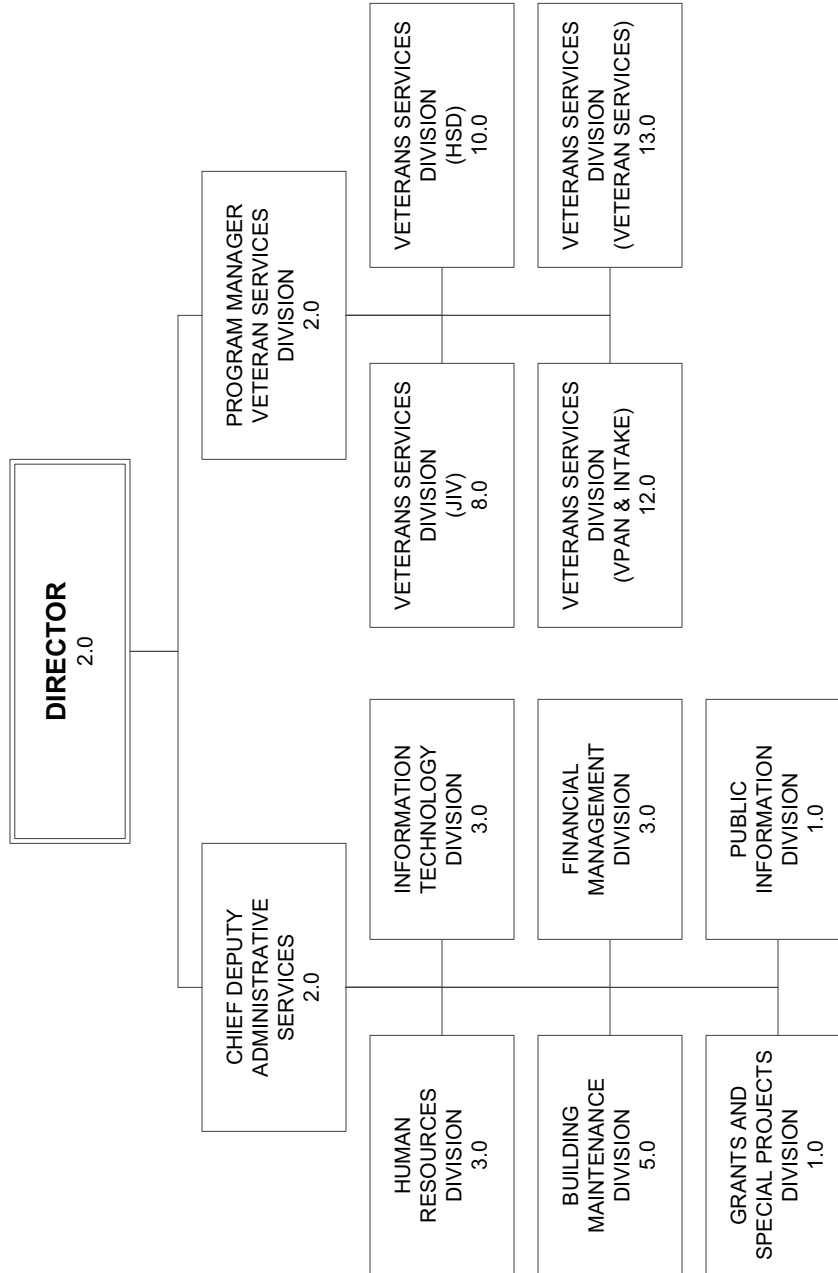
MILITARY AND VETERANS AFFAIRS BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
MEDICAL / DENTAL / LABORATORY SUPPLIES	4,391.62	0	0	0	0	0
MEMBERSHIPS	0.00	4,000	4,000	4,000	4,000	0
MISCELLANEOUS EXPENSE	47,112.24	40,000	49,000	49,000	49,000	0
OFFICE EXPENSE	99,278.29	35,000	38,000	38,000	38,000	0
PROFESSIONAL SERVICES	7,367,197.70	600,000	623,000	621,000	130,000	(493,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	49,818.36	300,000	309,000	309,000	326,000	17,000
RENTS & LEASES - EQUIPMENT	54,772.27	26,000	26,000	26,000	26,000	0
SMALL TOOLS & MINOR EQUIPMENT	2,155.84	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	32,260.20	225,000	244,000	244,000	132,000	(112,000)
TECHNICAL SERVICES	479,727.67	350,000	379,000	379,000	161,000	(218,000)
TELECOMMUNICATIONS	92,084.33	5,000	7,000	7,000	7,000	0
TRAINING	318,946.00	300,000	302,000	302,000	288,000	(14,000)
TRANSPORTATION AND TRAVEL	54,374.18	20,000	25,000	25,000	25,000	0
UTILITIES	248,615.67	190,000	200,000	200,000	193,000	(7,000)
TOTAL S & S	10,225,756.58	10,975,000	11,636,000	4,056,000	1,954,000	(9,682,000)
OTHER CHARGES						
RETIREMENT OF OTHER LONG TERM DEBT	198,838.31	204,000	204,000	204,000	204,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	22,000.00	11,000	0	11,000	11,000	11,000
SUPPORT & CARE OF PERSONS	0.00	0	11,000	0	0	(11,000)
TAXES & ASSESSMENTS	11,905.42	8,000	8,000	8,000	8,000	0
TOTAL OTH CHARGES	232,743.73	223,000	223,000	223,000	223,000	0
GROSS TOTAL	\$ 17,632,402.43	\$ 20,393,000	\$ 23,388,000	\$ 20,013,000	\$ 12,992,000	\$ (10,396,000)
INTRA-FUND TRANSFERS	(6,816,042.92)	(8,905,000)	(9,622,000)	(2,462,000)	(2,462,000)	7,160,000
NET TOTAL	\$ 10,816,359.51	\$ 11,488,000	\$ 13,766,000	\$ 17,551,000	\$ 10,530,000	\$ (3,236,000)
NET COUNTY COST	\$ 7,052,838.29	\$ 7,243,000	\$ 7,590,000	\$ 14,656,000	\$ 7,112,000	\$ (478,000)
 BUDGETED POSITIONS	 65.0	 74.0	 74.0	 99.0	 65.0	 (9.0)

MILITARY AND VETERANS AFFAIRS

Jim Zenner, Director

2026-27 Recommended Budget Positions = 65.0



Museum of Art

Michael Govan, Director

Museum of Art Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 475,000.00	\$ 0	\$ 0	\$ 0	\$ 0	0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 2,184,865.90	\$ 2,329,000	\$ 2,475,000	\$ 2,476,000	\$ 2,476,000	1,000
SERVICES & SUPPLIES	37,647,435.21	38,205,000	38,059,000	38,892,000	38,892,000	833,000
OTHER CHARGES	894,593.00	906,000	906,000	906,000	906,000	0
GROSS TOTAL	\$ 40,726,894.11	\$ 41,440,000	\$ 41,440,000	\$ 42,274,000	\$ 42,274,000	834,000
NET TOTAL	\$ 40,726,894.11	\$ 41,440,000	\$ 41,440,000	\$ 42,274,000	\$ 42,274,000	834,000
NET COUNTY COST	\$ 40,251,894.11	\$ 41,440,000	\$ 41,440,000	\$ 42,274,000	\$ 42,274,000	834,000
BUDGETED POSITIONS	8.0	7.0	7.0	7.0	7.0	0.0
FUND	GENERAL FUND					
FUNCTION	RECREATION & CULTURAL SERVICES					
ACTIVITY	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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC increase of \$0.8 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 LACMA's ongoing expansion of public access, educational programming, and cultural engagement, particularly following the April 2026 opening of the new David Geffen Galleries – a significant step in enhancing accessibility and solidifying LACMA's role as a cultural resource for County residents. Following the initial opening celebrations, which included a three-night musical

performance by Kamasi Washington in summer 2025, LACMA continues to welcome visitors to a campus designed for openness, accessibility, and equitable access to the arts.

The Recommended Budget will maintain a full exhibition schedule, featuring diverse artistic and cultural perspectives with planned exhibitions on Chinese fashion, mid-to-late twentieth century home development, and renowned architect Paul R. Williams. Programming will explore the legacy of Brockman Gallery, established in South Los Angeles by Alonzo Davis and Dale Brockman Davis after the Watts Rebellion. Additionally, the exhibition *Village Square: Gifts of Modern Art from the Pearlman Collection* will debut at LACMA before moving to New York in 2027.

LACMA is committed to expanding arts education across the County through school partnerships and community-based programming. In the 2024–25 academic year, the Mobile Classroom programs served over 4,300 students, while the partnership with Charles White Elementary School provided arts-integrated curriculum to more than 370 students. Professional development was provided to 438 teachers, which included the 44th year of the Evenings for Educators series, with online teaching resources receiving over 25,000 visits.

Community programming remains robust. The NexGenLA free youth program has over 195,000 members with 11,500 added in 2025. NexGenLA events engaged over 4,200 members and their families, and Andell Family Sundays provided 39 days of free hands-on workshops. Adult Public Programs attracted over 115,000 attendees across 1,479 programs in 2025, achieving an 82.6 percent visitor satisfaction rating and a Net Promoter Score of 63. The opening of the W.M. Keck Education Center within the David Geffen Galleries will further enhance educational programming and community engagement.

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 Museum campus.

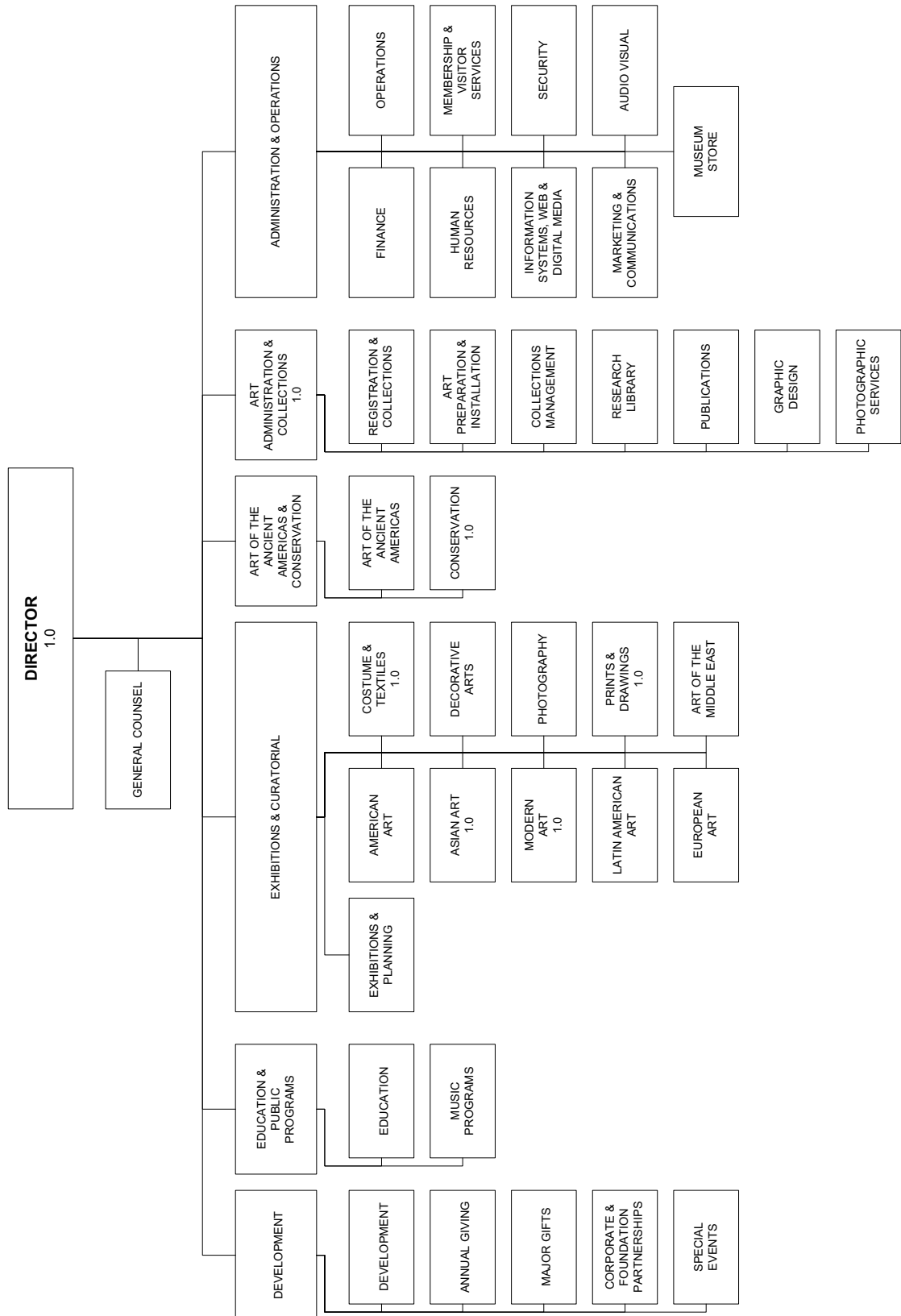
Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	41,440,000	0	0	41,440,000	7.0
Other Changes					
1. Employee Benefits: Reflects a Board-approved increase in employee benefits, fully offset with a reduction in services and supplies.	--	--	--	--	--
2. Operating Agreement: Reflects an increase in funding pursuant to the 1994 operating agreement.	1,232,000	--	--	1,232,000	--
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.	(398,000)	--	--	(398,000)	--
Total Changes	834,000	0	0	834,000	0.0
2026-27 Recommended Budget	42,274,000	0	0	42,274,000	7.0

MUSEUM OF ART BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
<u>REVENUE DETAIL</u>						
TRANSFERS IN	\$ 475,000.00	\$ 0	\$ 0	\$ 0	\$ 0	0
TOTAL REVENUE	\$ 475,000.00	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 1,167,924.84	\$ 1,241,000	\$ 1,281,000	\$ 1,281,000	\$ 1,281,000	0
CAFETERIA BENEFIT PLANS	194,561.74	188,000	226,000	226,000	226,000	0
COUNTY EMPLOYEE RETIREMENT	302,472.16	346,000	306,000	306,000	306,000	0
DENTAL INSURANCE	1,982.16	2,000	2,000	2,000	2,000	0
DEPENDENT CARE SPENDING ACCOUNTS	0.00	0	0	1,000	1,000	1,000
DISABILITY BENEFITS	15,502.48	21,000	30,000	30,000	30,000	0
FICA (OASDI)	12,260.89	14,000	11,000	11,000	11,000	0
HEALTH INSURANCE	74,876.44	92,000	152,000	152,000	152,000	0
LIFE INSURANCE	21,547.00	11,000	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	103,168.00	113,000	124,000	124,000	124,000	0
SAVINGS PLAN	37,837.49	38,000	26,000	26,000	26,000	0
THRIFT PLAN (HORIZONS)	33,838.06	34,000	10,000	10,000	10,000	0
UNEMPLOYMENT INSURANCE	11,442.00	14,000	39,000	39,000	39,000	0
WORKERS' COMPENSATION	200,744.64	208,000	250,000	250,000	250,000	0
TOTAL S & E B	2,184,865.90	2,329,000	2,475,000	2,476,000	2,476,000	1,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	61,078.77	70,000	70,000	70,000	70,000	0
COMMUNICATIONS	10,866.00	20,000	20,000	20,000	20,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	407.00	0	0	0	0	0
CONTRACTED PROGRAM SERVICES	37,548,000.00	38,061,000	37,915,000	38,749,000	38,749,000	834,000
INFORMATION TECHNOLOGY SECURITY	996.00	0	0	0	0	0
INSURANCE	3,079.00	0	0	0	0	0
PROFESSIONAL SERVICES	13,467.44	4,000	4,000	4,000	4,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	0.00	50,000	50,000	49,000	49,000	(1,000)
TELECOMMUNICATIONS	9,541.00	0	0	0	0	0
TOTAL S & S	37,647,435.21	38,205,000	38,059,000	38,892,000	38,892,000	833,000
OTHER CHARGES						
JUDGMENTS & DAMAGES	0.00	2,000	2,000	2,000	2,000	0
RETIREMENT OF OTHER LONG TERM DEBT	894,593.00	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	894,593.00	906,000	906,000	906,000	906,000	0
GROSS TOTAL	\$ 40,726,894.11	\$ 41,440,000	\$ 41,440,000	\$ 42,274,000	\$ 42,274,000	\$ 834,000
NET TOTAL	\$ 40,726,894.11	\$ 41,440,000	\$ 41,440,000	\$ 42,274,000	\$ 42,274,000	\$ 834,000
NET COUNTY COST	\$ 40,251,894.11	\$ 41,440,000	\$ 41,440,000	\$ 42,274,000	\$ 42,274,000	\$ 834,000
 BUDGETED POSITIONS	 8.0	 7.0	 7.0	 7.0	 7.0	 0.0

MUSEUM OF ART
Michael Govan, Director
2026-27 Recommended Budget Positions = 7.0



Museum of Natural History

Dr. Lori Bettison-Varga, President and Director

Museum of Natural History Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 145,677.50	\$ 142,000	\$ 142,000	\$ 0	\$ 0	(142,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 1,552,321.43	\$ 1,553,000	\$ 1,568,000	\$ 1,568,000	\$ 1,568,000	0
SERVICES & SUPPLIES	26,930,253.37	27,466,000	27,451,000	29,109,000	27,625,000	174,000
OTHER CHARGES	438,484.51	468,000	468,000	705,000	794,000	326,000
OTHER FINANCING USES	24,032.00	24,000	24,000	24,000	24,000	0
GROSS TOTAL	\$ 28,945,091.31	\$ 29,511,000	\$ 29,511,000	\$ 31,406,000	\$ 30,011,000	\$ 500,000
NET TOTAL	\$ 28,945,091.31	\$ 29,511,000	\$ 29,511,000	\$ 31,406,000	\$ 30,011,000	\$ 500,000
NET COUNTY COST	\$ 28,799,413.81	\$ 29,369,000	\$ 29,369,000	\$ 31,406,000	\$ 30,011,000	\$ 642,000
BUDGETED POSITIONS	7.0	5.0	5.0	5.0	5.0	0.0
FUND	GENERAL FUND					
FUNCTION	RECREATION & CULTURAL SERVICES					
ACTIVITY	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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC increase of \$0.6 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 and the George C. Page Museum at the La Brea Tar Pits located in Hancock Park.

Critical/Strategic Planning Initiatives

The Museum continues to implement its strategic plan, which is consistent with the County’s Strategic Plan and Board-Directed Priorities. Through the strategic planning process, the Museum will identify and prioritize programs for funding in FY 2026-27 that will further its mission.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	29,511,000	0	142,000	29,369,000	5.0
Other Changes					
1. Operating Agreement: Reflects an increase in funding pursuant to the 1994 operating agreement.	875,000	--	--	875,000	--
2. 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.	(233,000)	--	--	(233,000)	--
3. Grant: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for one Productivity Investment Fund grant awarded by the Quality and Productivity Commission.	(142,000)	--	(142,000)	--	--
4. Countywide Cost Allocation Adjustment: Reflects the realignment of appropriation to comply with federal Office of Management and Budgeting claiming guidelines (2 CFR Part 200).	--	--	--	--	--
5. Ministerial Adjustment: Reflects the realignment of services and supplies and other charges based on projected expenditures.	--	--	--	--	--
Total Changes	500,000	0	(142,000)	642,000	0.0
2026-27 Recommended Budget	30,011,000	0	0	30,011,000	5.0

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 as well as \$0.1 million for an audio-visual system upgrade.

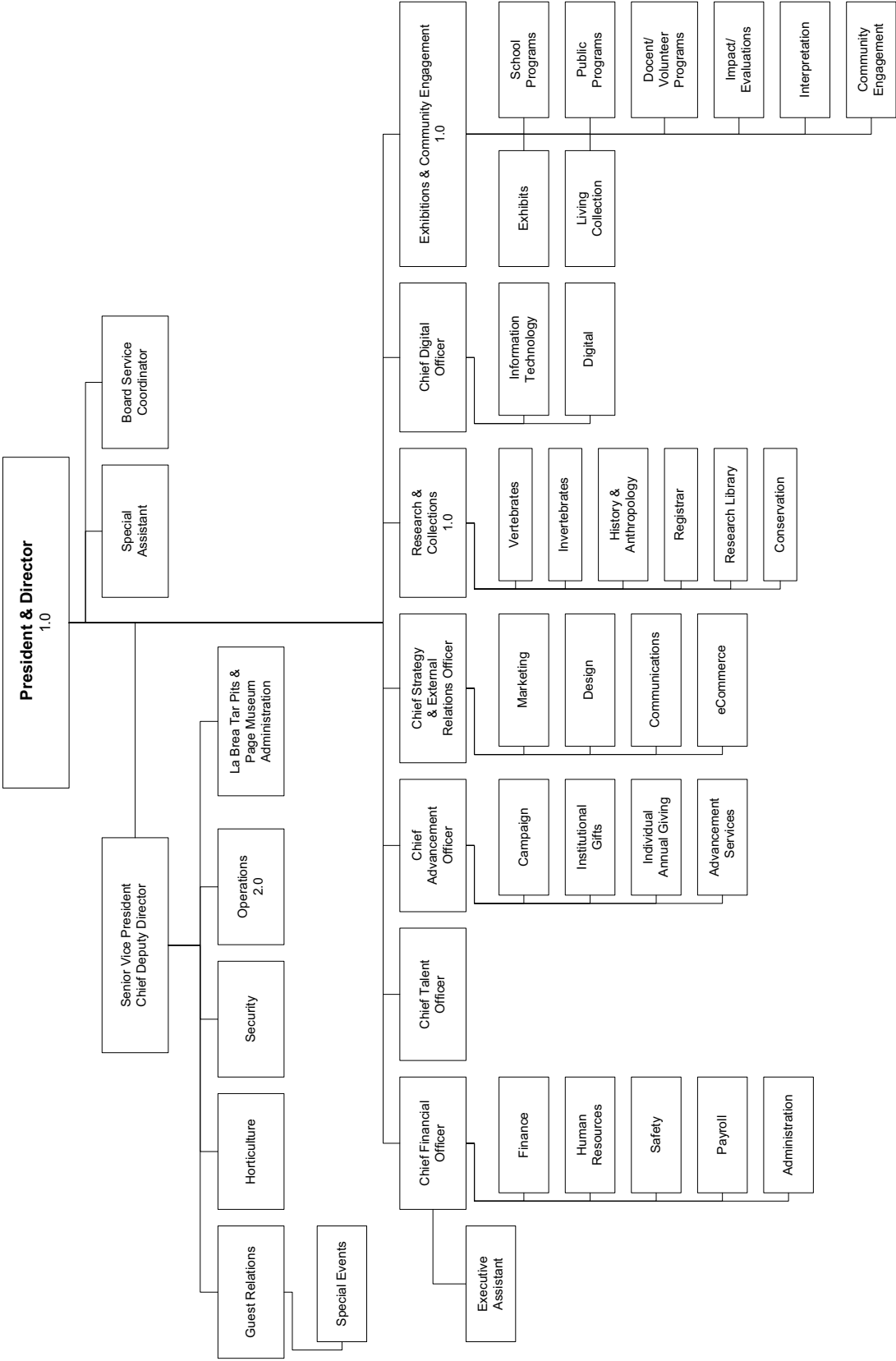
MUSEUM OF NATURAL HISTORY BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
MISCELLANEOUS	\$ 2,700.00	\$ 0	\$ 0	\$ 0	\$ 0	0
SALE OF CAPITAL ASSETS	977.50	0	0	0	0	0
TRANSFERS IN	142,000.00	142,000	142,000	0	0	(142,000)
TOTAL REVENUE	\$ 145,677.50	\$ 142,000	\$ 142,000	\$ 0	\$ 0	(142,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 929,972.19	\$ 927,000	\$ 949,000	\$ 949,000	\$ 949,000	0
CAFETERIA BENEFIT PLANS	149,461.41	152,000	217,000	217,000	217,000	0
COUNTY EMPLOYEE RETIREMENT	191,521.69	183,000	114,000	114,000	114,000	0
DENTAL INSURANCE	2,544.96	2,000	3,000	3,000	3,000	0
DEPENDENT CARE SPENDING ACCOUNTS	0.00	0	1,000	1,000	1,000	0
DISABILITY BENEFITS	54,874.85	51,000	58,000	58,000	58,000	0
FICA (OASDI)	9,201.08	10,000	11,000	11,000	11,000	0
HEALTH INSURANCE	40,905.67	49,000	61,000	61,000	61,000	0
LIFE INSURANCE	28,041.97	29,000	5,000	5,000	5,000	0
OTHER EMPLOYEE BENEFITS	6,708.00	7,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	81,259.00	78,000	85,000	85,000	85,000	0
SAVINGS PLAN	11,739.67	14,000	2,000	2,000	2,000	0
THRIFT PLAN (HORIZONS)	18,271.08	20,000	6,000	6,000	6,000	0
WORKERS' COMPENSATION	27,819.86	31,000	49,000	49,000	49,000	0
TOTAL S & E B	1,552,321.43	1,553,000	1,568,000	1,568,000	1,568,000	0
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	57,850.82	64,000	93,000	81,000	81,000	(12,000)
COMMUNICATIONS	14,755.00	16,000	35,000	17,000	17,000	(18,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	324.00	0	0	1,000	1,000	1,000
CONTRACTED PROGRAM SERVICES	24,543,700.00	24,582,000	24,909,000	25,949,000	24,465,000	(444,000)
INFORMATION TECHNOLOGY SERVICES	0.00	1,000	0	0	0	0
INSURANCE	33,709.44	34,000	12,000	44,000	44,000	32,000
MAINTENANCE-BUILDINGS & IMPRV	183,048.00	195,000	195,000	195,000	195,000	0
PROFESSIONAL SERVICES	49,742.54	50,000	50,000	50,000	50,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	206.06	8,000	0	0	0	0
RENTS & LEASES - OTHER RENTAL COSTS	7,798.55	0	0	0	0	0
TECHNICAL SERVICES	56.00	0	0	0	0	0
TELECOMMUNICATIONS	120,917.57	66,000	117,000	132,000	132,000	15,000
TRANSPORTATION AND TRAVEL	31,884.00	32,000	40,000	40,000	40,000	0
UTILITIES	1,886,261.39	2,418,000	2,000,000	2,600,000	2,600,000	600,000
TOTAL S & S	26,930,253.37	27,466,000	27,451,000	29,109,000	27,625,000	174,000
OTHER CHARGES						
JUDGMENTS & DAMAGES	0.00	5,000	5,000	85,000	85,000	80,000
RETIREMENT OF OTHER LONG TERM DEBT	433,824.54	457,000	457,000	614,000	703,000	246,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	4,659.97	0	0	0	0	0

MUSEUM OF NATURAL HISTORY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
TAXES & ASSESSMENTS	0.00	6,000	6,000	6,000	6,000	0
TOTAL OTH CHARGES	438,484.51	468,000	468,000	705,000	794,000	326,000
OTHER FINANCING USES						
TRANSFERS OUT	24,032.00	24,000	24,000	24,000	24,000	0
TOTAL OTH FIN USES	24,032.00	24,000	24,000	24,000	24,000	0
GROSS TOTAL	\$ 28,945,091.31	\$ 29,511,000	\$ 29,511,000	\$ 31,406,000	\$ 30,011,000	\$ 500,000
NET TOTAL	\$ 28,945,091.31	\$ 29,511,000	\$ 29,511,000	\$ 31,406,000	\$ 30,011,000	\$ 500,000
NET COUNTY COST	\$ 28,799,413.81	\$ 29,369,000	\$ 29,369,000	\$ 31,406,000	\$ 30,011,000	\$ 642,000
BUDGETED POSITIONS	7.0	5.0	5.0	5.0	5.0	0.0

MUSEUM OF NATURAL HISTORY
Dr. Lori Bettison-Varga, President and Director
2026-27 Recommended Budget Positions = 5.0



The Music Center

Rachel S. Moore, President

The Music Center Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 347,228.25	\$ 332,000	\$ 332,000	\$ 332,000	\$ 332,000	\$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 35,667,481.39	\$ 38,283,000	\$ 38,283,000	\$ 40,730,000	\$ 39,081,000	\$ 798,000
OTHER CHARGES	2,956,529.59	3,782,000	3,782,000	3,786,000	3,786,000	4,000
GROSS TOTAL	\$ 38,624,010.98	\$ 42,065,000	\$ 42,065,000	\$ 44,516,000	\$ 42,867,000	\$ 802,000
NET TOTAL	\$ 38,624,010.98	\$ 42,065,000	\$ 42,065,000	\$ 44,516,000	\$ 42,867,000	\$ 802,000
NET COUNTY COST	\$ 38,276,782.73	\$ 41,733,000	\$ 41,733,000	\$ 44,184,000	\$ 42,535,000	\$ 802,000

FUND
GENERAL FUND

FUNCTION
RECREATION & CULTURAL
SERVICES

ACTIVITY
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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC increase of \$0.8 million primarily due to the minimum wage requirement by the City of Los Angeles and unavoidable cost increases for insurance, custodial services, and building maintenance, 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.

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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	42,065,000	0	332,000	41,733,000	0.0
Other Changes					
1. Operating Agreement: Reflects an increase in funding for insurance, custodial services, and building maintenance pursuant to the 2017 amended and restated operating lease agreement.	683,000	--	--	683,000	--
2. 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.	319,000	--	--	319,000	--
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).	4,000	--	--	4,000	--
4. 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	802,000	0	0	802,000	0.0
2026-27 Recommended Budget	42,867,000	0	332,000	42,535,000	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 \$0.3 million for project management, broadcast production, and programming costs for the Annual Holiday Celebration.

MUSIC CENTER BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
<u>REVENUE DETAIL</u>						
MISCELLANEOUS	\$ 15,228.25	\$ 0	\$ 0	\$ 0	\$ 0	0
TRANSFERS IN	332,000.00	332,000	332,000	332,000	332,000	0
TOTAL REVENUE	\$ 347,228.25	\$ 332,000	\$ 332,000	\$ 332,000	\$ 332,000	0
<u>EXPENDITURES/APPROPRIATIONS</u>						
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	1,527,000.00	1,660,000	1,660,000	1,755,000	1,755,000	95,000
MAINTENANCE-BUILDINGS & IMPRV	11,723,000.00	12,976,000	12,976,000	13,564,000	13,564,000	588,000
MISCELLANEOUS EXPENSE	7,898,000.00	8,134,000	8,134,000	9,002,000	8,314,000	180,000
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	1,617,000.00	1,617,000	1,617,000	1,668,000	1,413,000	(204,000)
TECHNICAL SERVICES	6,808,000.00	6,932,000	6,932,000	7,777,000	7,071,000	139,000
TELECOMMUNICATIONS	550.97	1,000	1,000	1,000	1,000	0
UTILITIES	6,088,930.42	6,889,000	6,889,000	6,889,000	6,889,000	0
TOTAL S & S	35,667,481.39	38,283,000	38,283,000	40,730,000	39,081,000	798,000
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	0.00	85,000	85,000	85,000	85,000	0
RETIREMENT OF OTHER LONG TERM DEBT	2,949,105.00	3,660,000	3,660,000	3,664,000	3,664,000	4,000
TAXES & ASSESSMENTS	7,424.59	37,000	37,000	37,000	37,000	0
TOTAL OTH CHARGES	2,956,529.59	3,782,000	3,782,000	3,786,000	3,786,000	4,000
GROSS TOTAL	\$ 38,624,010.98	\$ 42,065,000	\$ 42,065,000	\$ 44,516,000	\$ 42,867,000	\$ 802,000
NET TOTAL	\$ 38,624,010.98	\$ 42,065,000	\$ 42,065,000	\$ 44,516,000	\$ 42,867,000	\$ 802,000
NET COUNTY COST	\$ 38,276,782.73	\$ 41,733,000	\$ 41,733,000	\$ 44,184,000	\$ 42,535,000	\$ 802,000

Nondepartmental Revenue

Nondepartmental Revenue Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ASSESSMENT & TAX COLLECTION FEES	\$ 13,860,674.78	\$ 13,861,000	\$ 9,265,000	\$ 9,265,000	\$ 9,265,000	\$ 0
BUSINESS LICENSE TAXES	10,518,315.30	6,000,000	6,000,000	6,000,000	6,000,000	0
BUSINESS LICENSES	4,900.00	1,000	0	0	0	0
CHARGES FOR SERVICES - OTHER	4,135,258.00	0	0	0	0	0
CONTRACT CITIES SERVICES COST RECOVERY	16,747,456.00	17,885,000	12,363,000	13,273,000	13,273,000	910,000
FRANCHISES	17,285,708.37	14,693,000	12,533,000	12,533,000	12,533,000	0
HOSPITAL OVERHEAD	14,432,535.00	16,862,000	25,000,000	25,000,000	25,000,000	0
INTEREST	600,826.65	3,000	0	0	0	0
MISCELLANEOUS	27,817,082.44	14,244,000	4,225,000	6,225,000	6,225,000	2,000,000
OTHER TAXES	106,313,780.93	106,363,000	86,656,000	86,656,000	86,656,000	0
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	92,763,675.36	83,487,000	55,000,000	55,000,000	55,000,000	0
RENTS & CONCESSIONS	15,232,483.18	18,627,000	10,846,000	11,646,000	11,646,000	800,000
ROYALTIES	24,623.88	10,000	0	0	0	0
SALES & USE TAXES	90,523,525.38	91,030,000	91,030,000	91,940,000	91,940,000	910,000
STATE - 1991 VLF REALIGNMENT	13,227,695.25	0	0	0	0	0
STATE - HOMEOWNERS' PROPERTY TAX RELIEF	17,439,315.32	16,916,000	19,000,000	17,000,000	17,000,000	(2,000,000)
TOTAL REVENUE	\$ 440,927,855.84	\$ 399,982,000	\$ 331,918,000	\$ 334,538,000	\$ 334,538,000	\$ 2,620,000
	FUND		FUNCTION		ACTIVITY	
	GENERAL FUND		OTHER		OTHER	

2026-27 Budget Message

Nondepartmental revenues are derived largely from revenue-generating activities not related to any specific County department.

The 2026-27 Recommended Budget reflects a net increase of \$2.6 million due to projected increases in the collection of local sales and use tax (\$0.9 million), General County Overhead service charges (\$0.9 million), miscellaneous revenue (\$2.0 million), and rents and concessions, which includes parking revenues (\$0.8 million). These increases are partially offset by a decrease in State - Homeowners' Property Tax Relief revenue (\$2.0 million).

Nondepartmental Special Accounts

Nondepartmental Special Accounts Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 590,796,157.97	\$ 460,876,000	\$ 345,309,000	\$ 345,309,000	\$ 345,309,000	\$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 0.00	\$ 10,889,000	\$ 10,889,000	\$ 6,300,000	\$ 6,300,000	\$ (4,589,000)
SERVICES & SUPPLIES	32,249,190.76	40,556,000	69,308,000	118,877,000	68,877,000	(431,000)
OTHER CHARGES	24,303,791.63	24,416,000	24,416,000	24,416,000	24,416,000	0
OTHER FINANCING USES	32,932,989.04	11,661,000	11,661,000	16,067,000	2,067,000	(9,594,000)
GROSS TOTAL	\$ 89,485,971.43	\$ 87,522,000	\$ 116,274,000	\$ 165,660,000	\$ 101,660,000	\$ (14,614,000)
INTRAFUND TRANSFERS	(384,278.47)	(281,000)	(281,000)	(281,000)	(281,000)	0
NET TOTAL	\$ 89,101,692.96	\$ 87,241,000	\$ 115,993,000	\$ 165,379,000	\$ 101,379,000	\$ (14,614,000)
NET COUNTY COST	\$ (501,694,465.01)	\$ (373,635,000)	\$ (229,316,000)	\$ (179,930,000)	\$ (243,930,000)	\$ (14,614,000)

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$14.6 million due primarily to the removal of prior-year funding that was provided on a one-time basis for various County programs, as well as a reduction in funding to offset countywide costs.

Parks and Recreation

Norma E. García-González, Director

Parks and Recreation Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 75,660,313.39	\$ 118,580,000	\$ 75,290,000	\$ 71,421,000	\$ 70,476,000	\$ (4,814,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 196,776,397.61	\$ 203,267,000	\$ 206,394,000	\$ 214,058,000	\$ 209,574,000	\$ 3,180,000
SERVICES & SUPPLIES	95,913,583.46	93,290,000	86,042,000	87,445,000	59,485,000	(26,557,000)
OTHER CHARGES	27,816,922.89	26,963,000	26,963,000	25,941,000	24,965,000	(1,998,000)
OC EXPENDITURE DISTRIBUTION	0.00	40,000,000	0	0	0	0
TOTAL OTH CHARGES	27,816,922.89	66,963,000	26,963,000	25,941,000	24,965,000	(1,998,000)
CAPITAL ASSETS - EQUIPMENT	4,119,612.28	2,228,000	2,228,000	3,128,000	1,004,000	(1,224,000)
OTHER FINANCING USES	8,402,257.00	603,000	603,000	603,000	603,000	0
GROSS TOTAL	\$ 333,028,773.24	\$ 366,351,000	\$ 322,230,000	\$ 331,175,000	\$ 295,631,000	\$ (26,599,000)
INTRAFUND TRANSFERS	(7,421,595.53)	(18,488,000)	(17,685,000)	(5,594,000)	(5,594,000)	12,091,000
NET TOTAL	\$ 325,607,177.71	\$ 347,863,000	\$ 304,545,000	\$ 325,581,000	\$ 290,037,000	\$ (14,508,000)
NET COUNTY COST	\$ 249,946,864.32	\$ 229,283,000	\$ 229,255,000	\$ 254,160,000	\$ 219,561,000	\$ (9,694,000)
BUDGETED POSITIONS	1,689.0	1,723.0	1,723.0	1,758.0	1,718.0	(5.0)
FUND	FUNCTION					
GENERAL FUND	RECREATION & CULTURAL SERVICES					
	ACTIVITY					
	RECREATION FACILITIES					

Mission Statement

To serve as stewards of parklands, build healthy and resilient communities, and advance social equity and cohesion.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a \$9.7 million NCC decrease primarily due to the removal of prior-year funding that was provided on a one-time basis and adjustments to rent charges, partially offset with funding for Board-approved increases in employee benefits. 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	322,230,000	17,685,000	75,290,000	229,255,000	1,723.0
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	3,102,000	--	129,000	2,973,00	--
2. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	36,000	--	36,000	--	--
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).	(998,000)	--	(42,000)	(956,000)	--
4. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various operational programs and services, including: fuel and utilities (\$5.0 million); Utility User Tax funded programs (\$3.4 million); various projects, programs, and capital assets (\$8.4 million); and intrafund transfers from the Department of Mental Health for Prevention and Early Intervention services (\$11.1 million) and the use of a master services agreement (\$1.0 million).	(28,938,000)	(12,091,000)	(5,136,000)	(11,711,000)	--
5. Board-Approved Reclassifications: Reflects Board-approved reclassifications of 1.0 Recreation Services Manager to 1.0 Regional Recreation Director and 1.0 Floor Finisher to 1.0 Carpenter to meet the operational needs of the Department; fully offset by charges for services revenue.	154,000	--	154,000	--	--
6. Staff Support for Well-Being and Trauma-Informed Response: Reflects the addition of 1.0 Administrative Services Manager I to safeguard employee well-being through timely trauma-informed response; offset by the deletion of 1.0 Recreation Services Manager and charges for services revenue.	83,000	--	83,000	--	--
7. Operation and Maintenance of the Hollywood Bowl: Reflects the addition of 2.0 Custodians and 1.0 General Maintenance Worker II to meet the maintenance needs of the Hollywood Bowl; fully offset by the deletion of 8.0 part-time Custodians.	(121,000)	--	(121,000)	--	(5.0)
8. Regional Park and Open Space District (RPOSD): Reflects the addition of 1.0 Administrative Services Manager I to oversee RPOSD fiscal operations related to the management of Measure A funds; fully offset by the deletion of 1.0 Financial Specialist III and charges for services revenue.	83,000	--	83,000	--	--
Total Changes	(26,599,000)	(12,091,000)	(4,814,000)	(9,694,000)	(5.0)
2026-27 Recommended Budget	295,631,000	5,594,000	70,476,000	219,561,000	1,718.0

Critical and Unmet Needs

The Department's critical and unmet needs consist of funding for: 1) cost increases in utilities and fuel (\$14.6 million); 2) cost increases for maintenance and security contract services (\$2.8 million); 3) deferred maintenance for park infrastructure (\$4.0 million); 5) maintenance of trees (\$1.0 million); 6) cost increases for health and safety, and due to theft, vandalism, and inflation (\$2.7 million); and 7) new facilities (\$11.6 million).

PARKS AND RECREATION BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
BUSINESS LICENSES	\$ 62,699.00	\$ 139,000	\$ 139,000	\$ 139,000	\$ 139,000	\$ 0
CHARGES FOR SERVICES - OTHER	777,237.54	2,940,000	2,940,000	1,552,000	1,552,000	(1,388,000)
CONTRACT CITIES SERVICES COST RECOVERY	182,568.06	231,000	231,000	231,000	231,000	0
FEDERAL - COMMUNITY DEVELOPMENT BLOCK GRANT	292,034.00	701,000	566,000	566,000	566,000	0
FEDERAL - COVID-19	2,788,603.31	0	0	0	0	0
FEDERAL - IN-LIEU TAXES	1,703,849.00	1,797,000	1,797,000	1,797,000	1,797,000	0
FEDERAL - OTHER	527,814.08	612,000	612,000	612,000	612,000	0
FEDERAL AID - DISASTER RELIEF	732,088.00	0	0	0	0	0
INTEREST	0.00	2,000	2,000	2,000	2,000	0
INTERFUND CHARGES FOR SERVICES - OTHER	212,468.01	143,000	143,000	143,000	143,000	0
ISD SERVICES	0.00	93,000	93,000	0	0	(93,000)
JOINT POWER AUTHORITY / SPECIAL DISTRICTS	0.00	294,000	294,000	294,000	294,000	0
LEGAL SERVICES	10,855,979.34	8,711,000	8,711,000	10,749,000	10,497,000	1,786,000
MISCELLANEOUS	11,013,940.22	22,815,000	8,912,000	6,264,000	6,271,000	(2,641,000)
MISCELLANEOUS/CAPITAL PROJECTS	0.00	250,000	250,000	0	0	(250,000)
OTHER COURT FINES	22.60	0	0	0	0	0
OTHER GOVERNMENTAL AGENCIES	334,820.20	1,099,000	1,099,000	0	0	(1,099,000)
OTHER LICENSES & PERMITS	174,586.00	29,000	29,000	29,000	29,000	0
OTHER SALES	7,275.08	5,000	5,000	5,000	5,000	0
PARK & RECREATION SERVICES	9,218,294.41	9,708,000	9,708,000	10,408,000	9,708,000	0
PERSONNEL SERVICES	463.62	77,000	77,000	77,000	77,000	0
PLANNING & ENGINEERING SERVICES	4,834,895.57	4,900,000	4,900,000	4,900,000	4,900,000	0
RENTS & CONCESSIONS	6,072,595.49	6,736,000	6,736,000	6,335,000	6,335,000	(401,000)
SALE OF CAPITAL ASSETS	65,322.50	225,000	225,000	225,000	225,000	0
STATE - OTHER	2,894,236.19	30,806,000	1,554,000	826,000	826,000	(728,000)
STATE AID - DISASTER	2,196,265.86	0	0	0	0	0
TRANSFERS IN	20,712,255.31	26,267,000	26,267,000	26,267,000	26,267,000	0
TOTAL REVENUE	\$ 75,660,313.39	\$ 118,580,000	\$ 75,290,000	\$ 71,421,000	\$ 70,476,000	\$ (4,814,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 117,520,402.84	\$ 117,344,000	\$ 120,471,000	\$ 122,739,000	\$ 120,139,000	\$ (332,000)
CAFETERIA BENEFIT PLANS	23,786,930.70	26,015,000	26,015,000	29,759,000	29,121,000	3,106,000
COUNTY EMPLOYEE RETIREMENT	22,922,494.56	23,798,000	23,798,000	24,578,000	23,889,000	91,000
DENTAL INSURANCE	442,229.92	478,000	478,000	506,000	480,000	2,000
DEPENDENT CARE SPENDING ACCOUNTS	151,128.25	131,000	131,000	233,000	237,000	106,000
DISABILITY BENEFITS	908,959.02	1,043,000	1,043,000	1,026,000	1,019,000	(24,000)
FICA (OASDI)	1,776,323.11	1,915,000	1,915,000	1,952,000	1,912,000	(3,000)
HEALTH INSURANCE	3,737,053.93	4,563,000	4,563,000	5,073,000	4,713,000	150,000
LIFE INSURANCE	256,890.33	237,000	237,000	248,000	240,000	3,000
OTHER EMPLOYEE BENEFITS	5,300.00	7,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	17,193,207.00	18,811,000	18,811,000	18,811,000	18,811,000	0
SAVINGS PLAN	791,496.85	1,070,000	1,070,000	1,094,000	1,080,000	10,000
THRIFT PLAN (HORIZONS)	2,720,356.88	2,871,000	2,871,000	2,986,000	2,880,000	9,000

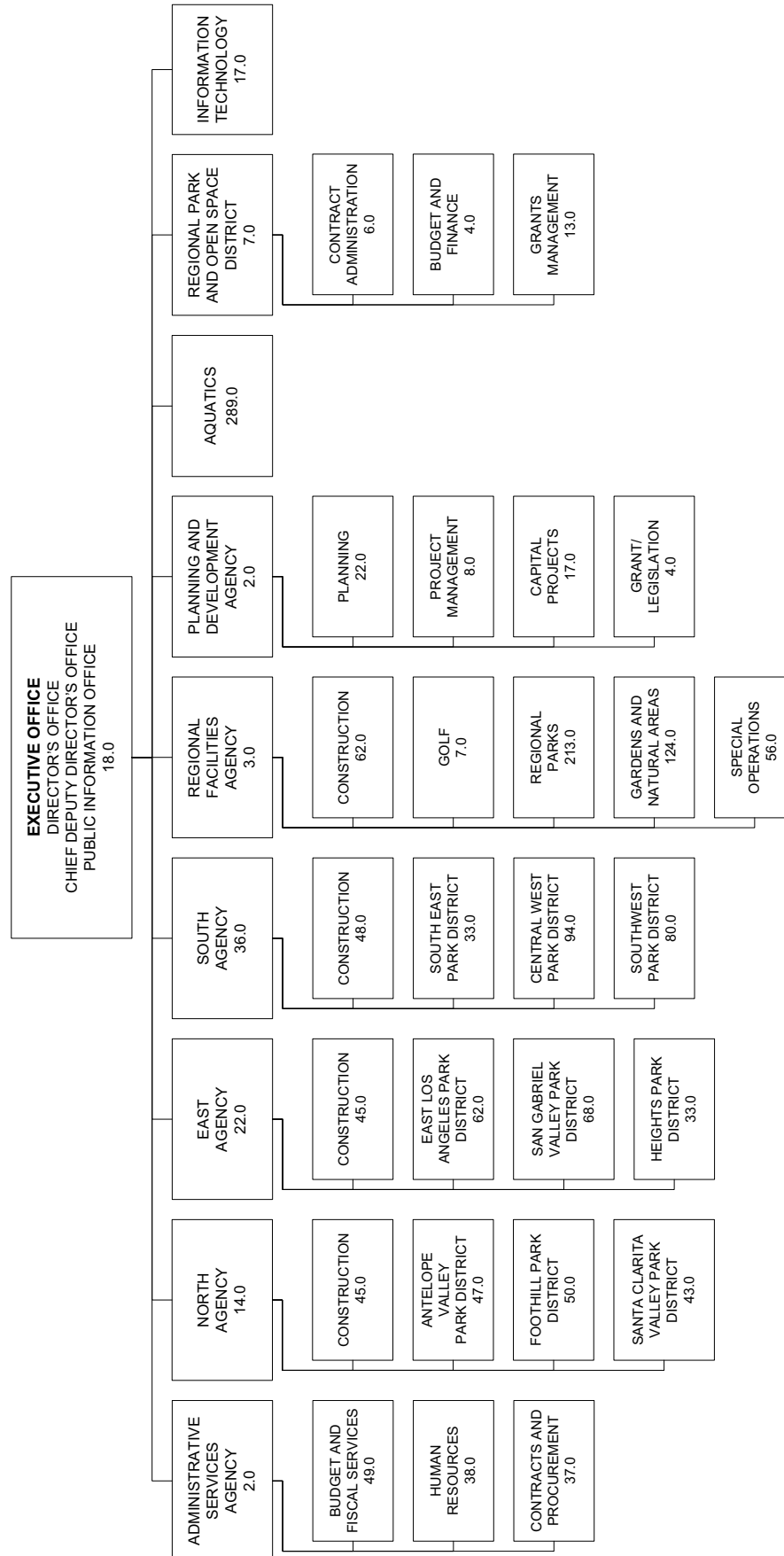
PARKS AND RECREATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
UNEMPLOYMENT INSURANCE	488,621.00	512,000	512,000	512,000	512,000	0
WORKERS' COMPENSATION	4,075,003.22	4,472,000	4,472,000	4,534,000	4,534,000	62,000
TOTAL S & E B	196,776,397.61	203,267,000	206,394,000	214,058,000	209,574,000	3,180,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	3,492,772.81	1,179,000	1,179,000	1,614,000	1,374,000	195,000
CLOTHING & PERSONAL SUPPLIES	1,283,459.46	1,144,000	1,144,000	300,000	589,000	(555,000)
COMMUNICATIONS	559,278.16	281,000	281,000	2,000	2,000	(279,000)
COMPUTING-MAINFRAME	171,559.66	120,000	120,000	8,000	142,000	22,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	879,145.43	630,000	630,000	38,000	338,000	(292,000)
COMPUTING-PERSONAL	1,615,361.09	621,000	621,000	322,000	314,000	(307,000)
CONTRACTED PROGRAM SERVICES	0.00	135,000	135,000	0	0	(135,000)
FOOD	2,704,121.97	87,000	87,000	1,530,000	1,530,000	1,443,000
HOUSEHOLD EXPENSE	819,306.33	868,000	868,000	789,000	641,000	(227,000)
INFORMATION TECHNOLOGY SECURITY	15,456.39	120,000	120,000	147,000	147,000	27,000
INFORMATION TECHNOLOGY SERVICES	149,080.96	383,000	383,000	15,000	0	(383,000)
INSURANCE	2,360,193.24	801,000	801,000	981,000	981,000	180,000
MAINTENANCE - EQUIPMENT	1,621,349.99	1,515,000	1,515,000	1,804,000	1,429,000	(86,000)
MAINTENANCE-BUILDINGS & IMPRV	23,258,998.36	14,044,000	12,890,000	24,325,000	12,343,000	(547,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	167,135.10	115,000	115,000	92,000	90,000	(25,000)
MEMBERSHIPS	23,447.90	55,000	55,000	0	0	(55,000)
MISCELLANEOUS EXPENSE	(8,759.17)	100,000	100,000	2,337,000	100,000	0
OFFICE EXPENSE	1,271,170.82	707,000	707,000	206,000	165,000	(542,000)
PROFESSIONAL SERVICES	3,854,438.78	2,862,000	2,862,000	5,518,000	4,514,000	1,652,000
PUBLICATIONS & LEGAL NOTICES	0.00	83,000	83,000	62,000	62,000	(21,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	468,685.82	150,000	150,000	62,000	62,000	(88,000)
RENTS & LEASES - EQUIPMENT	990,215.71	314,000	314,000	0	0	(314,000)
SMALL TOOLS & MINOR EQUIPMENT	1,747,108.36	1,299,000	1,299,000	536,000	450,000	(849,000)
SPECIAL DEPARTMENTAL EXPENSE	6,168,623.55	32,650,000	28,529,000	10,938,000	10,366,000	(18,163,000)
TECHNICAL SERVICES	8,963,540.11	2,959,000	2,959,000	3,786,000	2,750,000	(209,000)
TELECOMMUNICATIONS	2,522,647.65	1,786,000	1,786,000	1,087,000	1,064,000	(722,000)
TRAINING	632,450.56	205,000	205,000	228,000	228,000	23,000
TRANSPORTATION AND TRAVEL	5,622,770.69	2,517,000	2,517,000	1,023,000	2,517,000	0
UTILITIES	24,560,023.73	25,560,000	23,587,000	29,695,000	17,287,000	(6,300,000)
TOTAL S & S	95,913,583.46	93,290,000	86,042,000	87,445,000	59,485,000	(26,557,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	930,000.00	799,000	799,000	930,000	930,000	131,000
JUDGMENTS & DAMAGES	762,947.22	1,462,000	1,462,000	470,000	470,000	(992,000)
RETIREMENT OF OTHER LONG TERM DEBT	24,960,197.25	24,681,000	24,681,000	24,500,000	23,524,000	(1,157,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	1,157,208.00	0	0	0	0	0
TAXES & ASSESSMENTS	6,570.42	21,000	21,000	41,000	41,000	20,000
OC EXPENDITURE DISTRIBUTION	0.00	40,000,000	0	0	0	0
TOTAL OTH CHARGES	27,816,922.89	66,963,000	26,963,000	25,941,000	24,965,000	(1,998,000)

PARKS AND RECREATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
AGRICULTURE AND LANDSCAPE EQUIP	154,761.45	0	0	96,000	0	0
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	154,737.66	0	0	0	0	0
DATA HANDLING EQUIPMENT	88,383.46	0	0	0	0	0
ELECTRONIC EQUIPMENT	19,738.54	177,000	177,000	62,000	0	(177,000)
MACHINERY EQUIPMENT	87,824.91	0	0	14,000	0	0
PARK/RECREATION EQUIPMENT	317,558.42	137,000	137,000	(25,000)	(67,000)	(204,000)
VEHICLES & TRANSPORTATION EQUIPMENT	2,690,048.18	1,914,000	1,914,000	2,981,000	1,071,000	(843,000)
WATERCRAFT/VESSEL/BARGES/TUGS	606,559.66	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	4,119,612.28	2,228,000	2,228,000	3,128,000	1,004,000	(1,224,000)
TOTAL CAPITAL ASSETS	4,119,612.28	2,228,000	2,228,000	3,128,000	1,004,000	(1,224,000)
OTHER FINANCING USES						
TRANSFERS OUT	8,402,257.00	603,000	603,000	603,000	603,000	0
TOTAL OTH FIN USES	8,402,257.00	603,000	603,000	603,000	603,000	0
GROSS TOTAL	\$ 333,028,773.24	\$ 366,351,000	\$ 322,230,000	\$ 331,175,000	\$ 295,631,000	\$ (26,599,000)
INTRAFUND TRANSFERS	(7,421,595.53)	(18,488,000)	(17,685,000)	(5,594,000)	(5,594,000)	12,091,000
NET TOTAL	\$ 325,607,177.71	\$ 347,863,000	\$ 304,545,000	\$ 325,581,000	\$ 290,037,000	\$ (14,508,000)
NET COUNTY COST	\$ 249,946,864.32	\$ 229,283,000	\$ 229,255,000	\$ 254,160,000	\$ 219,561,000	\$ (9,694,000)
BUDGETED POSITIONS	1,689.0	1,723.0	1,723.0	1,758.0	1,718.0	(5.0)

DEPARTMENT OF PARKS AND RECREATION
Norma E. García-González, Director
2026-27 Recommended Budget Positions = 1,718.0



Ford Theatres

Ford Theatres Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 3,619,000.00	\$ 3,742,000	\$ 3,742,000	\$ 3,854,000	\$ 3,854,000	\$ 112,000
GROSS TOTAL	\$ 3,619,000.00	\$ 3,742,000	\$ 3,742,000	\$ 3,854,000	\$ 3,854,000	\$ 112,000
NET TOTAL	\$ 3,619,000.00	\$ 3,742,000	\$ 3,742,000	\$ 3,854,000	\$ 3,854,000	\$ 112,000
NET COUNTY COST	\$ 3,619,000.00	\$ 3,742,000	\$ 3,742,000	\$ 3,854,000	\$ 3,854,000	\$ 112,000

FUND
GENERAL FUND

FUNCTION
RECREATION & CULTURAL
SERVICES

ACTIVITY
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.

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.

2026-27 Budget Message

The 2026-27 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

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	3,742,000	0	0	3,742,000	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.	112,000	--	--	112,000	--
Total Changes	112,000	0	0	112,000	0.0
2026-27 Recommended Budget	3,854,000	0	0	3,854,000	0.0

FORD THEATRES BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES						
PROFESSIONAL SERVICES	\$ 0.00	\$ 3,742,000	\$ 3,742,000	\$ 3,854,000	\$ 3,854,000	\$ 112,000
TECHNICAL SERVICES	3,619,000.00	0	0	0	0	0
TOTAL S & S	3,619,000.00	3,742,000	3,742,000	3,854,000	3,854,000	112,000
GROSS TOTAL	\$ 3,619,000.00	\$ 3,742,000	\$ 3,742,000	\$ 3,854,000	\$ 3,854,000	\$ 112,000
NET TOTAL	\$ 3,619,000.00	\$ 3,742,000	\$ 3,742,000	\$ 3,854,000	\$ 3,854,000	\$ 112,000
NET COUNTY COST	\$ 3,619,000.00	\$ 3,742,000	\$ 3,742,000	\$ 3,854,000	\$ 3,854,000	\$ 112,000

Probation

Guillermo Viera Rosa, Chief Probation Officer

Probation Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 349,767,091.00	\$ 371,108,000	\$ 447,115,000	\$ 432,433,000	\$ 437,783,000	\$ (9,332,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 766,644,046.40	\$ 732,582,000	\$ 823,590,000	\$ 834,440,000	\$ 831,924,000	\$ 8,334,000
SERVICES & SUPPLIES	250,219,412.78	289,995,000	261,438,000	282,955,000	246,965,000	(14,473,000)
OTHER CHARGES	19,796,872.51	32,957,000	24,446,000	24,247,000	24,247,000	(199,000)
CAPITAL ASSETS - EQUIPMENT	1,817,153.95	3,367,000	3,330,000	3,330,000	3,330,000	0
GROSS TOTAL	\$1,038,477,485.64	\$ 1,058,901,000	\$ 1,112,804,000	\$ 1,144,972,000	\$ 1,106,466,000	\$ (6,338,000)
INTRAFUND TRANSFERS	(3,358,968.40)	(3,111,000)	(5,106,000)	(5,043,000)	(5,043,000)	63,000
NET TOTAL	\$1,035,118,517.24	\$ 1,055,790,000	\$ 1,107,698,000	\$ 1,139,929,000	\$ 1,101,423,000	\$ (6,275,000)
NET COUNTY COST	\$ 685,351,426.24	\$ 684,682,000	\$ 660,583,000	\$ 707,496,000	\$ 663,640,000	\$ 3,057,000
 BUDGETED POSITIONS	 5,482.0	 5,001.0	 5,001.0	 4,993.0	 4,958.0	 (43.0)
 FUND	 GENERAL FUND		 FUNCTION	 PUBLIC PROTECTION	 ACTIVITY	 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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC increase of \$3.1 million primarily due to the restoration of ongoing funding that was reduced on a one-time basis in FY 2025-26 to offset a one-time revenue adjustment. The increase is partially offset by the removal of prior-year funding that was provided on a one-time basis for home-like improvements, grants, and cybersecurity, as well as decreases in employee benefits costs, and the countywide cost allocation adjustment in rent charges.

Critical/Strategic Planning Initiatives

The Probation Department has implemented a strategic plan to transform 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 and AB 109 service models that focus on enhancing community-based referral services include 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	1,112,804,000	5,106,000	447,115,000	660,583,000	5,001.0
Critical Issues					
1. Internal Affairs: Reflects the addition of 1.0 Internal Affairs Manager, Probation position to provide direct oversight of administrative and criminal internal affairs cases, fully offset by the deletion of 2.0 Probation Director positions and an increase in services and supplies.	--	--	--	--	(1.0)
2. AB 1869 Backfill Revenue Loss: Reflects a decrease in revenue due to the expiration of AB 1869 backfill on June 30, 2026 (\$7.8 million), fully offset by a decrease in appropriation (\$1.4 million) and a one-time increase in SB 678 Community Corrections Performance Incentive Act Fund revenue (\$6.2 million) and Juvenile Probation activities fund revenue (\$0.2 million).	(1,400,000)	--	(1,400,000)	--	--
3. Emergency Management: Reflects the addition of 1.0 Disaster Services Analyst position to support the Emergency Management Unit, fully offset by the deletion of 1.0 Supervising Deputy Probation Officer position and 1.0 Transcriber Typist position, and an increase in services and supplies.	--	--	--	--	(1.0)
Other Changes					
1. Salaries and Employee Benefits: Reflects adjustments to employee benefits costs.	(144,000)	--	(18,000)	(126,000)	--
2. One-Time Funding: Reflects the removal of prior-year funding provided on a one-time basis for medical, mental health, and food services at secured youth treatment facilities (\$8.0 million), home-like improvements at Los Padrinos Juvenile Hall (\$4.9 million), and cybersecurity (\$0.2 million). Also reflects the restoration of \$8.5 million in ongoing funding that was reduced on a one-time basis in FY 2025-26 to offset a one-time revenue adjustment.	(4,568,000)	--	(8,000,000)	3,432,000	--
3. Miscellaneous Adjustments: Reflects Board-approved position reclassifications and the termination of the California Office of Traffic Safety grant.	(232,000)	--	(232,000)	--	(7.0)
4. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	318,000	--	318,000	--	(34.0)
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).	(249,000)	--	--	(249,000)	--

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
6. Office of Diversion and Re-Entry (ODR) Funding: Reflects funding from ODR for the continuation of the Felony Incompetent to Stand Trial and diversion programs.	(63,000)	(63,000)	--	--	--
7. Ministerial Adjustment: Reflects the deletion of 45.0 ordinance-only positions to meet the changing needs of the Department.	--	--	--	--	--
Total Changes	(6,338,000)	(63,000)	(9,332,000)	3,057,000	(43.0)
2026-27 Recommended Budget	1,106,466,000	5,043,000	437,783,000	663,640,000	4,958.0

Critical and Unmet Needs

The Department requests funding for services and supplies cost increases including the cost of services received from other County departments.

PROBATION BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ 755,292.78	\$ 720,000	\$ 595,000	\$ 595,000	\$ 595,000	\$ 0
CONTRACT CITIES SERVICES COST RECOVERY	274,846.96	360,000	540,000	540,000	540,000	0
FEDERAL - GRANTS	177,662.48	5,835,000	6,729,000	6,497,000	6,497,000	(232,000)
FEDERAL - OTHER	250,094.73	0	0	0	0	0
FEDERAL - PUBLIC ASSISTANCE PROGRAMS	10,963,503.00	16,525,000	26,468,000	26,468,000	26,468,000	0
FEDERAL AID - DISASTER RELIEF	156,321.47	0	0	0	0	0
FEDERAL AID - MENTAL HEALTH	5,391,741.20	2,372,000	6,825,000	6,825,000	6,825,000	0
FORFEITURES & PENALTIES	927.44	0	0	0	0	0
INSTITUTIONAL CARE & SERVICES	204,694.92	162,000	11,000	11,000	11,000	0
MISCELLANEOUS	703,815.25	645,000	623,000	623,000	623,000	0
OTHER COURT FINES	124,320.01	129,000	0	0	0	0
RENTS & CONCESSIONS	2,800.00	1,000	0	0	0	0
SALE OF CAPITAL ASSETS	58,671.25	62,000	0	0	0	0
SETTLEMENTS	48,031.53	0	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	273,507,202.93	294,032,000	331,587,000	324,487,000	324,103,000	(7,484,000)
STATE - LAW ENFORCEMENT	8,009,000.00	8,009,000	8,009,000	259,000	259,000	(7,750,000)
STATE - OTHER	133,065.23	0	175,000	175,000	175,000	0
STATE - PEACE OFFICERS STANDARDS & TRAINING	2,027,757.00	1,465,000	2,540,000	2,540,000	2,540,000	0
STATE - PUBLIC ASSISTANCE PROGRAMS	7,720,375.00	7,603,000	9,790,000	9,790,000	9,790,000	0
STATE AID - CORRECTIONS	54,545.50	54,000	0	0	0	0
STATE AID - DISASTER	199,702.00	0	0	0	0	0
TRANSFERS IN	39,002,720.32	33,134,000	53,223,000	53,623,000	59,357,000	6,134,000
TOTAL REVENUE	\$ 349,767,091.00	\$ 371,108,000	\$ 447,115,000	\$ 432,433,000	\$ 437,783,000	\$ (9,332,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 455,604,407.92	\$ 424,842,000	\$ 471,737,000	\$ 479,611,000	\$ 477,385,000	\$ 5,648,000
CAFETERIA BENEFIT PLANS	85,937,672.02	81,208,000	110,976,000	110,893,000	110,866,000	(110,000)
COUNTY EMPLOYEE RETIREMENT	97,482,796.34	92,654,000	96,439,000	96,562,000	96,525,000	86,000
DENTAL INSURANCE	1,581,450.54	1,461,000	1,022,000	1,017,000	993,000	(29,000)
DEPENDENT CARE SPENDING ACCOUNTS	564,418.05	564,000	831,000	687,000	687,000	(144,000)
DISABILITY BENEFITS	4,408,417.82	4,654,000	5,500,000	5,684,000	5,678,000	178,000
FICA (OASDI)	6,459,570.95	6,192,000	6,791,000	6,781,000	6,748,000	(43,000)
HEALTH INSURANCE	4,418,706.15	5,052,000	7,853,000	8,353,000	8,299,000	446,000
LIFE INSURANCE	827,320.20	788,000	404,000	406,000	399,000	(5,000)
OTHER EMPLOYEE BENEFITS	9,270.50	0	0	0	0	0
RETIREE HEALTH INSURANCE	58,204,668.00	62,266,000	64,979,000	64,979,000	64,979,000	0
SAVINGS PLAN	1,880,849.80	1,877,000	2,373,000	2,408,000	2,401,000	28,000
THRIFT PLAN (HORIZONS)	11,952,625.84	11,767,000	13,929,000	13,904,000	13,809,000	(120,000)
UNEMPLOYMENT INSURANCE	184,275.27	150,000	411,000	411,000	411,000	0
WORKERS' COMPENSATION	37,127,597.00	39,107,000	40,345,000	42,744,000	42,744,000	2,399,000
TOTAL S & E B	766,644,046.40	732,582,000	823,590,000	834,440,000	831,924,000	8,334,000

PROBATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	19,955,476.87	27,163,000	21,866,000	20,503,000	18,309,000	(3,557,000)
AGRICULTURAL	23,183.34	23,000	100,000	100,000	100,000	0
CLOTHING & PERSONAL SUPPLIES	2,243,459.99	2,372,000	1,590,000	1,590,000	1,590,000	0
COMMUNICATIONS	2,469,961.82	2,334,000	1,545,000	1,545,000	1,545,000	0
COMPUTING-MAINFRAME	8,054,192.25	8,168,000	6,306,000	8,327,000	6,306,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	4,037,418.00	4,150,000	3,383,000	3,711,000	3,383,000	0
COMPUTING-PERSONAL	3,236,196.24	2,181,000	2,384,000	2,384,000	2,384,000	0
CONTRACTED PROGRAM SERVICES	70,189,717.04	87,201,000	120,704,000	115,641,000	113,241,000	(7,463,000)
FOOD	7,238,059.61	7,813,000	9,494,000	7,494,000	7,494,000	(2,000,000)
HOUSEHOLD EXPENSE	2,177,513.72	2,078,000	1,275,000	1,275,000	1,250,000	(25,000)
INFORMATION TECHNOLOGY SECURITY	0.00	0	1,265,000	1,265,000	1,265,000	0
INFORMATION TECHNOLOGY SERVICES	3,540,713.42	4,418,000	5,255,000	5,129,000	5,129,000	(126,000)
INSURANCE	5,859,802.03	5,434,000	2,377,000	5,860,000	2,377,000	0
MAINTENANCE - EQUIPMENT	171,689.69	208,000	296,000	296,000	296,000	0
MAINTENANCE-BUILDINGS & IMPRV	25,497,197.11	24,417,000	10,197,000	21,130,000	9,397,000	(800,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	117,131.13	132,000	50,000	50,000	50,000	0
MEMBERSHIPS	612,000.13	1,243,000	102,000	102,000	102,000	0
MISCELLANEOUS EXPENSE	349,849.81	490,000	109,000	109,000	109,000	0
OFFICE EXPENSE	2,056,816.65	1,737,000	3,067,000	3,089,000	3,200,000	133,000
PROFESSIONAL SERVICES	12,754,530.43	17,087,000	6,088,000	8,897,000	6,088,000	0
PUBLICATIONS & LEGAL NOTICES	0.00	0	1,000	1,000	1,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	895,717.40	1,092,000	4,722,000	4,672,000	4,672,000	(50,000)
RENTS & LEASES - EQUIPMENT	523,406.14	863,000	1,642,000	1,642,000	1,642,000	0
SMALL TOOLS & MINOR EQUIPMENT	1,120,734.73	1,082,000	388,000	95,000	95,000	(293,000)
SPECIAL DEPARTMENTAL EXPENSE	7,539,033.68	7,419,000	1,970,000	1,970,000	1,970,000	0
TECHNICAL SERVICES	37,424,051.38	45,960,000	31,201,000	40,211,000	30,909,000	(292,000)
TELECOMMUNICATIONS	11,058,566.31	15,641,000	8,783,000	10,589,000	8,783,000	0
TRAINING	658,612.34	692,000	2,173,000	2,173,000	2,173,000	0
TRANSPORTATION AND TRAVEL	5,247,655.19	4,083,000	3,046,000	3,046,000	3,046,000	0
UTILITIES	15,166,726.33	14,514,000	10,059,000	10,059,000	10,059,000	0
TOTAL S & S	250,219,412.78	289,995,000	261,438,000	282,955,000	246,965,000	(14,473,000)
OTHER CHARGES						
INTEREST ON BONDS	0.00	507,000	0	0	0	0
JUDGMENTS & DAMAGES	3,074,882.65	6,347,000	2,245,000	2,245,000	2,245,000	0
RETIREMENT OF OTHER LONG TERM DEBT	13,175,991.56	14,627,000	15,247,000	15,048,000	15,048,000	(199,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	2,680,561.60	8,417,000	6,133,000	6,133,000	6,133,000	0
SUPPORT & CARE OF PERSONS	833,925.68	3,050,000	807,000	807,000	807,000	0
TAXES & ASSESSMENTS	31,511.02	9,000	14,000	14,000	14,000	0
TOTAL OTH CHARGES	19,796,872.51	32,957,000	24,446,000	24,247,000	24,247,000	(199,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MAINFRAME	0.00	0	10,000	10,000	10,000	0

PROBATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
COMPUTERS, MIDRANGE/DEPARTMENTAL	12,771.04	0	0	0	0	0
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	0.00	45,000	0	0	0	0
DATA HANDLING EQUIPMENT	0.00	721,000	1,058,000	1,058,000	1,058,000	0
ELECTRONIC EQUIPMENT	536,920.35	1,105,000	0	0	0	0
FOOD PREPARATION EQUIPMENT	47,324.98	68,000	0	0	0	0
MACHINERY EQUIPMENT	0.00	0	19,000	19,000	19,000	0
MANUFACTURED/PREFABRICATED STRUCTURE	0.00	1,200,000	1,200,000	1,200,000	1,200,000	0
MEDICAL-MAJOR MOVEABLE EQUIPMENT	0.00	0	273,000	273,000	273,000	0
OFFICE FURNITURE, FIXTURES & EQ	1,420.54	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	1,218,717.04	228,000	770,000	770,000	770,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	1,817,153.95	3,367,000	3,330,000	3,330,000	3,330,000	0
TOTAL CAPITAL ASSETS	1,817,153.95	3,367,000	3,330,000	3,330,000	3,330,000	0
GROSS TOTAL	\$ 1,038,477,485.64	\$ 1,058,901,000	\$ 1,112,804,000	\$ 1,144,972,000	\$ 1,106,466,000	\$ (6,338,000)
INTRAFUND TRANSFERS	(3,358,968.40)	(3,111,000)	(5,106,000)	(5,043,000)	(5,043,000)	63,000
NET TOTAL	\$ 1,035,118,517.24	\$ 1,055,790,000	\$ 1,107,698,000	\$ 1,139,929,000	\$ 1,101,423,000	\$ (6,275,000)
NET COUNTY COST	\$ 685,351,426.24	\$ 684,682,000	\$ 660,583,000	\$ 707,496,000	\$ 663,640,000	\$ 3,057,000
 BUDGETED POSITIONS	 5,482.0	 5,001.0	 5,001.0	 4,993.0	 4,958.0	 (43.0)

Probation - Care of Juvenile Court Wards Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
OTHER CHARGES	\$ 782,076.27	\$ 1,350,000	\$ 807,000	\$ 807,000	\$ 807,000	\$ 0
GROSS TOTAL	\$ 782,076.27	\$ 1,350,000	\$ 807,000	\$ 807,000	\$ 807,000	\$ 0
NET TOTAL	\$ 782,076.27	\$ 1,350,000	\$ 807,000	\$ 807,000	\$ 807,000	\$ 0
NET COUNTY COST	\$ 782,076.27	\$ 1,350,000	\$ 807,000	\$ 807,000	\$ 807,000	\$ 0
	FUND		FUNCTION		ACTIVITY	
	GENERAL FUND		PUBLIC PROTECTION		DETENTION AND CORRECTION	

Probation - Field Services Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 160,486,648.85	\$ 141,233,000	\$ 206,705,000	\$ 199,639,000	\$ 205,373,000	\$ (1,332,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 240,932,669.78	\$ 220,748,000	\$ 272,122,000	\$ 280,696,000	\$ 280,243,000	\$ 8,121,000
SERVICES & SUPPLIES	52,503,050.97	56,067,000	67,140,000	70,468,000	65,677,000	(1,463,000)
OTHER CHARGES	12,992,042.37	16,319,000	15,096,000	15,096,000	15,096,000	0
CAPITAL ASSETS - EQUIPMENT	169.36	731,000	1,057,000	1,057,000	1,057,000	0
GROSS TOTAL	\$ 306,427,932.48	\$ 293,865,000	\$ 355,415,000	\$ 367,317,000	\$ 362,073,000	\$ 6,658,000
INTRAFUND TRANSFERS	(908,990.21)	(675,000)	(2,270,000)	(2,207,000)	(2,207,000)	63,000
NET TOTAL	\$ 305,518,942.27	\$ 293,190,000	\$ 353,145,000	\$ 365,110,000	\$ 359,866,000	\$ 6,721,000
NET COUNTY COST	\$ 145,032,293.42	\$ 151,957,000	\$ 146,440,000	\$ 165,471,000	\$ 154,493,000	\$ 8,053,000
BUDGETED POSITIONS	1,895.0	1,789.0	1,789.0	1,786.0	1,779.0	(10.0)
	FUND		FUNCTION		ACTIVITY	
	GENERAL FUND		PUBLIC PROTECTION		DETENTION AND CORRECTION	

Probation - Juvenile Institutions Services Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 120,766,802.48	\$ 155,825,000	\$ 152,649,000	\$ 145,249,000	\$ 144,649,000	\$ (8,000,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 304,640,180.21	\$ 296,590,000	\$ 315,049,000	\$ 316,576,000	\$ 314,798,000	\$ (251,000)
SERVICES & SUPPLIES	124,888,913.79	150,541,000	127,230,000	131,764,000	114,288,000	(12,942,000)
OTHER CHARGES	1,168,458.60	1,493,000	1,558,000	1,359,000	1,359,000	(199,000)
CAPITAL ASSETS - EQUIPMENT	1,257,398.83	1,497,000	1,473,000	1,473,000	1,473,000	0
GROSS TOTAL	\$ 431,954,951.43	\$ 450,121,000	\$ 445,310,000	\$ 451,172,000	\$ 431,918,000	\$ (13,392,000)
INTRAFUND TRANSFERS	0.00	(216,000)	(432,000)	(432,000)	(432,000)	0
NET TOTAL	\$ 431,954,951.43	\$ 449,905,000	\$ 444,878,000	\$ 450,740,000	\$ 431,486,000	\$ (13,392,000)
NET COUNTY COST	\$ 311,188,148.95	\$ 294,080,000	\$ 292,229,000	\$ 305,491,000	\$ 286,837,000	\$ (5,392,000)
BUDGETED POSITIONS	2,063.0	1,753.0	1,753.0	1,751.0	1,724.0	(29.0)
	FUND GENERAL FUND		FUNCTION PUBLIC PROTECTION		ACTIVITY DETENTION AND CORRECTION	

Probation - Special Services Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 60,425,887.09	\$ 65,450,000	\$ 72,092,000	\$ 71,876,000	\$ 72,092,000	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 84,124,605.32	\$ 81,559,000	\$ 92,606,000	\$ 92,377,000	\$ 92,377,000	\$ (229,000)
SERVICES & SUPPLIES	11,790,688.50	14,529,000	15,880,000	15,830,000	15,805,000	(75,000)
OTHER CHARGES	461,819.87	584,000	584,000	584,000	584,000	0
GROSS TOTAL	\$ 96,377,113.69	\$ 96,672,000	\$ 109,070,000	\$ 108,791,000	\$ 108,766,000	\$ (304,000)
INTRAFUND TRANSFERS	(1,041,925.00)	(1,043,000)	(1,455,000)	(1,455,000)	(1,455,000)	0
NET TOTAL	\$ 95,335,188.69	\$ 95,629,000	\$ 107,615,000	\$ 107,336,000	\$ 107,311,000	\$ (304,000)
NET COUNTY COST	\$ 34,909,301.60	\$ 30,179,000	\$ 35,523,000	\$ 35,460,000	\$ 35,219,000	\$ (304,000)
BUDGETED POSITIONS	558.0	500.0	500.0	498.0	498.0	(2.0)
	FUND GENERAL FUND		FUNCTION PUBLIC PROTECTION		ACTIVITY DETENTION AND CORRECTION	

Probation - Support Services Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 8,087,752.58	\$ 8,600,000	\$ 15,669,000	\$ 15,669,000	\$ 15,669,000	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 136,946,591.09	\$ 133,685,000	\$ 143,813,000	\$ 144,791,000	\$ 144,506,000	\$ 693,000
SERVICES & SUPPLIES	61,036,759.52	68,858,000	51,188,000	64,893,000	51,195,000	7,000
OTHER CHARGES	4,392,475.40	13,211,000	6,401,000	6,401,000	6,401,000	0
CAPITAL ASSETS - EQUIPMENT	559,585.76	1,139,000	800,000	800,000	800,000	0
GROSS TOTAL	\$ 202,935,411.77	\$ 216,893,000	\$ 202,202,000	\$ 216,885,000	\$ 202,902,000	\$ 700,000
INTRAFUND TRANSFERS	(1,408,053.19)	(1,177,000)	(949,000)	(949,000)	(949,000)	0
NET TOTAL	\$ 201,527,358.58	\$ 215,716,000	\$ 201,253,000	\$ 215,936,000	\$ 201,953,000	\$ 700,000
NET COUNTY COST	\$ 193,439,606.00	\$ 207,116,000	\$ 185,584,000	\$ 200,267,000	\$ 186,284,000	\$ 700,000
BUDGETED POSITIONS	966.0	959.0	959.0	958.0	957.0	(2.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	DETENTION AND CORRECTION

Probation - Community-Based Contracts Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 1,679,250.00	\$ 7,056,000	\$ 13,178,000	\$ 2,920,000	\$ 2,920,000	\$ (10,258,000)
GROSS TOTAL	\$ 1,679,250.00	\$ 7,056,000	\$ 13,178,000	\$ 2,920,000	\$ 2,920,000	\$ (10,258,000)
NET TOTAL	\$ 1,679,250.00	\$ 7,056,000	\$ 13,178,000	\$ 2,920,000	\$ 2,920,000	\$ (10,258,000)
NET COUNTY COST	\$ 1,679,250.00	\$ 7,056,000	\$ 13,178,000	\$ 2,920,000	\$ 2,920,000	\$ (10,258,000)
FUND GENERAL FUND FUNCTION PUBLIC PROTECTION ACTIVITY DETENTION AND CORRECTION						

2026-27 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.

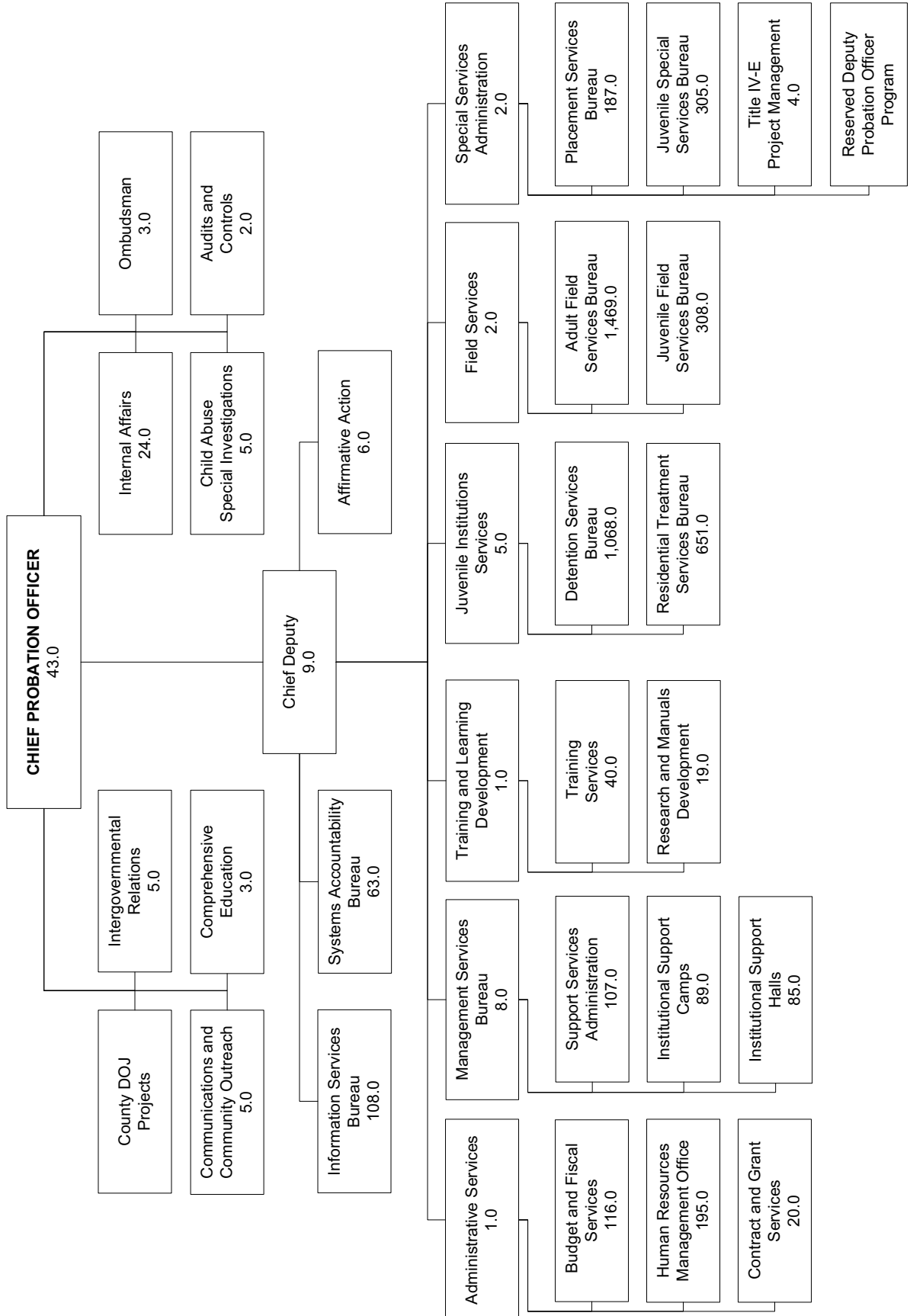
Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	13,178,000	0	0	13,178,000	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.	(10,258,000)	--	--	(10,258,000)	--
Total Changes	(10,258,000)	0	0	(10,258,000)	0.0
2026-27 Recommended Budget	2,920,000	0	0	2,920,000	0.0

COMMUNITY-BASED CONTRACTS BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
CONTRACTED PROGRAM SERVICES	\$ 1,679,250.00	\$ 7,056,000	\$ 13,178,000	\$ 2,920,000	\$ 2,920,000	\$ (10,258,000)
TOTAL S & S	1,679,250.00	7,056,000	13,178,000	2,920,000	2,920,000	(10,258,000)
GROSS TOTAL	\$ 1,679,250.00	\$ 7,056,000	\$ 13,178,000	\$ 2,920,000	\$ 2,920,000	\$ (10,258,000)
NET TOTAL	\$ 1,679,250.00	\$ 7,056,000	\$ 13,178,000	\$ 2,920,000	\$ 2,920,000	\$ (10,258,000)
NET COUNTY COST	\$ 1,679,250.00	\$ 7,056,000	\$ 13,178,000	\$ 2,920,000	\$ 2,920,000	\$ (10,258,000)

PROBATION DEPARTMENT
Guillermo Viera Rosa, Chief Probation Officer
2026-27 Recommended Budget Positions = 4,958.0



Project and Facility Development

Project and Facility Development Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 10,651,368.29	\$ 1,474,000	\$ 6,242,000	\$ 3,388,000	\$ 3,388,000	\$ (2,854,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 12,534,719.50	\$ 6,519,000	\$ 73,325,000	\$ 71,355,000	\$ 71,355,000	\$ (1,970,000)
OTHER CHARGES	20,978,600.00	12,052,000	11,834,000	8,105,000	8,105,000	(3,729,000)
CAPITAL ASSETS - EQUIPMENT	0.00	0	386,000	386,000	386,000	0
OTHER FINANCING USES	5,446,000.00	3,280,000	1,970,000	0	0	(1,970,000)
GROSS TOTAL	\$ 38,959,319.50	\$ 21,851,000	\$ 87,515,000	\$ 79,846,000	\$ 79,846,000	\$ (7,669,000)
INTRAFUND TRANSFERS	(1,660,331.47)	0	(4,290,000)	(4,290,000)	(4,290,000)	0
NET TOTAL	\$ 37,298,988.03	\$ 21,851,000	\$ 83,225,000	\$ 75,556,000	\$ 75,556,000	\$ (7,669,000)
NET COUNTY COST	\$ 26,647,619.74	\$ 20,377,000	\$ 76,983,000	\$ 72,168,000	\$ 72,168,000	\$ (4,815,000)

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
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.

2026-27 Budget Message

The 2026-27 Recommended Budget appropriates \$71.4 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 \$8.1 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 \$7.7 million in intrafund transfers and revenue to partially offset the Master Planning on-call consulting services contract expenditures and grant from the Los Angeles County Development Authority for the cost of due diligence work on the Future Los Angeles County Care Community Buildings at the Metropolitan State Hospital.

Critical/Strategic Planning Initiatives

The 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	87,515,000	4,290,000	6,242,000	76,983,000	0.0
Other Changes					
1. Services and Supplies: Reflects a decrease for prior-year expenditures and revenue, and a decrease in revenue collected for the Master Planning contracts.	(1,970,000)	--	(2,854,000)	(884,000)	--
2. Other Charges: Reflects a decrease due to the transfer of funds to other agencies or jurisdictions for various capital projects under funding agreements.	(3,729,000)	--	--	(3,729,000)	--
3. Other Financing Uses: Reflects a decrease due to the transfer of funds to the Civic Art Special Fund and the Eaton Canyon Golf Course Capital Improvement Fund.	(1,970,000)	--	--	(1,970,000)	--
Total Changes	(7,669,000)	0	(2,854,000)	(4,815,000)	0.0
2026-27 Recommended Budget	79,846,000	4,290,000	3,388,000	72,168,000	0.0

Provisional Financing Uses

Provisional Financing Uses Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
PFU-AUDITOR-CONTROLLER	\$ 0.00	\$ 471,000	\$ 3,419,000	\$ 4,304,000	\$ 4,304,000	\$ 885,000
PFU-CHILDREN AND FAMILY SERVICES	0.00	0	3,282,000	2,532,000	2,532,000	(750,000)
PFU-HEALTH SERVICES	0.00	0	128,583,000	128,583,000	128,583,000	0
PFU-PARKS AND RECREATION	0.00	0	2,348,000	2,348,000	2,348,000	0
PFU-PROBATION	0.00	224,000	48,266,000	48,266,000	48,266,000	0
PFU-PUBLIC SOCIAL SERVICES	0.00	0	98,314,000	80,528,000	80,528,000	(17,786,000)
PFU-SHERIFF	0.00	45,416,000	290,203,000	284,739,000	284,739,000	(5,464,000)
PFU-VARIOUS	0.00	59,011,000	1,314,878,000	1,799,995,000	1,694,995,000	380,117,000
TOTAL SERVICES & SUPPLIES	\$ 0.00	\$ 105,122,000	\$ 1,889,293,000	\$ 2,351,295,000	\$ 2,246,295,000	\$ 357,002,000
GROSS TOTAL	\$ 0.00	\$ 105,122,000	\$ 1,889,293,000	\$ 2,351,295,000	\$ 2,246,295,000	\$ 357,002,000
NET COUNTY COST	\$ 0.00	\$ 105,122,000	\$ 1,889,293,000	\$ 2,351,295,000	\$ 2,246,295,000	\$ 357,002,000

FUND
GENERAL FUND

FUNCTION
VARIOUS

ACTIVITY
VARIOUS

2026-27 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 2026-27 Recommended Budget reflects a net increase of \$357.0 million. The following is a description of each budget category change.

Auditor-Controller

Reflects an increase of \$0.9 million due to the set aside of funding for eTax implementation costs.

Children and Family Services

Reflects a decrease of \$0.8 million due to the transfer of funding to the Department of Public Health for Project H.O.P.E. (Healing Opportunities for Parenting and Empowerment).

Public Social Services

Reflects a net decrease of \$17.8 million due to the transfer of funding to the Department of Public Social Services for the In-Home Supportive Services wage increase (\$40.1 million), partially offset by the set aside of funding for the General Relief program (\$22.3 million).

Sheriff

Reflects a net decrease of \$5.4 million due to a reduction in prior-year carryover (\$45.9 million) and the transfer of funding for costs associated with trailer rental, the closed circuit television system, and radio maintenance (\$0.4 million); partially offset by the set aside of one-time funding for settlement costs (\$40.0 million) and the reversal of ongoing funding used on a one-time basis (\$0.9 million).

Various

Reflects a net increase of \$380.1 million primarily due to the set aside of funding for AB 218 settlement costs (\$300.0 million), salaries and employee benefits (\$147.5 million), Voting Solutions for All People and other election costs (\$47.7 million), Treasurer and Tax Collector eTax implementation costs (\$7.8 million), and Alternate Public Defender and Public Defender Workload Study costs (\$12.0 million). These increases are partially offset by a reduction of \$134.9 million in prior-year carryover.

Public Defender

Ricardo D. Garcia, Public Defender

Public Defender Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 30,599,481.34	\$ 32,688,000	\$ 39,557,000	\$ 33,593,000	\$ 32,509,000	\$ (7,048,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 261,829,376.77	\$ 272,000,000	\$ 288,978,000	\$ 302,619,000	\$ 286,912,000	\$ (2,066,000)
SERVICES & SUPPLIES	28,123,278.54	30,388,000	21,548,000	34,153,000	16,745,000	(4,803,000)
OTHER CHARGES	11,467,410.20	3,280,000	6,359,000	4,026,000	3,577,000	(2,782,000)
CAPITAL ASSETS - EQUIPMENT	22,973.65	73,000	73,000	73,000	73,000	0
GROSS TOTAL	\$ 301,443,039.16	\$ 305,741,000	\$ 316,958,000	\$ 340,871,000	\$ 307,307,000	\$ (9,651,000)
INTRAFUND TRANSFERS	(4,248,541.21)	(6,521,000)	(7,337,000)	(7,986,000)	(7,986,000)	(649,000)
NET TOTAL	\$ 297,194,497.95	\$ 299,220,000	\$ 309,621,000	\$ 332,885,000	\$ 299,321,000	\$ (10,300,000)
NET COUNTY COST	\$ 266,595,016.61	\$ 266,532,000	\$ 270,064,000	\$ 299,292,000	\$ 266,812,000	\$ (3,252,000)
BUDGETED POSITIONS	1,224.0	1,134.0	1,134.0	1,210.0	1,120.0	(14.0)
	FUND		FUNCTION		ACTIVITY	
	GENERAL FUND		PUBLIC PROTECTION		JUDICIAL	

Mission Statement

The Public Defender 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. 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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a net NCC decrease of \$3.3 million primarily due to the removal of prior-year funding that was provided on a one-time basis for various projects, partially offset by an increase in Board-approved increases in employee benefits.

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. To carry out the Board's and Department's strategic priorities, the Department is focused on the following priority areas:

- Advance a data-driven, sustainable defense service model by implementing workload study recommendations and strengthening workforce pipelines including attorneys, law clerks, and investigators to align staffing with demand, ensure operational continuity, and support high-quality representation.
- Sustain and stabilize holistic, client-centered defense services by maintaining integrated supportive services that improve client outcomes, reduce repeat system involvement, and support the County's Care First, Jails Last priorities.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	316,958,000	7,337,000	39,557,000	270,064,000	1,134.0
New/Expanded Programs					
1. Revenue Offset Positions: Reflects the addition of 1.0 Deputy Public Defender IV position to support Penal Code 4750 cases, fully offset by State reimbursement; and 1.0 Psychiatric Social Worker II for the Holistic Early Assessment and Linkage (HEAL) program, fully offset by Intrafund Transfer (IFT) from Care First and Community Investment (CFCI).	570,000	174,000	396,000	--	2.0
Other Changes					
1. Client Case Management System (CCMS) Licenses Cost Realignment: Reflects the realignment of appropriation to support CCMS Licenses.	--	--	--	--	--
2. Position Reclassification: Reflects the reclassification of 2.0 positions approved by the Board.	--	--	--	--	--
3. Revenue Adjustments: Reflects the removal of funding set to expire at the end of FY 2025-26 for the LA DOOR Program funded by the City of Los Angeles, and for the Criminal Records Clearing Project funded by Measure A.	(1,550,000)	--	(1,550,000)	--	(7.0)
4. Revenue Adjustments: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the Felony Incompetent to Stand Trial diversion program, funded by the Department of Health Services' Office of Diversion and Reentry; the Mental Health Court Evaluations Pilot Project provided by a Productivity and Investment Fund grant; and the Public Defenders' Homeless Mobile Unit, fully offset by IFT from CFCI.	80,000	475,000	(395,000)	--	--
5. AB 109 Funding: Reflects an adjustment to remove prior-year AB 109 funding that was provided on a one-time basis for Holistic Advocacy, the Social Work and Investigator Internship programs, and the Post-Conviction Unit's Resentencing Project.	(5,491,000)	--	(5,491,000)	--	(9.0)
6. Immigration Removal Defense Program: Reflects an adjustment to remove prior-year Cy Pres funding that was provided on a one-time basis for immigration defense for individuals facing criminal arrest or conviction in the County.	(3,634,000)	--	--	(3,634,000)	--
7. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for cybersecurity.	(38,000)	--	(2,000)	(36,000)	--
8. Unavoidable Costs: Reflects changes in long-term disability costs due to medical cost trends and decreases in claims.	(28,000)	--	(28,000)	--	--
9. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	489,000	--	24,000	465,000	--

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
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).	(49,000)	--	(2,000)	(47,000)	--
Total Changes	(9,651,000)	649,000	(7,048,000)	(3,252,000)	(14.0)
2026-27 Recommended Budget	307,307,000	7,986,000	32,509,000	266,812,000	1,120.0

Critical and Unmet Needs

The Department's critical and unmet needs include funding for additional attorneys and legal support positions to address attorney workloads; continuation of the post-bar law clerk program; and to expand the investigator hiring pipeline and training program. The Department also requests funding for staff development, cost increases associated with services received from other departments, office space construction, maintenance and furnishing needs, and additional services and supplies.

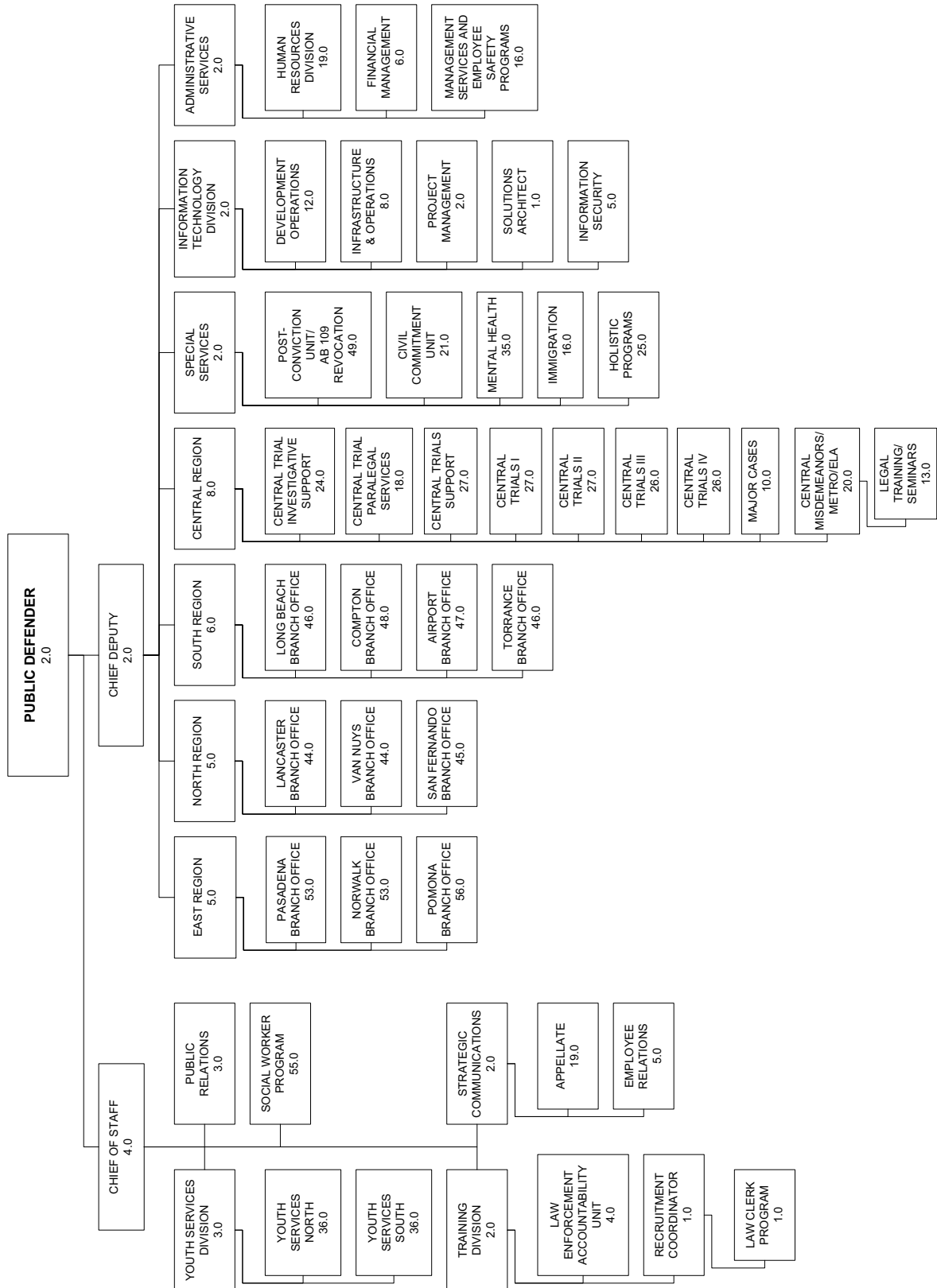
PUBLIC DEFENDER BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - GRANTS	\$ (364,314.52)	\$ 372,000	\$ 787,000	\$ 787,000	\$ 787,000	\$ 0
FEDERAL - OTHER	73,019.66	0	0	0	0	0
FEDERAL AID - DISASTER RELIEF	7,477.00	0	0	0	0	0
INTERFUND CHARGES FOR SERVICES - OTHER	321,022.74	332,000	332,000	332,000	332,000	0
LEGAL SERVICES	1,016,340.43	842,000	759,000	1,155,000	1,155,000	396,000
MISCELLANEOUS	51,515.87	45,000	512,000	487,000	485,000	(27,000)
OTHER GOVERNMENTAL AGENCIES	498,170.78	698,000	1,078,000	1,078,000	1,078,000	0
OTHER SALES	26,037.78	0	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	11,670,795.00	14,440,000	17,898,000	12,426,000	12,426,000	(5,472,000)
STATE - LAW ENFORCEMENT	5,360,727.76	2,601,000	3,893,000	3,893,000	3,893,000	0
STATE - OTHER	2,025,996.01	3,520,000	3,781,000	3,724,000	3,724,000	(57,000)
STATE - SB 90 MANDATED COSTS	5,115,045.00	5,770,000	5,770,000	6,852,000	5,770,000	0
STATE AID - DISASTER	22,431.00	0	0	0	0	0
TRANSFERS IN	4,775,216.83	4,068,000	4,747,000	2,859,000	2,859,000	(1,888,000)
TOTAL REVENUE	\$ 30,599,481.34	\$ 32,688,000	\$ 39,557,000	\$ 33,593,000	\$ 32,509,000	\$ (7,048,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 156,397,261.41	\$ 159,565,000	\$ 169,617,000	\$ 177,395,000	\$ 168,455,000	\$ (1,162,000)
CAFETERIA BENEFIT PLANS	24,904,979.96	27,179,000	26,844,000	27,905,000	26,951,000	107,000
COUNTY EMPLOYEE RETIREMENT	38,436,273.62	40,180,000	40,526,000	41,635,000	40,109,000	(417,000)
DENTAL INSURANCE	407,810.39	408,000	308,000	335,000	299,000	(9,000)
DEPENDENT CARE SPENDING ACCOUNTS	116,789.11	117,000	143,000	156,000	156,000	13,000
DISABILITY BENEFITS	1,924,378.10	1,507,000	2,218,000	2,242,000	2,172,000	(46,000)
FICA (OASDI)	2,517,054.68	2,600,000	2,337,000	2,440,000	2,311,000	(26,000)
HEALTH INSURANCE	7,691,617.62	9,600,000	14,634,000	17,778,000	14,248,000	(386,000)
LIFE INSURANCE	633,123.40	57,000	154,000	183,000	144,000	(10,000)
OTHER EMPLOYEE BENEFITS	9,771.00	10,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	16,572,105.00	18,265,000	18,265,000	18,265,000	18,265,000	0
SAVINGS PLAN	5,238,555.71	5,700,000	6,611,000	6,788,000	6,553,000	(58,000)
THRIFT PLAN (HORIZONS)	5,258,808.70	5,114,000	5,409,000	5,585,000	5,337,000	(72,000)
UNEMPLOYMENT INSURANCE	22,575.00	33,000	67,000	67,000	67,000	0
WORKERS' COMPENSATION	1,698,273.07	1,665,000	1,838,000	1,838,000	1,838,000	0
TOTAL S & E B	261,829,376.77	272,000,000	288,978,000	302,619,000	286,912,000	(2,066,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	3,202,329.63	3,544,000	562,000	4,169,000	562,000	0
CLOTHING & PERSONAL SUPPLIES	1,750.87	1,000	0	0	0	0
COMMUNICATIONS	426,060.00	680,000	234,000	409,000	234,000	0
COMPUTING-MAINFRAME	190,220.00	200,000	101,000	210,000	101,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	670,964.76	675,000	399,000	709,000	399,000	0
COMPUTING-PERSONAL	2,635,839.47	3,741,000	495,000	5,316,000	3,228,000	2,733,000
CONTRACTED PROGRAM SERVICES	6,181,414.51	3,334,000	6,207,000	4,920,000	4,920,000	(1,287,000)
FOOD	28,857.84	53,000	0	0	0	0
HOUSEHOLD EXPENSE	18,672.43	0	0	0	0	0

PUBLIC DEFENDER BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
INFORMATION TECHNOLOGY SECURITY	42,000.00	153,000	0	161,000	0	0
INFORMATION TECHNOLOGY SERVICES	983,317.00	185,000	409,000	370,000	371,000	(38,000)
INSURANCE	406,918.84	1,209,000	14,000	1,269,000	14,000	0
MAINTENANCE - EQUIPMENT	0.00	0	55,000	42,000	55,000	0
MAINTENANCE-BUILDINGS & IMPRV	2,128,660.21	1,918,000	108,000	1,896,000	108,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	0.00	2,000	0	0	0	0
MEMBERSHIPS	477,263.11	426,000	338,000	338,000	338,000	0
MISCELLANEOUS EXPENSE	251,687.52	339,000	22,000	22,000	22,000	0
OFFICE EXPENSE	586,388.68	1,493,000	1,413,000	1,925,000	1,385,000	(28,000)
PROFESSIONAL SERVICES	2,290,217.20	3,422,000	6,633,000	4,656,000	450,000	(6,183,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	180,475.05	153,000	401,000	401,000	401,000	0
RENTS & LEASES - EQUIPMENT	368,000.68	1,690,000	157,000	157,000	157,000	0
SMALL TOOLS & MINOR EQUIPMENT	3,170.18	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	86,040.88	21,000	14,000	14,000	14,000	0
TECHNICAL SERVICES	1,166,752.11	1,356,000	734,000	1,230,000	734,000	0
TELECOMMUNICATIONS	2,722,889.13	2,006,000	1,555,000	2,453,000	1,555,000	0
TRAINING	119,629.84	302,000	56,000	89,000	56,000	0
TRANSPORTATION AND TRAVEL	564,828.79	597,000	408,000	426,000	408,000	0
UTILITIES	2,388,929.81	2,888,000	1,233,000	2,971,000	1,233,000	0
TOTAL S & S	28,123,278.54	30,388,000	21,548,000	34,153,000	16,745,000	(4,803,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	5,575,170.91	20,000	98,000	98,000	98,000	0
RETIREMENT OF OTHER LONG TERM DEBT	2,531,780.06	2,600,000	2,929,000	3,329,000	2,880,000	(49,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	3,357,118.79	660,000	3,330,000	597,000	597,000	(2,733,000)
TAXES & ASSESSMENTS	3,340.44	0	2,000	2,000	2,000	0
TOTAL OTH CHARGES	11,467,410.20	3,280,000	6,359,000	4,026,000	3,577,000	(2,782,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
ALL OTHER UNDEFINED EQUIPMENT ASSETS	0.00	73,000	73,000	73,000	73,000	0
TELECOMMUNICATIONS EQUIPMENT	22,973.65	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	22,973.65	73,000	73,000	73,000	73,000	0
TOTAL CAPITAL ASSETS	22,973.65	73,000	73,000	73,000	73,000	0
GROSS TOTAL	\$ 301,443,039.16	\$ 305,741,000	\$ 316,958,000	\$ 340,871,000	\$ 307,307,000	\$ (9,651,000)
INTRAFUND TRANSFERS	(4,248,541.21)	(6,521,000)	(7,337,000)	(7,986,000)	(7,986,000)	(649,000)
NET TOTAL	\$ 297,194,497.95	\$ 299,220,000	\$ 309,621,000	\$ 332,885,000	\$ 299,321,000	\$ (10,300,000)
NET COUNTY COST	\$ 266,595,016.61	\$ 266,532,000	\$ 270,064,000	\$ 299,292,000	\$ 266,812,000	\$ (3,252,000)
BUDGETED POSITIONS	1,224.0	1,134.0	1,134.0	1,210.0	1,120.0	(14.0)

PUBLIC DEFENDER
Ricardo D. Garcia, Public Defender
2026-27 Recommended Budget Positions = 1,120.0



Public Health

Barbara Ferrer, Ph.D., M.P.H., M.Ed., Director

Public Health Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 1,379,644,324.20	\$ 1,397,381,000	\$ 1,544,375,000	\$ 1,526,540,000	\$ 1,517,970,000	\$ (26,405,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 806,128,572.58	\$ 850,087,000	\$ 951,702,000	\$ 961,492,000	\$ 950,140,000	\$ (1,562,000)
S & EB EXPENDITURE DISTRIBUTION	(20,127,482.75)	(23,380,000)	(22,981,000)	(23,860,000)	(23,860,000)	(879,000)
TOTAL S & E B	786,001,089.83	826,707,000	928,721,000	937,632,000	926,280,000	(2,441,000)
SERVICES & SUPPLIES	1,024,492,376.32	906,098,000	937,811,000	898,895,000	894,632,000	(43,179,000)
S & S EXPENDITURE DISTRIBUTION	(5,606,769.00)	(5,261,000)	(5,718,000)	(4,839,000)	(4,839,000)	879,000
TOTAL S & S	1,018,885,607.32	900,837,000	932,093,000	894,056,000	889,793,000	(42,300,000)
OTHER CHARGES	32,647,714.04	34,208,000	37,612,000	36,845,000	36,845,000	(767,000)
CAPITAL ASSETS - EQUIPMENT	2,811,792.52	16,000	3,443,000	2,546,000	2,546,000	(897,000)
GROSS TOTAL	\$ 1,840,346,203.71	\$ 1,761,768,000	\$ 1,901,869,000	\$ 1,871,079,000	\$ 1,855,464,000	\$ (46,405,000)
INTRAFUND TRANSFERS	(86,058,675.36)	(87,450,000)	(101,941,000)	(97,141,000)	(96,012,000)	5,929,000
NET TOTAL	\$ 1,754,287,528.35	\$ 1,674,318,000	\$ 1,799,928,000	\$ 1,773,938,000	\$ 1,759,452,000	\$ (40,476,000)
NET COUNTY COST	\$ 374,643,204.15	\$ 276,937,000	\$ 255,553,000	\$ 247,398,000	\$ 241,482,000	\$ (14,071,000)
BUDGETED POSITIONS	5,631.0	5,550.0	5,550.0	5,580.0	5,540.0	(10.0)
	FUND		FUNCTION		ACTIVITY	
	GENERAL FUND		HEALTH AND SANITATION		HEALTH	

Mission Statement

Advance the conditions that support optimal health and well-being for all.

2026-27 Budget Message

Department of Public Health (DPH) is impacted by funding reductions at the federal and State levels but continues to primarily focus on efficient and responsive public health services to all who live, work, and visit the County.

The 2026-27 Recommended Budget provides for total appropriation funding of \$1.9 billion supported by revenue from grants, fees, and other sources resulting in an NCC of \$241.5 million.

This reflects a net decrease in NCC of \$14.1 million as follows:

- Removal of prior-year one-time funding of \$5.0 million in ARPA-enabled funds for Sustained Public Health Response; \$5.0 million from the Provisional Financing Uses budget unit for preserving critical public health infrastructure; \$3.9 million in Tobacco Settlement funds for sexually transmitted infections and silicosis prevention; and \$1.6 million in carryover and cybersecurity funding.
- Addition of \$1.4 million for two Maternal, Child, and Adolescent Health (MCAH) programs that support families and children with special needs: \$0.8 million for Project H.O.P.E. (Healing Opportunities Parenting and Empowerment); and \$0.6 million for Help Me Grow.

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 and Board-Directed Priorities, as well as preserving critical public health services. This includes co-locating and integrating services with the Departments of Mental Health and Health Services; preventing communicable

diseases and outbreaks; reducing public exposure to environmental hazards; maintaining 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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	1,901,869,000	101,941,000	1,544,375,000	255,553,000	5,550.0
Other Changes					
1. Gender Impact Assessment (GIA): Reflects one-time funding (Year 3 of 5) to continue integrating gender equity goals at a countywide level, emphasizing the use of gender impact assessments to identify disparities and inform resource allocation.	125,000	--	--	125,000	--
2. Grant Funding: Reflects a net decrease in positions and grant funding from federal and State sources for various programs including strengthening public health infrastructure, children's services, chronic disease and injury prevention, and substance use disorder.	(6,756,000)	--	(6,756,000)	--	(1.0)
3. MCAH: Reflects Office of Child Protection funding of \$0.8 million per year over two years for the Project H.O.P.E. pilot to support home visitation and \$0.6 million on a one-time basis for Help Me Grow which provides access to care and education for families and children with special needs.	1,350,000	--	--	1,350,000	--
4. One-Time Funding Reversals: Reflects reversals of prior-year funding that was provided on a one-time basis for: ARPA funded programs (\$5.0 million); public health infrastructure (\$5.0 million); sexually transmitted infections and silicosis prevention (\$3.9 million); and various programs, including cybersecurity (\$1.7 million).	(15,579,000)	--	--	(15,579,000)	--
5. Homeless Funding: Reflects an adjustment to align with the Measures A and H spending plans adopted by the Board on February 3, 2026.	(6,877,000)	--	(6,877,000)	--	(9.0)
6. Ministerial Changes: Reflects various ministerial adjustments to meet operational needs including changes to services provided by other County departments, special revenue funds, and other budgetary realignments.	(18,680,000)	(5,929,000)	(12,751,000)	--	--
7. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits	116,000	--	76,000	40,000	--
8. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and decreases in claims.	(97,000)	--	(97,000)	--	--

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
9. 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)	--
Total Changes	(46,405,000)	(5,929,000)	(26,405,000)	(14,071,000)	(10.0)
2026-27 Recommended Budget	1,855,464,000	96,012,000	1,517,970,000	241,482,000	5,540.0

Critical and Unmet Needs

The Department's unmet needs include additional funding to support: 1) a centralized shelter access system; 2) worker health and safety; 3) a reduction of medical debt; 4) the doula hub; and 5) Project H.O.P.E.

PUBLIC HEALTH BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ 671,363.62	\$ 463,000	\$ 404,000	\$ 404,000	\$ 404,000	\$ 0
DRUG MEDI-CAL - STATE REALIGNMENT	34,524,607.26	30,265,000	19,815,000	23,065,000	19,815,000	0
FEDERAL - COVID-19	(1,133,005.85)	36,960,000	46,997,000	42,642,000	42,642,000	(4,355,000)
FEDERAL - GRANTS	77,686,965.35	72,055,000	63,492,000	63,492,000	63,492,000	0
FEDERAL - HEALTH GRANTS	532,493,146.18	543,372,000	585,636,000	587,991,000	584,688,000	(948,000)
FEDERAL - OTHER	8,143,196.79	5,078,000	4,217,000	4,217,000	4,217,000	0
FEDERAL - TARGETED CASE MANAGEMENT (TCM)	275,659.68	0	819,000	819,000	819,000	0
FEDERAL AID - DISASTER RELIEF	255,472.00	0	0	0	0	0
FEDERAL AID - MENTAL HEALTH	18,159,425.10	17,647,000	12,607,000	12,607,000	12,607,000	0
FORFEITURES & PENALTIES	2,883,470.98	1,596,000	1,687,000	1,687,000	1,687,000	0
HEALTH FEES	98,399,514.23	98,399,000	105,945,000	107,887,000	105,945,000	0
HOSPITAL OVERHEAD	1,167,666.54	345,000	1,435,000	1,247,000	1,247,000	(188,000)
INSTITUTIONAL CARE & SERVICES	73,624,531.80	78,295,000	85,026,000	84,505,000	85,112,000	86,000
INTERFUND CHARGES FOR SERVICES - OTHER	84,328.86	0	597,000	629,000	629,000	32,000
MISCELLANEOUS	19,810,936.62	2,087,000	4,354,000	4,354,000	4,354,000	0
OTHER GOVERNMENTAL AGENCIES	4,611,432.19	2,069,000	1,570,000	772,000	772,000	(798,000)
OTHER LICENSES & PERMITS	299,979.68	300,000	2,037,000	2,037,000	2,037,000	0
OTHER SALES	49,322.77	49,000	59,000	59,000	59,000	0
OTHER STATE AID - HEALTH	39,815,196.46	55,456,000	53,938,000	53,938,000	53,938,000	0
PLANNING & ENGINEERING SERVICES	340,389.00	340,000	408,000	408,000	408,000	0
PROP TAXES - CURRENT - SECURED	167,540.84	0	0	0	0	0
RECORDING FEES	5,402,209.53	5,402,000	4,544,000	4,544,000	4,544,000	0
SALE OF CAPITAL ASSETS	19,958.00	37,000	11,000	11,000	11,000	0
SETTLEMENTS	41,406.43	41,000	257,000	257,000	257,000	0
STATE - 1991 REALIGNMENT REVENUE - HEALTH SERVICES	25,539,595.21	25,000,000	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)	86,417,408.51	45,718,000	74,202,000	72,615,000	71,995,000	(2,207,000)
STATE - CALIFORNIA CHILDREN SERVICES	36,778,996.55	36,700,000	41,292,000	40,971,000	41,340,000	48,000
STATE - COVID-19	4,577,823.36	0	662,000	662,000	662,000	0
STATE - HEALTH ADMINISTRATION	44,570,609.23	41,981,000	46,752,000	46,752,000	46,752,000	0
STATE - OTHER	3,495,283.95	800,000	4,195,000	4,626,000	4,195,000	0
STATE - PUBLIC ASSISTANCE PROGRAMS	8,354,998.16	13,432,000	15,177,000	15,177,000	15,177,000	0
STATE - PUBLIC HEALTH SERVICES	168,865,361.78	176,274,000	216,275,000	216,971,000	216,971,000	696,000
STATE - TOBACCO PROGRAMS	8,908,218.35	8,871,000	13,875,000	13,875,000	13,875,000	0
STATE AID - DISASTER	766,417.00	766,000	0	0	0	0
STATE AID - MENTAL HEALTH	4,009,170.00	4,009,000	4,500,000	3,000,000	3,000,000	(1,500,000)
TRANSFERS IN	57,144,705.66	82,815,000	95,645,000	78,374,000	78,374,000	(17,271,000)
VEHICLE CODE FINES	2,421,022.38	759,000	645,000	645,000	645,000	0
TOTAL REVENUE	\$ 1,379,644,324.20	\$ 1,397,381,000	\$ 1,544,375,000	\$ 1,526,540,000	\$ 1,517,970,000	\$ (26,405,000)

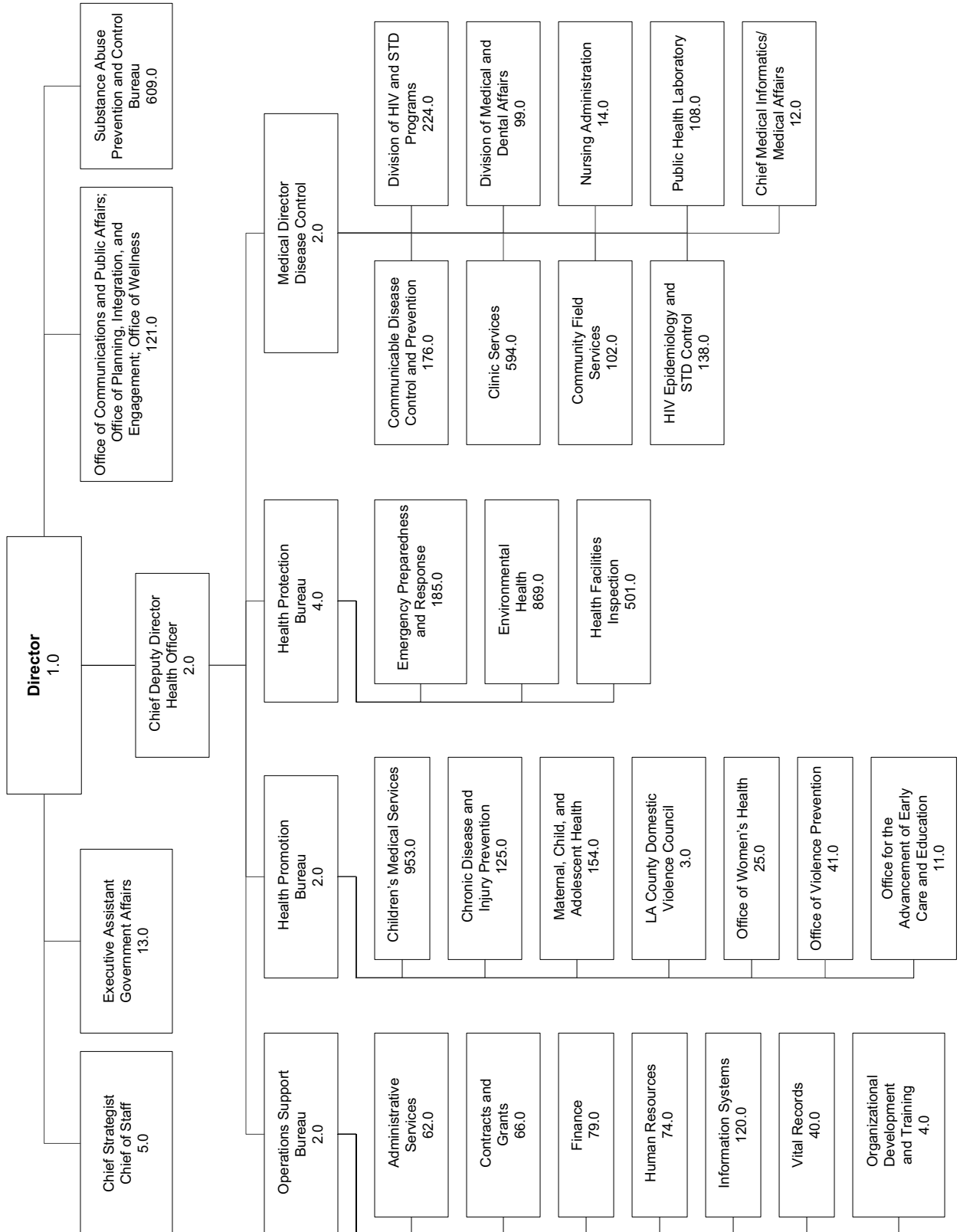
PUBLIC HEALTH BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 485,418,348.18	\$ 520,014,000	\$ 578,254,000	\$ 582,607,000	\$ 577,272,000	\$ (982,000)
CAFETERIA BENEFIT PLANS	89,740,891.57	87,522,000	108,214,000	109,367,000	107,984,000	(230,000)
COUNTY EMPLOYEE RETIREMENT	113,865,380.63	119,407,000	120,217,000	121,771,000	120,002,000	(215,000)
DENTAL INSURANCE	1,695,707.73	1,520,000	1,556,000	1,578,000	1,550,000	(6,000)
DEPENDENT CARE SPENDING ACCOUNTS	487,074.14	156,000	468,000	763,000	763,000	295,000
DISABILITY BENEFITS	3,920,757.65	2,893,000	2,611,000	2,792,000	2,720,000	109,000
FICA (OASDI)	7,414,552.77	7,500,000	8,523,000	8,594,000	8,506,000	(17,000)
HEALTH INSURANCE	10,855,565.93	12,830,000	26,877,000	29,030,000	26,876,000	(1,000)
LIFE INSURANCE	1,083,926.83	1,136,000	908,000	945,000	905,000	(3,000)
OTHER EMPLOYEE BENEFITS	14,000.00	2,000	0	0	0	0
RETIREE HEALTH INSURANCE	62,472,999.00	66,181,000	67,774,000	67,774,000	67,774,000	0
SAVINGS PLAN	5,125,462.65	5,142,000	8,562,000	8,802,000	8,563,000	1,000
THRIFT PLAN (HORIZONS)	15,310,677.26	16,100,000	18,449,000	18,647,000	18,403,000	(46,000)
UNEMPLOYMENT INSURANCE	129,886.00	203,000	203,000	203,000	203,000	0
WORKERS' COMPENSATION	8,593,342.24	9,481,000	9,086,000	8,619,000	8,619,000	(467,000)
S&EB EXPENDITURE DISTRIBUTION	(20,127,482.75)	(23,380,000)	(22,981,000)	(23,860,000)	(23,860,000)	(879,000)
TOTAL S & E B	786,001,089.83	826,707,000	928,721,000	937,632,000	926,280,000	(2,441,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	30,862,983.72	31,189,000	30,256,000	30,267,000	30,267,000	11,000
CLOTHING & PERSONAL SUPPLIES	284,635.79	4,000	2,000	2,000	2,000	0
COMMUNICATIONS	1,116,782.50	678,000	645,000	645,000	645,000	0
COMPUTING-MAINFRAME	2,957,861.21	618,000	277,000	277,000	277,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	5,927,603.47	1,648,000	1,530,000	1,537,000	1,537,000	7,000
COMPUTING-PERSONAL	6,702,780.57	1,421,000	1,417,000	1,424,000	1,424,000	7,000
CONTRACTED PROGRAM SERVICES	886,010,032.18	757,328,000	790,604,000	758,664,000	754,180,000	(36,424,000)
FOOD	134,276.39	21,000	1,000	1,000	1,000	0
HOUSEHOLD EXPENSE	233,940.31	7,000	0	0	0	0
INFORMATION TECHNOLOGY SECURITY	175,415.40	256,000	512,000	397,000	397,000	(115,000)
INFORMATION TECHNOLOGY SERVICES	4,407,743.72	1,363,000	982,000	982,000	982,000	0
INSURANCE	3,544,875.86	1,349,000	1,052,000	1,052,000	1,052,000	0
JURY & WITNESS EXPENSE	1,142.80	10,000	10,000	10,000	10,000	0
MAINTENANCE - EQUIPMENT	1,601,703.05	663,000	660,000	662,000	662,000	2,000
MAINTENANCE-BUILDINGS & IMPRV	10,147,972.07	5,885,000	5,966,000	5,978,000	5,978,000	12,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	10,687,998.26	5,048,000	6,321,000	6,141,000	6,141,000	(180,000)
MEMBERSHIPS	445,436.27	144,000	90,000	90,000	90,000	0
MISCELLANEOUS EXPENSE	(86,242.42)	301,000	293,000	293,000	293,000	0
OFFICE EXPENSE	3,502,761.41	3,548,000	3,981,000	3,763,000	3,775,000	(206,000)
PROFESSIONAL SERVICES	16,067,915.49	60,188,000	58,681,000	52,492,000	52,500,000	(6,181,000)
PUBLICATIONS & LEGAL NOTICES	507.87	0	0	0	0	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	3,025,462.44	4,431,000	4,892,000	5,038,000	5,038,000	146,000
RENTS & LEASES - EQUIPMENT	1,065,545.03	293,000	316,000	321,000	321,000	5,000
RENTS & LEASES - OTHER RENTAL	1,170,454.16	0	0	(104,000)	(104,000)	(104,000)

PUBLIC HEALTH BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
COSTS						
SMALL TOOLS & MINOR EQUIPMENT	962,006.47	14,000	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	4,024,163.81	1,283,000	812,000	841,000	841,000	29,000
TECHNICAL SERVICES	12,857,385.77	19,899,000	19,704,000	19,312,000	19,513,000	(191,000)
TELECOMMUNICATIONS	8,180,168.76	3,991,000	4,301,000	4,302,000	4,302,000	1,000
TRAINING	858,439.99	237,000	244,000	246,000	246,000	2,000
TRANSPORTATION AND TRAVEL	3,817,794.76	1,835,000	1,886,000	1,886,000	1,886,000	0
UTILITIES	3,802,829.21	2,446,000	2,376,000	2,376,000	2,376,000	0
S & S EXPENDITURE DISTRIBUTION	(5,606,769.00)	(5,261,000)	(5,718,000)	(4,839,000)	(4,839,000)	879,000
TOTAL S & S	1,018,885,607.32	900,837,000	932,093,000	894,056,000	889,793,000	(42,300,000)
OTHER CHARGES						
INTEREST ON OTHER LONG TERM DEBT	289,102.86	289,000	0	0	0	0
JUDGMENTS & DAMAGES	414,456.51	550,000	827,000	827,000	827,000	0
RETIREMENT OF OTHER LONG TERM DEBT	19,762,136.31	20,680,000	22,250,000	21,483,000	21,483,000	(767,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	7,882,503.11	7,846,000	7,387,000	7,387,000	7,387,000	0
SUPPORT & CARE OF PERSONS	4,160,144.00	4,842,000	7,140,000	7,140,000	7,140,000	0
TAXES & ASSESSMENTS	139,371.25	1,000	8,000	8,000	8,000	0
TOTAL OTH CHARGES	32,647,714.04	34,208,000	37,612,000	36,845,000	36,845,000	(767,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	830,091.44	0	699,000	699,000	699,000	0
DATA HANDLING EQUIPMENT	537,974.55	0	60,000	60,000	60,000	0
ELECTRONIC EQUIPMENT	0.00	0	17,000	17,000	17,000	0
FOOD PREPARATION EQUIPMENT	23,044.11	0	0	0	0	0
MACHINERY EQUIPMENT	8,501.14	0	13,000	13,000	13,000	0
MANUFACTURED/PREFABRICATED STRUCTURE	0.00	0	6,000	6,000	6,000	0
MEDICAL - FIXED EQUIPMENT	139,683.09	0	285,000	285,000	285,000	0
MEDICAL-MAJOR MOVEABLE EQUIPMENT	0.00	0	329,000	329,000	329,000	0
MEDICAL-MINOR EQUIPMENT	367,750.00	1,000	0	0	0	0
NON-MEDICAL LAB/TESTING EQUIP	704,951.57	15,000	1,629,000	732,000	732,000	(897,000)
OFFICE FURNITURE, FIXTURES & EQ	0.00	0	240,000	240,000	240,000	0
TELECOMMUNICATIONS EQUIPMENT	157,968.49	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	41,828.13	0	165,000	165,000	165,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	2,811,792.52	16,000	3,443,000	2,546,000	2,546,000	(897,000)
TOTAL CAPITAL ASSETS	2,811,792.52	16,000	3,443,000	2,546,000	2,546,000	(897,000)
GROSS TOTAL	\$ 1,840,346,203.71	\$ 1,761,768,000	\$ 1,901,869,000	\$ 1,871,079,000	\$ 1,855,464,000	\$ (46,405,000)
INTRAFUND TRANSFERS	(86,058,675.36)	(87,450,000)	(101,941,000)	(97,141,000)	(96,012,000)	5,929,000
NET TOTAL	\$ 1,754,287,528.35	\$ 1,674,318,000	\$ 1,799,928,000	\$ 1,773,938,000	\$ 1,759,452,000	\$ (40,476,000)
NET COUNTY COST	\$ 374,643,204.15	\$ 276,937,000	\$ 255,553,000	\$ 247,398,000	\$ 241,482,000	\$ (14,071,000)
BUDGETED POSITIONS	5,631.0	5,550.0	5,550.0	5,580.0	5,540.0	(10.0)

Department of Public Health
Barbara Ferrer, Ph.D., M.P.H., M.Ed., Director
2026-27 Recommended Budget Positions = 5,540.0



Public Social Services

Jackie Contreras, Ph.D., Director

Public Social Services Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$5,154,306,205.48	\$ 4,983,030,000	\$ 5,359,326,000	\$ 5,316,394,000	\$ 5,242,939,000	\$ (116,387,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$1,859,535,106.72	\$ 1,970,685,000	\$ 1,951,787,000	\$ 1,994,869,000	\$ 1,981,091,000	\$ 29,304,000
SERVICES & SUPPLIES	848,833,145.77	915,093,000	1,014,504,000	1,105,062,000	1,054,612,000	40,108,000
OTHER CHARGES	3,010,952,949.60	2,990,096,000	3,240,601,000	3,178,379,000	3,145,922,000	(94,679,000)
CAPITAL ASSETS - EQUIPMENT	4,267,574.37	9,744,000	4,743,000	3,769,000	3,769,000	(974,000)
GROSS TOTAL	\$5,723,588,776.46	\$ 5,885,618,000	\$ 6,211,635,000	\$ 6,282,079,000	\$ 6,185,394,000	\$ (26,241,000)
INTRAFUND TRANSFERS	(3,655,621.70)	(3,083,000)	(3,775,000)	(3,433,000)	(3,426,000)	349,000
NET TOTAL	\$5,719,933,154.76	\$ 5,882,535,000	\$ 6,207,860,000	\$ 6,278,646,000	\$ 6,181,968,000	\$ (25,892,000)
NET COUNTY COST	\$ 565,626,949.28	\$ 899,505,000	\$ 848,534,000	\$ 962,252,000	\$ 939,029,000	\$ 90,495,000
BUDGETED POSITIONS	14,669.0	14,587.0	14,587.0	14,725.0	14,587.0	0.0

Public Social Services - Administration Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$2,719,995,867.20	\$ 2,648,133,000	\$ 2,950,580,000	\$ 2,887,816,000	\$ 2,818,076,000	\$ (132,504,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$1,859,535,106.72	\$ 1,970,685,000	\$ 1,951,787,000	\$ 1,994,869,000	\$ 1,981,091,000	\$ 29,304,000
SERVICES & SUPPLIES	628,712,003.04	601,992,000	795,437,000	750,947,000	700,497,000	(94,940,000)
OTHER CHARGES	415,798,753.77	395,701,000	468,010,000	452,323,000	423,588,000	(44,422,000)
CAPITAL ASSETS - EQUIPMENT	4,267,574.37	9,744,000	4,743,000	3,769,000	3,769,000	(974,000)
GROSS TOTAL	\$2,908,313,437.90	\$ 2,978,122,000	\$ 3,219,977,000	\$ 3,201,908,000	\$ 3,108,945,000	\$ (111,032,000)
INTRAFUND TRANSFERS	(3,655,621.70)	(3,083,000)	(3,775,000)	(3,433,000)	(3,426,000)	349,000
NET TOTAL	\$2,904,657,816.20	\$ 2,975,039,000	\$ 3,216,202,000	\$ 3,198,475,000	\$ 3,105,519,000	\$ (110,683,000)
NET COUNTY COST	\$ 184,661,949.00	\$ 326,906,000	\$ 265,622,000	\$ 310,659,000	\$ 287,443,000	\$ 21,821,000
BUDGETED POSITIONS	14,669.0	14,587.0	14,587.0	14,725.0	14,587.0	0.0

FUND
GENERAL FUNDFUNCTION
PUBLIC ASSISTANCEACTIVITY
ADMINISTRATION

Mission Statement

Together, we connect individuals and families to social services that promote lasting economic mobility and well-being.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a decrease of \$111.0 million in appropriation and \$0.3 million in intrafund transfers, offset by \$132.5 million in State and federal revenues, resulting in a NCC increase of \$21.8 million. The NCC increase is primarily due to the County match required to draw down State and federal CalFresh Administration funding, General Relief (GR) Electronic Benefit Transfer (EBT) benefits replacement due to skimming and scamming instances, and Board-approved increases in employee benefits. These increases are partially offset by the removal of prior-year funding that was provided on a one-time basis for various programs and the countywide cost allocation adjustment.

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:

- Develop and implement culturally and linguistically appropriate communication strategies to prepare Medi-Cal beneficiaries for the House of Representatives (H.R.) Bill 1 policy changes, including six-month eligibility renewals

and community engagement or work requirements, while minimizing benefit disruptions and providing customer-centered support.

- Strengthen and expand outreach and collaboration efforts by partnering with trusted community-based organizations and media outlets to effectively reach culturally diverse, ethnic, and threshold-language communities throughout the County.
- Improve and enhance customer service by expanding customer service centers to reduce wait times, enhancing online and telephone application systems for easier access and document submission, and continuing employee development through training and guidance to ensure high-quality service delivery.
- Implement and communicate Medi-Cal and CalFresh policy changes in alignment with new State and federal policies that will have far-reaching impacts and continue working with the Board, community partners, and the State to mitigate disruptions and ensure County residents maintain access to benefits.
- Implement new CalFresh work requirements resulting from H.R. Bill 1 related changes affecting Able-Bodied Adults Without Dependents (ABAWDs), including new time limits and work requirements. Efforts will include staff training, policy development, customer communication, exemption assessments, and the creation of workfare and community service compliance opportunities.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	3,219,977,000	3,775,000	2,950,580,000	265,622,000	14,587.0
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	28,637,000	--	22,941,000	5,696,000	--
2. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	631,000	--	631,000	--	--
3. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for cybersecurity, EBT benefits replacement, Skills and Training to Achieve Readiness for Tomorrow (START) Transition-Aged Youth (TAY)portunity programs, the Norwalk project, and the CalFresh Employment and Training claiming restructure.	(71,346,000)	--	(45,013,000)	(26,333,000)	--
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).	(298,000)	--	(239,000)	(59,000)	--

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
5. Reclassification: Reflects the Board adopted reclassification of an Administrative Services Manager III to a Communications Manager.	29,000	--	29,000	--	--
6. Ministerial Adjustments: Reflects ministerial cost adjustments to align the Department's budget to the appropriate revenue classifications.	--	(349,000)	349,000	--	--
7. California Work Opportunity and Responsibility to Kids (CalWORKs) Services: Reflects an adjustment to remove prior-year State and federal funding that was provided on a one-time basis for various CalWORKs contracted and direct program services, partially offset with one-time State and federal funding for the Department of Public Health Home Visiting Program and the District Attorney Prosecution Services.	(66,152,000)	--	(66,152,000)	--	--
8. Home Safe Program: Reflects a decrease in appropriation and revenue due to a reduction in the AB 135 State funding allocation.	(3,992,000)	--	(3,992,000)	--	--
9. CalFresh Administration: Reflects funding for the County required match to draw down State and federal CalFresh Administration funding due to a change in the federal sharing ratio.	--	--	(40,058,000)	40,058,000	--
10. EBT Replacement: Reflects funding for GR EBT benefits replacement due to skimming and scamming instances.	2,459,000	--	--	2,459,000	--
11. Homeless Funding: Reflects an adjustment to align with the Measure A spending plan adopted by the Board on February 3, 2026, and the associated federal match.	(1,000,000)	--	(1,000,000)	--	--
Total Changes	(111,032,000)	(349,000)	(132,504,000)	21,821,000	0.0
2026-27 Recommended Budget	3,108,945,000	3,426,000	2,818,076,000	287,443,000	14,587.0

Critical and Unmet Needs

Funding for programs that the Department administers depend largely on State and federal subvention. The Department's critical and unmet needs are focused on addressing a greater need of funding for the CalFresh County match requirement, aligning allocations between CalFresh and GR, EBT benefits replacement, and the START Financial Literacy program.

PUBLIC SOCIAL SERVICES - ADMINISTRATION BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COVID-19	\$ 113,023.94	\$ 0	\$ 0	\$ 0	\$ 0	0
FEDERAL - OTHER	3,117,844.25	0	0	0	0	0
FEDERAL - PUBLIC ASSISTANCE ADMINISTRATION	1,483,500,621.82	1,560,273,000	1,737,083,000	1,746,599,000	1,704,291,000	(32,792,000)
INSTITUTIONAL CARE & SERVICES	1,498,733.32	0	0	0	0	0
INTERFUND CHARGES FOR SERVICES - OTHER	8,148.08	0	0	0	0	0
MISCELLANEOUS	11,886,403.40	0	878,000	878,000	878,000	0
STATE - 1991 REALIGNMENT REVENUE - SOCIAL SERVICES	57,953,027.73	0	6,261,000	6,261,000	6,261,000	0
STATE - 1991 VLF REALIGNMENT	46,682,308.27	0	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	7,957,919.00	7,423,000	21,883,000	24,969,000	24,818,000	2,935,000
STATE - PUBLIC ASSISTANCE ADMINISTRATION	1,102,709,880.99	1,074,937,000	1,178,975,000	1,103,609,000	1,076,828,000	(102,147,000)
TRANSFERS IN	4,567,956.40	5,500,000	5,500,000	5,500,000	5,000,000	(500,000)
TOTAL REVENUE	\$2,719,995,867.20	\$ 2,648,133,000	\$ 2,950,580,000	\$ 2,887,816,000	\$ 2,818,076,000	\$ (132,504,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 985,647,722.71	\$ 1,077,846,000	\$ 1,034,460,000	\$ 1,041,842,000	\$ 1,034,631,000	\$ 171,000
CAFETERIA BENEFIT PLANS	299,085,726.72	304,366,000	309,006,000	341,277,000	337,495,000	28,489,000
COUNTY EMPLOYEE RETIREMENT	249,455,711.23	245,965,000	253,387,000	255,530,000	253,393,000	6,000
DENTAL INSURANCE	5,654,994.57	5,595,000	5,093,000	5,187,000	5,093,000	0
DEPENDENT CARE SPENDING ACCOUNTS	1,619,770.23	1,839,000	2,000,000	2,004,000	2,004,000	4,000
DISABILITY BENEFITS	10,209,956.88	10,671,000	11,083,000	10,938,000	10,925,000	(158,000)
FICA (OASDI)	14,940,924.76	14,849,000	13,522,000	13,656,000	13,523,000	1,000
HEALTH INSURANCE	11,163,846.22	12,810,000	18,294,000	18,312,000	18,294,000	0
LIFE INSURANCE	1,984,032.61	2,008,000	1,048,000	1,071,000	1,048,000	0
OTHER EMPLOYEE BENEFITS	251,790.50	41,000	230,000	230,000	230,000	0
RETIREE HEALTH INSURANCE	211,256,048.00	229,182,000	232,492,000	232,492,000	232,492,000	0
SAVINGS PLAN	4,459,548.71	4,651,000	3,881,000	3,882,000	3,882,000	1,000
THRIFT PLAN (HORIZONS)	31,214,080.55	31,421,000	32,774,000	33,142,000	32,775,000	1,000
UNEMPLOYMENT INSURANCE	340,178.00	270,000	356,000	356,000	356,000	0
WORKERS' COMPENSATION	32,250,775.03	29,171,000	34,161,000	34,950,000	34,950,000	789,000
TOTAL S & E B	1,859,535,106.72	1,970,685,000	1,951,787,000	1,994,869,000	1,981,091,000	29,304,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	27,316,485.77	29,888,000	47,472,000	86,210,000	46,152,000	(1,320,000)
CLOTHING & PERSONAL SUPPLIES	28,160.38	80,000	80,000	80,000	80,000	0
COMMUNICATIONS	1,626,802.00	1,775,000	1,599,000	1,599,000	1,599,000	0
COMPUTING-MAINFRAME	11,279,042.12	12,328,000	13,092,000	14,307,000	14,307,000	1,215,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	11,455,071.55	10,994,000	8,564,000	8,589,000	8,589,000	25,000
COMPUTING-PERSONAL	9,953,270.97	7,826,000	7,537,000	7,139,000	7,139,000	(398,000)
CONTRACTED PROGRAM SERVICES	366,574,290.59	327,825,000	504,560,000	420,635,000	418,091,000	(86,469,000)
HOUSEHOLD EXPENSE	154,690.22	164,000	148,000	148,000	148,000	0
INFORMATION TECHNOLOGY SECURITY	446,515.00	1,057,000	1,741,000	1,500,000	1,500,000	(241,000)
INFORMATION TECHNOLOGY SERVICES	10,745,083.75	17,110,000	20,295,000	17,954,000	17,940,000	(2,355,000)
INSURANCE	8,260,638.54	9,626,000	9,626,000	10,410,000	9,626,000	0

PUBLIC SOCIAL SERVICES - ADMINISTRATION BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
MAINTENANCE - EQUIPMENT	325,881.99	352,000	333,000	333,000	333,000	0
MAINTENANCE-BUILDINGS & IMPRV	15,847,405.57	15,288,000	14,075,000	14,082,000	14,075,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	15,529.18	10,000	10,000	10,000	10,000	0
MEMBERSHIPS	202,219.60	178,000	178,000	178,000	178,000	0
MISCELLANEOUS EXPENSE	18,809.31	25,000	54,000	54,000	54,000	0
OFFICE EXPENSE	34,754,799.15	36,475,000	34,366,000	42,661,000	36,067,000	1,701,000
PROFESSIONAL SERVICES	3,269,894.54	6,479,000	9,374,000	8,946,000	8,795,000	(579,000)
PUBLICATIONS & LEGAL NOTICES	2,317.71	30,000	30,000	30,000	30,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	33,663,104.21	24,235,000	24,749,000	22,461,000	22,163,000	(2,586,000)
RENTS & LEASES - EQUIPMENT	2,032,340.03	2,203,000	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	369,003.50	386,000	84,000	85,000	85,000	1,000
TECHNICAL SERVICES	26,269,541.29	28,585,000	27,693,000	27,742,000	27,742,000	49,000
TELECOMMUNICATIONS	54,169,760.77	58,682,000	58,462,000	54,515,000	54,515,000	(3,947,000)
TRAINING	407,811.83	886,000	849,000	813,000	813,000	(36,000)
TRANSPORTATION AND TRAVEL	2,492,982.20	2,503,000	1,914,000	1,914,000	1,914,000	0
UTILITIES	7,030,551.27	7,000,000	6,341,000	6,341,000	6,341,000	0
TOTAL S & S	628,712,003.04	601,992,000	795,437,000	750,947,000	700,497,000	(94,940,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	777,904.22	730,000	730,000	750,000	750,000	20,000
JUDGMENTS & DAMAGES	8,821,108.85	1,162,000	1,222,000	4,244,000	1,222,000	0
RETIREMENT OF OTHER LONG TERM DEBT	58,451,728.53	60,948,000	62,945,000	62,945,000	62,945,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	7,990,162.60	5,650,000	5,750,000	5,650,000	5,650,000	(100,000)
SUPPORT & CARE OF PERSONS	339,704,708.71	327,192,000	397,344,000	378,715,000	353,002,000	(44,342,000)
TAXES & ASSESSMENTS	53,140.86	19,000	19,000	19,000	19,000	0
TOTAL OTH CHARGES	415,798,753.77	395,701,000	468,010,000	452,323,000	423,588,000	(44,422,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	2,601,164.19	3,008,000	3,025,000	3,125,000	3,125,000	100,000
DATA HANDLING EQUIPMENT	0.00	58,000	120,000	120,000	120,000	0
ELECTRONIC EQUIPMENT	120,485.40	90,000	120,000	120,000	120,000	0
TELECOMMUNICATIONS EQUIPMENT	1,545,924.78	6,208,000	1,344,000	270,000	270,000	(1,074,000)
VEHICLES & TRANSPORTATION EQUIPMENT	0.00	380,000	134,000	134,000	134,000	0
TOTAL CAPITAL ASSETS - EQUIPMENT	4,267,574.37	9,744,000	4,743,000	3,769,000	3,769,000	(974,000)
TOTAL CAPITAL ASSETS	4,267,574.37	9,744,000	4,743,000	3,769,000	3,769,000	(974,000)
GROSS TOTAL	\$2,908,313,437.90	\$ 2,978,122,000	\$ 3,219,977,000	\$ 3,201,908,000	\$ 3,108,945,000	\$ (111,032,000)
INTRAFUND TRANSFERS	(3,655,621.70)	(3,083,000)	(3,775,000)	(3,433,000)	(3,426,000)	349,000
NET TOTAL	\$2,904,657,816.20	\$ 2,975,039,000	\$ 3,216,202,000	\$ 3,198,475,000	\$ 3,105,519,000	\$ (110,683,000)
NET COUNTY COST	\$ 184,661,949.00	\$ 326,906,000	\$ 265,622,000	\$ 310,659,000	\$ 287,443,000	\$ 21,821,000
BUDGETED POSITIONS	14,669.0	14,587.0	14,587.0	14,725.0	14,587.0	0.0

Public Social Services - Assistance Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$2,434,310,338.28	\$ 2,334,897,000	\$ 2,408,746,000	\$ 2,428,578,000	\$ 2,424,863,000	\$ 16,117,000
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 220,121,142.73	\$ 313,101,000	\$ 219,067,000	\$ 354,115,000	\$ 354,115,000	\$ 135,048,000
OTHER CHARGES	2,595,154,195.83	2,594,395,000	2,772,591,000	2,726,056,000	2,722,334,000	(50,257,000)
GROSS TOTAL	\$2,815,275,338.56	\$ 2,907,496,000	\$ 2,991,658,000	\$ 3,080,171,000	\$ 3,076,449,000	\$ 84,791,000
NET TOTAL	\$2,815,275,338.56	\$ 2,907,496,000	\$ 2,991,658,000	\$ 3,080,171,000	\$ 3,076,449,000	\$ 84,791,000
NET COUNTY COST	\$ 380,965,000.28	\$ 572,599,000	\$ 582,912,000	\$ 651,593,000	\$ 651,586,000	\$ 68,674,000

FUND
GENERAL FUNDFUNCTION
PUBLIC ASSISTANCEACTIVITY
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).

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC increase of \$68.7 million primarily due to the four percent IHSS Maintenance of Effort (MOE) inflator and a Board-approved \$0.74 per hour IHSS provider wage increase, partially offset by decreases in GR and CalWORKs caseloads and an adjustment to remove prior-year funding that was provided on a one-time basis for the GR Guaranteed Income Program for Transition Age Youth (GI-TAY).

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	2,991,658,000	0	2,408,746,000	582,912,000	0.0
Other Changes					
1. IHSS: Reflects funding for the four percent IHSS MOE inflator and the Board-approved IHSS provider wage increase.	74,167,000	--	--	74,167,000	--
2. IHSS: Reflects an increase of \$135.3 million in State and federal funding for the monthly capitation rate associated with the IHSS Provider Health Care Plan. The capitation rate increased on October 1, 2025, from \$316.24 to \$500.62, an increase of \$184.38 per member/per month. Additionally, reflects an increase of \$0.1 million for the Personal Assistance Services Council.	135,395,000	--	135,395,000	--	--
3. CAPI: Reflects funding for an increase in caseload and a 2.2 percent cost-of-living adjustment.	17,761,000	--	17,761,000	--	--
4. CalWORKs: Reflects a decrease in caseload and cost per case to align the budget with projected expenditures.	(127,165,000)	--	(124,619,000)	(2,546,000)	--
5. RCA: Reflects a decrease in caseload to align the budget with projected expenditures.	(7,409,000)	--	(7,409,000)	--	--
6. Homeless Funding: Reflects an adjustment to align with the Measure A spending plan adopted by the Board on February 3, 2026.	(3,715,000)	--	(3,715,000)	--	--
7. GR: Reflects a decrease in caseload to align the budget with projected expenditures and an adjustment to remove prior-year funding that was provided on a one-time basis for the GR GI-TAY.	(2,947,000)	--	--	(2,947,000)	--
8. REP: Reflects an adjustment to remove prior-year federal funding that was provided on a one-time basis for Housing Assistance and Support Services for Ukrainian refugees and a decrease to align the REP budget with available federal revenue.	(1,296,000)	--	(1,296,000)	--	--
Total Changes	84,791,000	0	16,117,000	68,674,000	0.0
2026-27 Recommended Budget	3,076,449,000	0	2,424,863,000	651,586,000	0.0

PUBLIC SOCIAL SERVICES - ASSISTANCE BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
FEDERAL - COVID-19	\$ 139,990,823.37	\$ 0	\$ 0	\$ 0	\$ 0	0
FEDERAL - OTHER	(2,018.66)	0	0	0	0	0
FEDERAL - PUBLIC ASSISTANCE ADMINISTRATION	4,033,739.02	3,672,000	5,172,000	5,172,000	5,172,000	0
FEDERAL - PUBLIC ASSISTANCE PROGRAMS	355,450,115.57	476,800,000	469,468,000	502,911,000	502,911,000	33,443,000
MISCELLANEOUS	942,843.10	500,000	1,163,000	1,163,000	1,163,000	0
STATE - 1991 REALIGNMENT REVENUE - SOCIAL SERVICES	1,156,928,790.69	1,166,514,000	1,275,411,000	1,244,664,000	1,244,664,000	(30,747,000)
STATE - 1991 VLF REALIGNMENT	426,902,337.61	330,490,000	363,367,000	335,647,000	335,647,000	(27,720,000)
STATE - PUBLIC ASSISTANCE PROGRAMS	338,716,583.55	346,958,000	281,213,000	326,069,000	326,069,000	44,856,000
TRANSFERS IN	6,395,008.00	7,400,000	10,415,000	10,415,000	6,700,000	(3,715,000)
WELFARE REPAYMENTS	4,952,116.03	2,563,000	2,537,000	2,537,000	2,537,000	0
TOTAL REVENUE	\$2,434,310,338.28	\$ 2,334,897,000	\$ 2,408,746,000	\$ 2,428,578,000	\$ 2,424,863,000	\$ 16,117,000
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
CONTRACTED PROGRAM SERVICES	\$ 216,122,333.87	\$ 313,101,000	\$ 219,067,000	\$ 354,115,000	\$ 354,115,000	\$ 135,048,000
PROFESSIONAL SERVICES	3,998,808.86	0	0	0	0	0
TOTAL S & S	220,121,142.73	313,101,000	219,067,000	354,115,000	354,115,000	135,048,000
OTHER CHARGES						
SUPPORT & CARE OF PERSONS	2,595,154,195.83	2,594,395,000	2,772,591,000	2,726,056,000	2,722,334,000	(50,257,000)
TOTAL OTH CHARGES	2,595,154,195.83	2,594,395,000	2,772,591,000	2,726,056,000	2,722,334,000	(50,257,000)
GROSS TOTAL	\$2,815,275,338.56	\$ 2,907,496,000	\$ 2,991,658,000	\$ 3,080,171,000	\$ 3,076,449,000	\$ 84,791,000
NET TOTAL	\$2,815,275,338.56	\$ 2,907,496,000	\$ 2,991,658,000	\$ 3,080,171,000	\$ 3,076,449,000	\$ 84,791,000
NET COUNTY COST	\$ 380,965,000.28	\$ 572,599,000	\$ 582,912,000	\$ 651,593,000	\$ 651,586,000	\$ 68,674,000

California Work Opportunity and Responsibility to Kids Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 1,347,927,960.22	\$ 1,286,717,000	\$ 1,437,373,000	\$ 1,312,754,000	\$ 1,312,754,000	\$ (124,619,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
OTHER CHARGES	\$ 1,353,051,273.39	\$ 1,293,936,000	\$ 1,448,882,000	\$ 1,321,717,000	\$ 1,321,717,000	\$ (127,165,000)
GROSS TOTAL	\$ 1,353,051,273.39	\$ 1,293,936,000	\$ 1,448,882,000	\$ 1,321,717,000	\$ 1,321,717,000	\$ (127,165,000)
NET TOTAL	\$ 1,353,051,273.39	\$ 1,293,936,000	\$ 1,448,882,000	\$ 1,321,717,000	\$ 1,321,717,000	\$ (127,165,000)
NET COUNTY COST	\$ 5,123,313.17	\$ 7,219,000	\$ 11,509,000	\$ 8,963,000	\$ 8,963,000	\$ (2,546,000)

FUND
GENERAL FUNDFUNCTION
PUBLIC ASSISTANCEACTIVITY
AID PROGRAMS**Cash Assistance Program for Immigrants Budget Summary**

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 129,556,057.39	\$ 145,231,000	\$ 148,779,000	\$ 166,540,000	\$ 166,540,000	\$ 17,761,000
<u>EXPENDITURES/APPROPRIATIONS</u>						
OTHER CHARGES	\$ 129,847,365.22	\$ 145,231,000	\$ 148,779,000	\$ 166,540,000	\$ 166,540,000	\$ 17,761,000
GROSS TOTAL	\$ 129,847,365.22	\$ 145,231,000	\$ 148,779,000	\$ 166,540,000	\$ 166,540,000	\$ 17,761,000
NET TOTAL	\$ 129,847,365.22	\$ 145,231,000	\$ 148,779,000	\$ 166,540,000	\$ 166,540,000	\$ 17,761,000
NET COUNTY COST	\$ 291,307.83	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

FUND
GENERAL FUNDFUNCTION
PUBLIC ASSISTANCEACTIVITY
AID PROGRAMS**Community Services Block Grant Budget Summary**

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 4,866,580.98	\$ 6,690,000	\$ 6,690,000	\$ 6,690,000	\$ 6,690,000	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 4,866,580.98	\$ 6,690,000	\$ 6,690,000	\$ 6,690,000	\$ 6,690,000	\$ 0
GROSS TOTAL	\$ 4,866,580.98	\$ 6,690,000	\$ 6,690,000	\$ 6,690,000	\$ 6,690,000	\$ 0
NET TOTAL	\$ 4,866,580.98	\$ 6,690,000	\$ 6,690,000	\$ 6,690,000	\$ 6,690,000	\$ 0
NET COUNTY COST	\$ 0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

FUND
GENERAL FUNDFUNCTION
PUBLIC ASSISTANCEACTIVITY
OTHER ASSISTANCE

General Relief Anti-Homelessness Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 11,951,786.91	\$ 12,472,000	\$ 16,187,000	\$ 16,187,000	\$ 12,472,000	\$ (3,715,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 8,825,068.57	\$ 9,428,000	\$ 9,428,000	\$ 9,428,000	\$ 9,428,000	\$ 0
OTHER CHARGES	10,529,363.75	12,144,000	15,882,000	15,882,000	12,167,000	(3,715,000)
GROSS TOTAL	\$ 19,354,432.32	\$ 21,572,000	\$ 25,310,000	\$ 25,310,000	\$ 21,595,000	\$ (3,715,000)
NET TOTAL	\$ 19,354,432.32	\$ 21,572,000	\$ 25,310,000	\$ 25,310,000	\$ 21,595,000	\$ (3,715,000)
NET COUNTY COST	\$ 7,402,645.41	\$ 9,100,000	\$ 9,123,000	\$ 9,123,000	\$ 9,123,000	\$ 0

FUND
GENERAL FUNDFUNCTION
PUBLIC ASSISTANCEACTIVITY
GENERAL RELIEF**Indigent Aid General Relief Budget Summary**

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 147,896,372.00	\$ 5,841,000	\$ 5,841,000	\$ 5,841,000	\$ 5,841,000	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 6,308,494.70	\$ 6,309,000	\$ 6,309,000	\$ 6,309,000	\$ 6,309,000	\$ 0
OTHER CHARGES	305,950,460.17	316,127,000	322,127,000	319,180,000	319,180,000	(2,947,000)
GROSS TOTAL	\$ 312,258,954.87	\$ 322,436,000	\$ 328,436,000	\$ 325,489,000	\$ 325,489,000	\$ (2,947,000)
NET TOTAL	\$ 312,258,954.87	\$ 322,436,000	\$ 328,436,000	\$ 325,489,000	\$ 325,489,000	\$ (2,947,000)
NET COUNTY COST	\$ 164,362,582.87	\$ 316,595,000	\$ 322,595,000	\$ 319,648,000	\$ 319,648,000	\$ (2,947,000)

FUND
GENERAL FUNDFUNCTION
PUBLIC ASSISTANCEACTIVITY
GENERAL RELIEF**In-Home Supportive Services Budget Summary**

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 767,713,125.37	\$ 857,850,000	\$ 763,040,000	\$ 898,435,000	\$ 898,435,000	\$ 135,395,000
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 195,356,033.30	\$ 285,572,000	\$ 190,762,000	\$ 326,157,000	\$ 326,157,000	\$ 135,395,000
OTHER CHARGES	777,769,035.00	811,963,000	811,963,000	886,137,000	886,130,000	74,167,000
GROSS TOTAL	\$ 973,125,068.30	\$ 1,097,535,000	\$ 1,002,725,000	\$ 1,212,294,000	\$ 1,212,287,000	\$ 209,562,000
NET TOTAL	\$ 973,125,068.30	\$ 1,097,535,000	\$ 1,002,725,000	\$ 1,212,294,000	\$ 1,212,287,000	\$ 209,562,000
NET COUNTY COST	\$ 205,411,942.93	\$ 239,685,000	\$ 239,685,000	\$ 313,859,000	\$ 313,852,000	\$ 74,167,000

FUND
GENERAL FUNDFUNCTION
PUBLIC ASSISTANCEACTIVITY
AID PROGRAMS

Refugee Cash Assistance Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 10,662,294.75	\$ 2,768,000	\$ 11,333,000	\$ 3,924,000	\$ 3,924,000	\$ (7,409,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
OTHER CHARGES	\$ 10,553,861.27	\$ 2,768,000	\$ 11,333,000	\$ 3,924,000	\$ 3,924,000	\$ (7,409,000)
GROSS TOTAL	\$ 10,553,861.27	\$ 2,768,000	\$ 11,333,000	\$ 3,924,000	\$ 3,924,000	\$ (7,409,000)
NET TOTAL	\$ 10,553,861.27	\$ 2,768,000	\$ 11,333,000	\$ 3,924,000	\$ 3,924,000	\$ (7,409,000)
NET COUNTY COST	\$ (108,433.48)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

FUND
GENERAL FUNDFUNCTION
PUBLIC ASSISTANCEACTIVITY
AID PROGRAMS**Refugee Employment Program Budget Summary**

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 10,503,559.02	\$ 14,361,000	\$ 14,267,000	\$ 12,971,000	\$ 12,971,000	\$ (1,296,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 4,764,965.18	\$ 5,102,000	\$ 5,878,000	\$ 5,531,000	\$ 5,531,000	\$ (347,000)
OTHER CHARGES	4,220,235.39	9,259,000	8,389,000	7,440,000	7,440,000	(949,000)
GROSS TOTAL	\$ 8,985,200.57	\$ 14,361,000	\$ 14,267,000	\$ 12,971,000	\$ 12,971,000	\$ (1,296,000)
NET TOTAL	\$ 8,985,200.57	\$ 14,361,000	\$ 14,267,000	\$ 12,971,000	\$ 12,971,000	\$ (1,296,000)
NET COUNTY COST	\$ (1,518,358.45)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

FUND
GENERAL FUNDFUNCTION
PUBLIC ASSISTANCEACTIVITY
OTHER ASSISTANCE**Work Incentive Nutritional Supplement Budget Summary**

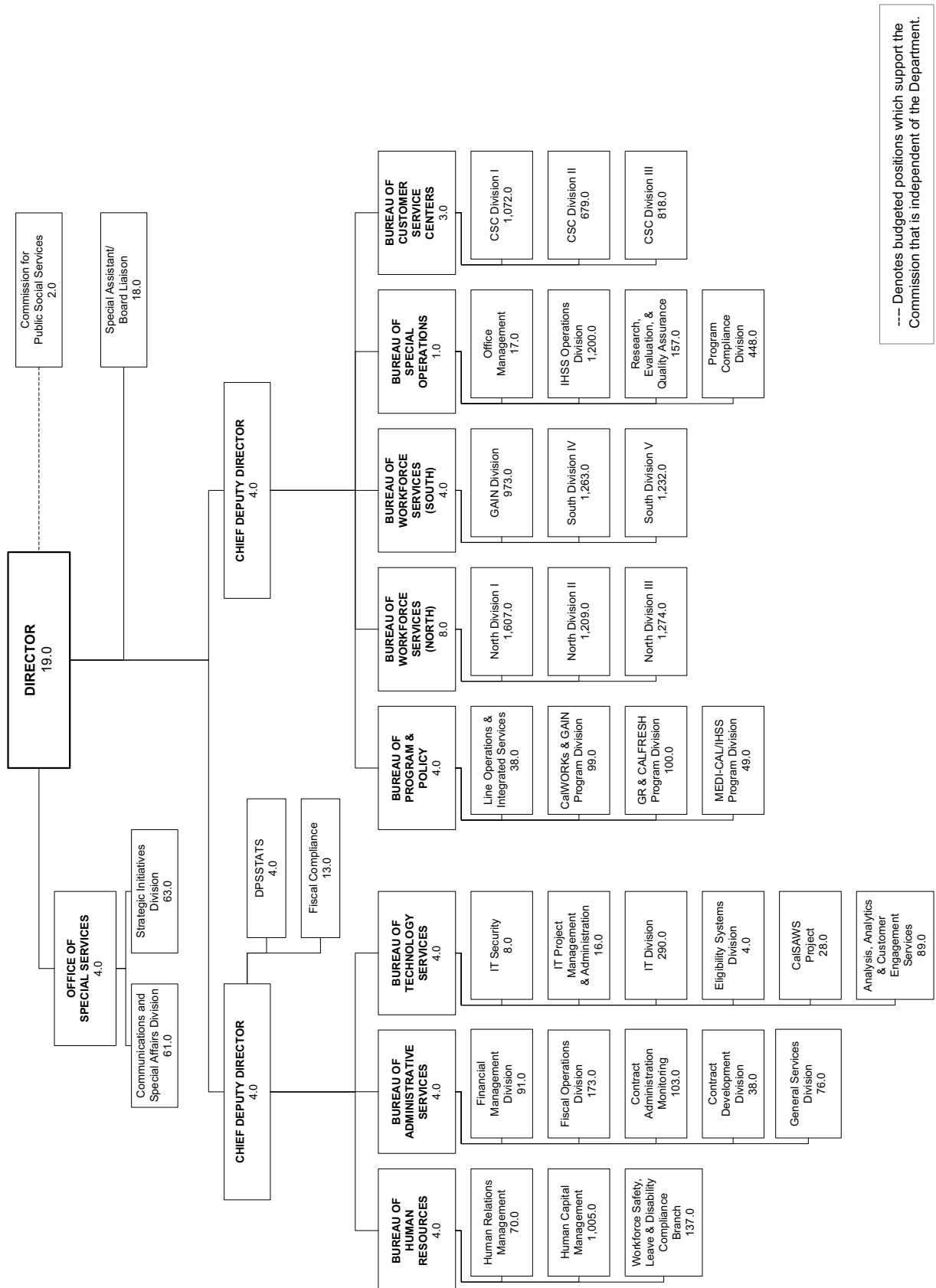
CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 3,232,601.64	\$ 2,967,000	\$ 5,236,000	\$ 5,236,000	\$ 5,236,000	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
OTHER CHARGES	\$ 3,232,601.64	\$ 2,967,000	\$ 5,236,000	\$ 5,236,000	\$ 5,236,000	\$ 0
GROSS TOTAL	\$ 3,232,601.64	\$ 2,967,000	\$ 5,236,000	\$ 5,236,000	\$ 5,236,000	\$ 0
NET TOTAL	\$ 3,232,601.64	\$ 2,967,000	\$ 5,236,000	\$ 5,236,000	\$ 5,236,000	\$ 0
NET COUNTY COST	\$ 0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

FUND
GENERAL FUNDFUNCTION
PUBLIC ASSISTANCEACTIVITY
AID PROGRAMS

DEPARTMENT OF PUBLIC SOCIAL SERVICES

Jackie Contreras, Ph.D., Director

2026-27 Recommended Budget Positions: 14,587.0



--- Denotes budgeted positions which support the Commission that is independent of the Department.

Public Works

Mark Pestrella, Director

Public Works Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	\$ 1,305,881,000.00	\$ 1,376,743,000	\$ 1,376,743,000	\$ 918,516,000	\$ 918,516,000	\$ (458,227,000)
CANCEL OBLIGATED FUND BAL	136,043,895.00	50,975,000	50,975,000	15,270,000	15,270,000	(35,705,000)
REVENUE	2,893,816,916.58	2,920,260,000	3,150,229,000	3,194,200,000	3,193,218,000	42,989,000
NET COUNTY COST	50,181,726.35	75,001,000	59,357,000	106,176,000	48,348,000	(11,009,000)
TOTAL FINANCING SOURCES	\$ 4,385,923,537.93	\$ 4,422,979,000	\$ 4,637,304,000	\$ 4,234,162,000	\$ 4,175,352,000	\$ (461,952,000)
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 648,209,438.83	\$ 693,172,000	\$ 746,183,000	\$ 759,171,000	\$ 758,189,000	\$ 12,006,000
SERVICES & SUPPLIES	1,635,459,204.29	1,721,863,000	2,285,722,000	2,075,511,000	2,021,633,000	(264,089,000)
S & S EXPENDITURE DISTRIBUTION	(1,736,548.95)	0	0	0	0	0
OTHER CHARGES	158,302,022.39	465,143,000	811,450,000	627,984,000	627,684,000	(183,766,000)
CAPITAL ASSETS - B & I	114,592.43	1,486,000	5,566,000	3,500,000	3,500,000	(2,066,000)
CAPITAL ASSETS - EQUIPMENT	26,778,290.52	55,595,000	47,329,000	69,972,000	66,322,000	18,993,000
CAPITAL ASSETS - INFRASTRUCTURE	124,234,400.49	171,161,000	334,957,000	267,734,000	267,734,000	(67,223,000)
TOTAL CAPITAL ASSETS	\$ 151,127,283.44	\$ 228,242,000	\$ 387,852,000	\$ 341,206,000	\$ 337,556,000	\$ (50,296,000)
OTHER FINANCING USES	376,408,143.63	385,622,000	396,072,000	404,821,000	404,821,000	8,749,000
GROSS TOTAL	\$ 2,967,769,543.63	\$ 3,494,042,000	\$ 4,627,279,000	\$ 4,208,693,000	\$ 4,149,883,000	\$ (477,396,000)
INTRAFUND TRANSFERS	(6,576,373.12)	(10,958,000)	(11,354,000)	(388,000)	(388,000)	10,966,000
NET TOTAL	\$ 2,961,193,170.51	\$ 3,483,084,000	\$ 4,615,925,000	\$ 4,208,305,000	\$ 4,149,495,000	\$ (466,430,000)
PROV FOR OBLIGATED FUND BAL						
COMMITTED	\$ 30,206,000.00	\$ 21,379,000	\$ 21,379,000	\$ 25,857,000	\$ 25,857,000	\$ 4,478,000
OTHER	17,787,633.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	\$ 47,993,633.00	\$ 21,379,000	\$ 21,379,000	\$ 25,857,000	\$ 25,857,000	\$ 4,478,000
TOTAL FINANCING USES	\$ 3,009,186,803.51	\$ 3,504,463,000	\$ 4,637,304,000	\$ 4,234,162,000	\$ 4,175,352,000	\$ (461,952,000)
BUDGETED POSITIONS	4,231.0	4,247.0	4,247.0	4,255.0	4,247.0	0.0

Public Works - General Fund Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 82,054,452.75	\$ 81,623,000	\$ 85,782,000	\$ 83,003,000	\$ 83,003,000	\$ (2,779,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES	\$ 134,001,624.41	\$ 161,429,000	\$ 149,720,000	\$ 181,668,000	\$ 127,790,000	\$ (21,930,000)
S & S EXPENDITURE DISTRIBUTION	(1,736,548.95)	0	0	0	0	0
TOTAL S & S	132,265,075.46	161,429,000	149,720,000	181,668,000	127,790,000	(21,930,000)
OTHER CHARGES	2,482,631.28	3,062,000	3,682,000	3,556,000	3,256,000	(426,000)
CAPITAL ASSETS - EQUIPMENT	4,027,927.39	1,928,000	1,928,000	3,700,000	50,000	(1,878,000)
OTHER FINANCING USES	36,918.09	1,163,000	1,163,000	643,000	643,000	(520,000)
GROSS TOTAL	\$ 138,812,552.22	\$ 167,582,000	\$ 156,493,000	\$ 189,567,000	\$ 131,739,000	\$ (24,754,000)
INTRAFUND TRANSFERS	(6,576,373.12)	(10,958,000)	(11,354,000)	(388,000)	(388,000)	10,966,000
NET TOTAL	\$ 132,236,179.10	\$ 156,624,000	\$ 145,139,000	\$ 189,179,000	\$ 131,351,000	\$ (13,788,000)
NET COUNTY COST	\$ 50,181,726.35	\$ 75,001,000	\$ 59,357,000	\$ 106,176,000	\$ 48,348,000	\$ (11,009,000)

FUND
GENERAL FUNDFUNCTION
GENERALACTIVITY
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 in order to enhance the quality of life for residents in the community.

2026-27 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 2026-27 Recommended Budget reflects an \$11.0 million NCC decrease primarily attributable to the removal of prior-year funding provided on a one-time basis for UA stormwater and road projects, County Improvement District services, crossing guard services, the Altadena One-Stop Center, and the Equitable Earthquake Resilience in Los Angeles County project.

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 reviews 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.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	156,493,000	11,354,000	85,782,000	59,357,000	0.0
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	237,000	--	--	237,000	--
2. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for UA stormwater projects (\$4.1 million); pre-County improvements (\$2.0 million); crossing guard services (\$1.9 million); unincorporated County road projects (\$1.2 million); Altadena One-Stop Center (\$1.1 million); Equitable Earthquake Resilience in Los Angeles County project (\$0.6 million); Office of Oil and Gas (\$0.5 million); Old Road North project design concept (\$0.2 million); Tujunga wash maintenance and servicing (\$0.2 million); high desert corridor (\$0.1 million); code enforcement enhancement (\$27,000); neighborhood watch signs (\$7,000); cybersecurity (\$3,000) and Valinda Community Enhancement Team (\$2,000). This adjustment is partially offset by one-time funding for EPIC-LA (\$0.7 million).	(11,246,000)	--	--	(11,246,000)	--
3. Plan Reviews, Permits and Inspections: Reflects decreases in building, geological, grading and landscape, sewer, industrial waste, and underground storage tanks plan check reviews, permits and inspection services.	(1,622,000)	(341,000)	(1,281,000)	--	--
4. Environmental Services: Reflects increases in pollution enforcement for commercial facilities, environmental impact assessment, and stormwater compliance services.	155,000	--	155,000	--	--
5. Public Works Services to Cities and Agencies: Reflects decreases in building and safety plan checks and permits to contract cities, partially offset by increases in development and industrial waste services to contract cities.	(1,819,000)	--	(1,819,000)	--	--
6. Mapping Services: Reflects increases in house numberings and site addresses, record of survey checks, subdivision, and survey monument preservation services.	166,000	--	166,000	--	--

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
7. Expanded and Expedited Encampment Cleanup: Reflects an adjustment to align the program budget for the pilot program.	(10,625,000)	(10,625,000)	--	--	--
Total Changes	(24,754,000)	(10,966,000)	(2,779,000)	(11,009,000)	0.0
2026-27 Recommended Budget	131,739,000	388,000	83,003,000	48,348,000	0.0

Critical and Unmet Needs

Public Works' critical and unmet needs include: 1) \$9.2 million in one-time funding to support various infrastructure studies and projects, and community outreach for the Vision Zero Initiative; 2) \$1.0 million in ongoing funding to address rising costs for elementary and middle school crossing guards; 3) \$9.0 million in ongoing funding for Homeless Initiative activities; 4) \$3.0 million in ongoing funding to support cleanup of large-scale illegal dumping in the public right-of-way; 5) \$20.6 million in one-time funding to support fire recovery-related plan review and inspection services resulting from the deferral of permit fees; 6) \$8.5 million in ongoing funding for stormwater and urban runoff compliance requirements; and 7) \$7.2 million for the implementation of a series of Intelligent Transportation Systems in preparation for the 2028 Olympics.

PUBLIC WORKS GENERAL FUND BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
AUDITING AND ACCOUNTING FEES	\$ (0.44)	\$ 0	\$ 0	\$ 0	\$ 0	0
BUSINESS LICENSES	(214,482.06)	30,000	30,000	27,000	27,000	(3,000)
CHARGES FOR SERVICES - OTHER	1,847,290.88	2,444,000	2,477,000	2,903,000	2,903,000	426,000
CONSTRUCTION PERMITS	30,371,385.12	31,525,000	35,751,000	32,006,000	32,006,000	(3,745,000)
CONTRACT CITIES SERVICES COST RECOVERY	2,968,774.35	2,965,000	2,234,000	3,077,000	3,077,000	843,000
FEDERAL AID - DISASTER RELIEF	136,750.00	0	0	0	0	0
INTEREST	1,730,132.42	1,772,000	1,214,000	1,667,000	1,667,000	453,000
INTERFUND CHARGES FOR SERVICES - OTHER	85,551.46	0	0	0	0	0
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	234,158.68	239,000	148,000	244,000	244,000	96,000
MISCELLANEOUS	844,432.76	264,000	156,000	266,000	266,000	110,000
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	84,717.36	103,000	95,000	103,000	103,000	8,000
PLANNING & ENGINEERING SERVICES	32,596,347.00	32,030,000	35,151,000	34,204,000	34,204,000	(947,000)
SANITATION SERVICES	8,134,145.22	8,283,000	8,201,000	8,506,000	8,506,000	305,000
STATE - OTHER	0.00	1,318,000	0	0	0	0
STATE AID - DISASTER	410,250.00	0	0	0	0	0
TRANSFERS IN	2,825,000.00	650,000	325,000	0	0	(325,000)
TOTAL REVENUE	\$ 82,054,452.75	\$ 81,623,000	\$ 85,782,000	\$ 83,003,000	\$ 83,003,000	\$ (2,779,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	\$ 733,396.04	\$ 738,000	\$ 674,000	\$ 713,000	\$ 713,000	\$ 39,000
COMMUNICATIONS	215.00	2,000	2,000	0	0	(2,000)
COMPUTING-MAINFRAME	1,421.00	0	0	1,000	1,000	1,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	2,618.61	3,000	0	0	0	0
COMPUTING-PERSONAL	148,687.08	190,000	247,000	124,000	124,000	(123,000)
CONTRACTED PROGRAM SERVICES	0.00	2,870,000	2,871,000	0	0	(2,871,000)
FOOD	2,749.82	0	0	0	0	0
HOUSEHOLD EXPENSE	237,446.63	99,000	89,000	45,000	45,000	(44,000)
INFORMATION TECHNOLOGY SERVICES	510,927.10	534,000	0	521,000	521,000	521,000
INSURANCE	279,632.13	95,000	270,000	270,000	270,000	0
MAINTENANCE - EQUIPMENT	13,765.03	20,000	15,000	15,000	15,000	0
MAINTENANCE-BUILDINGS & IMPRV	1,858,181.48	1,346,000	833,000	690,000	690,000	(143,000)
MEMBERSHIPS	9,320.50	4,000	4,000	11,000	11,000	7,000
MISCELLANEOUS EXPENSE	935.22	0	0	1,000	1,000	1,000
OFFICE EXPENSE	17,710.55	29,000	21,000	21,000	21,000	0
PROFESSIONAL SERVICES	15,643,548.42	21,648,000	20,137,000	19,670,000	10,954,000	(9,183,000)
PUBLICATIONS & LEGAL NOTICES	4,870.25	1,000	1,000	7,000	7,000	6,000
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	150,632.45	419,000	236,000	133,000	133,000	(103,000)
RENTS & LEASES - EQUIPMENT	93,318.38	945,000	67,000	53,000	53,000	(14,000)
RENTS & LEASES - OTHER RENTAL COSTS	635,971.76	631,000	970,000	915,000	915,000	(55,000)
SMALL TOOLS & MINOR EQUIPMENT	6,327.25	7,000	4,000	0	0	(4,000)
SPECIAL DEPARTMENTAL EXPENSE	105,071,778.07	118,490,000	113,239,000	148,602,000	103,440,000	(9,799,000)

PUBLIC WORKS GENERAL FUND BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
TECHNICAL SERVICES	7,321,978.01	12,334,000	9,122,000	8,467,000	8,467,000	(655,000)
TELECOMMUNICATIONS	958,487.77	775,000	764,000	1,117,000	1,117,000	353,000
TRAINING	0.00	10,000	10,000	10,000	10,000	0
TRANSPORTATION AND TRAVEL	24,849.47	20,000	20,000	26,000	26,000	6,000
UTILITIES	272,856.39	219,000	124,000	256,000	256,000	132,000
S & S EXPENDITURE DISTRIBUTION	(1,736,548.95)	0	0	0	0	0
TOTAL S & S	132,265,075.46	161,429,000	149,720,000	181,668,000	127,790,000	(21,930,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	1,953,902.78	2,366,000	2,879,000	2,376,000	2,226,000	(653,000)
JUDGMENTS & DAMAGES	43,739.89	120,000	521,000	521,000	521,000	0
RETIREMENT OF OTHER LONG TERM DEBT	478,617.44	566,000	282,000	496,000	496,000	214,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	6,354.16	10,000	0	163,000	13,000	13,000
TAXES & ASSESSMENTS	17.01	0	0	0	0	0
TOTAL OTH CHARGES	2,482,631.28	3,062,000	3,682,000	3,556,000	3,256,000	(426,000)
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	2,558,979.00	0	0	3,650,000	0	0
DATA HANDLING EQUIPMENT	27,166.13	0	0	0	0	0
ELECTRONIC EQUIPMENT	57,410.45	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	1,384,371.81	1,878,000	1,878,000	0	0	(1,878,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	4,027,927.39	1,928,000	1,928,000	3,700,000	50,000	(1,878,000)
TOTAL CAPITAL ASSETS	4,027,927.39	1,928,000	1,928,000	3,700,000	50,000	(1,878,000)
OTHER FINANCING USES						
TRANSFERS OUT	36,918.09	1,163,000	1,163,000	643,000	643,000	(520,000)
TOTAL OTH FIN USES	36,918.09	1,163,000	1,163,000	643,000	643,000	(520,000)
GROSS TOTAL	\$ 138,812,552.22	\$ 167,582,000	\$ 156,493,000	\$ 189,567,000	\$ 131,739,000	\$ (24,754,000)
INTRAFUND TRANSFERS	(6,576,373.12)	(10,958,000)	(11,354,000)	(388,000)	(388,000)	10,966,000
NET TOTAL	\$ 132,236,179.10	\$ 156,624,000	\$ 145,139,000	\$ 189,179,000	\$ 131,351,000	\$ (13,788,000)
NET COUNTY COST	\$ 50,181,726.35	\$ 75,001,000	\$ 59,357,000	\$ 106,176,000	\$ 48,348,000	\$ (11,009,000)

Public Works - Flood Control District Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	\$ 632,725,000.00	\$ 732,098,000	\$ 732,098,000	\$ 431,949,000	\$ 431,949,000	\$ (300,149,000)
CANCEL OBLIGATED FUND BAL	94,868,226.00	36,042,000	36,042,000	0	0	(36,042,000)
PROPERTY TAXES	222,153,568.78	228,427,000	227,980,000	238,676,000	238,676,000	10,696,000
SPECIAL ASSESSMENTS	390,800,793.79	394,763,000	394,404,000	394,763,000	394,763,000	359,000
OTHER REVENUE	432,519,915.35	352,320,000	391,545,000	385,889,000	385,889,000	(5,656,000)
TOTAL FINANCING SOURCES	\$1,773,067,503.92	\$ 1,743,650,000	\$ 1,782,069,000	\$ 1,451,277,000	\$ 1,451,277,000	\$ (330,792,000)
FINANCING USES						
SERVICES & SUPPLIES	\$ 501,939,811.38	\$ 475,518,000	\$ 567,231,000	\$ 445,759,000	\$ 445,759,000	\$ (121,472,000)
OTHER CHARGES	143,109,192.54	439,483,000	767,743,000	587,871,000	587,871,000	(179,872,000)
CAPITAL ASSETS - B & I	116,742.67	1,486,000	4,986,000	3,500,000	3,500,000	(1,486,000)
CAPITAL ASSETS - EQUIPMENT	852,568.07	1,580,000	1,580,000	885,000	885,000	(695,000)
CAPITAL ASSETS - INFRASTRUCTURE	24,548,229.89	43,210,000	71,437,000	52,505,000	52,505,000	(18,932,000)
TOTAL CAPITAL ASSETS	25,517,540.63	46,276,000	78,003,000	56,890,000	56,890,000	(21,113,000)
OTHER FINANCING USES	360,115,951.12	350,424,000	369,092,000	360,757,000	360,757,000	(8,335,000)
GROSS TOTAL	\$1,030,682,495.67	\$ 1,311,701,000	\$ 1,782,069,000	\$ 1,451,277,000	\$ 1,451,277,000	\$ (330,792,000)
PROV FOR OBLIGATED FUND BAL						
OTHER	\$ 10,287,099.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OBLIGATED FUND BAL	\$ 10,287,099.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCING USES	\$1,040,969,594.67	\$ 1,311,701,000	\$ 1,782,069,000	\$ 1,451,277,000	\$ 1,451,277,000	\$ (330,792,000)

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 provides County residents with access to safe, clean, and reliable water resources by providing 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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a net decrease of \$330.8 million primarily due to reductions in fund balance available and the cancellation of obligated fund balance.

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 2025-26 Budget

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
2025-26 Final Adopted Budget	1,782,069,000	1,782,069,000	0.0
Other Changes			
1. Administrative Support Services: Reflects an increase in administrative support services.	3,261,000	3,261,000	--
2. Capital Projects - Refurbishment: Reflects a decrease in refurbishment projects.	(1,486,000)	(1,486,000)	--
3. Flood Control: Reflects a decrease in infrastructure contracts.	(92,896,000)	(92,896,000)	--
4. Graffiti Abatement: Reflects a decrease in graffiti removal within Flood Control District's various rights of way.	(119,000)	(119,000)	--
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.	8,140,000	8,140,000	--
6. Land Development: Reflects a decrease in environmental document review activities.	(357,000)	(357,000)	--
7. People Experiencing Homelessness: Reflects an increase in homelessness services.	2,723,000	2,723,000	--
8. Public Works Facilities: Reflects an increase in infrastructure contracts.	3,192,000	3,192,000	--
9. Public Works Services to Cities and Agencies: Reflects a decrease in services provided to cities and other agencies.	(13,000)	(13,000)	--
10. Storm Water and Urban Runoff Quality: Reflects a decrease in implementing projects for stormwater quality enhancement.	(3,460,000)	(3,460,000)	--
11. Water Conservation: Reflects a decrease in awarding projects that provide for groundwater recharge.	(21,694,000)	(21,694,000)	--
12. 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.	(228,083,000)	(228,083,000)	--
Total Changes	(330,792,000)	(330,792,000)	0.0
2026-27 Recommended Budget	1,451,277,000	1,451,277,000	0.0

PUBLIC WORKS - FLOOD CONTROL DISTRICT SUMMARY BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	\$ 632,725,000.00	\$ 732,098,000	\$ 732,098,000	\$ 431,949,000	\$ 431,949,000	\$ (300,149,000)
CANCEL OBLIGATED FUND BAL	94,868,226.00	36,042,000	36,042,000	0	0	(36,042,000)
PROPERTY TAXES	222,153,568.78	228,427,000	227,980,000	238,676,000	238,676,000	10,696,000
SPECIAL ASSESSMENTS	390,800,793.79	394,763,000	394,404,000	394,763,000	394,763,000	359,000
BUSINESS LICENSES	(1,123.28)	0	0	0	0	0
CHARGES FOR SERVICES - OTHER	2,127,570.11	1,769,000	1,296,000	1,050,000	1,050,000	(246,000)
CONSTRUCTION PERMITS	15,315.90	9,000	0	6,000	6,000	6,000
CONTRACT CITIES SERVICES COST RECOVERY	998,796.72	16,000	900,000	0	0	(900,000)
FEDERAL AID - DISASTER RELIEF	10,287,099.00	2,756,000	0	0	0	0
FORFEITURES & PENALTIES	2,958.11	3,000	3,000	3,000	3,000	0
INTEREST	33,545,420.61	21,106,000	28,091,000	20,636,000	20,636,000	(7,455,000)
INTERFUND CHARGES FOR SERVICES - OTHER	227,608.80	486,000	0	0	0	0
METROPOLITAN TRANSIT AUTHORITY	70,373.39	163,000	0	0	0	0
MISCELLANEOUS	39,458.43	20,000	67,000	20,000	20,000	(47,000)
OTHER GOVERNMENTAL AGENCIES	1,612,814.62	1,894,000	606,000	50,000	50,000	(556,000)
OTHER LICENSES & PERMITS	1,969,213.14	1,998,000	1,838,000	2,048,000	2,048,000	210,000
OTHER SALES	13,157.28	6,000	0	0	0	0
OTHER STATE - IN-LIEU TAXES	9,132.92	9,000	11,000	9,000	9,000	(2,000)
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	2,133,228.70	2,134,000	1,921,000	2,134,000	2,134,000	213,000
PLANNING & ENGINEERING SERVICES	1,527,499.20	1,556,000	2,056,000	1,588,000	1,588,000	(468,000)
REDEVELOPMENT / HOUSING	302,655.33	302,000	363,000	302,000	302,000	(61,000)
RENTS & CONCESSIONS	7,434,275.21	6,908,000	8,580,000	8,231,000	8,231,000	(349,000)
ROAD & STREET SERVICES	48,644.16	62,000	45,000	50,000	50,000	5,000
ROYALTIES	527,589.15	492,000	630,000	558,000	558,000	(72,000)
SALE OF CAPITAL ASSETS	2,886,376.30	667,000	0	88,000	88,000	88,000
SETTLEMENTS	191,387.14	0	0	0	0	0
STATE - HOMEOWNERS' PROPERTY TAX RELIEF	666,355.14	666,000	677,000	666,000	666,000	(11,000)
STATE - OTHER	3,223,819.02	7,400,000	14,028,000	4,100,000	4,100,000	(9,928,000)
STATE AID - DISASTER	30,861,295.50	0	0	0	0	0
TRANSFERS IN	331,798,994.75	301,898,000	330,433,000	344,350,000	344,350,000	13,917,000
TOTAL FINANCING SOURCES	\$ 1,773,067,503.92	\$ 1,743,650,000	\$ 1,782,069,000	\$ 1,451,277,000	\$ 1,451,277,000	\$ (330,792,000)

FINANCING USES**SERVICES & SUPPLIES**

ADMINISTRATIVE SERVICES	\$ 4,424,367.32	\$ 1,351,000	\$ 3,263,000	\$ 3,086,000	\$ 3,086,000	\$ (177,000)
CLOTHING & PERSONAL SUPPLIES	81,381.57	62,000	93,000	67,000	67,000	(26,000)
COMMUNICATIONS	909,787.57	909,000	1,051,000	747,000	747,000	(304,000)
COMPUTING-MAINFRAME	16,658.27	18,000	0	14,000	14,000	14,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	178,744.40	263,000	237,000	147,000	147,000	(90,000)
COMPUTING-PERSONAL	288,301.41	110,000	204,000	237,000	237,000	33,000
CONTRACTED PROGRAM SERVICES	9,482.66	11,000	1,000	8,000	8,000	7,000
FOOD	5,269.18	3,000	0	4,000	4,000	4,000

PUBLIC WORKS - FLOOD CONTROL DISTRICT SUMMARY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
HOUSEHOLD EXPENSE	87,820.13	47,000	101,000	72,000	72,000	(29,000)
INFORMATION TECHNOLOGY SERVICES	0.00	0	699,000	1,394,000	1,394,000	695,000
INSURANCE	1,019,133.11	501,000	8,375,000	2,000,000	2,000,000	(6,375,000)
MAINTENANCE - EQUIPMENT	1,391,856.16	1,543,000	1,034,000	1,143,000	1,143,000	109,000
MAINTENANCE-BUILDINGS & IMPRV	8,775,704.31	7,694,000	9,941,000	7,207,000	7,207,000	(2,734,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	7,975.04	8,000	8,000	7,000	7,000	(1,000)
MEMBERSHIPS	49,647.94	53,000	36,000	41,000	41,000	5,000
MISCELLANEOUS EXPENSE	34,844.12	40,000	2,000	23,000	23,000	21,000
OFFICE EXPENSE	81,092.03	50,000	33,000	67,000	67,000	34,000
PROFESSIONAL SERVICES	110,772,437.17	97,063,000	70,048,000	97,523,000	97,523,000	27,475,000
PUBLICATIONS & LEGAL NOTICES	6,722.05	6,000	3,000	4,000	4,000	1,000
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	139,076.77	145,000	3,000	114,000	114,000	111,000
RENTS & LEASES - EQUIPMENT	32,117,769.65	7,029,000	19,122,000	26,376,000	26,376,000	7,254,000
RENTS & LEASES - OTHER RENTAL COSTS	227,097.74	137,000	332,000	272,000	272,000	(60,000)
SMALL TOOLS & MINOR EQUIPMENT	424,915.76	481,000	475,000	349,000	349,000	(126,000)
SPECIAL DEPARTMENTAL EXPENSE	327,563,329.50	326,033,000	433,284,000	293,873,000	293,873,000	(139,411,000)
TECHNICAL SERVICES	10,550,403.82	29,146,000	15,552,000	8,663,000	8,663,000	(6,889,000)
TELECOMMUNICATIONS	54,283.65	73,000	84,000	42,000	42,000	(42,000)
TRAINING	11,460.00	22,000	121,000	20,000	20,000	(101,000)
TRANSPORTATION AND TRAVEL	260,559.76	252,000	552,000	248,000	248,000	(304,000)
UTILITIES	2,449,690.29	2,468,000	2,577,000	2,011,000	2,011,000	(566,000)
TOTAL S & S	501,939,811.38	475,518,000	567,231,000	445,759,000	445,759,000	(121,472,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	141,736,247.67	427,820,000	763,968,000	584,774,000	584,774,000	(179,194,000)
JUDGMENTS & DAMAGES	644,148.17	8,966,000	1,585,000	1,000,000	1,000,000	(585,000)
RETIREMENT OF OTHER LONG TERM DEBT	607,133.72	2,086,000	2,180,000	2,089,000	2,089,000	(91,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	114,314.92	3,000	0	0	0	0
TAXES & ASSESSMENTS	7,348.06	8,000	10,000	8,000	8,000	(2,000)
TRIAL COURT-MAINTENANCE OF EFFORT	0.00	600,000	0	0	0	0
TOTAL OTH CHARGES	143,109,192.54	439,483,000	767,743,000	587,871,000	587,871,000	(179,872,000)
CAPITAL ASSETS						
CAPITAL ASSETS - B & I						
BUILDINGS & IMPROVEMENTS	3,500.44	1,447,000	4,947,000	3,500,000	3,500,000	(1,447,000)
BUILDINGS & IMPROVEMENTS - CONSULTANT SERVICES	63,677.60	0	0	0	0	0
BUILDINGS & IMPROVEMENTS - COUNTY SERVICES	49,564.63	39,000	39,000	0	0	(39,000)
TOTAL CAPITAL ASSETS - B & I	116,742.67	1,486,000	4,986,000	3,500,000	3,500,000	(1,486,000)
CAPITAL ASSETS - EQUIPMENT						
AGRICULTURE AND LNDSCE EQUIP	0.00	40,000	40,000	0	0	(40,000)
ALL OTHER UNDEFINED EQUIPMENT ASSETS	0.00	200,000	200,000	200,000	200,000	0
CONSTRUCTION/HEAVY MAINTENANCE	56,022.23	145,000	145,000	0	0	(145,000)

PUBLIC WORKS - FLOOD CONTROL DISTRICT SUMMARY BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
EQUIPMENT						
ELECTRONIC EQUIPMENT	83,368.93	0	0	0	0	0
MACHINERY EQUIPMENT	284,742.80	310,000	310,000	210,000	210,000	(100,000)
TELECOMMUNICATIONS EQUIPMENT	14,558.95	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	413,875.16	805,000	805,000	475,000	475,000	(330,000)
WATERCRAFT/VESSEL/BARGES/TUGS	0.00	80,000	80,000	0	0	(80,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	852,568.07	1,580,000	1,580,000	885,000	885,000	(695,000)
CAPITAL ASSETS - INFRASTRUCTURE						
EASEMENT	39,110.00	0	0	0	0	0
INFRASTRUCTURE	24,509,119.89	43,210,000	71,437,000	52,505,000	52,505,000	(18,932,000)
TOTAL CAPITAL ASSETS - INFRASTRUCTURE	24,548,229.89	43,210,000	71,437,000	52,505,000	52,505,000	(18,932,000)
TOTAL CAPITAL ASSETS	25,517,540.63	46,276,000	78,003,000	56,890,000	56,890,000	(21,113,000)
OTHER FINANCING USES						
TRANSFERS OUT	360,115,951.12	350,424,000	369,092,000	360,757,000	360,757,000	(8,335,000)
TOTAL OTH FIN USES	360,115,951.12	350,424,000	369,092,000	360,757,000	360,757,000	(8,335,000)
GROSS TOTAL	\$1,030,682,495.67	\$ 1,311,701,000	\$ 1,782,069,000	\$ 1,451,277,000	\$ 1,451,277,000	(330,792,000)
PROV FOR OBLIGATED FUND BAL						
OTHER	10,287,099.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	\$ 10,287,099.00	\$ 0	\$ 0	\$ 0	\$ 0	0
TOTAL FINANCING USES	\$1,040,969,594.67	\$ 1,311,701,000	\$ 1,782,069,000	\$ 1,451,277,000	\$ 1,451,277,000	(330,792,000)

Public Works - Road Fund Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	\$ 50,412,000.00	\$ 49,234,000	\$ 49,234,000	\$ 40,434,000	\$ 40,434,000	\$ (8,800,000)
CANCEL OBLIGATED FUND BAL	10,615,661.00	0	0	0	0	0
OTHER REVENUE	406,470,456.46	396,036,000	403,342,000	402,442,000	402,442,000	(900,000)
TOTAL FINANCING SOURCES	\$ 467,498,117.46	\$ 445,270,000	\$ 452,576,000	\$ 442,876,000	\$ 442,876,000	\$ (9,700,000)
FINANCING USES						
SERVICES & SUPPLIES	\$ 372,655,799.87	\$ 355,143,000	\$ 382,475,000	\$ 359,184,000	\$ 359,184,000	\$ (23,291,000)
OTHER CHARGES	3,907,639.21	5,926,000	19,800,000	20,641,000	20,641,000	841,000
CAPITAL ASSETS - B & I	0.00	0	580,000	0	0	(580,000)
CAPITAL ASSETS - EQUIPMENT	27,131.46	1,613,000	1,065,000	1,513,000	1,513,000	448,000
CAPITAL ASSETS - INFRASTRUCTURE	45,887,644.11	33,436,000	48,156,000	38,627,000	38,627,000	(9,529,000)
TOTAL CAPITAL ASSETS	45,914,775.57	35,049,000	49,801,000	40,140,000	40,140,000	(9,661,000)
OTHER FINANCING USES	(4,363,257.67)	8,718,000	500,000	22,911,000	22,911,000	22,411,000
GROSS TOTAL	\$ 418,114,956.98	\$ 404,836,000	\$ 452,576,000	\$ 442,876,000	\$ 442,876,000	\$ (9,700,000)
PROV FOR OBLIGATED FUND BAL						
OTHER	\$ 148,785.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OBLIGATED FUND BAL	\$ 148,785.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCING USES	\$ 418,263,741.98	\$ 404,836,000	\$ 452,576,000	\$ 442,876,000	\$ 442,876,000	\$ (9,700,000)

FUND
PUBLIC WORKS - ROAD FUNDFUNCTION
PUBLIC WAYS AND FACILITIESACTIVITY
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, pedestrian, 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 reimbursed by the respective agencies, with the mission to provide quality and efficient public works services through effective interagency collaboration.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a net decrease of \$9.7 million primarily due to decreases in fund balance available, and operating transfers in for the Recreational Vehicle Encampment Pilot Program; partially offset by an increase in Metropolitan Transportation Authority revenue.

The 2026-27 budgeted revenue for the State - Highway Users Tax Account (gas tax) is approximately \$347.0 million and reflects no change as projected by the California State Association of Counties.

Changes From 2025-26 Budget

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
2025-26 Final Adopted Budget	452,576,000	452,576,000	0.0
Other Changes			
1. Unincorporated County Roads: Reflects a decrease in the number of pavement program and construction related projects.	(3,768,000)	(3,768,000)	--
2. Traffic Congestion Management: Reflects an increase in traffic modeling primarily related to planning efforts for bikeways and pedestrians for the County unincorporated communities.	401,000	401,000	--
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.	(3,978,000)	(3,978,000)	--
4. Encroachment Permit Issuance and Land Development: Reflects a decrease in the issuance of permits, inspections, and land development subdivision plan checks within road rights of way that will benefit County residents and businesses.	(3,177,000)	(3,177,000)	--
5. Stormwater and Urban Runoff Quality: Reflects a decrease in the requirements for field screenings of the storm drain system for illicit connections and discharges.	(12,000)	(12,000)	--
6. Graffiti Abatement: Reflects an increase in requirements for graffiti removal within road right of way.	834,000	834,000	--
Total Changes	(9,700,000)	(9,700,000)	0.0
2026-27 Recommended Budget	442,876,000	442,876,000	0.0

PUBLIC WORKS - ROAD FUND BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	\$ 50,412,000.00	\$ 49,234,000	\$ 49,234,000	\$ 40,434,000	\$ 40,434,000	\$ (8,800,000)
CANCEL OBLIGATED FUND BAL	10,615,661.00	0	0	0	0	0
BUSINESS LICENSES	24,118.82	0	0	0	0	0
CHARGES FOR SERVICES - OTHER	2,344,625.12	2,914,000	2,179,000	1,012,000	1,012,000	(1,167,000)
CONSTRUCTION PERMITS	6,963,861.95	7,541,000	7,233,000	7,531,000	7,531,000	298,000
CONTRACT CITIES SERVICES COST RECOVERY	8,910,401.67	8,968,000	8,347,000	8,991,000	8,991,000	644,000
FEDERAL - FOREST RESERVE REVENUE	718,810.15	719,000	695,000	719,000	719,000	24,000
FEDERAL - OTHER	3,571.62	0	2,300,000	0	0	(2,300,000)
FEDERAL - ROAD PROJECTS	6,120,589.22	4,975,000	5,629,000	9,621,000	9,621,000	3,992,000
FEDERAL AID - DISASTER RELIEF	4,826,427.07	1,191,000	367,000	0	0	(367,000)
FORFEITURES & PENALTIES	4,417.76	0	0	0	0	0
INTEREST	4,016,379.42	1,710,000	2,051,000	1,560,000	1,560,000	(491,000)
INTERFUND CHARGES FOR SERVICES - OTHER	60,671.03	192,000	448,000	192,000	192,000	(256,000)
METROPOLITAN TRANSIT AUTHORITY	382,126.81	352,000	561,000	3,804,000	3,804,000	3,243,000
MISCELLANEOUS	20,308.46	72,000	66,000	72,000	72,000	6,000
OTHER GOVERNMENTAL AGENCIES	135,979.27	186,000	0	0	0	0
OTHER LICENSES & PERMITS	58,737.71	62,000	4,000	63,000	63,000	59,000
OTHER SALES	14,196.00	8,000	4,000	8,000	8,000	4,000
PLANNING & ENGINEERING SERVICES	5,319,093.46	5,531,000	5,899,000	5,752,000	5,752,000	(147,000)
RENTS & CONCESSIONS	447,182.24	421,000	322,000	421,000	421,000	99,000
ROAD & STREET SERVICES	5,575,016.97	4,268,000	6,878,000	6,049,000	6,049,000	(829,000)
ROAD PRIVILEGES & PERMITS	261,020.56	271,000	345,000	283,000	283,000	(62,000)
SALE OF CAPITAL ASSETS	1,108,650.00	1,000	0	0	0	0
SETTLEMENTS	768,454.83	693,000	439,000	693,000	693,000	254,000
STATE - HIGHWAY USERS TAX	345,895,489.92	347,033,000	347,033,000	347,033,000	347,033,000	0
STATE - OTHER	946,650.09	1,310,000	211,000	1,180,000	1,180,000	969,000
STATE - ROADS	1,050,813.00	1,051,000	1,051,000	1,051,000	1,051,000	0
STATE AID - DISASTER	446,355.00	0	0	0	0	0
TRANSFERS IN	1,816,315.31	160,000	3,050,000	0	0	(3,050,000)
TRANSPORTATION TAX	8,230,193.00	6,407,000	8,230,000	6,407,000	6,407,000	(1,823,000)
TOTAL FINANCING SOURCES	\$ 467,498,117.46	\$ 445,270,000	\$ 452,576,000	\$ 442,876,000	\$ 442,876,000	\$ (9,700,000)

FINANCING USES**SERVICES & SUPPLIES**

ADMINISTRATIVE SERVICES	\$ 356,443.68	\$ 415,000	\$ 2,545,000	\$ 308,000	\$ 308,000	\$ (2,237,000)
CLOTHING & PERSONAL SUPPLIES	345,263.21	324,000	176,000	183,000	183,000	7,000
COMMUNICATIONS	4,092.03	7,000	30,000	12,000	12,000	(18,000)
COMPUTING-MAINFRAME	37,136.55	43,000	6,000	17,000	17,000	11,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	225,027.27	258,000	216,000	139,000	139,000	(77,000)
COMPUTING-PERSONAL	101,665.63	119,000	5,274,000	96,000	96,000	(5,178,000)
CONTRACTED PROGRAM SERVICES	4,186,018.48	4,711,000	3,320,000	6,061,000	6,061,000	2,741,000
FOOD	12,771.46	0	0	0	0	0
HOUSEHOLD EXPENSE	13,967.75	17,000	41,000	7,000	7,000	(34,000)

PUBLIC WORKS - ROAD FUND BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
INFORMATION TECHNOLOGY SERVICES	19,933.00	20,000	5,000	22,000	22,000	17,000
INSURANCE	5,238,317.95	2,786,000	8,367,000	11,080,000	11,080,000	2,713,000
MAINTENANCE - EQUIPMENT	1,775,143.76	1,627,000	1,138,000	1,092,000	1,092,000	(46,000)
MAINTENANCE-BUILDINGS & IMPRV	24,276,397.93	28,348,000	19,008,000	18,060,000	18,060,000	(948,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	61,922.59	0	0	0	0	0
MEMBERSHIPS	54,189.00	56,000	5,200,000	29,000	29,000	(5,171,000)
MISCELLANEOUS EXPENSE	12,442.43	0	0	0	0	0
OFFICE EXPENSE	79,830.57	35,000	2,208,000	126,000	126,000	(2,082,000)
PROFESSIONAL SERVICES	15,882,047.21	12,213,000	17,659,000	30,194,000	30,194,000	12,535,000
PUBLICATIONS & LEGAL NOTICES	(51,213.87)	8,000	35,000	72,000	72,000	37,000
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	147.64	157,000	0	0	0	0
RENTS & LEASES - EQUIPMENT	33,717,664.70	33,379,000	20,934,000	22,545,000	22,545,000	1,611,000
RENTS & LEASES - OTHER RENTAL COSTS	839,872.00	863,000	1,502,000	1,230,000	1,230,000	(272,000)
SMALL TOOLS & MINOR EQUIPMENT	730,657.80	466,000	403,000	384,000	384,000	(19,000)
SPECIAL DEPARTMENTAL EXPENSE	278,292,544.44	263,419,000	288,327,000	262,712,000	262,712,000	(25,615,000)
TECHNICAL SERVICES	3,462,380.01	3,292,000	3,978,000	3,334,000	3,334,000	(644,000)
TELECOMMUNICATIONS	26,150.29	16,000	10,000	24,000	24,000	14,000
TRAINING	14,303.36	25,000	17,000	16,000	16,000	(1,000)
TRANSPORTATION AND TRAVEL	468,002.26	434,000	1,142,000	401,000	401,000	(741,000)
UTILITIES	2,472,680.74	2,105,000	934,000	1,040,000	1,040,000	106,000
TOTAL S & S	372,655,799.87	355,143,000	382,475,000	359,184,000	359,184,000	(23,291,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	3,275,859.76	5,010,000	18,851,000	19,834,000	19,834,000	983,000
RETIREMENT OF OTHER LONG TERM DEBT	407,011.71	396,000	449,000	407,000	407,000	(42,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	224,716.74	510,000	500,000	400,000	400,000	(100,000)
TAXES & ASSESSMENTS	51.00	10,000	0	0	0	0
TOTAL OTH CHARGES	3,907,639.21	5,926,000	19,800,000	20,641,000	20,641,000	841,000
CAPITAL ASSETS						
CAPITAL ASSETS - B & I						
BUILDINGS & IMPROVEMENTS	0.00	0	403,000	0	0	(403,000)
BUILDINGS & IMPROVEMENTS - CONSULTANT SERVICES	0.00	0	30,000	0	0	(30,000)
BUILDINGS & IMPROVEMENTS - COUNTY SERVICES	0.00	0	145,000	0	0	(145,000)
BUILDINGS & IMPROVEMENTS- JURISDICTIONAL REVIEW/PLAN CHK/PRMT	0.00	0	2,000	0	0	(2,000)
TOTAL CAPITAL ASSETS - B & I	0.00	0	580,000	0	0	(580,000)
CAPITAL ASSETS - EQUIPMENT						
ALL OTHER UNDEFINED EQUIPMENT ASSETS	0.00	0	0	374,000	374,000	374,000
COMPUTERS, MIDRANGE/DEPARTMENTAL	26,623.39	0	0	39,000	39,000	39,000
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	0.00	558,000	400,000	480,000	480,000	80,000

PUBLIC WORKS - ROAD FUND BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
ELECTRONIC EQUIPMENT	0.00	224,000	224,000	120,000	120,000	(104,000)
MACHINERY EQUIPMENT	0.00	191,000	41,000	350,000	350,000	309,000
MANUFACTURED/PREFABRICATED STRUCTURE	0.00	240,000	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	508.07	400,000	400,000	150,000	150,000	(250,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	27,131.46	1,613,000	1,065,000	1,513,000	1,513,000	448,000
CAPITAL ASSETS - INFRASTRUCTURE						
EASEMENT	16,000.00	0	0	0	0	0
INFRASTRUCTURE	45,871,644.11	33,436,000	48,156,000	38,627,000	38,627,000	(9,529,000)
TOTAL CAPITAL ASSETS - INFRASTRUCTURE	45,887,644.11	33,436,000	48,156,000	38,627,000	38,627,000	(9,529,000)
TOTAL CAPITAL ASSETS	45,914,775.57	35,049,000	49,801,000	40,140,000	40,140,000	(9,661,000)
OTHER FINANCING USES						
TRANSFERS OUT	(4,363,257.67)	8,718,000	500,000	22,911,000	22,911,000	22,411,000
TOTAL OTH FIN USES	(4,363,257.67)	8,718,000	500,000	22,911,000	22,911,000	22,411,000
GROSS TOTAL	\$ 418,114,956.98	\$ 404,836,000	\$ 452,576,000	\$ 442,876,000	\$ 442,876,000	\$ (9,700,000)
PROV FOR OBLIGATED FUND BAL						
OTHER	148,785.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	\$ 148,785.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCING USES	\$ 418,263,741.98	\$ 404,836,000	\$ 452,576,000	\$ 442,876,000	\$ 442,876,000	\$ (9,700,000)

Public Works - Internal Service Fund Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	\$ 9,954,000.00	\$ 21,120,000	\$ 21,120,000	\$ 0	\$ 0	\$ (21,120,000)
CANCEL OBLIGATED FUND BAL	7,066,270.00	0	0	0	0	0
OTHER REVENUE	850,395,210.05	943,108,000	1,117,633,000	1,149,386,000	1,148,404,000	30,771,000
TOTAL FINANCING SOURCES	\$ 867,415,480.05	\$ 964,228,000	\$ 1,138,753,000	\$ 1,149,386,000	\$ 1,148,404,000	\$ 9,651,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS	\$ 648,209,438.83	\$ 693,172,000	\$ 746,183,000	\$ 759,171,000	\$ 758,189,000	\$ 12,006,000
SERVICES & SUPPLIES	174,166,328.87	223,122,000	352,083,000	333,124,000	333,124,000	(18,959,000)
OTHER CHARGES	1,042,220.69	5,165,000	5,436,000	5,462,000	5,462,000	26,000
CAPITAL ASSETS - EQUIPMENT	19,985,894.80	42,769,000	35,051,000	51,629,000	51,629,000	16,578,000
GROSS TOTAL	\$ 843,403,883.19	\$ 964,228,000	\$ 1,138,753,000	\$ 1,149,386,000	\$ 1,148,404,000	\$ 9,651,000
PROV FOR OBLIGATED FUND BAL						
OTHER	\$ 2,891,034.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OBLIGATED FUND BAL	\$ 2,891,034.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCING USES	\$ 846,294,917.19	\$ 964,228,000	\$ 1,138,753,000	\$ 1,149,386,000	\$ 1,148,404,000	\$ 9,651,000
BUDGETED POSITIONS						
	4,231.0	4,247.0	4,247.0	4,255.0	4,247.0	0.0

FUND
PUBLIC WORKS - INTERNAL
SERVICE FUNDFUNCTION
GENERALACTIVITY
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.

2026-27 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 2026-27 Recommended Budget reflects a \$9.7 million increase primarily due to services and supplies to align the budget with anticipated costs, capital asset-equipment purchases, and Board-approved increases in employee benefits. These increases are partially offset by a decrease in capital project management services.

Changes From 2025-26 Budget

	Financing Uses (\$)	Financing Sources (\$)	Budg Pos
2025-26 Final Adopted Budget	1,138,753,000	1,138,753,000	4,247.0
Other Changes			
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	8,085,000	8,085,000	--
2. Unavoidable Costs: Reflects increases due to changes in workers' compensation due to medical cost trends and increases in claims.	921,000	921,000	--
3. Other Salaries and Employee Benefits: Reflects a projected increase in overtime based on historical experience to meet the operational needs of Public Works.	3,000,000	3,000,000	--
4. Capital Building Projects: Reflects a decrease in capital project management services for County capital projects.	(24,403,000)	(24,403,000)	--
5. Services and Supplies: Reflects an increase primarily due to changes in services to/from other County departments.	5,470,000	5,470,000	--
6. Capital Assets: Reflects an increase in requirements for the purchase of equipment.	16,578,000	16,578,000	--
Total Changes	9,651,000	9,651,000	0.0
2026-27 Recommended Budget	1,148,404,000	1,148,404,000	4,247.0

PUBLIC WORKS - INTERNAL SERVICE FUND BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
FINANCING SOURCES						
FUND BALANCE AVAILABLE	\$ 9,954,000.00	\$ 21,120,000	\$ 21,120,000	\$ 0	\$ 0	(21,120,000)
CANCEL OBLIGATED FUND BAL	7,066,270.00	0	0	0	0	0
CHARGES FOR SERVICES - OTHER	7,924,523.13	2,835,000	2,835,000	275,000	275,000	(2,560,000)
COURT FEES & COSTS	45.00	0	0	0	0	0
FEDERAL AID - DISASTER RELIEF	2,891,034.00	0	0	0	0	0
INTERFUND CHARGES FOR SERVICES - OTHER	812,933,804.16	829,696,000	957,610,000	1,003,071,000	1,002,089,000	44,479,000
JOINT POWER AUTHORITY / SPECIAL DISTRICTS	1,725.52	0	0	0	0	0
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	447,215.44	0	0	0	0	0
MISCELLANEOUS	403,631.77	0	0	0	0	0
OTHER GOVERNMENTAL AGENCIES	378,355.50	0	0	0	0	0
OTHER SALES	19,017.61	0	11,000	11,000	11,000	0
PLANNING & ENGINEERING SERVICES	12,555,491.00	75,634,000	130,452,000	106,049,000	106,049,000	(24,403,000)
RECORDING FEES	1,317.40	0	0	0	0	0
RENTS & CONCESSIONS	95,000.00	0	0	0	0	0
SALE OF CAPITAL ASSETS	639,203.99	980,000	980,000	980,000	980,000	0
STATE AID - DISASTER	8,673,103.05	0	0	0	0	0
TRANSFERS IN	3,431,742.48	33,963,000	25,745,000	39,000,000	39,000,000	13,255,000
TOTAL FINANCING SOURCES	\$ 867,415,480.05	\$ 964,228,000	\$ 1,138,753,000	\$ 1,149,386,000	\$ 1,148,404,000	\$ 9,651,000
FINANCING USES						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 388,276,711.51	\$ 410,531,000	\$ 462,703,000	\$ 466,522,000	\$ 465,703,000	\$ 3,000,000
CAFETERIA BENEFIT PLANS	80,106,391.56	86,285,000	86,256,000	94,249,000	94,341,000	8,085,000
COUNTY EMPLOYEE RETIREMENT	88,553,594.20	91,141,000	91,141,000	91,341,000	91,141,000	0
DENTAL INSURANCE	1,484,233.22	1,549,000	1,549,000	1,554,000	1,549,000	0
DEPENDENT CARE SPENDING ACCOUNTS	472,227.34	621,000	599,000	599,000	599,000	0
DISABILITY BENEFITS	2,629,555.60	2,355,000	2,355,000	2,356,000	2,355,000	0
FICA (OASDI)	5,785,431.99	6,929,000	6,929,000	6,941,000	6,929,000	0
HEALTH INSURANCE	5,756,561.61	7,942,000	7,942,000	7,943,000	7,942,000	0
LIFE INSURANCE	755,171.30	565,000	552,000	554,000	552,000	0
OTHER EMPLOYEE BENEFITS	191,970.03	239,000	207,000	207,000	207,000	0
RETIREE HEALTH INSURANCE	52,792,574.00	58,359,000	58,359,000	58,359,000	58,359,000	0
SAVINGS PLAN	2,276,333.83	5,548,000	5,548,000	5,548,000	5,548,000	0
THRIFT PLAN (HORIZONS)	12,311,750.43	14,098,000	14,098,000	14,132,000	14,098,000	0
UNEMPLOYMENT INSURANCE	59,263.01	252,000	252,000	252,000	252,000	0
WORKERS' COMPENSATION	6,757,669.20	6,758,000	7,693,000	8,614,000	8,614,000	921,000
TOTAL S & E B	648,209,438.83	693,172,000	746,183,000	759,171,000	758,189,000	12,006,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	12,714,727.33	13,723,000	17,187,000	18,959,000	18,959,000	1,772,000
CLOTHING & PERSONAL SUPPLIES	352,032.71	375,000	525,000	525,000	525,000	0
COMMUNICATIONS	2,252,391.83	2,390,000	1,975,000	1,508,000	1,508,000	(467,000)

PUBLIC WORKS - INTERNAL SERVICE FUND BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
COMPUTING-MAINFRAME	1,500,357.26	1,593,000	1,719,000	1,858,000	1,858,000	139,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	5,877,438.01	6,231,000	9,021,000	10,375,000	10,375,000	1,354,000
COMPUTING-PERSONAL	4,161,978.12	4,427,000	4,999,000	7,163,000	7,163,000	2,164,000
CONTRACTED PROGRAM SERVICES	173,481.00	185,000	115,000	202,000	202,000	87,000
FOOD	10,293.59	0	0	0	0	0
HOUSEHOLD EXPENSE	491,843.04	520,000	671,000	671,000	671,000	0
INFORMATION TECHNOLOGY SECURITY	1,937,097.75	2,055,000	3,779,000	1,652,000	1,652,000	(2,127,000)
INFORMATION TECHNOLOGY SERVICES	3,328,382.85	3,530,000	8,775,000	5,896,000	5,896,000	(2,879,000)
INSURANCE	535,356.98	571,000	879,000	879,000	879,000	0
JURY & WITNESS EXPENSE	0.00	0	10,000	10,000	10,000	0
MAINTENANCE - EQUIPMENT	16,257,382.37	17,240,000	17,774,000	17,774,000	17,774,000	0
MAINTENANCE-BUILDINGS & IMPRV	6,524,951.49	6,922,000	6,558,000	7,118,000	7,118,000	560,000
MEDICAL / DENTAL / LABORATORY SUPPLIES	30,446.21	0	0	0	0	0
MEMBERSHIPS	236,096.94	251,000	262,000	262,000	262,000	0
MISCELLANEOUS EXPENSE	59,874.06	74,000	622,000	622,000	622,000	0
OFFICE EXPENSE	463,177.70	493,000	1,035,000	1,035,000	1,035,000	0
PROFESSIONAL SERVICES	65,544,100.94	53,207,000	100,591,000	67,674,000	67,674,000	(32,917,000)
PUBLICATIONS & LEGAL NOTICES	112,863.23	119,000	290,000	290,000	290,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	11,983.10	29,000	0	0	0	0
RENTS & LEASES - EQUIPMENT	931,092.57	988,000	3,701,000	3,530,000	3,530,000	(171,000)
RENTS & LEASES - OTHER RENTAL COSTS	362,557.00	268,000	1,358,000	1,312,000	1,312,000	(46,000)
SMALL TOOLS & MINOR EQUIPMENT	276,250.06	296,000	319,000	319,000	319,000	0
SPECIAL DEPARTMENTAL EXPENSE	15,051,528.16	70,213,000	116,221,000	133,911,000	133,911,000	17,690,000
TECHNICAL SERVICES	22,994,961.70	24,664,000	33,840,000	28,412,000	28,412,000	(5,428,000)
TELECOMMUNICATIONS	5,016,585.13	5,330,000	11,364,000	12,475,000	12,475,000	1,111,000
TRAINING	1,830,158.00	1,940,000	1,828,000	2,027,000	2,027,000	199,000
TRANSPORTATION AND TRAVEL	2,177,529.20	2,316,000	2,726,000	2,726,000	2,726,000	0
UTILITIES	2,949,410.54	3,172,000	3,939,000	3,939,000	3,939,000	0
TOTAL S & S	174,166,328.87	223,122,000	352,083,000	333,124,000	333,124,000	(18,959,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	420,088.04	1,506,000	1,400,000	1,500,000	1,500,000	100,000
RETIREMENT OF OTHER LONG TERM DEBT	269,074.45	436,000	441,000	440,000	440,000	(1,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	342,696.23	3,133,000	3,505,000	3,432,000	3,432,000	(73,000)
TAXES & ASSESSMENTS	10,361.97	90,000	90,000	90,000	90,000	0
TOTAL OTH CHARGES	1,042,220.69	5,165,000	5,436,000	5,462,000	5,462,000	26,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
AGRICULTURE AND LNDSCE EQUIP	0.00	230,000	0	0	0	0
ALL OTHER UNDEFINED EQUIPMENT ASSETS	0.00	5,197,000	5,197,000	3,840,000	3,840,000	(1,357,000)
COMPUTERS, MIDRANGE/DEPARTMENTAL	241,259.68	200,000	200,000	915,000	915,000	715,000
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	8,010,782.85	23,916,000	16,692,000	30,397,000	30,397,000	13,705,000

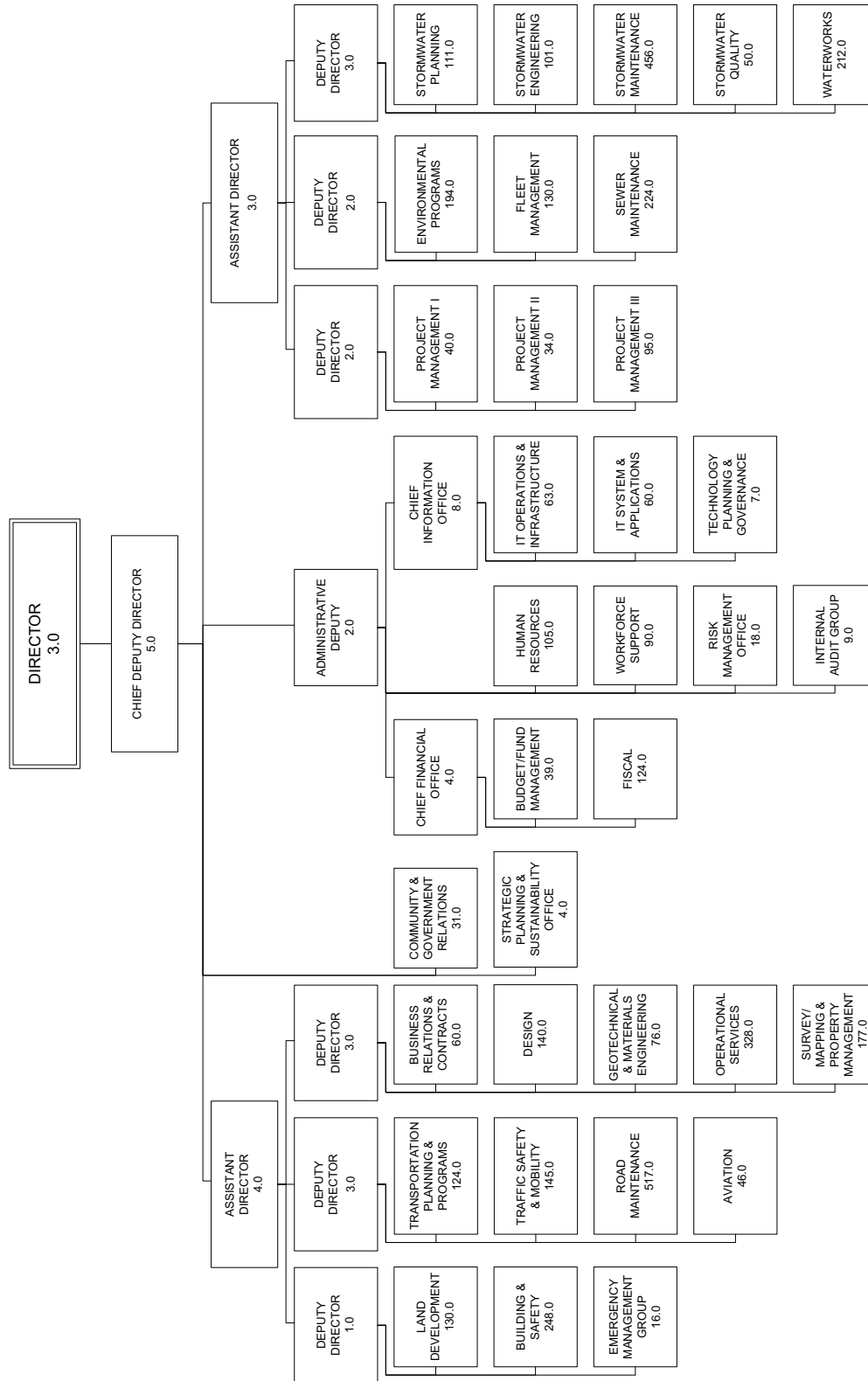
PUBLIC WORKS - INTERNAL SERVICE FUND BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
DATA HANDLING EQUIPMENT	6,788.20	1,210,000	1,210,000	2,226,000	2,226,000	1,016,000
ELECTRONIC EQUIPMENT	8,504.64	0	0	140,000	140,000	140,000
MACHINERY EQUIPMENT	2,985,242.08	1,511,000	1,511,000	1,849,000	1,849,000	338,000
NON-MEDICAL LAB/TESTING EQUIP	0.00	123,000	123,000	34,000	34,000	(89,000)
TELECOMMUNICATIONS EQUIPMENT	5,236.88	1,563,000	1,563,000	764,000	764,000	(799,000)
VEHICLES & TRANSPORTATION EQUIPMENT	8,728,080.47	8,819,000	8,555,000	11,464,000	11,464,000	2,909,000
TOTAL CAPITAL ASSETS - EQUIPMENT	19,985,894.80	42,769,000	35,051,000	51,629,000	51,629,000	16,578,000
TOTAL CAPITAL ASSETS	19,985,894.80	42,769,000	35,051,000	51,629,000	51,629,000	16,578,000
GROSS TOTAL	\$ 843,403,883.19	\$ 964,228,000	\$ 1,138,753,000	\$ 1,149,386,000	\$ 1,148,404,000	\$ 9,651,000
PROV FOR OBLIGATED FUND BAL						
OTHER	2,891,034.00	0	0	0	0	0
TOTAL OBLIGATED FUND BAL	\$ 2,891,034.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCING USES	\$ 846,294,917.19	\$ 964,228,000	\$ 1,138,753,000	\$ 1,149,386,000	\$ 1,148,404,000	\$ 9,651,000
 BUDGETED POSITIONS	 4,231.0	 4,247.0	 4,247.0	 4,255.0	 4,247.0	 0.0

DEPARTMENT OF PUBLIC WORKS

Mark Pestrella, Director

2026-27 Recommended Budget Positions = 4,247.0



Regional Planning

Amy J. Bodek, Director

Regional Planning Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 13,735,130.06	\$ 13,271,000	\$ 10,855,000	\$ 10,997,000	\$ 10,989,000	\$ 134,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 37,092,726.61	\$ 40,344,000	\$ 40,132,000	\$ 40,620,000	\$ 40,587,000	\$ 455,000
SERVICES & SUPPLIES	10,445,201.23	11,661,000	9,025,000	7,776,000	5,872,000	(3,153,000)
OTHER CHARGES	214,922.71	576,000	984,000	368,000	368,000	(616,000)
CAPITAL ASSETS - EQUIPMENT	12,528.64	0	0	0	0	0
GROSS TOTAL	\$ 47,765,379.19	\$ 52,581,000	\$ 50,141,000	\$ 48,764,000	\$ 46,827,000	\$ (3,314,000)
INTRAFUND TRANSFERS	(709,545.49)	(1,509,000)	(1,435,000)	(1,152,000)	(1,152,000)	283,000
NET TOTAL	\$ 47,055,833.70	\$ 51,072,000	\$ 48,706,000	\$ 47,612,000	\$ 45,675,000	\$ (3,031,000)
NET COUNTY COST	\$ 33,320,703.64	\$ 37,801,000	\$ 37,851,000	\$ 36,615,000	\$ 34,686,000	\$ (3,165,000)
BUDGETED POSITIONS	211.0	212.0	212.0	212.0	212.0	0.0
FUND	FUNCTION					
GENERAL FUND	PUBLIC PROTECTION					
	ACTIVITY					
	OTHER PROTECTION					

Mission Statement

Regional Planning is committed to its mission to plan and help shape the development of safe, healthy, equitable, vibrant, sustainable and resilient communities while respecting individual rights and protecting the natural environment through excellent public service provided in County unincorporated areas.

2026-27 Budget Message

The 2026-27 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, San Fernando Valley Area Plan, Green Zones Program, Florence-Firestone Transit Oriented District Specific Plan, and the Climate Action Plan.

The 2026-27 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, partially offset by increases in employee benefits.

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 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	50,141,000	1,435,000	10,855,000	37,851,000	212.0
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	376,000	--	15,000	361,000	--
2. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	41,000	--	41,000	--	--
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).	4,000	--	--	4,000	--
4. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for a consultant for Local Tribes/Indigenous Communities (\$0.1 million), Community-based Organization Partnerships for Area Plans (\$0.4 million), judgments and damages litigation costs (\$0.6 million), County Counsel costs (\$1.5 million), Wireless Ordinance (\$0.2 million), Oil Well Ordinance (\$0.4 million), Calabasas One Stop Center (\$0.2 million), fire recovery code enforcement aerial imagery (\$0.1 million), Cannabis Consumer Health and Safety Task Force (\$0.3 million) and cybersecurity (\$5,000).	(3,816,000)	(286,000)	--	(3,530,000)	--
5. Budget Realignment: Reflects the realignment of the budget based on historical experience.	81,000	3,000	78,000	--	--
Total Changes	(3,314,000)	283,000	134,000	(3,165,000)	0.0
2026-27 Recommended Budget	46,827,000	1,152,000	10,989,000	34,686,000	212.0

Critical and Unmet Needs

Regional Planning's unmet needs include \$1.3 million in ongoing funding for County Counsel general advice costs and \$0.6 million in ongoing funding for unanticipated litigation costs.

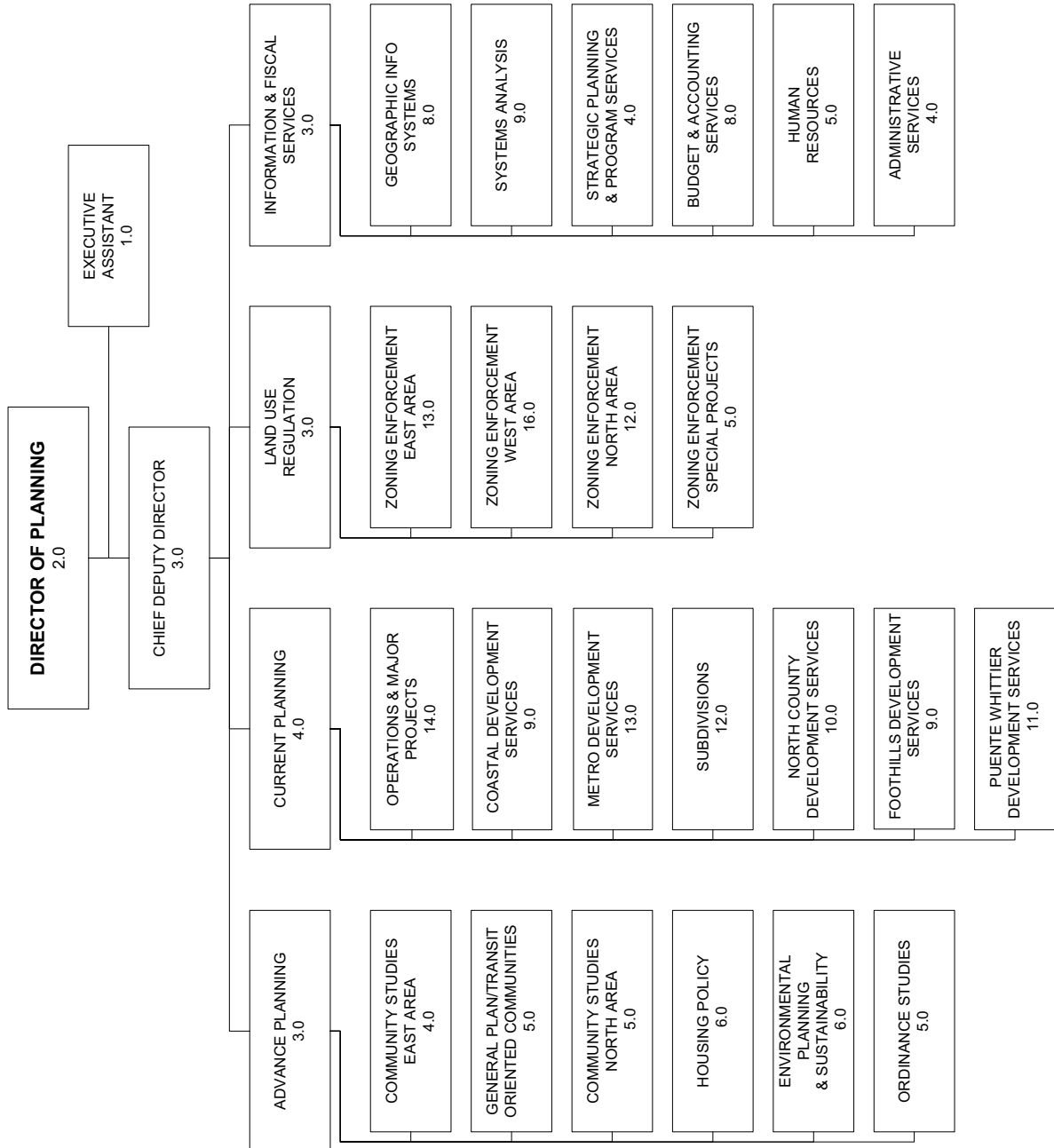
REGIONAL PLANNING BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
BUSINESS LICENSES	\$ (35,939.65)	\$ 0	\$ 0	\$ 0	\$ 0	0
CHARGES FOR SERVICES - OTHER	712,619.44	570,000	483,000	483,000	483,000	0
COURT FEES & COSTS	275.00	0	0	0	0	0
FORFEITURES & PENALTIES	27,000.00	0	0	0	0	0
INTERFUND CHARGES FOR SERVICES - OTHER	241,724.74	251,000	143,000	127,000	127,000	(16,000)
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	288,000.00	288,000	288,000	288,000	288,000	0
MISCELLANEOUS	6,086.84	3,000	5,000	3,000	3,000	(2,000)
PLANNING & ENGINEERING SERVICES	1,644,945.02	1,490,000	1,640,000	1,640,000	1,640,000	0
SETTLEMENTS	87,645.16	0	0	0	0	0
STATE - OTHER	1,196,790.82	2,369,000	0	0	0	0
TRANSFERS IN	290,000.00	0	0	0	0	0
ZONING PERMITS	9,275,982.69	8,300,000	8,296,000	8,456,000	8,448,000	152,000
TOTAL REVENUE	\$ 13,735,130.06	\$ 13,271,000	\$ 10,855,000	\$ 10,997,000	\$ 10,989,000	\$ 134,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 22,649,117.04	\$ 24,687,000	\$ 24,649,000	\$ 24,720,000	\$ 24,720,000	71,000
CAFETERIA BENEFIT PLANS	4,127,767.79	4,351,000	4,407,000	4,769,000	4,744,000	337,000
COUNTY EMPLOYEE RETIREMENT	5,359,450.80	5,752,000	5,404,000	5,399,000	5,399,000	(5,000)
DENTAL INSURANCE	72,439.84	76,000	90,000	79,000	79,000	(11,000)
DEPENDENT CARE SPENDING ACCOUNTS	25,536.00	27,000	31,000	31,000	31,000	0
DISABILITY BENEFITS	127,639.40	101,000	94,000	103,000	114,000	20,000
FICA (OASDI)	343,611.11	412,000	375,000	432,000	432,000	57,000
HEALTH INSURANCE	385,218.58	555,000	648,000	656,000	648,000	0
LIFE INSURANCE	70,352.37	42,000	47,000	47,000	47,000	0
OTHER EMPLOYEE BENEFITS	19,348.00	7,000	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	2,861,869.00	3,182,000	3,137,000	3,137,000	3,126,000	(11,000)
SAVINGS PLAN	177,203.01	212,000	256,000	234,000	234,000	(22,000)
THRIFT PLAN (HORIZONS)	695,031.71	739,000	781,000	779,000	779,000	(2,000)
UNEMPLOYMENT INSURANCE	2,165.00	3,000	10,000	10,000	10,000	0
WORKERS' COMPENSATION	175,976.96	198,000	196,000	217,000	217,000	21,000
TOTAL S & E B	37,092,726.61	40,344,000	40,132,000	40,620,000	40,587,000	455,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	770,847.64	844,000	823,000	799,000	799,000	(24,000)
CLOTHING & PERSONAL SUPPLIES	16,307.91	15,000	13,000	18,000	18,000	5,000
COMMUNICATIONS	63,026.56	67,000	110,000	104,000	104,000	(6,000)
COMPUTING-MAINFRAME	94,670.79	124,000	79,000	95,000	95,000	16,000
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	375,418.34	382,000	629,000	391,000	391,000	(238,000)
COMPUTING-PERSONAL	324,916.21	331,000	210,000	278,000	278,000	68,000
HOUSEHOLD EXPENSE	115.71	0	0	0	0	0
INFORMATION TECHNOLOGY SECURITY	5,999.98	22,000	30,000	24,000	24,000	(6,000)
INFORMATION TECHNOLOGY SERVICES	2,552.00	2,000	0	3,000	3,000	3,000
INSURANCE	5,794.00	6,000	6,000	6,000	6,000	0
MAINTENANCE - EQUIPMENT	0.00	0	2,000	0	0	(2,000)

REGIONAL PLANNING BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
MAINTENANCE-BUILDINGS & IMPRV	547,491.30	551,000	752,000	562,000	562,000	(190,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	899.75	1,000	2,000	2,000	2,000	0
MEMBERSHIPS	400.00	1,000	1,000	1,000	1,000	0
MISCELLANEOUS EXPENSE	3,112.86	5,000	6,000	5,000	5,000	(1,000)
OFFICE EXPENSE	24,784.80	26,000	39,000	35,000	35,000	(4,000)
PROFESSIONAL SERVICES	6,601,529.61	7,229,000	4,128,000	3,307,000	1,403,000	(2,725,000)
PUBLICATIONS & LEGAL NOTICES	149,892.62	150,000	160,000	160,000	160,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	55,396.35	68,000	61,000	72,000	72,000	11,000
RENTS & LEASES - EQUIPMENT	25,832.12	26,000	28,000	28,000	28,000	0
SMALL TOOLS & MINOR EQUIPMENT	30.45	0	1,000	0	0	(1,000)
SPECIAL DEPARTMENTAL EXPENSE	19,444.26	33,000	20,000	23,000	23,000	3,000
TECHNICAL SERVICES	419,886.98	701,000	898,000	738,000	738,000	(160,000)
TELECOMMUNICATIONS	371,001.66	408,000	453,000	462,000	462,000	9,000
TRAINING	23,624.77	32,000	30,000	32,000	32,000	2,000
TRANSPORTATION AND TRAVEL	149,160.13	168,000	138,000	171,000	171,000	33,000
UTILITIES	393,064.43	469,000	406,000	460,000	460,000	54,000
TOTAL S & S	10,445,201.23	11,661,000	9,025,000	7,776,000	5,872,000	(3,153,000)
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	20,000.00	140,000	20,000	60,000	60,000	40,000
DEPRECIATION	23,230.00	23,000	24,000	24,000	24,000	0
JUDGMENTS & DAMAGES	1,431.92	245,000	764,000	114,000	115,000	(649,000)
RETIREMENT OF OTHER LONG TERM DEBT	33,333.22	48,000	49,000	50,000	49,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	136,091.63	119,000	127,000	119,000	119,000	(8,000)
TAXES & ASSESSMENTS	835.94	1,000	0	1,000	1,000	1,000
TOTAL OTH CHARGES	214,922.71	576,000	984,000	368,000	368,000	(616,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
TELECOMMUNICATIONS EQUIPMENT	12,528.64	0	0	0	0	0
TOTAL CAPITAL ASSETS	12,528.64	0	0	0	0	0
GROSS TOTAL	\$ 47,765,379.19	\$ 52,581,000	\$ 50,141,000	\$ 48,764,000	\$ 46,827,000	\$ (3,314,000)
INTRAFUND TRANSFERS	(709,545.49)	(1,509,000)	(1,435,000)	(1,152,000)	(1,152,000)	283,000
NET TOTAL	\$ 47,055,833.70	\$ 51,072,000	\$ 48,706,000	\$ 47,612,000	\$ 45,675,000	\$ (3,031,000)
NET COUNTY COST	\$ 33,320,703.64	\$ 37,801,000	\$ 37,851,000	\$ 36,615,000	\$ 34,686,000	\$ (3,165,000)
 BUDGETED POSITIONS	 211.0	 212.0	 212.0	 212.0	 212.0	 0.0

DEPARTMENT OF REGIONAL PLANNING
Amy J. Bodek, Director
2026-27 Recommended Budget Positions = 212.0



Registrar-Recorder/County Clerk

Dean C. Logan, Registrar-Recorder/County Clerk

Registrar-Recorder/County Clerk Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 110,108,698.18	\$ 147,501,000	\$ 89,874,000	\$ 76,282,000	\$ 90,560,000	\$ 686,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 134,463,244.47	\$ 150,662,000	\$ 139,565,000	\$ 141,028,000	\$ 141,882,000	\$ 2,317,000
SERVICES & SUPPLIES	181,724,211.60	223,308,000	180,683,000	191,658,000	105,549,000	(75,134,000)
OTHER CHARGES	18,414,560.42	16,270,000	16,270,000	20,981,000	12,270,000	(4,000,000)
CAPITAL ASSETS - EQUIPMENT	777,953.81	959,000	180,000	1,088,000	15,000	(165,000)
GROSS TOTAL	\$ 335,379,970.30	\$ 391,199,000	\$ 336,698,000	\$ 354,755,000	\$ 259,716,000	\$ (76,982,000)
INTRAFUND TRANSFERS	(9,054.74)	(10,000)	(14,000)	(14,000)	(14,000)	0
NET TOTAL	\$ 335,370,915.56	\$ 391,189,000	\$ 336,684,000	\$ 354,741,000	\$ 259,702,000	\$ (76,982,000)
NET COUNTY COST	\$ 225,262,217.38	\$ 243,688,000	\$ 246,810,000	\$ 278,459,000	\$ 169,142,000	\$ (77,668,000)
 BUDGETED POSITIONS	 1,170.0	 1,150.0	 1,150.0	 1,150.0	 1,150.0	 0.0
 FUND GENERAL FUND						
 FUNCTION GENERAL						
 ACTIVITY ELECTIONS						

Mission Statement

Serving the County by providing essential records management and election services in a fair, accessible, and transparent manner.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$77.7 million, primarily due to the reversal of prior-year funding that was provided on a one-time basis for the Voting Solutions for All People (VSAP), the Election Management System (EMS), the Ballot Processing Center (BPC), IT services, and cybersecurity. The decrease is partially offset by Board-approved increases in employee benefits. The Recommended Budget also includes the addition of 2.0 positions to support the Elections Operations and Logistic Bureau and Facilities and Emergency Management, fully offset by the deletion of 2.0 positions and a reduction in overtime.

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 to improve departmental document repository storage, retention, security, archiving, and business continuity support through the implementation of cloud-based solutions.
- Continue to enhance and optimize the VSAP application infrastructure by further developing dedicated environments and support, while implementing disaster recovery strategies to strengthen security and integrity, ensuring optimal performance and availability.
- Update Vote By Mail (VBM) technology, facilities, and procedures to optimally address a voting model where all voters automatically receive a VBM ballot for each election conducted by the County.

- Continue to modernize and stabilize the EMS to improve system reliability, security, data integrity, internal/external system integrations, and long-term maintainability of core election functions.
- Enhance the BPC by standardizing workflows, cross-training, capacity planning and modernizing equipment through replacement of legacy printers.
- Enhance, process, and implement solutions to improve the candidate filing processes, including the electronic submission, presentation of candidate statements, and campaign financing.
- Continue to enhance the County Election Worker Program including innovative learning modules, online curriculum, and virtual training.
- 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.
- 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.
- Strengthen the Department's cybersecurity posture by implementing third-party penetration testing and protecting systems against ransomware.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	336,698,000	14,000	89,874,000	246,810,000	1,150.0
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	2,317,000	--	--	2,317,000	--
2. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and decreases in claims, fully offset by an increase in overtime.	--	--	--	--	--
3. Positions: Reflects the addition of 1.0 Warehouse Worker I position to support the Elections Operations and Logistics Bureau and 1.0 General Maintenance Worker position to support Facilities and Emergency Management, fully offset by the deletion of 2.0 positions and a reduction in overtime.	--	--	--	--	--
4. Operational Adjustments: Reflects an increase in services and supplies, fully offset by special fund revenues, primarily to support the restoration and repair of vitals index books.	686,000	--	686,000	--	--
5. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for VSAP (\$48.0 million), election adjustments (\$12.8 million), IT Services (\$9.4 million), the EMS (\$5.8 million), the BPC (\$4.0 million), and cybersecurity (\$20,000).	(79,985,000)	--	--	(79,985,000)	--
Total Changes	(76,982,000)	0	686,000	(77,668,000)	0.0
2026-27 Recommended Budget	259,716,000	14,000	90,560,000	169,142,000	1,150.0

Critical and Unmet Needs

The Department's unmet needs include: 1) \$48.0 million for VSAP; 2) \$16.1 million for election adjustments; 3) \$14.8 million for recorder fee revenue shortfalls; 4) \$11.1 million for various technological needs; 5) \$9.6 million for the EMS; 6) \$5.3 million for the BPC; 7) \$3.3 million for various administrative needs; and 8) \$2.0 million to support increased costs from other County departments.

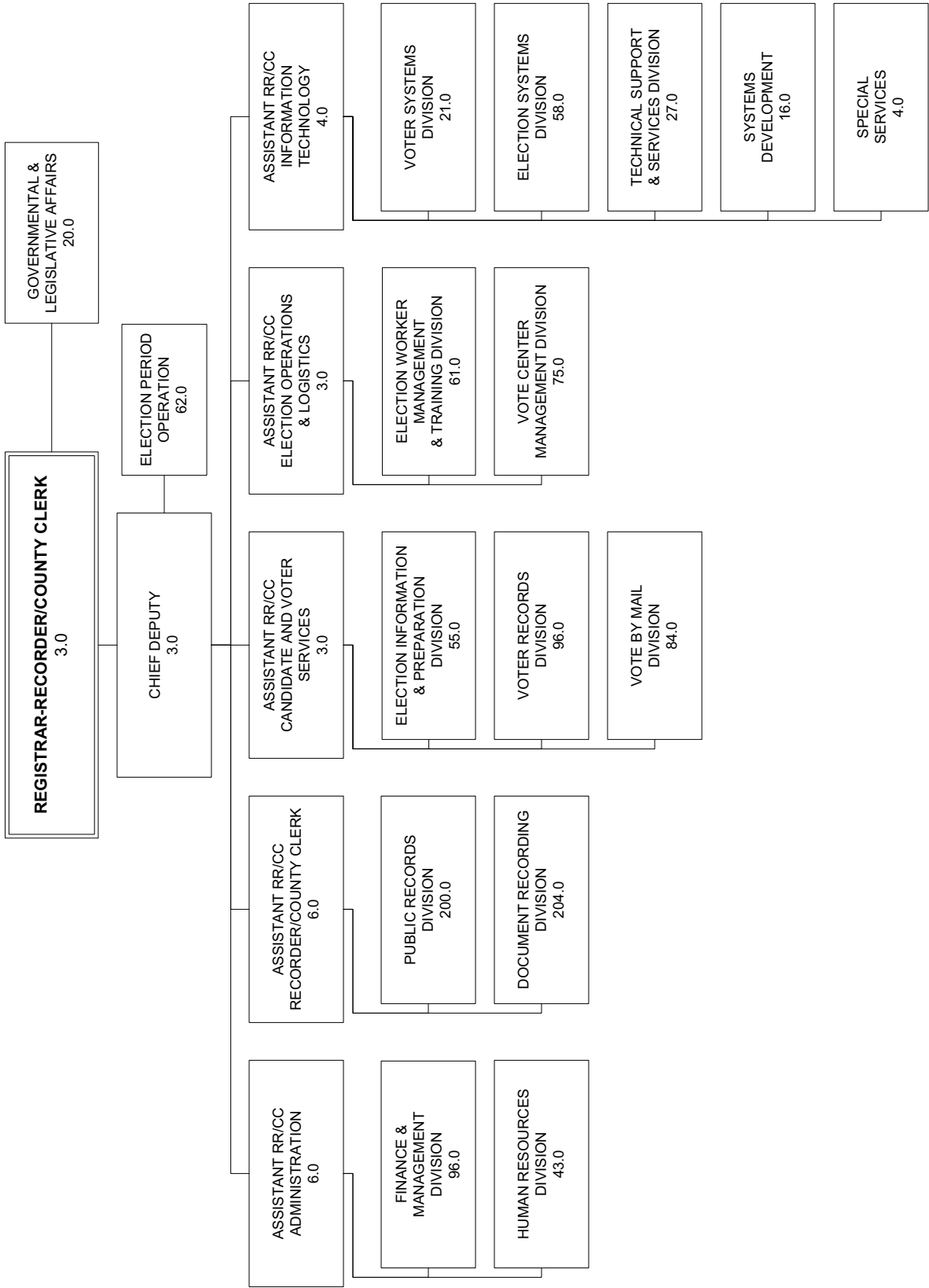
REGISTRAR-RECORDER/COUNTY CLERK BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ 361,716.47	\$ 933,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 0
ELECTION SERVICES	60,897,319.50	100,276,000	28,561,000	29,028,000	28,472,000	(89,000)
FEDERAL - OTHER	1,844,171.18	0	0	0	0	0
MISCELLANEOUS	1,488,837.68	119,000	572,000	572,000	572,000	0
OTHER GOVERNMENTAL AGENCIES	188,618.87	280,000	0	0	0	0
OTHER LICENSES & PERMITS	1,678,085.00	1,718,000	2,106,000	1,464,000	2,106,000	0
OTHER SALES	81,154.44	59,000	17,000	17,000	17,000	0
RECORDING FEES	30,965,850.72	30,594,000	45,589,000	31,397,000	45,589,000	0
SALE OF CAPITAL ASSETS	7,955.15	2,000	2,000	2,000	2,000	0
STATE - OTHER	(6,519.96)	0	0	0	0	0
STATE - SB 90 MANDATED COSTS	1,614,084.48	399,000	399,000	488,000	488,000	89,000
STATE - VOTING MODERNIZATIONS & UPGRADES	(354.10)	0	0	0	0	0
TRANSFERS IN	10,987,778.75	13,121,000	12,363,000	13,049,000	13,049,000	686,000
TOTAL REVENUE	\$ 110,108,698.18	\$ 147,501,000	\$ 89,874,000	\$ 76,282,000	\$ 90,560,000	\$ 686,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 80,606,553.28	\$ 91,682,000	\$ 77,922,000	\$ 78,155,000	\$ 78,155,000	\$ 233,000
CAFETERIA BENEFIT PLANS	16,849,047.38	16,870,000	17,511,000	19,010,000	19,864,000	2,353,000
COUNTY EMPLOYEE RETIREMENT	14,981,647.85	15,713,000	15,639,000	15,669,000	15,669,000	30,000
DENTAL INSURANCE	313,136.05	319,000	266,000	266,000	266,000	0
DEPENDENT CARE SPENDING ACCOUNTS	89,216.34	9,000	128,000	158,000	158,000	30,000
DISABILITY BENEFITS	443,711.62	435,000	707,000	655,000	655,000	(52,000)
FICA (OASDI)	1,211,300.75	1,173,000	1,363,000	1,363,000	1,363,000	0
HEALTH INSURANCE	2,530,692.14	5,211,000	5,940,000	5,940,000	5,940,000	0
LIFE INSURANCE	155,642.58	149,000	113,000	113,000	113,000	0
OTHER EMPLOYEE BENEFITS	1,500.00	0	7,000	7,000	7,000	0
RETIREE HEALTH INSURANCE	12,226,963.00	12,155,000	13,572,000	13,572,000	13,572,000	0
SAVINGS PLAN	572,245.77	680,000	680,000	680,000	680,000	0
THRIFT PLAN (HORIZONS)	1,710,782.17	2,833,000	1,705,000	1,705,000	1,705,000	0
UNEMPLOYMENT INSURANCE	813,334.64	1,481,000	1,601,000	1,601,000	1,601,000	0
WORKERS' COMPENSATION	1,957,470.90	1,952,000	2,411,000	2,134,000	2,134,000	(277,000)
TOTAL S & E B	134,463,244.47	150,662,000	139,565,000	141,028,000	141,882,000	2,317,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,423,309.68	4,986,000	4,910,000	5,171,000	4,910,000	0
CAPITAL ASSETS - INTANGIBLE ASSETS	19,709,422.77	5,038,000	20,212,000	5,600,000	(2,000)	(20,214,000)
CLOTHING & PERSONAL SUPPLIES	59,312.84	0	0	0	0	0
COMMUNICATIONS	156,567.12	114,000	112,000	112,000	112,000	0
COMPUTING-MAINFRAME	163,003.86	204,000	202,000	202,000	202,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	7,708,212.22	8,833,000	8,021,000	9,339,000	6,590,000	(1,431,000)
COMPUTING-PERSONAL	3,708,975.22	787,000	1,051,000	1,091,000	841,000	(210,000)
HOUSEHOLD EXPENSE	122,295.81	24,000	22,000	22,000	22,000	0
INFORMATION TECHNOLOGY SECURITY	27,759.07	879,000	942,000	922,000	922,000	(20,000)
INFORMATION TECHNOLOGY SERVICES	24,967,672.69	8,167,000	4,027,000	3,145,000	1,413,000	(2,614,000)

REGISTRAR-RECORDER/COUNTY CLERK BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
INSURANCE	900,905.10	407,000	405,000	520,000	405,000	0
MAINTENANCE - EQUIPMENT	578,344.73	892,000	890,000	890,000	890,000	0
MAINTENANCE-BUILDINGS & IMPRV	4,594,669.36	7,142,000	2,376,000	2,398,000	2,376,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	3,030.88	2,000	0	0	0	0
MEMBERSHIPS	14,592.60	10,000	8,000	8,000	8,000	0
MISCELLANEOUS EXPENSE	(139,184.15)	17,000	15,000	15,000	15,000	0
OFFICE EXPENSE	7,973,729.83	11,821,000	5,157,000	5,157,000	5,157,000	0
PROFESSIONAL SERVICES	2,138,766.39	1,856,000	2,032,000	2,231,000	1,432,000	(600,000)
PUBLICATIONS & LEGAL NOTICES	2,258.41	0	0	0	0	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	2,722,069.84	4,155,000	3,206,000	1,231,000	1,206,000	(2,000,000)
RENTS & LEASES - EQUIPMENT	439,702.62	297,000	297,000	297,000	297,000	0
RENTS & LEASES - OTHER RENTAL COSTS	1,236,701.25	0	0	0	0	0
SMALL TOOLS & MINOR EQUIPMENT	69,405.22	0	0	0	0	0
SPECIAL DEPARTMENTAL EXPENSE	86,159,194.59	137,944,000	98,362,000	124,780,000	50,317,000	(48,045,000)
TECHNICAL SERVICES	9,431,405.02	7,217,000	7,869,000	7,960,000	7,869,000	0
TELECOMMUNICATIONS	4,264,561.90	19,199,000	17,697,000	17,697,000	17,697,000	0
TRAINING	67,094.60	240,000	230,000	230,000	230,000	0
TRANSPORTATION AND TRAVEL	685,397.13	372,000	370,000	370,000	370,000	0
UTILITIES	2,535,035.00	2,705,000	2,270,000	2,270,000	2,270,000	0
TOTAL S & S	181,724,211.60	223,308,000	180,683,000	191,658,000	105,549,000	(75,134,000)
OTHER CHARGES						
INTEREST ON OTHER LONG TERM DEBT	(962,454.88)	0	0	0	0	0
JUDGMENTS & DAMAGES	274,261.22	388,000	388,000	1,204,000	388,000	0
RETIREMENT OF OTHER LONG TERM DEBT	15,085,178.92	12,272,000	12,272,000	13,538,000	8,272,000	(4,000,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	3,999,642.84	3,607,000	3,607,000	6,236,000	3,607,000	0
TAXES & ASSESSMENTS	17,932.32	3,000	3,000	3,000	3,000	0
TOTAL OTH CHARGES	18,414,560.42	16,270,000	16,270,000	20,981,000	12,270,000	(4,000,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	254,332.57	186,000	165,000	1,073,000	0	(165,000)
ELECTRONIC EQUIPMENT	19,048.71	773,000	15,000	15,000	15,000	0
MACHINERY EQUIPMENT	243,202.13	0	0	0	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	261,370.40	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	777,953.81	959,000	180,000	1,088,000	15,000	(165,000)
TOTAL CAPITAL ASSETS	777,953.81	959,000	180,000	1,088,000	15,000	(165,000)
GROSS TOTAL	\$ 335,379,970.30	\$ 391,199,000	\$ 336,698,000	\$ 354,755,000	\$ 259,716,000	\$ (76,982,000)
INTRAFUND TRANSFERS	(9,054.74)	(10,000)	(14,000)	(14,000)	(14,000)	0
NET TOTAL	\$ 335,370,915.56	\$ 391,189,000	\$ 336,684,000	\$ 354,741,000	\$ 259,702,000	\$ (76,982,000)
NET COUNTY COST	\$ 225,262,217.38	\$ 243,688,000	\$ 246,810,000	\$ 278,459,000	\$ 169,142,000	\$ (77,668,000)
 BUDGETED POSITIONS	 1,170.0	 1,150.0	 1,150.0	 1,150.0	 1,150.0	 0.0

REGISTRAR-RECORDER/COUNTY CLERK
Dean C. Logan, Registrar-Recorder/County Clerk
2026-27 Recommended Budget Positions = 1,150.0



Rent Expense

Rent Expense Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 68,956,573.92	\$ 78,889,000	\$ 78,889,000	\$ 79,630,000	\$ 79,630,000	\$ 741,000
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 120,522,298.79	\$ 175,173,000	\$ 185,047,000	\$ 178,147,000	\$ 178,147,000	\$ (6,900,000)
S & S EXPENDITURE DISTRIBUTION	(91,078,631.94)	(112,000,000)	(121,874,000)	(127,628,000)	(127,628,000)	(5,754,000)
TOTAL S & S	29,443,666.85	63,173,000	63,173,000	50,519,000	50,519,000	(12,654,000)
OTHER CHARGES	449,500,095.60	512,797,000	512,797,000	503,159,000	503,159,000	(9,638,000)
OC EXPENDITURE DISTRIBUTION	(425,393,411.64)	(481,118,000)	(481,118,000)	(469,278,000)	(469,278,000)	11,840,000
TOTAL OTH CHARGES	24,106,683.96	31,679,000	31,679,000	33,881,000	33,881,000	2,202,000
OTHER FINANCING USES	10,454,000.00	8,918,000	8,918,000	0	0	(8,918,000)
GROSS TOTAL	\$ 64,004,350.81	\$ 103,770,000	\$ 103,770,000	\$ 84,400,000	\$ 84,400,000	\$ (19,370,000)
NET TOTAL	\$ 64,004,350.81	\$ 103,770,000	\$ 103,770,000	\$ 84,400,000	\$ 84,400,000	\$ (19,370,000)
NET COUNTY COST	\$ (4,952,223.11)	\$ 24,881,000	\$ 24,881,000	\$ 4,770,000	\$ 4,770,000	\$ (20,111,000)

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a \$20.1 million decrease in NCC primarily due to the removal of prior-year funding that was provided on a one-time basis, and a decrease in debt service and related costs. This is partially offset by an increase in non-billable rent charges to comply with federal Office of Management and Budget claiming guidelines (2 CFR Part 200) and various operating costs.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Expenditure Distribution/ IFT (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	706,762,000	602,992,000	78,889,000	24,881,000	0.0
Other Changes					
1. Debt Service Changes: Reflects a decrease of \$11.6 million in debt service and related costs, and a decrease of \$11.7 million in expenditure distribution, offset by \$4.4 million increase in revenue.	(11,557,000)	(11,673,000)	4,432,000	(4,316,000)	--
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).	--	(2,240,000)	--	2,240,000	--
3. Various Operating Costs: Reflects an increase of \$4.1 million in estimated operating costs for Gas Company Tower and World Trade Center parking. Also reflects \$1.4 million in NCC for legal services on various leases and Vermont Corridor II operating cost.	5,527,000	7,827,000	(3,691,000)	1,391,000	--
4. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for the Criminal Justice Facilities Temporary Construction Fund deficit (\$8.9 million), various operating (\$7.7 million) and non-billable leasing (\$0.9 million) costs, and real estate management system replacement project (\$1.9 million).	(19,426,000)	--	--	(19,426,000)	--
Total Changes	(25,456,000)	(6,086,000)	741,000	(20,111,000)	0.0
2026-27 Recommended Budget	681,306,000	596,906,000	79,630,000	4,770,000	0.0

Sheriff**Robert G. Luna, Sheriff****Sheriff Budget Summary**

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$2,102,487,703.14	\$ 2,594,813,000	\$ 2,140,617,000	\$ 2,042,297,000	\$ 2,072,555,000	\$ (68,062,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$5,201,071,316.61	\$ 6,074,301,000	\$ 5,115,238,000	\$ 5,244,105,000	\$ 5,103,218,000	\$ (12,020,000)
S & EB EXPENDITURE DISTRIBUTION	(1,359,239,715.99)	(1,419,293,000)	(1,399,931,000)	(1,395,110,000)	(1,392,597,000)	7,334,000
TOTAL S & E B	3,841,831,600.62	4,655,008,000	3,715,307,000	3,848,995,000	3,710,621,000	(4,686,000)
SERVICES & SUPPLIES	606,709,274.61	903,638,000	498,433,000	543,731,000	409,158,000	(89,275,000)
S & S EXPENDITURE DISTRIBUTION	(95,149,488.88)	(108,565,000)	(107,642,000)	(102,898,000)	(100,774,000)	6,868,000
TOTAL S & S	511,559,785.73	795,073,000	390,791,000	440,833,000	308,384,000	(82,407,000)
OTHER CHARGES	63,789,442.92	148,349,000	62,842,000	126,875,000	62,674,000	(168,000)
OC EXPENDITURE DISTRIBUTION	(8,174,987.63)	(8,175,000)	(6,092,000)	(6,092,000)	(6,092,000)	0
TOTAL OTH CHARGES	55,614,455.29	140,174,000	56,750,000	120,783,000	56,582,000	(168,000)
CAPITAL ASSETS - EQUIPMENT	67,127,514.46	69,887,000	50,193,000	189,110,000	16,544,000	(33,649,000)
GROSS TOTAL	\$4,476,133,356.10	\$ 5,660,142,000	\$ 4,213,041,000	\$ 4,599,721,000	\$ 4,092,131,000	\$ (120,910,000)
INTRAFUND TRANSFERS	(138,011,666.29)	(134,469,000)	(117,807,000)	(96,694,000)	(95,134,000)	22,673,000
NET TOTAL	\$4,338,121,689.81	\$ 5,525,673,000	\$ 4,095,234,000	\$ 4,503,027,000	\$ 3,996,997,000	\$ (98,237,000)
NET COUNTY COST	\$2,235,633,986.67	\$ 2,930,860,000	\$ 1,954,617,000	\$ 2,460,730,000	\$ 1,924,442,000	\$ (30,175,000)
BUDGETED POSITIONS	17,578.0	17,460.0	17,460.0	17,556.0	17,369.0	(91.0)

FUND
GENERAL FUNDFUNCTION
PUBLIC PROTECTIONACTIVITY
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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an overall NCC decrease of \$30.2 million primarily due to adjustments to remove prior-year funding provided on a one-time basis for various programs (\$31.2 million) and an increase in public safety sales tax receipts (\$15.6 million). These NCC decreases are partially offset by \$12.6 million in Board-approved increases in employee benefits; \$3.1 million in one-time funding for community safety programs and critical custody needs; and a net increase of \$0.9 million for continued one-time funding of four additional academy classes and recruitment resources.

The Recommended Budget also includes the deletion of 4.0 positions previously provided on a one-time basis; a net decrease of 74.0 positions and associated contract law enforcement services revenue; and various ministerial position adjustments that result in a net reduction of 13.0 positions.

As of the Recommended Budget, \$143.7 million of the Department's ongoing appropriation remains set aside in the Provisional Financing Uses budget unit until the Department

stabilizes its budget and implements a sound sustainable budget deficit mitigation plan.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	4,213,041,000	117,807,000	2,140,617,000	1,954,617,000	17,460.0
Critical Issues					
1. Academy Classes: Reflects a net increase in one-time funding for costs associated with the continuation of four additional academy classes, and additional recruitment resources.	886,000	--	--	886,000	--
Other Changes					
1. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	13,122,000	13,000	550,000	12,559,000	--
2. Unavoidable Costs: Reflects changes in workers' compensation costs due to medical cost trends and increases in claims.	3,889,000	--	3,889,000	--	--
3. Deletion of One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for computer-aided dispatch (\$18.2 million); custody transportation buses (\$16.6 million); Los Angeles Regional Interoperable Communications System (LA-RICS) licenses (\$12.0 million); homeless outreach services (\$11.4 million); custody network infrastructure upgrades (\$7.6 million); mobile radio replacements (\$4.0 million); non-custody routers and switches (\$2.5 million); opioid settlement funding (\$2.3 million); custody closed circuit television upgrades (\$1.7 million); server replacements (\$1.7 million); cybersecurity (\$0.6 million); a medical trailer at Pitchess Detention Center (\$0.1 million); Operation Safe Canyons (\$0.1 million); custody radio maintenance (\$0.1 million); and various AB 109 programs (\$46.7 million).	(125,604,000)	(8,676,000)	(87,101,000)	(29,827,000)	(4.0)
4. Utility User Tax: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for various community programs.	(1,347,000)	--	--	(1,347,000)	--
5. Various One-Time Funding: Reflects one-time funding for community safety programs (\$1.6 million); hiring and pay incentives for critical custody staff to align with the Board-approved 2023 Memorandum of Understanding (\$1.1 million); a medical trailer at Pitchess Detention Center (\$0.1 million); and custody radio maintenance (\$0.1 million). Also reflects one-time funding for custody infrastructure upgrades, partially offset by revenue from the Information Technology Investment Board (\$2.7 million); and 9-1-1 call handling system upgrades, offset by State revenue (\$0.4 million).	6,018,000	--	2,925,000	3,093,000	--
6. Contract Changes: Reflects changes in services provided to contract agencies.	(12,256,000)	(11,872,000)	(384,000)	--	(74.0)

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
7. Miscellaneous Revenue Adjustments: Reflects the deletion of 7.0 positions and associated revenue due to the expiration of an employee wellness grant; the deletion of 2.0 positions and associated revenue from LA-RICS; and the realignment of other revenue and related appropriation to more accurately reflect operational needs. Also reflects the addition of 1.0 position for the Taskforce for Regional Auto Theft Prevention, offset by revenue from the Vehicle Theft Prevention Program Fund.	(5,618,000)	(2,138,000)	(3,480,000)	--	(8.0)
8. Ministerial Changes: Reflects the addition of 10.0 positions for the Office of Constitutional Policing, offset by the deletion of 10.0 positions; the addition of 2.0 positions for computer aided dispatch, offset by the deletion of 4.0 positions; and the correcting reallocation of 1.0 position for the Professional Development Unit. Also reflects the realignment of appropriation across various budget units to more accurately reflect operational needs.	--	--	--	--	(2.0)
9. Various Position Changes: Reflects Board-approved position reclassifications and reorganizations in various budget units.	--	--	--	--	(3.0)
10. Public Safety Sales Tax (Prop 172): Reflects a projected increase in revenue based on historical experience and anticipated trends.	--	--	15,539,000	(15,539,000)	--
Total Changes	(120,910,000)	(22,673,000)	(68,062,000)	(30,175,000)	(91.0)
2026-27 Recommended Budget	4,092,131,000	95,134,000	2,072,555,000	1,924,442,000	17,369.0

Critical and Unmet Needs

The Department's critical and unmet needs include \$526.8 million and 113.0 positions for the following: 1) computer-aided dispatch staffing and system licenses; 2) a weapons training facility; 3) replacement vehicles and components; 4) an employee wellness facility; 5) a care campus and rehabilitative services; 6) unavoidable cost increases in services and supplies; 7) expanded patrol body-worn cameras; 8) tasers in non-patrol divisions; 9) replacement helicopters; 10) critical IT software and equipment upgrades; 11) replacement servers and network infrastructure; 12) replacement desktop computers; 13) enhanced 9-1-1 capabilities; 14) automated crash reporting software; 15) additional court transportation buses; 16) enterprise network security; 17) portable radio batteries; 18) continued custody body-worn camera implementation; 19) subscription fees for LA-RICS; 20) anticipated judgments and damages; and 21) various custody facility needs.

Additionally, the Department's unmet needs include increased funding to support further compliance with custody consent decrees; added staffing to support expanded services provided by the Department of Health Services' Integrated Correctional Health Services; automated license plate reader cameras; and additional custody transportation vans.

SHERIFF BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ASSESSMENT & TAX COLLECTION FEES	\$ 0.00	\$ 1,000	\$ 0	\$ 0	\$ 0	0
BUSINESS LICENSES	21,949.20	12,000	49,000	49,000	49,000	0
CHARGES FOR SERVICES - OTHER	3,153,307.42	3,291,000	2,343,000	2,219,000	2,219,000	(124,000)
CIVIL PROCESS SERVICES	4,920,322.25	4,417,000	5,309,000	5,309,000	5,309,000	0
COURT FEES & COSTS	26,287.18	27,000	0	0	0	0
FEDERAL - COMMUNITY DEVELOPMENT BLOCK GRANT	464,541.00	854,000	127,000	127,000	127,000	0
FEDERAL - GRANTS	1,436,681.45	2,572,000	463,000	463,000	463,000	0
FEDERAL - HEALTH GRANTS	370,029.61	800,000	1,000,000	1,000,000	1,000,000	0
FEDERAL - LAW ENFORCEMENT	17,697,671.09	29,440,000	17,719,000	17,719,000	17,719,000	0
FEDERAL - OTHER	2,754,080.72	4,052,000	2,717,000	2,717,000	2,717,000	0
FEDERAL AID - DISASTER RELIEF	8,173,046.50	0	0	0	0	0
FORFEITURES & PENALTIES	369,569.67	750,000	250,000	250,000	250,000	0
INSTITUTIONAL CARE & SERVICES	12,599,678.70	13,005,000	819,000	807,000	807,000	(12,000)
LAW ENFORCEMENT SERVICES	602,490,154.76	799,749,000	631,510,000	631,550,000	627,367,000	(4,143,000)
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	1,725,325.02	0	0	0	0	0
MISCELLANEOUS	745,922.43	432,000	539,000	539,000	539,000	0
OTHER COURT FINES	168.64	0	0	0	0	0
OTHER GOVERNMENTAL AGENCIES	1,629,840.56	6,297,000	2,852,000	2,226,000	2,226,000	(626,000)
OTHER SALES	109,410.00	61,000	289,000	289,000	289,000	0
OTHER STATE AID - HEALTH	337,602.22	0	0	0	0	0
RECORDING FEES	550,857.23	551,000	1,763,000	1,763,000	1,763,000	0
RENTS & CONCESSIONS	0.00	0	388,000	388,000	388,000	0
SALE OF CAPITAL ASSETS	198,920.00	663,000	325,000	325,000	325,000	0
SETTLEMENTS	7,052.64	0	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	347,938,150.47	384,978,000	368,169,000	283,049,000	320,575,000	(47,594,000)
STATE - CITIZENS' OPTION FOR PUBLIC SAFETY (COPS)	6,884,884.72	8,547,000	7,146,000	7,146,000	7,146,000	0
STATE - LAW ENFORCEMENT	6,230,830.00	2,976,000	5,488,000	5,488,000	5,488,000	0
STATE - OFF HIGHWAY MOTOR VEHICLE LICENSE FEES	172,254.00	468,000	141,000	141,000	141,000	0
STATE - OTHER	5,438,673.26	8,966,000	8,336,000	5,293,000	5,293,000	(3,043,000)
STATE - PROP 172 PUBLIC SAFETY FUNDS	805,024,770.51	987,502,000	806,627,000	822,166,000	822,166,000	15,539,000
STATE - SB 90 MANDATED COSTS	2,048,300.00	3,021,000	1,999,000	1,999,000	1,999,000	0
STATE AID - DISASTER	24,386,039.23	0	0	0	0	0
TRANSFERS IN	37,441,377.85	119,463,000	66,854,000	41,880,000	38,795,000	(28,059,000)
TRIAL COURT SECURITY - STATE REALIGNMENT	193,493,972.32	197,000,000	188,876,000	188,876,000	188,876,000	0
VEHICLE CODE FINES	13,646,032.49	14,918,000	18,519,000	18,519,000	18,519,000	0
TOTAL REVENUE	\$2,102,487,703.14	\$ 2,594,813,000	\$ 2,140,617,000	\$ 2,042,297,000	\$ 2,072,555,000	\$ (68,062,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$2,372,175,606.50	\$ 2,365,427,000	\$ 2,198,713,000	\$ 2,307,922,000	\$ 2,182,924,000	\$ (15,789,000)
CAFETERIA BENEFIT PLANS	331,837,551.70	338,404,000	361,063,000	376,980,000	371,132,000	10,069,000
COUNTY EMPLOYEE RETIREMENT	545,117,149.18	539,051,000	585,909,000	588,046,000	584,001,000	(1,908,000)
DENTAL INSURANCE	4,019,707.62	3,972,000	3,041,000	3,147,000	3,018,000	(23,000)
DEPENDENT CARE SPENDING ACCOUNTS	1,856,267.64	1,858,000	2,194,000	2,400,000	2,400,000	206,000

SHERIFF BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
DISABILITY BENEFITS	5,357,513.92	5,005,000	5,156,000	4,691,000	5,148,000	(8,000)
FICA (OASDI)	34,218,910.43	34,501,000	31,682,000	31,817,000	31,569,000	(113,000)
HEALTH INSURANCE	7,200,390.79	10,008,000	18,357,000	19,182,000	18,914,000	557,000
LIFE INSURANCE	2,451,424.63	2,493,000	1,417,000	1,444,000	1,406,000	(11,000)
OTHER EMPLOYEE BENEFITS	3,211,603.85	3,087,000	3,464,000	3,464,000	3,458,000	(6,000)
RETIREE HEALTH INSURANCE	209,655,194.00	231,058,000	232,862,000	233,279,000	232,218,000	(644,000)
SALARIES AND EMPLOYEE BENEFIT COST ALLOCATION	1,359,239,715.99	2,222,603,000	1,399,931,000	1,395,110,000	1,392,597,000	(7,334,000)
SAVINGS PLAN	4,218,742.40	5,105,000	9,427,000	9,450,000	9,408,000	(19,000)
THRIFT PLAN (HORIZONS)	56,700,230.72	54,848,000	68,962,000	69,357,000	68,676,000	(286,000)
UNEMPLOYMENT INSURANCE	247,095.00	195,000	594,000	594,000	594,000	0
WORKERS' COMPENSATION	263,564,212.24	256,686,000	192,466,000	197,222,000	195,755,000	3,289,000
S&B EXPENDITURE DISTRIBUTION	(1,359,239,715.99)	(1,419,293,000)	(1,399,931,000)	(1,395,110,000)	(1,392,597,000)	7,334,000
TOTAL S & E B	3,841,831,600.62	4,655,008,000	3,715,307,000	3,848,995,000	3,710,621,000	(4,686,000)
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	20,478,070.01	28,739,000	18,812,000	19,872,000	18,532,000	(280,000)
AGRICULTURAL	13.56	0	0	0	0	0
CLOTHING & PERSONAL SUPPLIES	6,575,460.61	6,471,000	3,901,000	3,401,000	3,901,000	0
COMMUNICATIONS	2,231,741.57	2,218,000	25,223,000	28,941,000	12,948,000	(12,275,000)
COMPUTING-MAINFRAME	5,946,606.01	46,550,000	19,858,000	3,549,000	2,456,000	(17,402,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	1,529,615.31	2,680,000	1,101,000	2,397,000	846,000	(255,000)
COMPUTING-PERSONAL	10,117,403.17	22,153,000	8,202,000	8,416,000	6,602,000	(1,600,000)
CONTRACTED PROGRAM SERVICES	6,063,456.20	4,972,000	7,290,000	12,766,000	7,796,000	506,000
FOOD	37,669,167.52	38,240,000	24,432,000	20,749,000	19,619,000	(4,813,000)
HOUSEHOLD EXPENSE	8,737,412.02	9,094,000	4,000,000	19,624,000	4,000,000	0
INFORMATION TECHNOLOGY SERVICES	24,361,584.39	55,162,000	13,472,000	16,870,000	13,376,000	(96,000)
INSURANCE	17,460,124.65	16,624,000	10,033,000	10,033,000	10,033,000	0
JURY & WITNESS EXPENSE	0.00	0	23,000	23,000	23,000	0
MAINTENANCE - EQUIPMENT	43,112,294.51	87,290,000	23,659,000	19,314,000	17,459,000	(6,200,000)
MAINTENANCE-BUILDINGS & IMPRV	26,958,724.84	44,070,000	27,090,000	22,898,000	22,460,000	(4,630,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	7,259,185.96	6,369,000	2,423,000	1,663,000	1,663,000	(760,000)
MEMBERSHIPS	246,813.99	221,000	195,000	195,000	195,000	0
MISCELLANEOUS EXPENSE	(2,058,684.65)	(1,894,000)	20,308,000	6,357,000	6,357,000	(13,951,000)
OFFICE EXPENSE	4,063,957.01	7,395,000	38,153,000	42,981,000	38,514,000	361,000
PROFESSIONAL SERVICES	54,938,810.94	71,950,000	32,244,000	55,052,000	32,657,000	413,000
PUBLICATIONS & LEGAL NOTICES	1,629.70	2,000	4,000	4,000	4,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	4,992,395.29	5,376,000	15,548,000	55,227,000	15,548,000	0
RENTS & LEASES - EQUIPMENT	4,424,845.70	5,648,000	2,356,000	2,343,000	2,343,000	(13,000)
RENTS & LEASES - OTHER RENTAL COSTS	16,450.07	32,000	642,000	514,000	0	(642,000)
SMALL TOOLS & MINOR EQUIPMENT	4,965,327.45	5,542,000	3,535,000	3,467,000	3,467,000	(68,000)
SPECIAL DEPARTMENTAL EXPENSE	60,500,877.66	117,829,000	56,578,000	67,396,000	55,603,000	(975,000)
TECHNICAL SERVICES	95,132,093.11	104,955,000	48,743,000	42,847,000	39,159,000	(9,584,000)
TELECOMMUNICATIONS	27,625,862.99	45,515,000	19,245,000	14,434,000	13,903,000	(5,342,000)
TRAINING	2,536,673.07	2,985,000	643,000	1,570,000	643,000	0
TRANSPORTATION AND TRAVEL	33,269,264.13	65,255,000	13,237,000	11,772,000	11,374,000	(1,863,000)
UTILITIES	97,552,097.82	102,195,000	57,483,000	49,056,000	47,677,000	(9,806,000)
S & S EXPENDITURE DISTRIBUTION	(95,149,488.88)	(108,565,000)	(107,642,000)	(102,898,000)	(100,774,000)	6,868,000
TOTAL S & S	511,559,785.73	795,073,000	390,791,000	440,833,000	308,384,000	(82,407,000)

SHERIFF BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
OTHER CHARGES						
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	2,805,965.87	5,209,000	2,970,000	2,802,000	2,802,000	(168,000)
JUDGMENTS & DAMAGES	39,151,244.93	81,520,000	21,751,000	83,602,000	21,751,000	0
RETIREMENT OF OTHER LONG TERM DEBT	21,791,962.49	61,620,000	37,650,000	40,000,000	37,650,000	0
SUPPORT & CARE OF PERSONS	0.00	0	369,000	369,000	369,000	0
TAXES & ASSESSMENTS	40,269.63	0	102,000	102,000	102,000	0
OC EXPENDITURE DISTRIBUTION	(8,174,987.63)	(8,175,000)	(6,092,000)	(6,092,000)	(6,092,000)	0
TOTAL OTH CHARGES	55,614,455.29	140,174,000	56,750,000	120,783,000	56,582,000	(168,000)
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
AIRCRAFT & AIRPORT EQUIPMENT	16,841,000.64	0	0	116,728,000	0	0
ALL OTHER UNDEFINED EQUIPMENT ASSETS	197,806.42	3,097,000	7,895,000	5,033,000	4,942,000	(2,953,000)
COMPUTERS, MAINFRAME	56,946.83	0	500,000	250,000	250,000	(250,000)
COMPUTERS, MIDRANGE/DEPARTMENTAL	1,159,154.13	20,912,000	2,132,000	1,824,000	1,117,000	(1,015,000)
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	60,610.45	0	2,000	2,000	2,000	0
DATA HANDLING EQUIPMENT	65,273.93	57,000	5,376,000	2,000	2,000	(5,374,000)
ELECTRONIC EQUIPMENT	14,623,851.38	1,616,000	249,000	249,000	249,000	0
FOOD PREPARATION EQUIPMENT	1,710,533.06	1,936,000	587,000	587,000	587,000	0
MACHINERY EQUIPMENT	1,279,238.75	371,000	(937,000)	512,000	512,000	1,449,000
MANUFACTURED/PREFABRICATED STRUCTURE	17,414.00	430,000	0	0	0	0
MEDICAL - FIXED EQUIPMENT	0.00	133,000	0	0	0	0
MEDICAL-MAJOR MOVEABLE EQUIPMENT	0.00	36,000	0	0	0	0
MEDICAL-MINOR EQUIPMENT	0.00	54,000	0	0	0	0
NON-MEDICAL LAB/TESTING EQUIP	941,626.57	4,337,000	1,153,000	0	0	(1,153,000)
OFFICE FURNITURE, FIXTURES & EQ	16,247.39	905,000	17,000	17,000	17,000	0
PARK/RECREATION EQUIPMENT	0.00	883,000	0	0	0	0
TELECOMMUNICATIONS EQUIPMENT	8,963,613.91	12,974,000	8,354,000	6,782,000	666,000	(7,688,000)
TELECOMMUNICATIONS EQUIPMENT INSTALLATION	0.00	0	0	83,000	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	21,194,197.00	22,146,000	24,865,000	56,488,000	8,200,000	(16,665,000)
WATERCRAFT/VESSEL/BARGES/TUGS	0.00	0	0	553,000	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	67,127,514.46	69,887,000	50,193,000	189,110,000	16,544,000	(33,649,000)
TOTAL CAPITAL ASSETS	67,127,514.46	69,887,000	50,193,000	189,110,000	16,544,000	(33,649,000)
GROSS TOTAL	\$4,476,133,356.10	\$ 5,660,142,000	\$ 4,213,041,000	\$ 4,599,721,000	\$ 4,092,131,000	\$ (120,910,000)
INTRA FUND TRANSFERS	(138,011,666.29)	(134,469,000)	(117,807,000)	(96,694,000)	(95,134,000)	22,673,000
NET TOTAL	\$4,338,121,689.81	\$ 5,525,673,000	\$ 4,095,234,000	\$ 4,503,027,000	\$ 3,996,997,000	\$ (98,237,000)
NET COUNTY COST	\$2,235,633,986.67	\$ 2,930,860,000	\$ 1,954,617,000	\$ 2,460,730,000	\$ 1,924,442,000	\$ (30,175,000)
BUDGETED POSITIONS	17,578.0	17,460.0	17,460.0	17,556.0	17,369.0	(91.0)

Sheriff - Administration Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 43,316,772.96	\$ 9,916,000	\$ 13,254,000	\$ 9,966,000	\$ 9,966,000	\$ (3,288,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 168,967,654.66	\$ 160,217,000	\$ 188,542,000	\$ 186,088,000	\$ 186,225,000	\$ (2,317,000)
SERVICES & SUPPLIES	89,976,844.74	99,173,000	59,960,000	124,717,000	60,480,000	520,000
OTHER CHARGES	40,215,611.12	82,515,000	22,859,000	86,892,000	22,691,000	(168,000)
CAPITAL ASSETS - EQUIPMENT	203,574.99	109,000	2,468,000	1,181,000	1,090,000	(1,378,000)
GROSS TOTAL	\$ 299,363,685.51	\$ 342,014,000	\$ 273,829,000	\$ 398,878,000	\$ 270,486,000	\$ (3,343,000)
INTRAFUND TRANSFERS	(555,817.85)	(556,000)	(1,044,000)	(1,044,000)	(1,044,000)	0
NET TOTAL	\$ 298,807,867.66	\$ 341,458,000	\$ 272,785,000	\$ 397,834,000	\$ 269,442,000	\$ (3,343,000)
NET COUNTY COST	\$ 255,491,094.70	\$ 331,542,000	\$ 259,531,000	\$ 387,868,000	\$ 259,476,000	\$ (55,000)
BUDGETED POSITIONS	933.0	969.0	969.0	957.0	958.0	(11.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - Clearing Account Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 55,718,933.93	\$ 55,721,000	\$ 57,725,000	\$ 52,822,000	\$ 52,822,000	\$ (4,903,000)
S & S EXPENDITURE DISTRIBUTION	(55,691,115.70)	(55,721,000)	(57,725,000)	(52,822,000)	(52,822,000)	4,903,000
TOTAL S & S	27,818.23	0	0	0	0	0
OTHER CHARGES	8,174,987.63	8,175,000	6,092,000	6,092,000	6,092,000	0
OC EXPENDITURE DISTRIBUTION	(8,174,987.63)	(8,175,000)	(6,092,000)	(6,092,000)	(6,092,000)	0
TOTAL OTH CHARGES	0.00	0	0	0	0	0
GROSS TOTAL	\$ 27,818.23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
NET TOTAL	\$ 27,818.23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 27,818.23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - County Services Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 40,009,711.22	\$ 35,757,000	\$ 41,607,000	\$ 41,607,000	\$ 41,607,000	\$ 0
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 143,209,120.13	\$ 135,762,000	\$ 133,644,000	\$ 131,459,000	\$ 121,936,000	\$ (11,708,000)
SERVICES & SUPPLIES	69,784,460.67	76,212,000	29,333,000	28,673,000	28,673,000	(660,000)
OTHER CHARGES	0.00	0	57,000	57,000	57,000	0
CAPITAL ASSETS - EQUIPMENT	218,598.16	92,000	297,000	297,000	297,000	0
GROSS TOTAL	\$ 213,212,178.96	\$ 212,066,000	\$ 163,331,000	\$ 160,486,000	\$ 150,963,000	\$ (12,368,000)
INTRAFUND TRANSFERS	(122,166,585.12)	(119,055,000)	(94,230,000)	(82,371,000)	(82,371,000)	11,859,000
NET TOTAL	\$ 91,045,593.84	\$ 93,011,000	\$ 69,101,000	\$ 78,115,000	\$ 68,592,000	\$ (509,000)
NET COUNTY COST	\$ 51,035,882.62	\$ 57,254,000	\$ 27,494,000	\$ 36,508,000	\$ 26,985,000	\$ (509,000)
BUDGETED POSITIONS	787.0	689.0	689.0	689.0	616.0	(73.0)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - Court Services Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 227,312,138.59	\$ 240,645,000	\$ 236,987,000	\$ 231,792,000	\$ 231,793,000	\$ (5,194,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 433,718,914.47	\$ 403,063,000	\$ 430,216,000	\$ 431,741,000	\$ 431,792,000	\$ 1,576,000
SERVICES & SUPPLIES	12,107,753.03	12,318,000	7,620,000	7,834,000	7,620,000	0
OTHER CHARGES	148,003.67	160,000	160,000	160,000	160,000	0
CAPITAL ASSETS - EQUIPMENT	14,370,975.91	14,361,000	16,555,000	11,584,000	0	(16,555,000)
GROSS TOTAL	\$ 460,345,647.08	\$ 429,902,000	\$ 454,551,000	\$ 451,319,000	\$ 439,572,000	\$ (14,979,000)
INTRAFUND TRANSFERS	(687,591.30)	10,021,000	(98,000)	(98,000)	(98,000)	0
NET TOTAL	\$ 459,658,055.78	\$ 439,923,000	\$ 454,453,000	\$ 451,221,000	\$ 439,474,000	\$ (14,979,000)
NET COUNTY COST	\$ 232,345,917.19	\$ 199,278,000	\$ 217,466,000	\$ 219,429,000	\$ 207,681,000	\$ (9,785,000)
BUDGETED POSITIONS	2,103.0	2,098.0	2,098.0	2,098.0	2,098.0	0.0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - Custody Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 602,433,632.82	\$ 474,709,000	\$ 556,096,000	\$ 525,178,000	\$ 549,648,000	\$ (6,448,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$1,071,782,179.22	\$ 714,678,000	\$ 905,028,000	\$ 1,011,880,000	\$ 915,868,000	\$ 10,840,000
SERVICES & SUPPLIES	120,982,988.45	139,200,000	87,870,000	79,355,000	70,923,000	(16,947,000)
OTHER CHARGES	0.00	36,000	0	0	0	0
CAPITAL ASSETS - EQUIPMENT	5,578,048.41	12,249,000	2,415,000	1,136,000	1,136,000	(1,279,000)
GROSS TOTAL	\$1,198,343,216.08	\$ 866,163,000	\$ 995,313,000	\$ 1,092,371,000	\$ 987,927,000	\$ (7,386,000)
INTRAFUND TRANSFERS	(977,601.48)	(387,000)	(316,000)	(316,000)	(316,000)	0
NET TOTAL	\$1,197,365,614.60	\$ 865,776,000	\$ 994,997,000	\$ 1,092,055,000	\$ 987,611,000	\$ (7,386,000)
NET COUNTY COST	\$ 594,931,981.78	\$ 391,067,000	\$ 438,901,000	\$ 566,877,000	\$ 437,963,000	\$ (938,000)
BUDGETED POSITIONS						
	4,775.0	4,758.0	4,758.0	4,754.0	4,754.0	(4.0)
FUND	GENERAL FUND	FUNCTION	PUBLIC PROTECTION	ACTIVITY	POLICE PROTECTION	

Sheriff - Detective Services Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 94,563,838.85	\$ 93,959,000	\$ 99,790,000	\$ 101,619,000	\$ 101,621,000	\$ 1,831,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 268,982,484.33	\$ 270,837,000	\$ 241,447,000	\$ 256,620,000	\$ 244,533,000	\$ 3,086,000
SERVICES & SUPPLIES	7,311,798.48	9,909,000	8,280,000	21,876,000	8,223,000	(57,000)
OTHER CHARGES	2,274,862.73	2,447,000	1,818,000	1,818,000	1,818,000	0
CAPITAL ASSETS - EQUIPMENT	2,553,297.66	1,660,000	2,700,000	3,999,000	2,700,000	0
GROSS TOTAL	\$ 281,122,443.20	\$ 284,853,000	\$ 254,245,000	\$ 284,313,000	\$ 257,274,000	\$ 3,029,000
INTRAFUND TRANSFERS	(1,212,198.60)	(1,161,000)	(3,648,000)	(1,510,000)	(1,510,000)	2,138,000
NET TOTAL	\$ 279,910,244.60	\$ 283,692,000	\$ 250,597,000	\$ 282,803,000	\$ 255,764,000	\$ 5,167,000
NET COUNTY COST	\$ 185,346,405.75	\$ 189,733,000	\$ 150,807,000	\$ 181,184,000	\$ 154,143,000	\$ 3,336,000
BUDGETED POSITIONS						
	1,060.0	1,057.0	1,057.0	1,086.0	1,072.0	15.0
FUND	FUNCTION		ACTIVITY			
GENERAL FUND	PUBLIC PROTECTION		POLICE PROTECTION			

Sheriff - General Support Services Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 101,518,588.70	\$ 330,472,000	\$ 176,668,000	\$ 110,188,000	\$ 118,666,000	\$ (58,002,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 395,931,531.82	\$ 747,848,000	\$ 416,499,000	\$ 436,097,000	\$ 417,670,000	\$ 1,171,000
SERVICES & SUPPLIES	159,261,328.51	363,194,000	147,811,000	128,302,000	84,513,000	(63,298,000)
OTHER CHARGES	10,843,087.83	50,940,000	29,817,000	29,817,000	29,817,000	0
CAPITAL ASSETS - EQUIPMENT	22,374,579.59	32,654,000	18,562,000	47,118,000	4,254,000	(14,308,000)
GROSS TOTAL	\$ 588,410,527.75	\$ 1,194,636,000	\$ 612,689,000	\$ 641,334,000	\$ 536,254,000	\$ (76,435,000)
INTRAFUND TRANSFERS	(1,493,464.17)	(2,362,000)	(2,975,000)	(2,975,000)	(2,975,000)	0
NET TOTAL	\$ 586,917,063.58	\$ 1,192,274,000	\$ 609,714,000	\$ 638,359,000	\$ 533,279,000	\$ (76,435,000)
NET COUNTY COST	\$ 485,398,474.88	\$ 861,802,000	\$ 433,046,000	\$ 528,171,000	\$ 414,613,000	\$ (18,433,000)
BUDGETED POSITIONS	2,268.0	2,262.0	2,262.0	2,353.0	2,252.0	(10.0)

FUND
GENERAL FUNDFUNCTION
PUBLIC PROTECTIONACTIVITY
POLICE PROTECTION**Sheriff - Patrol-Clearing Budget Summary**

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 1,359,239,715.99	\$ 1,419,293,000	\$ 1,399,931,000	\$ 1,395,110,000	\$ 1,392,597,000	\$ (7,334,000)
S & EB EXPENDITURE DISTRIBUTION	(1,359,239,715.99)	(1,419,293,000)	(1,399,931,000)	(1,395,110,000)	(1,392,597,000)	7,334,000
TOTAL S & E B	0.00	0	0	0	0	0
SERVICES & SUPPLIES	52,106,761.46	52,844,000	49,917,000	50,076,000	47,952,000	(1,965,000)
S & S EXPENDITURE DISTRIBUTION	(39,458,373.18)	(52,844,000)	(49,917,000)	(50,076,000)	(47,952,000)	1,965,000
TOTAL S & S	12,648,388.28	0	0	0	0	0
GROSS TOTAL	\$ 12,648,388.28	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INTRAFUND TRANSFERS	0.00	1,000	0	0	0	0
NET TOTAL	\$ 12,648,388.28	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 12,648,388.28	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0
BUDGETED POSITIONS	5,652.0	5,627.0	5,627.0	5,619.0	5,619.0	(8.0)

FUND
GENERAL FUNDFUNCTION
PUBLIC PROTECTIONACTIVITY
POLICE PROTECTION

Sheriff - Patrol-Contract Cities Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 374,602,722.56	\$ 401,188,000	\$ 378,968,000	\$ 378,694,000	\$ 378,694,000	\$ (274,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 368,471,000.00	\$ 372,785,000	\$ 372,785,000	\$ 372,520,000	\$ 372,520,000	\$ (265,000)
SERVICES & SUPPLIES	3,457,561.85	6,183,000	6,183,000	6,174,000	6,174,000	(9,000)
GROSS TOTAL	\$ 371,928,561.85	\$ 378,968,000	\$ 378,968,000	\$ 378,694,000	\$ 378,694,000	\$ (274,000)
NET TOTAL	\$ 371,928,561.85	\$ 378,968,000	\$ 378,968,000	\$ 378,694,000	\$ 378,694,000	\$ (274,000)
NET COUNTY COST	\$ (2,674,160.71)	\$ (22,220,000)	\$ 0	\$ 0	\$ 0	\$ 0

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - Patrol-Specialized and Unallocated Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 399,405,328.68	\$ 783,744,000	\$ 412,824,000	\$ 418,830,000	\$ 416,137,000	\$ 3,313,000
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 748,584,715.99	\$ 1,606,620,000	\$ 783,948,000	\$ 780,207,000	\$ 777,694,000	\$ (6,254,000)
SERVICES & SUPPLIES	32,108,039.74	84,434,000	39,284,000	39,454,000	37,330,000	(1,954,000)
OTHER CHARGES	2,132,889.94	4,076,000	2,039,000	2,039,000	2,039,000	0
CAPITAL ASSETS - EQUIPMENT	21,828,439.74	8,762,000	7,196,000	123,795,000	7,067,000	(129,000)
GROSS TOTAL	\$ 804,654,085.41	\$ 1,703,892,000	\$ 832,467,000	\$ 945,495,000	\$ 824,130,000	\$ (8,337,000)
INTRAFUND TRANSFERS	(10,918,407.77)	(20,970,000)	(15,496,000)	(8,380,000)	(6,820,000)	8,676,000
NET TOTAL	\$ 793,735,677.64	\$ 1,682,922,000	\$ 816,971,000	\$ 937,115,000	\$ 817,310,000	\$ 339,000
NET COUNTY COST	\$ 394,330,348.96	\$ 899,178,000	\$ 404,147,000	\$ 518,285,000	\$ 401,173,000	\$ (2,974,000)

FUND	FUNCTION	ACTIVITY
GENERAL FUND	PUBLIC PROTECTION	POLICE PROTECTION

Sheriff - Patrol-Unincorporated Areas Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 219,324,968.76	\$ 224,423,000	\$ 224,423,000	\$ 224,423,000	\$ 224,423,000	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 242,184,000.00	\$ 243,198,000	\$ 243,198,000	\$ 242,383,000	\$ 242,383,000	\$ (815,000)
SERVICES & SUPPLIES	3,892,803.75	4,450,000	4,450,000	4,448,000	4,448,000	(2,000)
GROSS TOTAL	\$ 246,076,803.75	\$ 247,648,000	\$ 247,648,000	\$ 246,831,000	\$ 246,831,000	\$ (817,000)
NET TOTAL	\$ 246,076,803.75	\$ 247,648,000	\$ 247,648,000	\$ 246,831,000	\$ 246,831,000	\$ (817,000)
NET COUNTY COST	\$ 26,751,834.99	\$ 23,225,000	\$ 23,225,000	\$ 22,408,000	\$ 22,408,000	\$ (817,000)

FUND
GENERAL FUND

FUNCTION
PUBLIC PROTECTION

ACTIVITY
POLICE PROTECTION

Unincorporated Area Services

Patrol Stations	Unincorporated Area Services *
Lancaster	\$ 12,064,000
Malibu/Lost Hills	6,297,000
Palmdale	11,958,000
Santa Clarita	12,517,000
West Hollywood	10,275,000
North Patrol TOTALS	\$ 53,111,000

Avalon	1,772,000
Century	32,377,000
Compton	9,154,000
East Los Angeles	21,991,000
Marina Del Rey	14,124,000
South Los Angeles	18,692,000
Central Patrol TOTALS	\$ 98,110,000

Carson	\$ 11,064,000
Lakewood	48,000
Lomita	674,000
Norwalk	9,873,000
Pico Rivera	7,153,000
South Patrol TOTALS	\$ 28,812,000

Altadena	\$ 9,450,000
Crescenta Valley	6,479,000
Industry	19,651,000
San Dimas	12,344,000
Temple	9,703,000
Walnut	9,171,000
East Patrol TOTALS	\$ 66,798,000

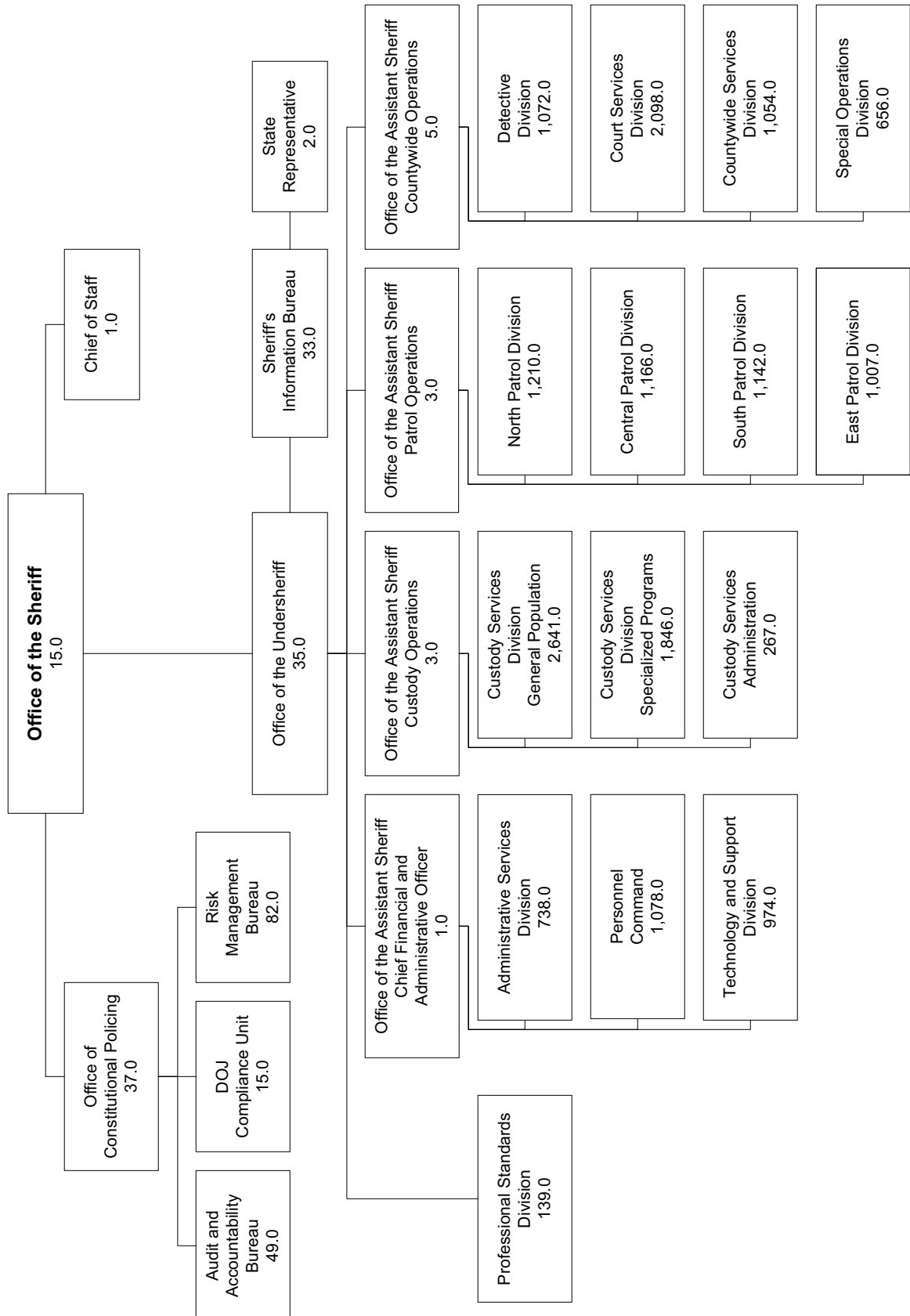
GRAND TOTAL	\$ 246,831,000

*Includes direct patrol costs based on FY 2025-26 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

2026-27 Recommended Budget Positions = 17,369.0



Telephone Utilities

Telephone Utilities Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 87,912.00	\$ 580,000	\$ 580,000	\$ 580,000	\$ 580,000	\$ 0
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 92,719,552.50	\$ 97,774,000	\$ 106,857,000	\$ 107,676,000	\$ 107,676,000	\$ 819,000
S & S EXPENDITURE DISTRIBUTION	(95,309,811.34)	(97,194,000)	(106,277,000)	(107,096,000)	(107,096,000)	(819,000)
TOTAL S & S	(2,590,258.84)	580,000	580,000	580,000	580,000	0
OTHER CHARGES	3,564,527.40	3,365,000	3,365,000	3,346,000	3,346,000	(19,000)
OC EXPENDITURE DISTRIBUTION	(3,564,527.40)	(3,365,000)	(3,365,000)	(3,346,000)	(3,346,000)	19,000
TOTAL OTH CHARGES	0.00	0	0	0	0	0
CAPITAL ASSETS - EQUIPMENT	1,903,995.39	2,445,000	3,250,000	2,450,000	2,450,000	(800,000)
GROSS TOTAL	\$ (686,263.45)	\$ 3,025,000	\$ 3,830,000	\$ 3,030,000	\$ 3,030,000	\$ (800,000)
INTRAFUND TRANSFERS	0.00	(2,445,000)	(3,250,000)	(2,450,000)	(2,450,000)	800,000
NET TOTAL	\$ (686,263.45)	\$ 580,000	\$ 580,000	\$ 580,000	\$ 580,000	\$ 0
NET COUNTY COST	\$ (774,175.45)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
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, and Administration (ENIA); other County departments' networks; and telephone utilities administration.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects a \$1.0 million net increase for ENIA costs; a \$1.0 million net decrease for Voice-over Internet Protocol (VoIP) maintenance and equipment costs; and removal of all 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 2025-26 Budget

	Gross Appropriation (\$)	Expenditure Distribution/ IFT (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	113,472,000	112,892,000	580,000	0	0.0
Other Changes					
1. ENIA: Reflects a net increase primarily due to circuit costs, bandwidth upgrades, and the renewal of the Cisco license and maintenance agreement; partially offset by a decrease in network circuits and switches.	980,000	980,000	--	--	--
2. VolP: Reflects a net decrease in capital assets - equipment, primarily attributable to the decommissioning of legacy voice gateways.	(961,000)	(961,000)	--	--	--
3. Criminal Justice Information Systems: Reflects a realignment from services and supplies to capital assets - equipment (\$0.2 million) to purchase core switches.	--	--	--	--	--
4. TESMA: Reflects the removal of all TESMA leases due to leases expiration and the absence of new TESMA projects.	(19,000)	(19,000)	--	--	--
Total Changes	0	0	0	0	0.0
2026-27 Recommended Budget	113,472,000	112,892,000	580,000	0	0.0

TELEPHONE UTILITIES BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
COMMUNICATION SERVICES	\$ 87,082.39	\$ 567,000	\$ 567,000	\$ 567,000	\$ 567,000	\$ 0
OTHER SALES	0.00	1,000	1,000	1,000	1,000	0
RENTS & CONCESSIONS	829.61	12,000	12,000	12,000	12,000	0
TOTAL REVENUE	\$ 87,912.00	\$ 580,000	\$ 580,000	\$ 580,000	\$ 580,000	\$ 0
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	\$ 219,646.00	\$ 259,000	\$ 259,000	\$ 259,000	\$ 259,000	\$ 0
COMMUNICATIONS	338,940.00	339,000	358,000	376,000	376,000	18,000
COMPUTING-MAINFRAME	4,388,004.00	4,472,000	4,472,000	4,472,000	4,472,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	2,859,047.00	2,592,000	3,765,000	1,374,000	1,374,000	(2,391,000)
COMPUTING-PERSONAL	455,131.36	107,000	107,000	107,000	107,000	0
INFORMATION TECHNOLOGY SECURITY	7,232,997.00	7,814,000	7,814,000	7,814,000	7,814,000	0
INFORMATION TECHNOLOGY SERVICES	942,604.00	987,000	987,000	987,000	987,000	0
MAINTENANCE-BUILDINGS & IMPRV	0.00	0	12,000	9,000	9,000	(3,000)
MEMBERSHIPS	3,897.60	0	0	0	0	0
OFFICE EXPENSE	591.33	1,000	1,000	1,000	1,000	0
PROFESSIONAL SERVICES	3,496.48	0	0	0	0	0
TECHNICAL SERVICES	172,083.00	185,000	186,000	189,000	189,000	3,000
TELECOMMUNICATIONS	31,448,857.67	34,252,000	34,130,000	35,983,000	35,983,000	1,853,000
UTILITIES	44,654,257.06	46,766,000	54,766,000	56,105,000	56,105,000	1,339,000
S & S EXPENDITURE DISTRIBUTION	(95,309,811.34)	(97,194,000)	(106,277,000)	(107,096,000)	(107,096,000)	(819,000)
TOTAL S & S	(2,590,258.84)	580,000	580,000	580,000	580,000	0
OTHER CHARGES						
RETIREMENT OF OTHER LONG TERM DEBT	218,773.92	19,000	19,000	0	0	(19,000)
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	3,345,753.48	3,346,000	3,346,000	3,346,000	3,346,000	0
OC EXPENDITURE DISTRIBUTION	(3,564,527.40)	(3,365,000)	(3,365,000)	(3,346,000)	(3,346,000)	19,000
TOTAL OTH CHARGES	0.00	0	0	0	0	0
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
COMPUTERS, MIDRANGE/DEPARTMENTAL	130,448.18	0	0	0	0	0
TELECOMMUNICATIONS EQUIPMENT	1,773,547.21	2,445,000	3,250,000	2,450,000	2,450,000	(800,000)
TOTAL CAPITAL ASSETS - EQUIPMENT	1,903,995.39	2,445,000	3,250,000	2,450,000	2,450,000	(800,000)
TOTAL CAPITAL ASSETS	1,903,995.39	2,445,000	3,250,000	2,450,000	2,450,000	(800,000)
GROSS TOTAL	\$ (686,263.45)	\$ 3,025,000	\$ 3,830,000	\$ 3,030,000	\$ 3,030,000	\$ (800,000)
INTRAFUND TRANSFERS	0.00	(2,445,000)	(3,250,000)	(2,450,000)	(2,450,000)	800,000
NET TOTAL	\$ (686,263.45)	\$ 580,000	\$ 580,000	\$ 580,000	\$ 580,000	\$ 0
NET COUNTY COST	\$ (774,175.45)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Treasurer and Tax Collector

Elizabeth Buenrostro Ginsberg, Treasurer and Tax Collector

Treasurer and Tax Collector Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 42,081,580.78	\$ 50,882,000	\$ 51,110,000	\$ 53,289,000	\$ 53,160,000	\$ 2,050,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 61,554,335.50	\$ 68,905,000	\$ 69,334,000	\$ 72,190,000	\$ 69,895,000	\$ 561,000
SERVICES & SUPPLIES	24,416,296.02	27,568,000	28,235,000	60,642,000	26,181,000	(2,054,000)
OTHER CHARGES	2,141,210.39	2,131,000	1,831,000	2,097,000	2,150,000	319,000
CAPITAL ASSETS - EQUIPMENT	51,537.91	50,000	50,000	380,000	380,000	330,000
GROSS TOTAL	\$ 88,163,379.82	\$ 98,654,000	\$ 99,450,000	\$ 135,309,000	\$ 98,606,000	\$ (844,000)
INTRAFUND TRANSFERS	(9,342,229.44)	(12,272,000)	(12,824,000)	(11,832,000)	(11,617,000)	1,207,000
NET TOTAL	\$ 78,821,150.38	\$ 86,382,000	\$ 86,626,000	\$ 123,477,000	\$ 86,989,000	\$ 363,000
NET COUNTY COST	\$ 36,739,569.60	\$ 35,500,000	\$ 35,516,000	\$ 70,188,000	\$ 33,829,000	\$ (1,687,000)
 BUDGETED POSITIONS	 497.0	 466.0	 466.0	 472.0	 462.0	 (4.0)
 FUND GENERAL FUND						
 FUNCTION GENERAL						
 ACTIVITY FINANCE						

Mission Statement

The mission of the Treasurer and Tax Collector (TTC) is to bill, collect, invest, borrow, safeguard, and disburse public funds on behalf of the County, other government agencies and entities, and private individuals as specified by law.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$1.7 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, the Integrated Property Tax System (eTAX), property tax mailing costs, Property Tax Database (PDB) mainframe costs, and cybersecurity. The decrease is partially offset by funding for Board-approved increases in employee benefits, PDB mainframe maintenance costs, and the transfer of funding from the Electronic Permitting and Inspections County of Los Angeles (EPIC-LA) budget unit for related services.

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 A-C received Board-approval to award the contract and begin the implementation and development of eTAX, replacing the current outdated legacy system;
- Coordinate with the Assessor and A-C to support fire-affected property owners, providing timely assistance, issuing adjusted bills, offering penalty relief, and coordinating mortgage impound adjustments to reduce financial burdens;
- 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;

- Expand digital payment and deposit processes by transitioning departments, outside agencies, and TTC programs from paper checks to Electronic Fund Transfers to reduce processing time, cut costs, improve security, and enhance client convenience;
- Increase IT efficiency by migrating TTC's on-premises Active Directory to cloud-based Azure Active Directory, reducing staff hours for laptop deployment, onboarding, and access management, while freeing capacity for strategic initiatives;
- Strengthen customer experience by launching a cloud-based property tax telephone system integrated with the Assessor's Modernization Portal to improve taxpayer assistance and reduce caller wait times, while also digitizing records, expanding online services, and expanding user-friendly self-service tools; and
- Improve collections efficiency by reducing incoming calls through clearer routing and communication, updated web resources, and development of a Tool Kit and Resource Packet for client departments with guidance on submitting account referrals and credit memos.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	99,450,000	12,824,000	51,110,000	35,516,000	466.0
Other Changes					
1. PDB Mainframe: Reflects one-time funding to maintain the PDB Mainframe.	170,000	--	--	170,000	--
2. EPIC-LA: Reflects the transfer of funding from the EPIC-LA budget unit for EPIC-LA services.	--	(180,000)	--	180,000	--
3. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	28,000	--	8,000	20,000	--
4. Unavoidable Costs: Reflects changes in long-term disability costs due to medical cost trends and decreases in claims.	(13,000)	--	(13,000)	--	--
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).	53,000	--	15,000	38,000	--
6. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for eTAX (\$0.3 million), property tax mailing costs (\$0.4 million), an additional secured property tax-defaulted auction (\$1.3 million), Utility User Tax – Measure U (\$13,000), PDB funding (\$0.2 million), and cybersecurity (\$8,000).	(2,241,000)	--	(146,000)	(2,095,000)	--
7. Ministerial Adjustments: Reflects the realignment of appropriation, Intrafund transfers, and revenue based on current and anticipated trends. Also reflects the realignment of employee benefits, fully offset by the deletion of 4.0 positions, reduction in services and supplies, and an increase in Property Tax Administrative Fee revenue.	1,159,000	(1,027,000)	2,186,000	--	(4.0)
Total Changes	(844,000)	(1,207,000)	2,050,000	(1,687,000)	(4.0)
2026-27 Recommended Budget	98,606,000	11,617,000	53,160,000	33,829,000	462.0

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) \$33.6 million for 7.0 positions for eTAX system development and implementation; 2) \$0.5 million for Collections and Accounts Receivable System (CARS) contract costs; 3) \$1.3 million for an additional secured property tax-defaulted auction; 4) \$0.3 million for property tax mailing costs; and 5) \$0.7 million for 3.0 positions and services and supplies for the Cannabis Business Tax program.

TREASURER AND TAX COLLECTOR BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
ASSESSMENT & TAX COLLECTION FEES	\$ 30,447,712.09	\$ 35,396,000	\$ 35,396,000	\$ 36,428,000	\$ 36,284,000	\$ 888,000
AUDITING AND ACCOUNTING FEES	1,026,472.23	1,051,000	1,058,000	1,072,000	1,072,000	14,000
BUSINESS LICENSES	535,045.51	1,796,000	1,796,000	1,796,000	1,796,000	0
CHARGES FOR SERVICES - OTHER	1,454,713.39	1,590,000	1,497,000	1,662,000	1,662,000	165,000
CIVIL PROCESS SERVICES	13,553.20	30,000	30,000	30,000	30,000	0
CONTRACT CITIES SERVICES COST RECOVERY	100,840.00	155,000	155,000	158,000	158,000	3,000
COURT FEES & COSTS	2,730.00	10,000	10,000	10,000	10,000	0
ESTATE FEES	1,961,617.05	2,723,000	2,723,000	2,763,000	2,778,000	55,000
FEDERAL AID - DISASTER RELIEF	181,806.78	0	0	0	0	0
HOSPITAL OVERHEAD	77,707.37	113,000	145,000	127,000	127,000	(18,000)
INTERFUND CHARGES FOR SERVICES - OTHER	618,869.41	712,000	753,000	723,000	723,000	(30,000)
LEGAL SERVICES	281.05	1,000	1,000	1,000	1,000	0
MISCELLANEOUS	3,157,471.10	3,875,000	4,014,000	4,862,000	4,862,000	848,000
OTHER GOVERNMENTAL AGENCIES	168,140.51	35,000	170,000	0	0	(170,000)
OTHER LICENSES & PERMITS	0.00	245,000	245,000	495,000	495,000	250,000
OTHER SALES	45,418.00	45,000	0	45,000	45,000	45,000
OTHER TAXES	51,890.02	100,000	100,000	100,000	100,000	0
PENALTIES, INTEREST & COSTS ON DELINQUENT TAXES	2,220,149.12	3,000,000	3,002,000	3,002,000	3,002,000	0
RECORDING FEES	1,723.95	5,000	5,000	5,000	5,000	0
SALE OF CAPITAL ASSETS	7,820.00	0	0	0	0	0
SETTLEMENTS	1,000.00	0	10,000	10,000	10,000	0
STATE AID - DISASTER	6,620.00	0	0	0	0	0
TOTAL REVENUE	\$ 42,081,580.78	\$ 50,882,000	\$ 51,110,000	\$ 53,289,000	\$ 53,160,000	\$ 2,050,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 34,965,621.69	\$ 40,853,000	\$ 41,681,000	\$ 42,632,000	\$ 41,411,000	\$ (270,000)
CAFETERIA BENEFIT PLANS	7,841,918.88	8,204,000	8,188,000	9,305,000	9,027,000	839,000
COUNTY EMPLOYEE RETIREMENT	8,395,946.07	8,722,000	8,149,000	8,453,000	8,149,000	0
DENTAL INSURANCE	147,768.95	149,000	149,000	153,000	146,000	(3,000)
DEPENDENT CARE SPENDING ACCOUNTS	36,509.71	38,000	36,000	64,000	64,000	28,000
DISABILITY BENEFITS	525,840.50	453,000	472,000	471,000	458,000	(14,000)
FICA (OASDI)	529,609.00	579,000	558,000	573,000	554,000	(4,000)
HEALTH INSURANCE	1,115,916.23	1,418,000	1,565,000	1,916,000	1,565,000	0
LIFE INSURANCE	165,754.94	74,000	76,000	83,000	75,000	(1,000)
OTHER EMPLOYEE BENEFITS	9,008.00	8,000	0	0	0	0
RETIREE HEALTH INSURANCE	5,578,290.00	6,134,000	6,142,000	6,142,000	6,142,000	0
SAVINGS PLAN	605,612.09	617,000	624,000	663,000	621,000	(3,000)
THRIFT PLAN (HORIZONS)	1,135,236.41	1,186,000	1,131,000	1,172,000	1,120,000	(11,000)
UNEMPLOYMENT INSURANCE	9,278.00	2,000	16,000	16,000	16,000	0
WORKERS' COMPENSATION	492,025.03	468,000	547,000	547,000	547,000	0
TOTAL S & E B	61,554,335.50	68,905,000	69,334,000	72,190,000	69,895,000	561,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	4,232,828.46	5,474,000	5,683,000	5,719,000	5,419,000	(264,000)
CLOTHING & PERSONAL SUPPLIES	13,604.59	5,000	3,000	3,000	3,000	0
COMMUNICATIONS	41,200.00	40,000	44,000	44,000	44,000	0

TREASURER AND TAX COLLECTOR BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
COMPUTING-MAINFRAME	4,663,135.99	5,063,000	5,063,000	5,363,000	5,063,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	21,045.00	0	0	0	0	0
COMPUTING-PERSONAL	146,556.12	122,000	128,000	138,000	128,000	0
HOUSEHOLD EXPENSE	11,672.20	19,000	21,000	21,000	21,000	0
INFORMATION TECHNOLOGY SECURITY	192,791.00	202,000	203,000	203,000	203,000	0
INFORMATION TECHNOLOGY SERVICES	825,635.44	435,000	389,000	33,101,000	725,000	336,000
INSURANCE	218,686.59	198,000	195,000	195,000	195,000	0
MAINTENANCE - EQUIPMENT	147,753.63	138,000	120,000	120,000	120,000	0
MAINTENANCE-BUILDINGS & IMPRV	2,403,619.25	2,452,000	2,431,000	2,431,000	2,431,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	0.00	2,000	2,000	2,000	2,000	0
MEMBERSHIPS	17,924.00	18,000	19,000	19,000	19,000	0
MISCELLANEOUS EXPENSE	51,803.35	58,000	60,000	60,000	60,000	0
OFFICE EXPENSE	4,519,294.09	5,057,000	5,048,000	5,048,000	4,175,000	(873,000)
PROFESSIONAL SERVICES	1,513,274.91	2,309,000	2,582,000	1,886,000	1,661,000	(921,000)
PUBLICATIONS & LEGAL NOTICES	677,144.07	701,000	1,031,000	1,031,000	701,000	(330,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	8,723.37	8,000	8,000	8,000	8,000	0
RENTS & LEASES - EQUIPMENT	66,082.09	75,000	85,000	85,000	85,000	0
SMALL TOOLS & MINOR EQUIPMENT	0.00	1,000	1,000	1,000	1,000	0
SPECIAL DEPARTMENTAL EXPENSE	750,430.79	822,000	824,000	864,000	864,000	40,000
TECHNICAL SERVICES	1,523,743.47	1,652,000	1,660,000	1,660,000	1,613,000	(47,000)
TELECOMMUNICATIONS	834,443.23	893,000	810,000	810,000	810,000	0
TRAINING	82,586.26	114,000	113,000	118,000	118,000	5,000
TRANSPORTATION AND TRAVEL	132,799.90	110,000	112,000	112,000	112,000	0
UTILITIES	1,319,518.22	1,600,000	1,600,000	1,600,000	1,600,000	0
TOTAL S & S	24,416,296.02	27,568,000	28,235,000	60,642,000	26,181,000	(2,054,000)
OTHER CHARGES						
JUDGMENTS & DAMAGES	17,628.04	664,000	164,000	270,000	270,000	106,000
RETIREMENT OF OTHER LONG TERM DEBT	259,793.00	249,000	249,000	249,000	302,000	53,000
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	1,861,255.96	1,218,000	1,418,000	1,578,000	1,578,000	160,000
TAXES & ASSESSMENTS	2,533.39	0	0	0	0	0
TOTAL OTH CHARGES	2,141,210.39	2,131,000	1,831,000	2,097,000	2,150,000	319,000
CAPITAL ASSETS						
CAPITAL ASSETS - EQUIPMENT						
DATA HANDLING EQUIPMENT	43,090.99	50,000	50,000	380,000	380,000	330,000
ELECTRONIC EQUIPMENT	8,446.92	0	0	0	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	51,537.91	50,000	50,000	380,000	380,000	330,000
TOTAL CAPITAL ASSETS	51,537.91	50,000	50,000	380,000	380,000	330,000
GROSS TOTAL	\$ 88,163,379.82	\$ 98,654,000	\$ 99,450,000	\$ 135,309,000	\$ 98,606,000	\$ (844,000)
INTRAFUND TRANSFERS	(9,342,229.44)	(12,272,000)	(12,824,000)	(11,832,000)	(11,617,000)	1,207,000
NET TOTAL	\$ 78,821,150.38	\$ 86,382,000	\$ 86,626,000	\$ 123,477,000	\$ 86,989,000	\$ 363,000
NET COUNTY COST	\$ 36,739,569.60	\$ 35,500,000	\$ 35,516,000	\$ 70,188,000	\$ 33,829,000	\$ (1,687,000)
 BUDGETED POSITIONS	 497.0	 466.0	 466.0	 472.0	 462.0	 (4.0)

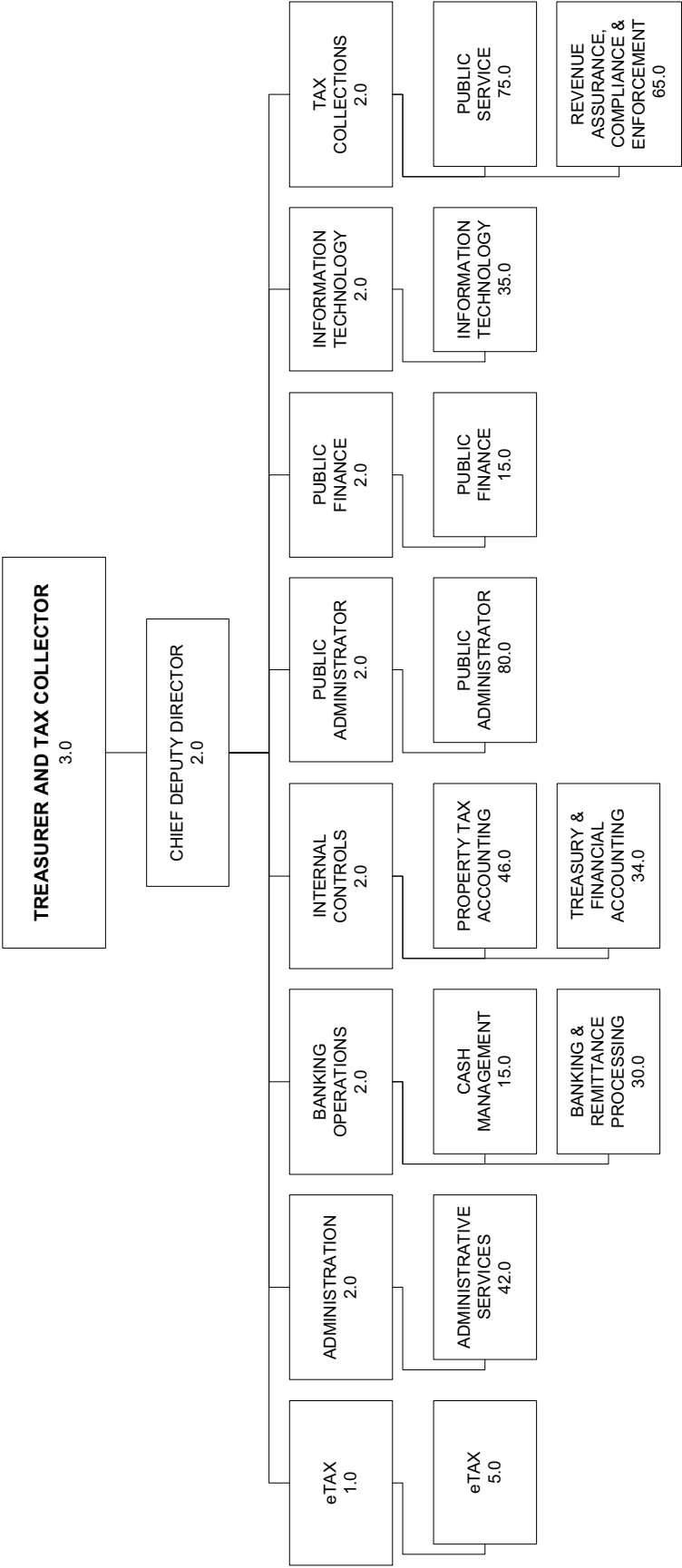
Treasurer and Tax Collector - Operating Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 42,081,580.78	\$ 50,882,000	\$ 51,110,000	\$ 53,289,000	\$ 53,160,000	\$ 2,050,000
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 61,154,625.19	\$ 67,239,000	\$ 67,742,000	\$ 68,715,000	\$ 68,303,000	\$ 561,000
SERVICES & SUPPLIES	24,073,886.40	27,268,000	27,935,000	28,947,000	26,181,000	(1,754,000)
OTHER CHARGES	2,141,210.39	2,131,000	1,831,000	2,097,000	2,150,000	319,000
CAPITAL ASSETS - EQUIPMENT	51,537.91	50,000	50,000	380,000	380,000	330,000
GROSS TOTAL	\$ 87,421,259.89	\$ 96,688,000	\$ 97,558,000	\$ 100,139,000	\$ 97,014,000	\$ (544,000)
INTRAFUND TRANSFERS	(9,342,229.44)	(12,272,000)	(12,824,000)	(11,832,000)	(11,617,000)	1,207,000
NET TOTAL	\$ 78,079,030.45	\$ 84,416,000	\$ 84,734,000	\$ 88,307,000	\$ 85,397,000	\$ 663,000
NET COUNTY COST	\$ 35,997,449.67	\$ 33,534,000	\$ 33,624,000	\$ 35,018,000	\$ 32,237,000	\$ (1,387,000)
BUDGETED POSITIONS	491.0	460.0	460.0	459.0	456.0	(4.0)
	FUND		FUNCTION		ACTIVITY	
	GENERAL FUND		GENERAL		FINANCE	

Treasurer and Tax Collector - eTax Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
<u>EXPENDITURES/APPROPRIATIONS</u>						
SALARIES & EMPLOYEE BENEFITS	\$ 399,710.31	\$ 1,666,000	\$ 1,592,000	\$ 3,475,000	\$ 1,592,000	\$ 0
SERVICES & SUPPLIES	342,409.62	300,000	300,000	31,695,000	0	(300,000)
GROSS TOTAL	\$ 742,119.93	\$ 1,966,000	\$ 1,892,000	\$ 35,170,000	\$ 1,592,000	\$ (300,000)
NET TOTAL	\$ 742,119.93	\$ 1,966,000	\$ 1,892,000	\$ 35,170,000	\$ 1,592,000	\$ (300,000)
NET COUNTY COST	\$ 742,119.93	\$ 1,966,000	\$ 1,892,000	\$ 35,170,000	\$ 1,592,000	\$ (300,000)
BUDGETED POSITIONS	6.0	6.0	6.0	13.0	6.0	0.0
	FUND		FUNCTION		ACTIVITY	
	GENERAL FUND		GENERAL		FINANCE	

TREASURER AND TAX COLLECTOR
Elizabeth Buenrostro Ginsberg, Director
2026-27 Recommended Budget Positions = 462.0



Trial Court Operations

Trial Court Operations Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 70,496,809.52	\$ 76,344,000	\$ 85,349,000	\$ 85,617,000	\$ 85,554,000	\$ 205,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 46,163,606.13	\$ 74,537,000	\$ 49,355,000	\$ 50,892,000	\$ 49,574,000	\$ 219,000
SERVICES & SUPPLIES	93,587,844.83	92,861,000	94,069,000	103,969,000	94,055,000	(14,000)
OTHER CHARGES	282,198,720.00	282,199,000	283,501,000	283,501,000	283,501,000	0
GROSS TOTAL	\$ 421,950,170.96	\$ 449,597,000	\$ 426,925,000	\$ 438,362,000	\$ 427,130,000	\$ 205,000
NET COUNTY COST	\$ 351,453,361.44	\$ 373,253,000	\$ 341,576,000	\$ 352,745,000	\$ 341,576,000	\$ 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.

2026-27 Budget Message

The 2026-27 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 \$143.6 million for court-related expenditures that are the County's responsibility, offset by \$85.6 million in revenues. The Recommended Budget also reflects adjustments for employee benefits costs.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfers (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	426,925,000	0	85,349,000	341,576,000	50.0
Other Changes					
1. IT Services: Reflects a reduction in ongoing funding for IT services, fully offset by revenue generated in the Collection Enhancement Program.	(13,000)	--	(13,000)	--	--
2. Deletion of One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for indigent defense Professional Appointee Court Expenditure (PACE) rate increases and cybersecurity.	(942,000)	--	(1,000)	(941,000)	--
3. Indigent Defense: Reflects an increase in compensation rates for select PACE appointees, initially approved in 2025-26, using one-time funding.	941,000	--	--	941,000	--
4. Unavoidable Costs: Reflects changes in long-term disability costs due to medical cost trends and decreases in claims.	(24,000)	--	(24,000)	--	--
5. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	243,000	--	243,000	--	--
Total Changes	205,000	0	205,000	0	0.0
2026-27 Recommended Budget	427,130,000	0	85,554,000	341,576,000	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 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
COURT FEES & COSTS	\$ (9,578,094.09)	\$ (9,637,000)	\$ 141,000	\$ 140,000	\$ 140,000	\$ (1,000)
FORFEITURES & PENALTIES	14,134.48	20,000	22,000	22,000	22,000	0
LEGAL SERVICES	2,004.00	2,000	0	0	0	0
MISCELLANEOUS	13,332.75	14,000	15,000	15,000	15,000	0
OTHER COURT FINES	54,547,440.68	59,597,000	59,041,000	59,310,000	59,247,000	206,000
OTHER LICENSES & PERMITS	144,205.00	156,000	156,000	156,000	156,000	0
RECORDING FEES	118,420.00	110,000	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	23,507,071.41	23,997,000	23,997,000	23,997,000	23,997,000	0
VEHICLE CODE FINES	1,728,295.29	2,085,000	1,859,000	1,859,000	1,859,000	0
TOTAL REVENUE	\$ 70,496,809.52	\$ 76,344,000	\$ 85,349,000	\$ 85,617,000	\$ 85,554,000	\$ 205,000
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 2,445,921.16	\$ 2,014,000	\$ 3,458,000	\$ 3,458,000	\$ 3,458,000	\$ 0
CAFETERIA BENEFIT PLANS	23,316,799.62	24,676,000	23,671,000	24,939,000	23,671,000	0
COUNTY EMPLOYEE RETIREMENT	617,787.76	1,978,000	770,000	770,000	770,000	0
DENTAL INSURANCE	35,263.33	29,000	50,000	50,000	50,000	0
DEPENDENT CARE SPENDING ACCOUNTS	23,718.58	0	89,000	7,000	7,000	(82,000)
DISABILITY BENEFITS	1,050,577.31	11,407,000	2,111,000	495,000	2,087,000	(24,000)
FICA (OASDI)	36,312.03	7,000	42,000	42,000	42,000	0
HEALTH INSURANCE	1,062,525.67	1,588,000	1,366,000	2,333,000	1,691,000	325,000
LIFE INSURANCE	1,901,068.66	1,766,000	1,995,000	1,995,000	1,995,000	0
OTHER EMPLOYEE BENEFITS	5,357,263.00	0	5,182,000	5,670,000	5,182,000	0
RETIREE HEALTH INSURANCE	456,409.42	22,978,000	533,000	533,000	533,000	0
SAVINGS PLAN	5,640,337.38	3,885,000	6,030,000	6,432,000	6,030,000	0
THRIFT PLAN (HORIZONS)	4,158,869.51	3,906,000	3,986,000	4,096,000	3,986,000	0
WORKERS' COMPENSATION	60,752.70	303,000	72,000	72,000	72,000	0
TOTAL S & E B	46,163,606.13	74,537,000	49,355,000	50,892,000	49,574,000	219,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	4,923,460.47	5,123,000	15,513,000	15,512,000	15,512,000	(1,000)
INFORMATION TECHNOLOGY SERVICES	0.00	0	13,000	0	0	(13,000)
JURY & WITNESS EXPENSE	592,241.31	464,000	700,000	700,000	700,000	0
MAINTENANCE-BUILDINGS & IMPRV	171,531.94	160,000	138,000	138,000	138,000	0
MISCELLANEOUS EXPENSE	854.00	1,000	33,000	33,000	33,000	0
OFFICE EXPENSE	14,561.93	6,000	155,000	155,000	155,000	0
PROFESSIONAL SERVICES	85,594,539.32	84,813,000	77,048,000	86,962,000	77,048,000	0
TECHNICAL SERVICES	2,288,705.82	2,288,000	460,000	460,000	460,000	0
TRANSPORTATION AND TRAVEL	1,950.04	6,000	9,000	9,000	9,000	0
TOTAL S & S	93,587,844.83	92,861,000	94,069,000	103,969,000	94,055,000	(14,000)

TRIAL COURT OPERATIONS BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 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	\$ 421,950,170.96	\$ 449,597,000	\$ 426,925,000	\$ 438,362,000	\$ 427,130,000	\$ 205,000
NET TOTAL	421,950,170.96	449,597,000	426,925,000	438,362,000	427,130,000	205,000
NET COUNTY COST	\$ 351,453,361.44	\$ 373,253,000	\$ 341,576,000	\$ 352,745,000	\$ 341,576,000	\$ 0
 BUDGETED POSITIONS	 50.0	 50.0	 50.0	 50.0	 50.0	 0.0

Utilities

Utilities Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 57,197,375.88	\$ 93,957,000	\$ 93,957,000	\$ 81,905,000	\$ 81,926,000	\$ (12,031,000)
<u>EXPENDITURES/APPROPRIATIONS</u>						
SERVICES & SUPPLIES	\$ 238,799,728.99	\$ 307,815,000	\$ 307,815,000	\$ 298,329,000	\$ 298,329,000	\$ (9,486,000)
S & S EXPENDITURE DISTRIBUTION	(191,711,309.44)	(230,162,000)	(230,162,000)	(235,308,000)	(235,308,000)	(5,146,000)
TOTAL S & S	47,088,419.55	77,653,000	77,653,000	63,021,000	63,021,000	(14,632,000)
OTHER CHARGES	10,441,332.61	16,818,000	16,818,000	19,000,000	19,000,000	2,182,000
GROSS TOTAL	\$ 57,529,752.16	\$ 94,471,000	\$ 94,471,000	\$ 82,021,000	\$ 82,021,000	\$ (12,450,000)
INTRAFUND TRANSFERS	(6,539.61)	0	0	0	0	0
NET TOTAL	\$ 57,523,212.55	\$ 94,471,000	\$ 94,471,000	\$ 82,021,000	\$ 82,021,000	\$ (12,450,000)
NET COUNTY COST	\$ 325,836.67	\$ 514,000	\$ 514,000	\$ 116,000	\$ 95,000	\$ (419,000)

FUND
GENERAL FUND

FUNCTION
GENERAL

ACTIVITY
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, as well as energy management leadership programs, various regulatory and legal activities, and the day-to-day operations of the County cogeneration and power plants.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC decrease of \$0.4 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 the completion of grant funded energy projects and increases in funding for utility costs.

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 2025-26 Budget

	Gross Appropriation (\$)	Expenditure Distribution/ IFT (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	324,633,000	230,162,000	93,957,000	514,000	0.0
Other Changes					
1. Utility Costs: Reflects an increase in funding for electricity (\$10.9 million), partially offset by a decrease in funding for natural gas (\$2.3 million) based on historical utility expenditures, consumption trends and anticipated rate changes.	8,620,000	5,146,000	3,474,000	--	--
2. Grant Funding: Reflects a decrease in grant funded countywide energy efficiency/conservation projects, fully offset by a decrease in grant funding for completed projects.	(15,505,000)	--	(15,505,000)	--	--
3. 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.	(419,000)	--	--	(419,000)	--
Total Changes	(7,304,000)	5,146,000	(12,031,000)	(419,000)	0.0
2026-27 Recommended Budget	317,329,000	235,308,000	81,926,000	95,000	0.0

UTILITIES BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
CHARGES FOR SERVICES - OTHER	\$ 2,455,975.59	\$ 3,675,000	\$ 3,675,000	\$ 3,977,000	\$ 3,998,000	\$ 323,000
CONTRACT CITIES SERVICES COST RECOVERY	118,560.61	110,000	110,000	135,000	135,000	25,000
FEDERAL - OTHER	713,547.76	5,052,000	5,052,000	0	0	(5,052,000)
ISD SERVICES	10,961,051.19	11,067,000	11,067,000	14,071,000	14,071,000	3,004,000
MISCELLANEOUS	5,291.58	3,000	3,000	3,000	3,000	0
OTHER GOVERNMENTAL AGENCIES	0.00	1,000,000	1,000,000	0	0	(1,000,000)
STATE - ENERGY GRANTS	42,742,949.15	73,050,000	73,050,000	63,719,000	63,719,000	(9,331,000)
STATE - OTHER	200,000.00	0	0	0	0	0
TOTAL REVENUE	\$ 57,197,375.88	\$ 93,957,000	\$ 93,957,000	\$ 81,905,000	\$ 81,926,000	\$ (12,031,000)
EXPENDITURES/APPROPRIATIONS						
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	\$ 538,408.08	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	0
CLOTHING & PERSONAL SUPPLIES	13,303.33	20,000	20,000	20,000	20,000	0
COMMUNICATIONS	5,047.01	0	0	0	0	0
COMPUTING-MAINFRAME	4,710.45	8,000	8,000	8,000	8,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	53,032.00	80,000	80,000	80,000	80,000	0
COMPUTING-PERSONAL	21,614.56	15,000	15,000	15,000	15,000	0
CONTRACTED PROGRAM SERVICES	74.24	0	0	0	0	0
FOOD	3,682.77	7,000	7,000	7,000	7,000	0
HOUSEHOLD EXPENSE	20,870.52	50,000	50,000	50,000	50,000	0
INFORMATION TECHNOLOGY SERVICES	579,158.00	750,000	750,000	750,000	750,000	0
MAINTENANCE - EQUIPMENT	258,255.09	550,000	550,000	550,000	550,000	0
MAINTENANCE-BUILDINGS & IMPRV	4,613,997.88	5,400,000	5,400,000	5,400,000	5,400,000	0
MEDICAL / DENTAL / LABORATORY SUPPLIES	28,483.57	45,000	45,000	45,000	45,000	0
MEMBERSHIPS	0.00	155,000	155,000	155,000	155,000	0
MISCELLANEOUS EXPENSE	25,125.61	80,000	80,000	80,000	80,000	0
OFFICE EXPENSE	12,223.09	15,000	15,000	15,000	15,000	0
PROFESSIONAL SERVICES	36,229,309.32	56,596,000	56,596,000	39,612,000	39,612,000	(16,984,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	0.00	10,000	10,000	10,000	10,000	0
RENTS & LEASES - EQUIPMENT	1,069,923.26	1,800,000	1,800,000	1,800,000	1,800,000	0
SMALL TOOLS & MINOR EQUIPMENT	327,306.91	350,000	350,000	350,000	350,000	0
SPECIAL DEPARTMENTAL EXPENSE	653,988.81	850,000	850,000	850,000	850,000	0
TECHNICAL SERVICES	24,586,639.15	37,242,000	37,242,000	36,120,000	36,120,000	(1,122,000)
TELECOMMUNICATIONS	20,994.59	30,000	30,000	30,000	30,000	0
TRAINING	0.00	83,000	83,000	83,000	83,000	0
TRANSPORTATION AND TRAVEL	758,969.26	850,000	850,000	850,000	850,000	0
UTILITIES	168,974,611.49	197,829,000	197,829,000	206,449,000	206,449,000	8,620,000
S & S EXPENDITURE DISTRIBUTION	(191,711,309.44)	(230,162,000)	(230,162,000)	(235,308,000)	(235,308,000)	(5,146,000)
TOTAL S & S	47,088,419.55	77,653,000	77,653,000	63,021,000	63,021,000	(14,632,000)
OTHER CHARGES						
SUPPORT & CARE OF PERSONS	10,441,332.61	16,818,000	16,818,000	19,000,000	19,000,000	2,182,000
TOTAL OTH CHARGES	10,441,332.61	16,818,000	16,818,000	19,000,000	19,000,000	2,182,000
GROSS TOTAL	\$ 57,529,752.16	\$ 94,471,000	\$ 94,471,000	\$ 82,021,000	\$ 82,021,000	\$ (12,450,000)

UTILITIES BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
INTRAFUND TRANSFERS	(6,539.61)	0	0	0	0	0
NET TOTAL	\$ 57,523,212.55	\$ 94,471,000	\$ 94,471,000	\$ 82,021,000	\$ 82,021,000	\$ (12,450,000)
NET COUNTY COST	\$ 325,836.67	\$ 514,000	\$ 514,000	\$ 116,000	\$ 95,000	\$ (419,000)

Utility User Tax - Measure U

Utility User Tax - Measure U Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE						
OTHER TAXES	\$ 57,745,914.73	\$ 52,000,000	\$ 52,000,000	\$ 52,000,000	\$ 52,000,000	0
NET COUNTY COST	\$ (57,745,914.73)	\$ (52,000,000)	\$ (52,000,000)	\$ (52,000,000)	\$ (52,000,000)	0
REVENUE DETAIL						
ELECTRIC USER TAX	\$ 43,069,548.10	\$ 37,000,000	\$ 37,000,000	\$ 37,000,000	\$ 37,000,000	0
GAS USER TAX	8,013,502.16	8,000,000	8,000,000	8,000,000	8,000,000	0
COMMUNICATION USER TAX	7,080,307.56	7,000,000	7,000,000	7,000,000	7,000,000	0
ELECTRIC USERS TAX PENALTI	31.48	0	0	0	0	0
GAS USERS TAX PENALTIES AN	157.12	0	0	0	0	0
COMMUNICATION USERS TAX PE	7,487.45	0	0	0	0	0
PRIOR YEAR - ELECTRIC USER	(466,915.84)	0	0	0	0	0
PRIOR YEAR - GAS USERS UTI	(20,004.95)	0	0	0	0	0
PRIOR YEAR - COMMUNICATION	61,801.65	0	0	0	0	0
UTILITY USER TAX	\$ 57,745,914.73	\$ 52,000,000	\$ 52,000,000	\$ 52,000,000	\$ 52,000,000	0
TOTAL REVENUE	\$ 57,745,914.73	\$ 52,000,000	\$ 52,000,000	\$ 52,000,000	\$ 52,000,000	0
	FUND		FUNCTION		ACTIVITY	
	GENERAL FUND		OTHER		OTHER	

2026-27 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 2026-27 Recommended Budget reflects no change from the 2025-26 Final Adopted Budget based on current revenue trends.

Vehicle License Fees - Realignment

Vehicle License Fees - Realignment Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE						
VLFR-HEALTH SERVICES	\$ 310,331,262.64	\$ 297,733,000	\$ 297,733,000	\$ 297,733,000	\$ 297,733,000	\$ 0
VLFR-MENTAL HEALTH	50,448,273.32	44,611,000	44,611,000	44,611,000	44,611,000	0
VLFR-PUBLIC HEALTH	54,536,834.49	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	486,516,168.55	465,867,000	465,867,000	465,867,000	465,867,000	0
NET COUNTY COST	\$(486,516,168.55)	\$(465,867,000)	\$(465,867,000)	\$(465,867,000)	\$(465,867,000)	0
REVENUE DETAIL						
STATE - 1991 VLF REALIGNMENT						
VLFR-HEALTH SERVICES	\$ 310,331,262.64	\$ 297,733,000	\$ 297,733,000	\$ 297,733,000	\$ 297,733,000	\$ 0
VLFR-MENTAL HEALTH	50,448,273.32	44,611,000	44,611,000	44,611,000	44,611,000	0
VLFR-PUBLIC HEALTH	54,536,834.49	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	\$ 486,516,168.55	\$ 465,867,000	\$ 465,867,000	\$ 465,867,000	\$ 465,867,000	0

FUND
GENERAL FUND

FUNCTION
OTHER

ACTIVITY
OTHER

2026-27 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 2026-27 Recommended Budget reflects the collection of anticipated 1991 VLF State base allocations.

Youth Development

David J. Carroll, Director

Youth Development Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 32,717,480.44	\$ 53,907,000	\$ 71,676,000	\$ 68,230,000	\$ 68,081,000	\$ (3,595,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS	\$ 12,748,568.88	\$ 17,074,000	\$ 21,146,000	\$ 42,757,000	\$ 21,871,000	\$ 725,000
SERVICES & SUPPLIES	28,142,755.88	55,713,000	71,935,000	70,934,000	61,058,000	(10,877,000)
OTHER CHARGES	33,000.00	98,000	39,000	239,000	39,000	0
GROSS TOTAL	\$ 40,924,324.76	\$ 72,885,000	\$ 93,120,000	\$ 113,930,000	\$ 82,968,000	\$ (10,152,000)
INTRAFUND TRANSFERS	(6,361,493.00)	(12,855,000)	(12,866,000)	(5,423,000)	(5,423,000)	7,443,000
NET TOTAL	\$ 34,562,831.76	\$ 60,030,000	\$ 80,254,000	\$ 108,507,000	\$ 77,545,000	\$ (2,709,000)
NET COUNTY COST	\$ 1,845,351.32	\$ 6,123,000	\$ 8,578,000	\$ 40,277,000	\$ 9,464,000	\$ 886,000
BUDGETED POSITIONS	93.0	99.0	99.0	203.0	102.0	3.0
FUND	FUNCTION					
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.

2026-27 Budget Message

The 2026-27 Recommended Budget reflects an NCC increase of \$0.9 million primarily due to one-time funding to continue the Our Spot Teen Centers partnership with the Department of Parks and Recreation, partially offset by the removal of prior-year funding that was provided on a one-time basis for various programs and projects.

Critical/Strategic Planning Initiatives

- Expand DYD's role in juvenile Probation facilities in partnership with Probation and community-based organizations to address and strengthen programming gaps and establish care coordination teams to lead individualized care planning and successful community reintegration.
- Expand Youth Development Networks to function as service hubs for community-based prevention and care coordination programs, and strengthen referral partnerships for diversion programs and services.
- Advance research, evaluation, policy analysis, and strategic communications and expand regional community engagement to foster innovation and evidence-informed improvement across the continuum of services.
- 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.
- Sustain and expand the Reentry Action for Youth pilot to support the successful community reintegration of justice-involved youth through Credible Messenger mentorship, case management, and connections to community-based services.
- Expand school-based programming and partnerships across the County, focusing on school climate improvement, integrated youth development and diversion services, and truancy interventions.

Changes From 2025-26 Budget

	Gross Appropriation (\$)	Intrafund Transfer (\$)	Revenue (\$)	Net County Cost (\$)	Budg Pos
2025-26 Final Adopted Budget	93,120,000	12,866,000	71,676,000	8,578,000	99.0
Collaborative Programs					
1. Our Spot Teen Centers and Additional Staffing: Reflects one-time funding from the obligated fund balance committed for Youth Justice Reimagined to provide continued support for the Our Spot Teen Centers partnership and additional staffing at Earvin Magic Johnson Park and Wishing Tree Park in collaboration with the Department of Parks and Recreation over a two-year period.	3,818,000	--	--	3,818,000	--
Other Changes					
1. Programmatic Support Positions: Reflects 3.0 positions to lead and support programming in juvenile Probation facilities and diversion navigation services, fully offset by a realignment of existing services and supplies appropriation.	--	--	--	--	3.0
2. One-Time Funding: Reflects an adjustment to remove prior-year funding that was provided on a one-time basis for: Strategic Plan consultant (\$0.3 million); outreach and engagement (\$0.2 million); Our Spot Teen Centers partnership (\$2.5 million); Credible Messenger program (\$2.4 million); Youth Development Networks program (\$5.0 million); and AB 109 funded programs (\$3.6 million).	(13,989,000)	(7,443,000)	(3,612,000)	(2,934,000)	--
3. Unavoidable Costs: Reflects changes in workers' compensation and long-term disability costs due to medical cost trends and increases in claims.	10,000	--	10,000	--	--
4. Salaries and Employee Benefits: Reflects Board-approved increases in employee benefits.	9,000	--	7,000	2,000	--
Total Changes	(10,152,000)	(7,443,000)	(3,595,000)	886,000	3.0
2026-27 Recommended Budget	82,968,000	5,423,000	68,081,000	9,464,000	102.0

Critical and Unmet Needs

The Department's critical and unmet needs include: 1) \$11.0 million for 52.0 positions to establish care coordination teams in juvenile Probation facilities; 2) \$1.9 million for 10.0 positions to support programming in juvenile Probation facilities and community-based services for justice-involved youth; 3) \$3.1 million for 14.0 positions to support program operations, data and evaluation, training, and administrative functions; 4) \$12.0 million for the Youth Development Networks program; 5) \$1.0 million for 5.0 positions to support youth and community engagement and data collection; and 6) \$1.8 million for 8.0 positions to support Transitional Age Youth services, school-based programming, and diversion operations.

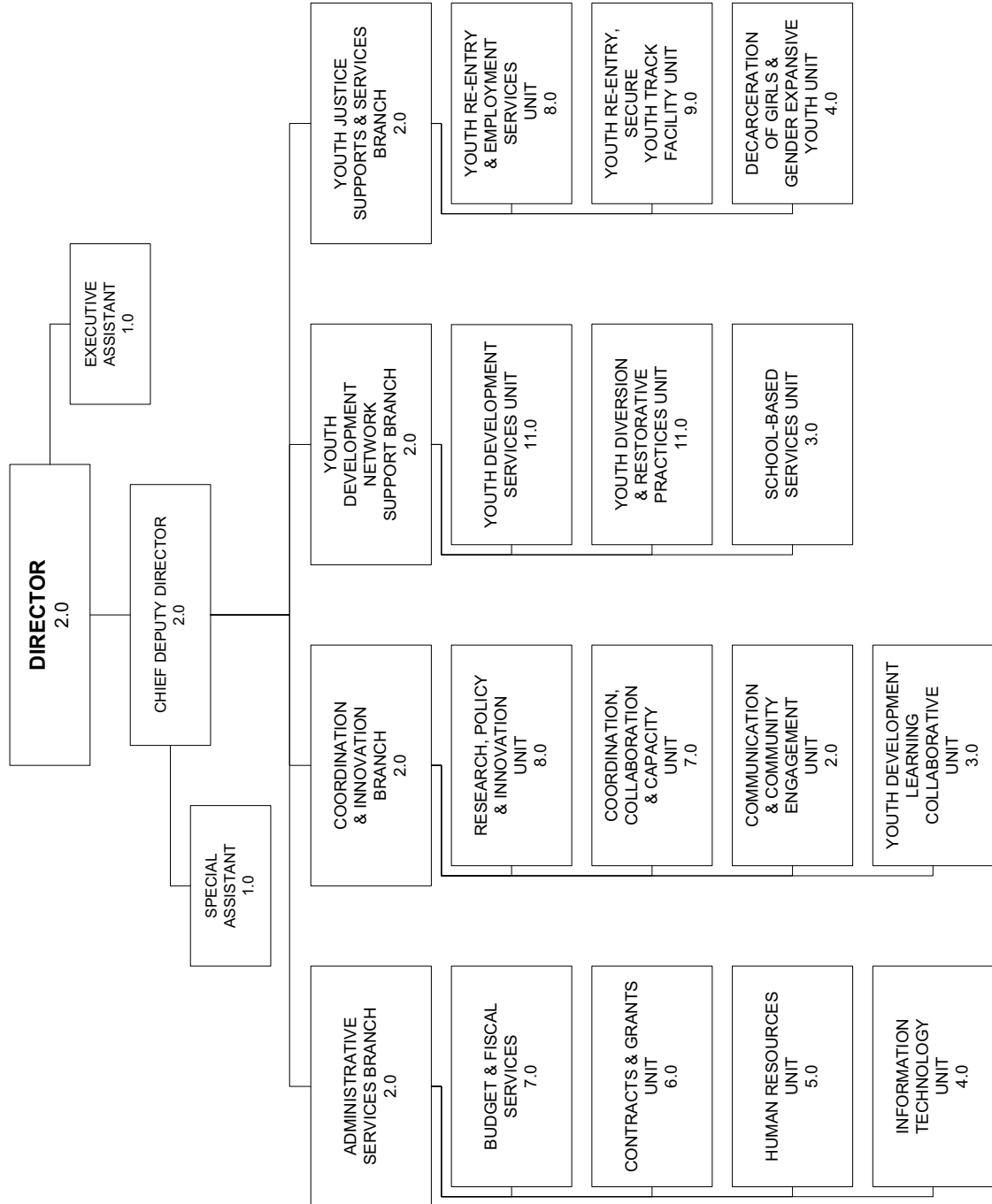
YOUTH DEVELOPMENT BUDGET DETAIL

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE DETAIL						
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	\$ 16,022,487.27	\$ 22,963,000	\$ 29,223,000	\$ 25,628,000	\$ 25,628,000	\$ (3,595,000)
TRANSFERS IN	16,694,993.17	30,944,000	42,453,000	42,602,000	42,453,000	0
TOTAL REVENUE	\$ 32,717,480.44	\$ 53,907,000	\$ 71,676,000	\$ 68,230,000	\$ 68,081,000	\$ (3,595,000)
EXPENDITURES/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
SALARIES & WAGES	\$ 7,687,920.66	\$ 10,512,000	\$ 11,267,000	\$ 22,202,000	\$ 11,616,000	\$ 349,000
CAFETERIA BENEFIT PLANS	1,162,058.83	1,616,000	2,315,000	4,566,000	2,377,000	62,000
COUNTY EMPLOYEE RETIREMENT	1,790,889.06	2,219,000	2,060,000	4,745,000	2,146,000	86,000
DENTAL INSURANCE	22,796.54	28,000	73,000	149,000	75,000	2,000
DEPENDENT CARE SPENDING ACCOUNTS	7,616.42	11,000	0	14,000	14,000	14,000
DISABILITY BENEFITS	66,740.73	41,000	103,000	221,000	107,000	4,000
FICA (OASDI)	123,330.09	153,000	192,000	359,000	198,000	6,000
HEALTH INSURANCE	489,913.83	616,000	3,133,000	7,541,000	3,283,000	150,000
LIFE INSURANCE	16,607.47	20,000	85,000	154,000	88,000	3,000
OTHER EMPLOYEE BENEFITS	7,108.00	7,000	0	0	0	0
RETIREE HEALTH INSURANCE	965,217.00	1,326,000	937,000	937,000	937,000	0
SAVINGS PLAN	187,508.43	226,000	465,000	872,000	480,000	15,000
THRIFT PLAN (HORIZONS)	220,330.94	284,000	506,000	968,000	521,000	15,000
WORKERS' COMPENSATION	530.88	15,000	10,000	29,000	29,000	19,000
TOTAL S & E B	12,748,568.88	17,074,000	21,146,000	42,757,000	21,871,000	725,000
SERVICES & SUPPLIES						
ADMINISTRATIVE SERVICES	1,955,043.05	1,955,000	422,000	422,000	422,000	0
CLOTHING & PERSONAL SUPPLIES	6,488.39	6,000	0	0	0	0
COMMUNICATIONS	17,608.80	18,000	26,000	26,000	26,000	0
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	224,462.27	224,000	111,000	111,000	111,000	0
COMPUTING-PERSONAL	296,458.27	296,000	0	0	0	0
CONTRACTED PROGRAM SERVICES	24,859,525.51	52,426,000	70,500,000	69,776,000	59,900,000	(10,600,000)
FOOD	9,055.39	12,000	0	0	0	0
INFORMATION TECHNOLOGY SECURITY	0.00	0	5,000	5,000	5,000	0
INFORMATION TECHNOLOGY SERVICES	1,000.00	1,000	85,000	85,000	85,000	0
INSURANCE	11,064.00	11,000	0	0	0	0
MAINTENANCE-BUILDINGS & IMPRV	21,700.00	22,000	0	0	0	0
MISCELLANEOUS EXPENSE	2,405.07	2,000	0	0	0	0
OFFICE EXPENSE	7,117.38	7,000	12,000	12,000	12,000	0
PROFESSIONAL SERVICES	127,820.33	128,000	499,000	222,000	222,000	(277,000)
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	18,696.33	19,000	25,000	25,000	25,000	0
SPECIAL DEPARTMENTAL EXPENSE	25,688.85	26,000	0	0	0	0
TECHNICAL SERVICES	464,664.93	465,000	175,000	175,000	175,000	0
TELECOMMUNICATIONS	66,628.48	67,000	0	0	0	0
TRAINING	7,673.00	8,000	50,000	50,000	50,000	0
TRANSPORTATION AND TRAVEL	19,655.83	20,000	25,000	25,000	25,000	0
TOTAL S & S	28,142,755.88	55,713,000	71,935,000	70,934,000	61,058,000	(10,877,000)

YOUTH DEVELOPMENT BUDGET DETAIL (Continued)

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
OTHER CHARGES						
JUDGMENTS & DAMAGES	0.00	40,000	39,000	131,000	39,000	0
SUBSCRIPTION-BASED IT ARRANGEMENT EXPENDITURES	33,000.00	58,000	0	108,000	0	0
TOTAL OTH CHARGES	33,000.00	98,000	39,000	239,000	39,000	0
GROSS TOTAL	\$ 40,924,324.76	\$ 72,885,000	\$ 93,120,000	\$ 113,930,000	\$ 82,968,000	\$ (10,152,000)
INTRAFUND TRANSFERS	(6,361,493.00)	(12,855,000)	(12,866,000)	(5,423,000)	(5,423,000)	7,443,000
NET TOTAL	\$ 34,562,831.76	\$ 60,030,000	\$ 80,254,000	\$ 108,507,000	\$ 77,545,000	\$ (2,709,000)
NET COUNTY COST	\$ 1,845,351.32	\$ 6,123,000	\$ 8,578,000	\$ 40,277,000	\$ 9,464,000	\$ 886,000
BUDGETED POSITIONS	93.0	99.0	99.0	203.0	102.0	3.0

DEPARTMENT OF YOUTH DEVELOPMENT
David J. Carroll, Director
2026-27 Recommended Budget Positions = 102.0





Appendix/Index

Statistics

GEOGRAPHY:	The County has an area of 4,084 square miles with altitudes that vary from approximately nine feet below to 10,080 feet above sea level.		
WEATHER:	Annual average temperature (for calendar year 2025)	65.67 degrees Fahrenheit	
	Annual precipitation (for calendar year 2025)	19.74 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:	5,867,985 as of January 30, 2026		
ASSESSED VALUATION: (2025-26)	Local Assessed – Secured	\$	2,104,343,902,916
	Local Assessed – Unsecured		71,643,979,580
	State Assessed		30,811,611,864
	Total	\$	2,206,799,494,360
CITIES:	There are 88 cities within the County (see following page).		
POPULATION: (Estimate as of 1/1/26)	Incorporated Areas		8,870,920
	Unincorporated Areas		986,354
	Total		9,857,274

Estimated Population of the 88 Cities of the County of Los Angeles

INCORPORATED CITIES	POPULATION*	INCORPORATED CITIES	POPULATION*
Agoura Hills	19,545	La Verne	32,021
Alhambra	83,015	Lawndale	30,474
Arcadia	55,504	Lomita	20,176
Artesia	16,276	Long Beach	466,041
Avalon	3,342	Los Angeles	3,833,010
Azusa	50,804	Lynwood	66,039
Baldwin Park	71,242	Malibu	9,464
Bell	32,905	Manhattan Beach	33,705
Bellflower	75,650	Maywood	24,183
Bell Gardens	38,043	Monrovia	38,836
Beverly Hills	31,557	Montebello	62,250
Bradbury	895	Monterey Park	58,546
Burbank	104,854	Norwalk	99,740
Calabasas	23,012	Palmdale	165,425
Carson	91,432	Palos Verdes Estates	12,842
Cerritos	47,252	Paramount	51,745
Claremont	36,866	Pasadena	140,411
Commerce	11,987	Pico Rivera	60,155
Compton	93,950	Pomona	157,215
Covina	50,730	Rancho Palos Verdes	40,206
Cudahy	21,839	Redondo Beach	67,288
Culver City	40,530	Rolling Hills	1,660
Diamond Bar	52,902	Rolling Hills Estates	8,440
Downey	112,460	Rosemead	50,020
Duarte	24,275	San Dimas	33,806
El Monte	109,991	San Fernando	23,491
El Segundo	16,778	San Gabriel	38,693
Gardena	61,849	San Marino	12,182
Glendale	188,857	Santa Clarita	238,338
Glendora	50,645	Santa Fe Springs	18,546
Hawaiian Gardens	13,409	Santa Monica	94,185
Hawthorne	85,764	Sierra Madre	10,855
Hermosa Beach	18,774	Signal Hill	11,271
Hidden Hills	1,728	South El Monte	19,308
Huntington Park	52,354	South Gate	92,664
Industry	426	South Pasadena	25,991
Inglewood	107,407	Temple City	36,573
Irwindale	1,598	Torrance	145,281
La Canada Flintridge	19,933	Vernon	204
La Habra Heights	5,436	Walnut	27,990
Lakewood	79,705	West Covina	109,718
La Mirada	47,636	West Hollywood	34,894
Lancaster	177,268	Westlake Village	7,814
La Puente	37,132	Whittier	91,667

*Source: County of Los Angeles Internal Services Department, Urban Research Division, as of January 1, 2026.

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 184 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.

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.

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 cost. 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.

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.

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 presentations 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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