

**CITY OF LOS ANGELES**  
INTER-DEPARTMENTAL CORRESPONDENCE

CAO WA No. 0220-06386-0000

Date: March 27, 2026

To: The City Council

From: Hydee Feldstein Soto, City Attorney

Matthew W. Szabo, City Administrative Officer

Subject: **STRATEGIES TO MITIGATE LIABILITY CLAIMS PAYMENTS (C.F. 24-0600-S37)**

After many years of consistent liability payouts, beginning in 2021-22, the City experienced a significant increase in the number and amount of its annual payouts. Over this period, annual spending above the budgeted Liability Claims Account appropriation negatively impacted the City's Reserve Fund balance and its ability to fund critical services. The 2025-26 Budget doubled the amount budgeted to cover these payouts from \$100 million to \$200 million, which the City Administrative Officer (CAO) projected in the Mid-Year Financial Status Report to be sufficient to cover the anticipated spending. If future appropriations continue to increase or if actual spending exceeds appropriations, budgetary pressures will continue.

Recognizing this challenge, the City Council instructed the CAO and requested the City Attorney, in coordination with departments, to report to the City Council with potential strategies to limit future liability risks (C.F. 24-0600-S37). In response to this request, and in an effort to reduce the likelihood of future liability risks, shocks and growth, our Offices present a number of recommendations for areas to pursue to adjust the City's risk mitigation strategy.

**Recommendations**

That the City Council:

1. Instruct the Office of the City Administrative Officer to release its biennial actuarial study on liability payouts to the City Council upon completion;
2. Request the City Attorney and instruct the City Administrative Officer to report with an analysis and recommendations on the potential use of specific areas of insurance coverage to mitigate the City's litigation payouts;
3. Request the City Attorney and instruct the City Administrative Officer to report with an analysis and recommendations to increase accountability for departments with a history of significant liability risks including options that create incentives for departments to reduce liability payouts;
4. Request the City Attorney and instruct the City Administrative Officer to report with proposed staffing plans for their offices to centralize liability mitigation oversight and

- ensure that those efforts increase the use of best practices Citywide and help the City to direct budgetary resources to address known liabilities;
5. Request the City Attorney, with the assistance of the City Administrative Officer, to report on opportunities to ensure that the City is making all feasible efforts to share the costs of claims settlements and payouts with any other responsible parties; and
  6. Adopt a capital plan that incorporates liability mitigation as a primary criterion for a project's inclusion, identifies outcome metrics for all asset classes that will result in risk reduction, incorporates current and future projects to commit the City to address major liabilities over the course of the plan, and identifies funding for all projects based on projections across all funding sources.

## **Discussion**

The rapid uptick in liability payouts since 2021 has imposed significant budgetary pressures on the City. While these increases have not been the sole driver of the City's fiscal challenges, they have contributed to the need for recent budget reductions that have negatively impacted City services. Liability payouts above budgeted appropriations have required Reserve Fund transfers and been part of the cause for mid-year budget reductions that the City implemented in recent years.

Reducing liability risk does not have a single solution. Therefore, in this report our Offices recommend several steps that the City can pursue that could improve our practices and mitigate risk in an effort to better manage and reduce these costs. These include:

- Reducing budgetary instability by improving our methods of projecting the next year's liability claims funding requirement.
- Reducing annual volatility in liability payouts by considering the use of insurance for specific classes of liability.
- Increasing departmental accountability for excess payouts through incentives and litigation reduction strategies that encourage departments to make operational changes to reduce liabilities.
- Centralizing liability mitigation efforts to better understand trends, direct budgetary resources to address known liabilities, ensure a wider application of best practices, and hold city departments accountable for implementing those practices.
- Ensuring that the City is sharing liability with other responsible parties whenever possible by more actively tendering claims and making use of subrogation opportunities.
- Approving a capital plan that will result in liability mitigation.

### Improve Budget Projections

The City's annual spending on liability claims has increased an average of 35 percent each year since 2021-22, when the courts began to resume normal business following the COVID pandemic. Initially, our Offices surmised that the early increase was due to the courts' clearing a COVID-related backlog combined with high a volume cases, including those associated with the City's response to civil unrest in May and June of 2020. We now believe, however, that the growth is due to the ongoing increased number of claims combined with higher judgments, which in turn drive higher settlement demands.

This conclusion is reinforced by the experience of other large municipal jurisdictions that have also experienced increase liability payouts over this same period. While the City's liability payouts have increased by an average of 35 percent per year since 2021-22, New York City's have increased by an average of 20 percent and Chicago's have increased by an average of 14 percent. Further, liability payouts in Philadelphia and Atlanta have risen significantly since 2021, driven by a surge in verdicts and settlements over \$10 million. Philadelphia courts saw a spike in jury awards over \$1 million (11.5 percent of cases in 2023), while Atlanta saw over \$344 million in 2025 verdicts and settlements, including major trucking and class-action cases. In Los Angeles, there has been an increase in high-value claims (more than \$1 million), with Los Angeles experiencing a rise from 17 such cases in 2022 to 39 in 2024.

While this report proposes steps that the City should pursue to reduce overall spending, it is also important that the City improve its budget projections to ensure that the annual appropriation to address liabilities more closely matches the actual need.

The City's annual budget appropriation for liability claims was inadequate to cover the actual payouts from 2022-23 through 2024-25, falling short by \$385.8 million in those three years combined. Insofar as the City must make these payments, the shortfalls have created challenges to annual budgetary control by triggering mid-year budget reduction exercises and transfers from the Reserve Fund.

In order to comply with federal financial reporting requirements, the CAO has commissioned actuarial studies of liability claims payouts six times since 2008. These studies include spending projections for both the fiscal year in which the study is released and the subsequent fiscal year. In principle, the reports' projections for the subsequent fiscal years could have been a useful data point for the City Council and Mayor to consider when approving its annual appropriation to the Liability Claims Account, although they were not used for that purpose. Based on our Office's assessment of the prior six studies the actuarial study has come on average slightly closer to the actual spending than the actual budget appropriation, but was a generally poor predictor of actual spending. The actuarial projections have varied from actual spending by an average of \$44.8 million while budgets have varied by \$47.1 million (see Table 1 on the following page). While we must conduct additional analysis, our initial assessment is that the actuarial report's budgetary shortcomings are the result of the City's claims data tracking tools and methods and the biennial rather than annual nature of the report.

The CAO and City Attorney can work with an actuary in future years to increase the report's confidence level as a budgetary projection, including considering commissioning the reports annually instead of every two years. Recognizing its potential value as a budgetary projection,

we recommend that the City Council instruct the CAO to release its biennial actuarial studies to the City Council upon completion.

**Table 1**

| LIABILITY PAYOUTS (MILLIONS) |                    |                      |                    |                    |                   |
|------------------------------|--------------------|----------------------|--------------------|--------------------|-------------------|
| Fiscal Year                  | Actuarial Estimate | Budget Appropriation | Actual Expenditure | Actuary vs. Actual | Budget vs. Actual |
| 2008-09                      |                    | \$ 32.0              | \$ 37.0            |                    | \$ (5.0)          |
| 2009-10                      | \$ 41.6            | \$ 41.0              | \$ 77.4            | \$ (35.8)          | \$ (36.4)         |
| 2010-11                      |                    | \$ 48.9              | \$ 45.0            |                    | \$ 3.9            |
| 2011-12                      |                    | \$ 47.9              | \$ 49.1            |                    | \$ (1.2)          |
| 2012-13                      |                    | \$ 47.9              | \$ 55.6            |                    | \$ (7.7)          |
| 2013-14                      | \$ 50.5            | \$ 53.9              | \$ 55.6            | \$ (5.1)           | \$ (1.7)          |
| 2014-15                      |                    | \$ 53.9              | \$ 65.8            |                    | \$ (11.9)         |
| 2015-16                      | \$ 65.7            | \$ 103.9             | \$ 109.2           | \$ (43.5)          | \$ (5.3)          |
| 2016-17                      |                    | \$ 68.5              | \$ 201.4*          |                    | \$ (132.9)        |
| 2017-18                      |                    | \$ 109.1             | \$ 107.1           |                    | \$ 2.0            |
| 2018-19                      |                    | \$ 109.1             | \$ 103.3           |                    | \$ 5.8            |
| 2019-20                      |                    | \$ 110.5             | \$ 126.9           |                    | \$ (16.3)         |
| 2020-21                      | \$ 108.8           | \$ 87.9              | \$ 87.3            | \$ 21.5            | \$ 0.6            |
| 2021-22                      |                    | \$ 111.3             | \$ 111.3           |                    | \$ (0.0)          |
| 2022-23                      | \$ 156.2           | \$ 107.4             | \$ 172.6           | \$ (16.40)         | \$ (65.2)         |
| 2023-24                      |                    | \$ 107.4             | \$ 254.8           |                    | \$ (147.4)        |
| 2024-25                      | \$ 134.0           | \$ 107.4             | \$ 280.6           | \$ (146.6)         | \$ (173.2)        |
| 2025-26                      |                    | \$ 207.4             | N/A                | N/A                | N/A               |

*\*2016-17 amount was due to extraordinary liabilities related to the communications users tax, sidewalks, and accessibility of public housing.*

**Stabilize Annual Payment Amounts**

The risks of liability are unpredictable. Periodically, the City must pay an unusually large settlement or judgment, well beyond the norm. It is both difficult to predict these amounts and their timing. The City’s decision to self-insure forces it to bear the full cost of these extraordinary payments when they are due. Combined with their unpredictability, this can require the City to secure previously unbudgeted resources during a fiscal year, potentially negatively impacting other operations.

Procuring insurance for the City’s liabilities would help to reduce this volatility from year to year. It would not, however, eliminate it altogether as the City would still be responsible for extraordinary years in which payouts exceeded insurance limits. Further, it would likely increase the City’s costs, as no insurance company would provide this coverage to the City unless the payment that it received exceeded the amount that it was required to pay in costs and payouts over a period of time. Based on our initial analysis, if the City was to procure insurance for its entire liability, the premiums would likely be 80 percent of the maximum coverage, which would exceed the actual expected payout, and the City also would be responsible for a deductible.

Thus, the City would pay more in insurance than the actual cost of payouts in most years. Further, insurance companies usually seek to recover any unfavorable loss experience within three to five years through annual premium cost increases.

While it may not be realistic to manage all claims through insurance, there could be subsets of claims that are worthy of consideration. It could be that claims that are in more routine areas, that are more consistent year-to-year, or perhaps those with the most volatility would be a better fit for insurance. Attachment 1 illustrates the City’s payouts in major categories of claims over the previous ten years to demonstrate volatility by category.

Alternatively, the City could consider purchasing insurance for a subset of departments, analyzing the use of insurance based on the level of spending, amount of volatility, or the nature of the operations. Table 2 illustrates payouts by the eight departments that have generated the highest levels over the past ten years.

**Table 2**

| Liability Claims Expenditures by Department (in millions) |                 |                  |                  |                  |                  |                  |                 |                  |                  |                  |                    |
|---|-----------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------------|------------------|------------------|--------------------|
| 2014-15 to 2023-24*                                       |                 |                  |                  |                  |                  |                  |                 |                  |                  |                  |                    |
| Department  | 2014-15         | 2015-16          | 2016-17          | 2017-18          | 2018-19          | 2019-20          | 2020-21         | 2021-22          | 2022-23          | 2023-24          | Total              |
| Fire  | \$ 6.65         | \$ 1.31          | \$ 3.36          | \$ 1.95          | \$ 1.05          | \$ 2.58          | \$ 0.96         | \$ 8.25          | \$ 9.99          | \$ 8.22          | \$ 44.32           |
| General Services  | 0.30            | 0.46             | 0.40             | 0.20             | -                | 0.86             | 0.10            | 0.34             | 0.62             | 0.08             | 3.36               |
| Police  | 38.55           | 70.89            | 45.64            | 28.66            | 35.18            | 36.20            | 15.70           | 38.43            | 34.93            | 104.10           | 448.28             |
| Public Works - Engineering                                | 2.46            | 0.03             | 0.28             | 0.41             | 1.53             | 6.61             | 0.88            | 0.50             | 2.40             | 9.51             | 24.61              |
| Public Works - Sanitation                                 | 1.61            | 1.13             | 4.95             | 5.49             | 4.83             | 24.08            | 3.22            | 4.63             | 61.80            | 11.65            | 123.39             |
| Public Works - Street Services                            | 5.55            | 6.87             | 27.63            | 16.94            | 18.02            | 25.12            | 13.95           | 18.96            | 27.28            | 37.77            | 198.09             |
| Recreation and Parks                                      | 0.25            | 6.81             | 2.36             | 7.67             | 7.08             | 1.39             | 2.92            | 4.24             | 12.83            | 2.28             | 47.83              |
| Transportation  | 1.96            | 20.20            | 31.42            | 25.29            | 21.42            | 13.82            | 14.50           | 11.49            | 11.43            | 19.09            | 170.62             |
| Various   | 6.77            | 1.45             | 85.33            | 20.51            | 14.20            | 16.19            | 35.07           | 16.61            | 5.23             | 62.14            | 263.50             |
| <b>Total</b>  | <b>\$ 64.10</b> | <b>\$ 109.15</b> | <b>\$ 201.37</b> | <b>\$ 107.12</b> | <b>\$ 103.31</b> | <b>\$ 126.85</b> | <b>\$ 87.30</b> | <b>\$ 103.45</b> | <b>\$ 166.51</b> | <b>\$ 254.84</b> | <b>\$ 1,324.00</b> |

\* Reflects General Fund and some special fund payouts. The only special fund payouts included are those paid directly by the Bureau of Sanitation special funds (Solid Waste Resources Revenue Fund, Sewer Operations and Maintenance Fund, and Stormwater Pollution Abatement Fund).

In order to seek opportunities to reduce the volatility risk and reduce the need to pay for unbudgeted extraordinary payouts during a fiscal year, in this report our Offices recommend an analysis on the potential use of insurance.

*Insurance.* Municipalities typically carry multiple insurance policies that cover various risks, including general liability, public officials’ liability, law enforcement liability, and property damage. These policies are designed to protect the municipality and its officials from claims of negligence, wrongful acts, discrimination, personal injury, and other liabilities that arise during the course of governance.

Municipalities frequently use insurance—often through specialized risk pools—to defend against liability claims, covering risks such as sidewalk accidents, police misconduct, and public official errors. Municipal insurance generally covers:

- **General Liability:** Sidewalk hazards, public property injuries.
- **Public Officials Liability:** Claims against officials for mismanagement or wrongful decisions.

- **Law Enforcement Liability:** Misconduct or negligence claims.
- **Auto Liability:** Accidents involving city vehicles.

In addition, many municipalities and cities have created risk pools. In California, there are numerous such risk pools:

- **Independent Cities Risk Management Authority (ICRMA):** A risk pool of 22 California cities in Los Angeles, Orange, and San Bernardino counties, including cities like Bell and Glendora, which pool resources for comprehensive risk management and liability insurance.
- **Authority for California Cities Excess Liability (ACCEL):** A pool that includes the cities of Anaheim, Bakersfield, Burbank, Modesto, Monterey, Mountain View, Ontario, Palo Alto, Salinas, Santa Barbara, Santa Cruz, Santa Monica, and Visalia.
- **California Joint Powers Risk Management Authority (CJPRMA):** Includes 16 cities and 5 joint powers authorities representing over 100 public entities, providing excess general liability coverage.

While the City has the ability to self-insure and cover its liabilities, it is prudent to evaluate alternative risk financing opportunities to address recent trends, including unpredictable and catastrophic liability losses.

*Legal Counsel and Insurers.* In complex litigation, especially cases involving significant legal exposure, it is crucial for municipal legal counsel to work closely with the insurance company's appointed attorneys. While insurers may have a panel of defense attorneys, municipalities should ensure that these attorneys understand the unique aspects of municipal law and are equipped to handle the specific issues involved in the case.

If a municipality prefers to use its own legal counsel, it should work with the insurer to determine whether outside counsel fees will be covered by the policy. In some cases, insurers may agree to cover outside legal fees or work in a co-counsel arrangement to ensure the best representation for the municipality.

An experienced municipal law attorney who understands the nuances of insurance law plays a key role in ensuring that municipalities receive maximum coverage in litigation. Attorneys can:

- **Interpret complex insurance policies** and identify the types of claims covered, as well as any potential exclusions that might limit coverage.
- **Negotiate with insurers** to resolve disputes over coverage, ensuring that the municipality receives the defense and indemnification to which it is entitled.
- **Structure insurance programs** that meet the municipality's specific needs, including securing adequate primary, excess, and specialized liability coverage.
- **Advocate for the municipality** in discussions with insurers when significant claims arise, ensuring that legal defense costs and settlements are covered.

Develop Departmental Incentives and Liability Reduction Strategies to Reduce Risk

Under the City's current practice, all settlements and judgments are paid from the Liability Claims Account, which the Office of the Los Angeles City Attorney administers. The City department whose action may have caused the liability does not make the payment from its budgeted accounts, with the exception of judgments or settlements requiring back-pay or salary adjustments for current City employees. Therefore, departments are not accountable from a budgetary perspective for most liabilities that they may have caused, potentially limiting their incentive to change operations that generate risk.

There may be opportunities to encourage departments to reduce their risk through reporting, policy, or budgetary changes. For example, while budget materials list prior year payout amounts that selected departments have caused, the information is part of thousands of pages of other information. The City Council could request periodic reports on liability payouts by departments and the specific steps that they have taken to mitigate known liabilities. Based on this review, the City Council could instruct selected departments to report with policy or operational changes and liability reduction strategies that they propose to reduce liability categories going forward. (See the next section related to centralizing litigation mitigation efforts, which could facilitate these reporting and policy options). Finally, the budget could reduce the annual appropriation to the Liability Claims Account and instead budget a portion or category of risk mitigation within City departments so that they would benefit from reduced liability and have to absorb increased payout levels.

Regarding this final proposal, there are several factors that would reduce the effectiveness of this approach. For example:

- Payouts may occur several years after a claim is filed when the department is under new leadership or already has changed practices that generated the claim.
- As the activity that causes a liability likely predates the resulting payout by a year or more, there would not be a direct connection between the timing of the high-risk behavior and the budget year.
- Some liabilities are truly beyond the control of a department and no action can effectively prevent them.
- Liabilities may be the result of actions in multiple departments, making it difficult to determine who would be responsible for making the payout.
- The approach would only be effective if the City permitted departments to use any surpluses they experience for other purposes and force them to absorb overspending internally. We do not consistently follow either of these practices. Further, absorbing overspending could curtail operations that would otherwise mitigate future liabilities.
- The approach could present accounting challenges as the responsibility for making payouts timely would shift from a single entity, the City Attorney, to all departments potentially delaying payments that could result in late payment penalties.
- Departments could seek to delay settlements or cases in order to push payments to a future fiscal year in a manner that would negatively impact the City's litigation strategy.

In order to seek opportunities to increase departmental accountability to reduce risk, in this report we recommend an analysis on ways to create incentives and liability reduction strategies that could encourage departments to make operational changes that reduce risk.

#### Centralize Liability Mitigation Efforts

In recognition of City departments varied and complex operations, and consistent with Executive Directive No. 9, Litigation Risk Management that Mayor Antonio Villaraigosa issued in 2007, and No. 18, A Safe and Healthy Workplace and Risk Management that Mayor Eric Garcetti issued in 2017, the City's current practice is for City departments to bear primary responsibility for reducing risk associated with their operations. This ensures that those most familiar with the claims for damages and liabilities can assess current practices and make any necessary operational changes or corrective actions. Neither of these Executive Directives, nor any other City policy or appropriation, establishes a single entity or group that is tasked with designing, implementing, or enforcing liability mitigation efforts Citywide. The lack of centralized leadership reduces the opportunities to coordinate mitigation measures when they should include multiple departments, to apply best practices learned in one department on a Citywide basis, to assess the most significant risk exposures and make budgetary decisions to addresses them, and for strategic and transparency reporting to the City Council and Mayor on liability reduction.

The CAO serves as the lead for a number of risk management activities for the City. Duties of this Division include, but are not limited to:

- Negotiating, executing, and administering the City's insurance and bond program;
- Developing and reviewing indemnification, limitation of liability, and warranty sections of City contracts;
- Administering the City's insurance programs, including providing advice, procurement, and claims management;
- Administering programs to support contractors to meet the City's insurance and bond requirements;
- Managing the City's conflict cases; and
- Developing policy and providing advice on all of these matters.

This Division, however, is not intended or staffed to report on liability trends Citywide or to provide recommendations regarding how departmental operational changes can prevent liabilities going forward.

The City Attorney and the CAO are in the best position to collaborate to develop strategic risk mitigation recommendations for the Mayor and City Council. The City Attorney has the expertise to identify lessons learned across all claims and litigation. The CAO is able to coordinate with all City departments to evaluate higher risk departmental operations and to make budget recommendations that can address them. The City Council and Mayor are able to make policies that impact all departments and adopt the annual budget. If centralized, the CAO and City Attorney could provide periodic reports to the Mayor and City Council that identify the primary areas and departments that are causing liabilities and that provide recommendations on how to address them. Insofar as liability mitigation efforts are currently decentralized within each City department, however, neither the City Attorney and CAO receive resources to perform these functions.

Therefore, in order to ensure that the City can strategically address broad and large liability risks Citywide, in this report we recommend that the City Attorney and CAO develop staffing plans for consideration as part of the budget that would allow these departments to provide liability mitigation oversight and incorporate those efforts into Citywide policy and the annual budget.

### Share Liability

*Tender Claims.* In certain situations, the City is able to transfer the liability for claims to third parties, or to “tender claims.” For example, it is possible that an adjacent property owner or a contractor shares or has exclusive responsibility for a poor maintenance or defective condition that becomes subject to a claim. City contractors are required to provide proof of insurance and/or purchase bonds when applicable and also indemnify the City from liability claims. Therefore, by actively tendering claims, the City could share or transfer the responsibility to pay a claim to a City contractor who has both the responsibility and means to pay. Currently, the City does not take full advantage of opportunities to tender claims because the necessary components, while in place, are spread between various entities. Specifically, the CAO oversees bonds, insurance, and indemnification, operating departments administer contracts, and the City Attorney responds to claims.

*Subrogation.* Municipal subrogation is the legal right of a city or local government to recover funds paid out for property damage, injuries, or legal defense from a responsible third party. It allows cities to step into the shoes of an insured entity to collect damages, often following incidents such as vehicle accidents or property destruction. This process, authorized by statutes like California Government Code 53069.6, helps municipalities manage financial losses.

In order to ensure that the City takes advantage of opportunities to tender claims and makes use of subrogation, we recommend a report on whether the City is making all feasible efforts to do so.

### Adopt a Capital Plan that Incorporates Liability Mitigation

Between 2014-15 and 2023-24, The City made \$421 million in payments related to dangerous conditions, including trip and falls. This represents 32 percent of all payouts during this period, the largest category and \$116 million more than the next closest category, civil right/excessive use of force (see Attachment 1). For the most part, these liabilities are the result of dangerous conditions in the City’s right of way, including issues with streets, streetlights, and sidewalks. In some cases, the City was aware of these conditions but did not address them through our existing capital program. In an environment of limited resources, it is not reasonable to expect the City to be able to timely address all known risks from our public facilities but we can actively assess the risk and consider our exposure as a criteria when making decisions about funding capital projects.

It is important that the City has capital policies that require us to address and prevent liabilities. The Capital and Technology Improvement Policy section of the City’s Financial Policies falls short of this goal in a handful of areas. First, the current policy identifies “Risk to Health and

Safety” as a primary project prioritization criterion for all funding requests, which includes projects that:

- Address infrastructure that could cause health or safety concern;
- Repair infrastructure that has a history of failure; and,
- Have a potential to reduce health and safety hazards.

This category does not, however, explicitly state that projects that are the cause of an actual liability payout or extremely likely to result in a liability payout must be prioritized.

The current policy also falls short as a liability mitigation tool in several other ways, as examples, it does not:

- Identify outcomes related to all asset classes, IFet alone outcomes that are designed to mitigate risk.
- Include anticipated future projects in the annual five-year Capital and Technology Improvement Plan (CTIP) book, thus does not commit the City to timing for addressing known liabilities that are not yet approved or funded.
- Require funding commitments for current or future projects as part of the CTIP in the context of the City’s overall funding capacity, resulting in annual challenges to identify funding for necessary projects during the budget process.

Currently, the City is pursuing various efforts to create a Citywide capital plan. These efforts include the Mayor’s Office’s work pursuant to Executive Directive 9, Streamlining Capital Project Delivery and Equitably Investing in the Public Right-of-Way, and the Charter Commission’s consideration of including capital planning provisions in the City Charter. It is essential that the Council ultimately adopt a policy that includes liability mitigation as a primary criterion, requires asset class outcome targets that consider risk reduction, includes both current and future projects, and requires that all current and future projects be linked to available funding sources based on the City’s projected revenues and spending across all sources.

## Attachment 1

|                                     | 2014-15       | 2015-16        | 2016-17        | 2017-18        | 2018-19        | 2019-20        | 2020-21       | 2021-22       | 2022-23        | 2023-24        | Total            | Percent of Total |
|-------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|----------------|----------------|------------------|------------------|
| Dangerous Condition/Trip and Fall   | \$ 7,843,522  | \$ 25,492,982  | \$ 55,880,776  | \$ 54,658,581  | \$ 47,552,473  | \$ 40,673,898  | \$ 25,286,984 | \$ 28,436,917 | \$ 51,061,570  | \$ 84,165,625  | \$ 421,053,328   | 32%              |
| Civil Rights/Excessive Use of Force | 23,644,283    | 58,121,350     | 64,002,567     | 19,778,347     | 21,253,872     | 15,472,701     | 11,380,545    | 21,592,195    | 18,872,039     | 50,958,799     | \$ 305,076,698   | 23%              |
| Employment                          | 20,027,473    | 16,212,550     | 19,526,497     | 12,065,708     | 14,269,995     | 30,894,811     | 2,620,154     | 10,641,205    | 12,821,965     | 26,701,369     | \$ 165,781,727   | 13%              |
| Traffic Accident                    | 3,508,534     | 8,194,502      | 12,899,075     | 11,333,187     | 16,248,479     | 20,806,219     | 36,309,788    | 20,535,195    | 11,157,476     | 40,577,046     | \$ 181,569,501   | 14%              |
| Various                             | 9,072,580     | 1,137,560      | 49,063,421     | 9,287,600      | 3,986,530      | 19,006,675     | 11,702,871    | 10,111,224    | 72,605,299     | 52,441,430     | \$ 238,415,190   | 18%              |
| Total                               | \$ 64,096,392 | \$ 109,158,944 | \$ 201,372,336 | \$ 107,123,423 | \$ 103,311,349 | \$ 126,854,304 | \$ 87,300,342 | \$ 91,316,736 | \$ 166,518,349 | \$ 254,844,269 | \$ 1,311,896,444 |                  |