

Correction to the Fiscal Year 2026-27 Recommended Budget Book

May 1, 2026

The Fiscal Year 2025-26 Estimated Actuals for the Sheriff's Department, as presented in the Fiscal Year 2026–27 Recommended Budget Book, contained tabulation errors. These errors have been corrected in the tables below.

Estimated Actuals provide a snapshot in time of the Department's expected expenditures for FY 2025-26 for comparison with the FY 2025-26 budget. The actual year-end expenditures are subject to a rigorous review by the Auditor-Controller and the Chief Executive Office as part of the County's comprehensive fiscal year-end closing process.

Importantly, this tabulation error has no impact on and does not represent any changes to either the budgetary allocations adopted by the Board for FY 2026–27 or the Sheriff's Department's actual estimated expenditures.

The corrected estimates below align with previous reports of the Department's projected deficit.

For those closely following the Department's spending relative to budget, please note that to help manage expenditures throughout the year, the Board set aside \$243.9 million of ongoing and one-time funding in reserve for the Department's operating budget. This funding is expected to be transferred to the Department during the course of the year consistent with past practice. The set-aside and later transfer have proven helpful in more closely managing the Department's budget. After incorporation of this reserve funding, the Department is currently projecting a \$98.2 million deficit for FY 2025-26.

Sheriff

Robert G. Luna, Sheriff

Revised 5/1/2026

Sheriff Budget Summary

Revision 5/1/2026

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	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	\$ 2,138,721,000	\$ 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	\$ 5,270,995,000	\$ 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)	(1,419,293,000)	(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	3,851,702,000	3,715,307,000	3,848,995,000	3,710,621,000	(4,686,000)
SERVICES & SUPPLIES	606,709,274.61	903,638,000	670,963,000	498,433,000	543,731,000	409,158,000	(89,275,000)
S & S EXPENDITURE DISTRIBUTION	(95,149,488.88)	(108,565,000)	(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	562,398,000	390,791,000	440,833,000	308,384,000	(82,407,000)
OTHER CHARGES	63,789,442.92	148,349,000	120,802,000	62,842,000	126,875,000	62,674,000	(168,000)
OC EXPENDITURE DISTRIBUTION	(8,174,987.63)	(8,175,000)	(8,175,000)	(6,092,000)	(6,092,000)	(6,092,000)	0
TOTAL OTH CHARGES	55,614,455.29	140,174,000	112,627,000	56,750,000	120,783,000	56,582,000	(168,000)
CAPITAL ASSETS - EQUIPMENT	67,127,514.46	69,887,000	43,160,000	50,193,000	189,110,000	16,544,000	(33,649,000)
GROSS TOTAL	\$ 4,476,133,356.10	\$ 5,660,142,000	\$ 4,569,887,000	\$ 4,213,041,000	\$ 4,599,721,000	\$ 4,092,131,000	(\$ 120,910,000)
INTRAFUND TRANSFERS	(138,011,666.29)	(134,469,000)	(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	\$ 4,435,418,000	\$ 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	\$ 2,296,697,000	\$ 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	17,460.0	17,556.0	17,369.0	(91.0)

FUND: GENERAL FUND FUNCTION: PUBLIC PROTECTION ACTIVITY: POLICE PROTECTION

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: GENERAL FUND FUNCTION: PUBLIC PROTECTION ACTIVITY: 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
EXPENDITURES/APPROPRIATIONS						
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: GENERAL FUND FUNCTION: PUBLIC PROTECTION ACTIVITY: 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 GENERAL FUND FUNCTION PUBLIC PROTECTION ACTIVITY POLICE PROTECTION

Sheriff - Court Services Budget Summary

Revision 5/1/2026

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	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	\$ 235,293,000	\$ 236,987,000	\$ 231,792,000	\$ 231,793,000	(\$ 5,194,000)
EXPENDITURES/APPROPRIATIONS							
SALARIES & EMPLOYEE BENEFITS	\$ 433,718,914.47	\$ 403,063,000	\$ 403,064,000	\$ 430,216,000	\$ 431,741,000	\$ 431,792,000	\$ 1,576,000
SERVICES & SUPPLIES	12,107,753.03	12,318,000	\$ 12,036,000	7,620,000	7,834,000	7,620,000	0
OTHER CHARGES	148,003.67	160,000	\$ 157,000	160,000	160,000	160,000	0
CAPITAL ASSETS - EQUIPMENT	14,370,975.91	14,361,000	\$ 16,729,000	16,555,000	11,584,000	0	(16,555,000)
GROSS TOTAL	\$ 460,345,647.08	\$ 429,902,000	\$ 431,986,000	\$ 454,551,000	\$ 451,319,000	\$ 439,572,000	(\$ 14,979,000)
INTRAFUND TRANSFERS	(687,591.30)	10,021,000	(464,000)	(98,000)	(98,000)	(98,000)	0
NET TOTAL	\$ 459,658,055.78	\$ 439,923,000	\$ 431,522,000	\$ 454,453,000	\$ 451,221,000	\$ 439,474,000	(\$ 14,979,000)
NET COUNTY COST	\$ 232,345,917.19	\$ 199,278,000	\$ 196,229,000	\$ 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	2,098.0	0.0

FUND GENERAL FUND FUNCTION PUBLIC PROTECTION ACTIVITY POLICE PROTECTION

Sheriff - Custody Budget Summary

Revision 5/1/2026

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	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	\$ 576,744,000	\$ 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	\$ 1,088,604,000	\$ 905,028,000	\$ 1,011,880,000	\$ 915,868,000	\$ 10,840,000
SERVICES & SUPPLIES	120,982,988.45	139,200,000	130,621,000	87,870,000	79,355,000	70,923,000	(16,947,000)
OTHER CHARGES	0.00	36,000	0	0	0	0	0
CAPITAL ASSETS - EQUIPMENT	5,578,048.41	12,249,000	3,862,000	2,415,000	1,136,000	1,136,000	(1,279,000)
GROSS TOTAL	\$ 1,198,343,216.08	\$ 866,163,000	\$ 1,223,087,000	\$ 995,313,000	\$ 1,092,371,000	\$ 987,927,000	(\$ 7,386,000)
INTRAFUND TRANSFERS	(977,601.48)	(387,000)	(1,568,000)	(316,000)	(316,000)	(316,000)	0
NET TOTAL	\$ 1,197,365,614.60	\$ 865,776,000	\$ 1,221,519,000	\$ 994,997,000	\$ 1,092,055,000	\$ 987,611,000	(\$ 7,386,000)
NET COUNTY COST	\$ 594,931,981.78	\$ 391,067,000	\$ 644,775,000	\$ 438,901,000	\$ 566,877,000	\$ 437,963,000	(\$ 938,000)
BUDGETED POSITIONS	4,775.0	4,758.0	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	\$ 98,201,000	\$ 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	\$ 185,491,000	\$ 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 GENERAL FUND FUNCTION PUBLIC PROTECTION ACTIVITY POLICE PROTECTION

Sheriff - General Support Services Budget Summary

Revision 5/1/2026

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	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	\$ 165,239,000	\$ 176,688,000	\$ 110,188,000	\$ 118,666,000	(\$ 58,002,000)
EXPENDITURES/APPROPRIATIONS							
SALARIES & EMPLOYEE BENEFITS	\$ 395,931,531.82	\$ 747,848,000	\$ 373,925,000	\$ 416,499,000	\$ 436,097,000	\$ 417,670,000	\$ 1,171,000
SERVICES & SUPPLIES	159,261,328.51	363,194,000	181,597,000	147,811,000	128,302,000	84,513,000	(63,298,000)
OTHER CHARGES	10,843,087.83	50,940,000	25,470,000	29,817,000	29,817,000	29,817,000	0
CAPITAL ASSETS - EQUIPMENT	22,374,579.59	32,654,000	16,327,000	18,562,000	47,118,000	4,254,000	(14,308,000)
GROSS TOTAL	\$ 588,410,527.75	\$ 1,194,636,000	\$ 597,319,000	\$ 612,689,000	\$ 641,334,000	\$ 536,254,000	(\$ 76,435,000)
INTRAFUND TRANSFERS	(1,493,464.17)	(2,362,000)	(1,181,000)	(2,975,000)	(2,975,000)	(2,975,000)	0
NET TOTAL	\$ 586,917,063.58	\$ 1,192,274,000	\$ 596,138,000	\$ 609,714,000	\$ 638,359,000	\$ 533,279,000	(\$ 76,435,000)
NET COUNTY COST	\$ 485,398,474.88	\$ 861,802,000	\$ 430,899,000	\$ 433,046,000	\$ 528,171,000	\$ 414,613,000	(\$ 18,433,000)
BUDGETED POSITIONS	2,268.0	2,262.0	2,262.0	2,262.0	2,353.0	2,252.0	(10.0)

FUND GENERAL FUND FUNCTION PUBLIC PROTECTION ACTIVITY POLICE PROTECTION

Sheriff - Patrol-Clearing Budget Summary

Revision 5/1/2026

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
REVENUE	\$ 0.00	\$ 0	\$ 86,000	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES/APPROPRIATIONS							
SALARIES & EMPLOYEE BENEFITS	\$ 1,359,239,715.99	\$ 1,419,293,000	\$ 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)	(1,419,293,000)	(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	0
SERVICES & SUPPLIES	52,106,761.46	52,844,000	\$ 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)	(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	0
GROSS TOTAL	\$ 12,648,388.28	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INTRAFUND TRANSFERS	0.00	1,000	1,000	0	0	0	0
NET TOTAL	\$ 12,648,388.28	\$ 1,000	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 12,648,388.28	\$ 1,000	(\$ 85,000)	\$ 0	\$ 0	\$ 0	\$ 0
BUDGETED POSITIONS	5,652.0	5,627.0	5,627.0	5,627.0	5,619.0	5,619.0	(8.0)

FUND GENERAL FUND FUNCTION PUBLIC PROTECTION ACTIVITY 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)
EXPENDITURES/APPROPRIATIONS						
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: GENERAL FUND FUNCTION: PUBLIC PROTECTION ACTIVITY: POLICE PROTECTION

Revision 5/1/2026

Sheriff - Patrol-Specialized and Unallocated Budget Summary

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	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	\$ 391,874,000	\$ 412,824,000	\$ 418,830,000	\$ 416,137,000	\$ 3,313,000
EXPENDITURES/APPROPRIATIONS							
SALARIES & EMPLOYEE BENEFITS	\$ 748,584,715.99	\$ 1,606,620,000	\$ 803,310,000	\$ 783,948,000	\$ 780,207,000	\$ 777,694,000	(\$ 6,254,000)
SERVICES & SUPPLIES	32,108,039.74	84,434,000	\$ 42,217,000	39,284,000	39,454,000	37,330,000	(1,954,000)
OTHER CHARGES	2,132,889.94	4,076,000	\$ 2,038,000	2,039,000	2,039,000	2,039,000	0
CAPITAL ASSETS - EQUIPMENT	21,828,439.74	8,762,000	\$ 4,381,000	7,196,000	123,795,000	7,067,000	(129,000)
GROSS TOTAL	\$ 804,654,085.41	\$ 1,703,892,000	\$ 851,946,000	\$ 832,467,000	\$ 945,495,000	\$ 824,130,000	(\$ 8,337,000)
INTRAFUND TRANSFERS	(10,918,407.77)	(20,970,000)	(10,485,000)	(15,496,000)	(8,380,000)	(6,820,000)	8,676,000
NET TOTAL	\$ 793,735,677.64	\$ 1,682,922,000	\$ 841,461,000	\$ 816,971,000	\$ 937,115,000	\$ 817,310,000	\$ 339,000
NET COUNTY COST	\$ 394,330,348.96	\$ 899,178,000	\$ 449,587,000	\$ 404,147,000	\$ 518,285,000	\$ 401,173,000	(\$ 2,974,000)

FUND: GENERAL FUND FUNCTION: PUBLIC PROTECTION ACTIVITY: 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
EXPENDITURES/APPROPRIATIONS						
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

Sheriff Budget Detail

Revision 5/1/2026

CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	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	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0
BUSINESS LICENSES	21,949.20	12,000	12,000	49,000	49,000	49,000	0
CHARGES FOR SERVICES - OTHER	3,153,307.42	3,291,000	2,039,000	2,343,000	2,219,000	2,219,000	(124,000)
CIVIL PROCESS SERVICES	4,920,322.25	4,417,000	4,417,000	5,309,000	5,309,000	5,309,000	0
COURT FEES & COSTS	26,287.18	27,000	27,000	0	0	0	0
FEDERAL - COMMUNITY DEVELOPMENT BLOCK GRANT	464,541.00	854,000	854,000	127,000	127,000	127,000	0
FEDERAL - GRANTS	1,436,681.45	2,572,000	2,572,000	463,000	463,000	463,000	0
FEDERAL - HEALTH GRANTS	370,029.61	800,000	800,000	1,000,000	1,000,000	1,000,000	0
FEDERAL - LAW ENFORCEMENT	17,697,671.09	29,440,000	29,440,000	17,719,000	17,719,000	17,719,000	0
FEDERAL - OTHER	2,754,080.72	4,052,000	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	0
FORFEITURES & PENALTIES	369,569.67	750,000	750,000	250,000	250,000	250,000	0
INSTITUTIONAL CARE & SERVICES	12,599,678.70	13,005,000	13,005,000	819,000	807,000	807,000	(12,000)
LAW ENFORCEMENT SERVICES	602,490,154.76	799,749,000	631,510,000	631,510,000	631,550,000	627,367,000	(4,143,000)
LOS ANGELES COUNTY DEVELOPMENT AUTHORITY	1,725,325.02	0	0	0	0	0	0
MISCELLANEOUS	745,922.43	432,000	432,000	539,000	539,000	539,000	0
OTHER COURT FINES	168.64	0	0	0	0	0	0
OTHER GOVERNMENTAL AGENCIES	1,629,840.56	6,297,000	6,297,000	2,852,000	2,226,000	2,226,000	(626,000)
OTHER SALES	109,410.00	61,000	61,000	289,000	289,000	289,000	0
OTHER STATE AID - HEALTH	337,602.22	0	0	0	0	0	0
RECORDING FEES	550,857.23	551,000	551,000	1,763,000	1,763,000	1,763,000	0
RENTS & CONCESSIONS	0.00	0	0	388,000	388,000	388,000	0
SALE OF CAPITAL ASSETS	198,920.00	663,000	663,000	325,000	325,000	325,000	0
SETTLEMENTS	7,052.64	0	0	0	0	0	0
STATE - 2011 REALIGNMENT PUBLIC SAFETY (AB118)	347,938,150.47	384,978,000	356,201,000	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	7,047,000	7,146,000	7,146,000	7,146,000	0
STATE - LAW ENFORCEMENT	6,230,830.00	2,976,000	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	468,000	141,000	141,000	141,000	0
STATE - OTHER	5,438,673.26	8,966,000	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	731,178,000	806,627,000	822,166,000	822,166,000	15,539,000
STATE - SB 90 MANDATED COSTS	2,048,300.00	3,021,000	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	0
TRANSFERS IN	37,441,377.85	119,463,000	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	197,000,000	188,876,000	188,876,000	188,876,000	0
VEHICLE CODE FINES	13,646,032.49	14,918,000	14,918,000	18,519,000	18,519,000	18,519,000	0
TOTAL REVENUE	\$ 2,102,487,703.14	\$ 2,594,813,000	\$ 2,138,721,000	\$ 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	\$ 2,365,427,000	\$ 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	338,408,000	361,063,000	376,980,000	371,132,000	10,069,000
COUNTY EMPLOYEE RETIREMENT	545,117,149.18	539,051,000	539,051,000	585,909,000	588,046,000	584,001,000	(1,908,000)
DENTAL INSURANCE	4,019,707.62	3,972,000	3,972,000	3,041,000	3,147,000	3,018,000	(23,000)
DEPENDENT CARE SPENDING ACCOUNTS	1,856,267.64	1,858,000	1,858,000	2,194,000	2,400,000	2,400,000	206,000
DISABILITY BENEFITS	5,357,513.92	5,005,000	5,005,000	5,156,000	4,691,000	5,148,000	(8,000)
FICA (OASDI)	34,218,910.43	34,501,000	34,501,000	31,682,000	31,817,000	31,569,000	(113,000)
HEALTH INSURANCE	7,200,390.79	10,008,000	10,008,000	18,357,000	19,182,000	18,914,000	557,000
LIFE INSURANCE	2,451,424.63	2,493,000	2,493,000	1,417,000	1,444,000	1,406,000	(11,000)
OTHER EMPLOYEE BENEFITS	3,211,603.85	3,087,000	3,087,000	3,464,000	3,464,000	3,458,000	(6,000)
RETIREE HEALTH INSURANCE	209,655,194.00	231,058,000	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	1,419,293,000	1,399,931,000	1,395,110,000	1,392,597,000	(7,334,000)
SAVINGS PLAN	4,218,742.40	5,105,000	5,105,000	9,427,000	9,450,000	9,408,000	(19,000)
THRIFT PLAN (HORIZONS)	56,700,230.72	54,848,000	54,848,000	68,962,000	69,357,000	68,676,000	(286,000)
UNEMPLOYMENT INSURANCE	247,095.00	195,000	195,000	594,000	594,000	594,000	0
WORKERS' COMPENSATION	263,564,212.24	256,686,000	256,686,000	192,466,000	197,222,000	195,755,000	3,289,000
S&EB EXPENDITURE DISTRIBUTION	(1,359,239,715.99)	(1,419,293,000)	(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	3,851,702,000	3,715,307,000	3,848,995,000	3,710,621,000	(4,686,000)

Sheriff Budget Detail (continued)

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CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
SERVICES & SUPPLIES							
ADMINISTRATIVE SERVICES	20,478,070.01	28,739,000	21,148,000	18,812,000	19,872,000	18,532,000	(280,000)
AGRICULTURAL	13.56	0	0	0	0	0	0
CLOTHING & PERSONAL SUPPLIES	6,575,460.61	6,471,000	6,471,000	3,901,000	3,401,000	3,901,000	0
COMMUNICATIONS	2,231,741.57	2,218,000	1,576,000	25,223,000	28,941,000	12,948,000	(12,275,000)
COMPUTING-MAINFRAME	5,946,606.01	46,550,000	15,760,000	19,858,000	3,549,000	2,456,000	(17,402,000)
COMPUTING-MIDRANGE/ DEPARTMENTAL SYSTEMS	1,529,615.31	2,680,000	1,110,000	1,101,000	2,397,000	846,000	(255,000)
COMPUTING-PERSONAL	10,117,403.17	22,153,000	9,401,000	8,202,000	8,416,000	6,602,000	(1,600,000)
CONTRACTED PROGRAM SERVICES	6,063,456.20	4,972,000	4,972,000	7,290,000	12,766,000	7,796,000	506,000
FOOD	37,669,167.52	38,240,000	38,240,000	24,432,000	20,749,000	19,619,000	(4,813,000)
HOUSEHOLD EXPENSE	8,737,412.02	9,094,000	9,094,000	4,000,000	19,624,000	4,000,000	0
INFORMATION TECHNOLOGY SERVICES	24,361,584.39	55,162,000	18,396,000	13,472,000	16,870,000	13,376,000	(96,000)
INSURANCE	17,460,124.65	16,624,000	16,624,000	10,033,000	10,033,000	10,033,000	0
JURY & WITNESS EXPENSE	0.00	0	0	23,000	23,000	23,000	0
MAINTENANCE - EQUIPMENT	43,112,294.51	87,290,000	53,504,000	23,659,000	19,314,000	17,459,000	(6,200,000)
MAINTENANCE-BUILDINGS & IMPRV	26,958,724.84	44,070,000	29,054,000	27,090,000	22,898,000	22,460,000	(4,630,000)
MEDICAL / DENTAL / LABORATORY SUPPLIES	7,259,185.96	6,369,000	6,362,000	2,423,000	1,663,000	1,663,000	(760,000)
MEMBERSHIPS	246,813.99	221,000	201,000	195,000	195,000	195,000	0
MISCELLANEOUS EXPENSE	(2,058,684.65)	(1,894,000)	(1,894,000)	20,308,000	6,357,000	6,357,000	(13,951,000)
OFFICE EXPENSE	4,063,957.01	7,395,000	5,605,000	38,153,000	42,981,000	38,514,000	361,000
PROFESSIONAL SERVICES	54,938,810.94	71,950,000	67,739,000	32,244,000	55,052,000	32,657,000	413,000
PUBLICATIONS & LEGAL NOTICES	1,629.70	2,000	2,000	4,000	4,000	4,000	0
RENTS & LEASES - BUILDINGS & IMPROVEMENTS	4,992,395.29	5,376,000	3,626,000	15,548,000	55,227,000	15,548,000	0
RENTS & LEASES - EQUIPMENT	4,424,845.70	5,648,000	3,578,000	2,356,000	2,343,000	2,343,000	(13,000)
RENTS & LEASES - OTHER RENTAL COSTS	16,450.07	32,000	32,000	642,000	514,000	0	(642,000)
SMALL TOOLS & MINOR EQUIPMENT	4,965,327.45	5,542,000	5,542,000	3,535,000	3,467,000	3,467,000	(68,000)
SPECIAL DEPARTMENTAL EXPENSE	60,500,877.66	117,829,000	75,337,000	56,578,000	67,396,000	55,603,000	(975,000)
TECHNICAL SERVICES	95,132,093.11	104,955,000	101,955,000	48,743,000	42,847,000	39,159,000	(9,584,000)
TELECOMMUNICATIONS	27,625,862.99	45,515,000	35,915,000	19,245,000	14,434,000	13,903,000	(5,342,000)
TRAINING	2,536,673.07	2,985,000	2,543,000	643,000	1,570,000	643,000	0
TRANSPORTATION AND TRAVEL	33,269,264.13	65,255,000	36,875,000	13,237,000	11,772,000	11,374,000	(1,863,000)
UTILITIES	97,552,097.82	102,195,000	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)	(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	562,398,000	390,791,000	440,833,000	308,384,000	(82,407,000)
OTHER CHARGES							
CONTRIBUTIONS TO OTHER GOVERNMENTAL AGENCIES	2,805,965.87	5,209,000	2,736,000	2,970,000	2,802,000	2,802,000	(168,000)
JUDGMENTS & DAMAGES	39,151,244.93	81,520,000	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	36,546,000	37,650,000	40,000,000	37,650,000	0
SUPPORT & CARE OF PERSONS	0.00	0	0	369,000	369,000	369,000	0
TAXES & ASSESSMENTS	40,269.63	0	0	102,000	102,000	102,000	0
OC EXPENDITURE DISTRIBUTION	(8,174,987.63)	(8,175,000)	(8,175,000)	(6,092,000)	(6,092,000)	(6,092,000)	0
TOTAL OTH CHARGES	55,614,455.29	140,174,000	112,627,000	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	0	116,728,000	0	0
ALL OTHER UNDEFINED EQUIPMENT ASSETS	197,806.42	3,097,000	1,554,000	7,895,000	5,033,000	4,942,000	(2,953,000)
COMPUTERS, MAINFRAME	56,946.83	0	0	500,000	250,000	250,000	(250,000)
COMPUTERS, MIDRANGE/DEPARTMENTAL	1,159,154.13	20,912,000	7,621,000	2,132,000	1,824,000	1,117,000	(1,015,000)
CONSTRUCTION/HEAVY MAINTENANCE EQUIPMENT	60,610.45	0	0	2,000	2,000	2,000	0
DATA HANDLING EQUIPMENT	65,273.93	57,000	57,000	5,376,000	2,000	2,000	(5,374,000)
ELECTRONIC EQUIPMENT	14,623,851.38	1,616,000	1,600,000	249,000	249,000	249,000	0
FOOD PREPARATION EQUIPMENT	1,710,533.06	1,936,000	1,936,000	587,000	587,000	587,000	0
MACHINERY EQUIPMENT	1,279,238.75	371,000	351,000	(937,000)	512,000	512,000	1,449,000
MANUFACTURED/PREFABRICATED STRUCTURE	17,414.00	430,000	215,000	0	0	0	0
MEDICAL - FIXED EQUIPMENT	0.00	133,000	87,000	0	0	0	0

Sheriff Budget Detail (continued)

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CLASSIFICATION	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2025-26 ESTIMATED	FY 2025-26 BUDGET	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	CHANGE FROM BUDGET
MEDICAL-MAJOR MOVEABLE EQUIPMENT	0.00	36,000	36,000	0	0	0	0
MEDICAL-MINOR EQUIPMENT	0.00	54,000	27,000	0	0	0	0
NON-MEDICAL LAB/TESTING EQUIP	941,626.57	4,337,000	1,542,000	1,153,000	0	0	(1,153,000)
OFFICE FURNITURE, FIXTURES & EQ	16,247.39	905,000	371,000	17,000	17,000	17,000	0
PARK/RECREATION EQUIPMENT	0.00	883,000	310,000	0	0	0	0
TELECOMMUNICATIONS EQUIPMENT	8,963,613.91	12,974,000	6,407,000	8,354,000	6,782,000	666,000	(7,688,000)
TELECOMMUNICATIONS EQUIPMENT INSTALLATION	0.00	0	0	0	83,000	0	0
VEHICLES & TRANSPORTATION EQUIPMENT	21,194,197.00	22,146,000	21,046,000	24,865,000	56,488,000	8,200,000	(16,665,000)
WATERCRAFT/VESSEL/BARGES/TUGS	0.00	0	0	0	553,000	0	0
TOTAL CAPITAL ASSETS - EQUIPMENT	67,127,514.46	69,887,000	43,160,000	50,193,000	189,110,000	16,544,000	(33,649,000)
TOTAL CAPITAL ASSETS	67,127,514.46	69,887,000	43,160,000	50,193,000	189,110,000	16,544,000	(33,649,000)
GROSS TOTAL	\$ 4,476,133,356.10	\$ 5,660,142,000	\$ 4,569,887,000	\$ 4,213,041,000	\$ 4,599,721,000	\$ 4,092,131,000	(\$ 120,910,000)
INTRAFUND TRANSFERS	(138,011,666.29)	(134,469,000)	(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	\$ 4,435,418,000	\$ 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	\$ 2,296,697,000	\$ 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	17,460.0	17,556.0	17,369.0	(91.0)