City of Los Angeles

Proposed Budget

FY 2026-2027

























KAREN BASS

MAYOR OF LOS ANGELES

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CITY OF LOS ANGELES

Budget for the Fiscal Year 2026-27

as Presented by Mayor Karen Bass

2026-27

Technical and Advisory Assistance by the
City Administrative Officer – April 2026
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Los Angeles
California

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

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TABLE OF CONTENTS

Section

1 MAYOR'S MESSAGE, BUDGET STATEMENTS, BUDGET CALENDAR, ECONOMIC AND DEMOGRAPHIC DATA, AND BUDGET EXHIBITS

Mayor's Message
Economic and Demographic Information 1
Budget Statement 7
Budget Process 7
Budget Basis 7
Budget Presentation 8
Budget Adjustments 8
Financial Policies 9
Fund Structure 12
Organization Chart 15
Performance Measures 16
Budget Calendar 26

EXHIBITS
Exhibit A: Summary of Appropriations 27
Exhibit B: Budget Summary - Receipts 29
Exhibit C: Total 2026-27 City Government (General City Budget, Independent Departments, Grants and Other Non-Budgeted Funds). 32
Exhibit D: Unrestricted Revenues Comparison 33
Exhibit E: Departmental Share of Unrestricted Revenues 34
Exhibit F: Authorized City Staffing 35
Exhibit G: Direct Cost of Operation Including Costs in Other Budget Appropriations 36
Exhibit H: Required Ordinance Changes and Other Budgetary Actions 37

2 GENERAL GOVERNMENT BUDGET

Part I - Summary of Expenditures and Appropriations
Summary Statement 42
Summary of Expenditures and Appropriations 43

Part II - Budgetary Departments
Statement and Scope of Programs 44

EXPENDITURES AND APPROPRIATIONS AND SUPPORTING DATA
Departmental Budgets
Aging 45
Animal Services 48
Building and Safety 51
Cannabis Regulation 55
City Administrative Officer 57
City Attorney 61
City Clerk 66
City Planning 69
City Tourism 73
Civil, Human Rights and Equity 75

Community Investment 77
Controller 81
Council 85
Cultural Affairs 87
Disability 101
Economic and Workforce Development 103
El Pueblo 106
Emergency Management 108
Employee Relations Board 110
Ethics Commission 112
Finance 114
Fire 118
General Services 123
Housing 130
Information Technology Agency 135
Mayor 140
Neighborhood Empowerment 142
Personnel 144
Police 150
Public Accountability 155
Public Works
Board of Public Works 157
Bureau of Contract Administration 161
Bureau of Engineering 164
Bureau of Sanitation 168
Bureau of Street Lighting 172
Bureau of Street Services 175
Transportation 179
Youth Development 185
Zoo 187
Total Budgetary Departments 192
Budgetary Department Footnotes 193

Part III - Appropriations to Departments Requiring City Assistance to Supplement Their Own Revenues and Total Departmental
Appropriations to Library Fund 194
Appropriations to Recreation and Parks Fund 195
Appropriations to City Employees' Retirement Fund 196
Total Departmental 197
Appropriations to Departments Requiring City Assistance Footnotes ... 198

Part IV - Nondepartmental
Tax and Revenue Anticipation Notes 199
Bond Redemption and Interest 200
Capital Finance Administration Fund 202
Capital and Technology Improvement Expenditure Program (CTIEP)
CTIEP Clean Water System 205
CTIEP Municipal Facilities 207
CTIEP Physical Plant 209
CTIEP Technology 211
CTIEP Expenditures and Appropriations and Source of Funds 212
CTIEP Supporting Data 214
General City Purposes 215
Human Resources Benefits 221
Leasing 222
Liability Claims 223
Petroleum Products 225
Proposition A Local Transit Assistance Fund 227
Proposition C Anti-Gridlock Transit Improvement Fund 229
Special Parking Revenue Fund 230
Unappropriated Balance 231
Wastewater Special Purpose Fund 233
Water and Electricity 239
Other Special Purpose Funds 241
Total Nondepartmental 265
Nondepartmental Footnotes 266

3 BUDGET SCHEDULES AND STATEMENTS
Special Purpose Fund Schedules 270
Expenditures and Appropriations by Funding Source 345
Detailed Statement of Receipts 347
Summary of Revenues, Expenditures and Changes in Fund Balances 350
Reserve Fund 351
Budget Stabilization Fund 352
Condition of the Treasury 353
Staples Arena Funding Agreement Reconciliation 354
City Debt Policy Statement 355
Statement of Bonded Indebtedness and Other Obligations 356

4 BUDGETS OF DEPARTMENTS HAVING CONTROL OF THEIR OWN REVENUES OR SPECIAL FUNDS
Airports 357
City Employees' Retirement System 370
Harbor 375
Library 386
Fire and Police Pensions 389
Recreation and Parks 394
Water and Power 403

5 REVENUE ESTIMATES, SPENDING LIMITATION AND GRANTS

Controller's Estimate of Revenues 425
Government Spending Limitation 456
Federal and State Grant Funding Estimates 458

6 FUNCTIONAL DISTRIBUTIONS

Consolidated Functional Distribution 466
Summary of Functional Distribution 467
Functional Distribution of 2025-26 Appropriations and Allocated Funds ... 468
The 2025-26 Budget Dollars 471

7 GLOSSARY and INDEX

Glossary 473
Index 479

SECTION 1

2026-27

Mayor's Message

Economic and Demographic Data

Budget Statement

Financial Policies

Fund Structure

Organization Chart

Performance Measures

Budget Calendar

Budget Exhibits

CITY OF LOS ANGELES

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KAREN BASS
MAYOR

Dear Honorable President and Members of the City Council:

I am pleased to present for your consideration a balanced budget proposal for the 2026-2027 fiscal year that starts on July 1, 2026.

Strong revenue growth undergirds this budget and reflects better confidence in our city and our collective work to bolster our local economy.

This budget is focused around our continuing work that is changing L.A. and reversing longstanding trends by reducing homelessness, building more housing, hiring more officers and investing in basic city services. Key budget investments include:

- Maintaining Inside Safe, all interim housing beds and street level services to continue our work that has brought street homeless down by nearly 18 percent.
- Increasing funding to address RV encampments.
- Increasing funding for oversight, transparency, and accountability.
- Increasing police hiring to meet attrition and bring in 510 new officers. This represents a target of 8,555 officers this year and the maintaining of our long-term goal of 9,500 officers.
- Training in use-of-force, de-escalation, new mental health intervention and combating copper wire theft.
- Sustaining CIRCLE, UMCR, and GRYD services and citywide coverage for civilian crisis response, maintaining deployment of 500 Crossing Guards and expanding the Safe Passage program to help children get to and from school safely and protect them from gang violence.
- Maintaining funding for LAFD ahead of the Sales Tax Measure, investing in equipment, including a helicopter and vehicles.
- Increasing funding for street and sidewalk repair, curb ramp installation, street sweeping, bulky item pickup, and dedicated illegal dumping enforcement throughout the city.
- Increasing funding to achieve 700 lane miles of street will be repaired through improvements such as resurfacing, slurry, or large asphalt repairs.

Building the kind of city government that Angelenos deserve involves investing in what works, fixing what doesn't, and making smarter decisions with every dollar so that results are felt in every neighborhood. Because our work isn't finished. We are moving with purpose, delivering real results, and building a city that is safer, more affordable, and more resilient for decades to come.

I look forward to your consideration of this budget proposal and continued collaboration as we work to deliver for the people of the City of Los Angeles.

In partnership,



KAREN BASS
Mayor

ECONOMIC AND DEMOGRAPHIC INFORMATION

Introduction

The City of Los Angeles is the second most populous city in the United States, with an estimated 2025 population of 3.8 million. Los Angeles is the principal city of a metropolitan region stretching from the City of Ventura to the north, the City of San Clemente to the south, the City of San Bernardino to the east, and the Pacific Ocean to the west.

Founded in 1781, Los Angeles was for its first century a provincial outpost under successive Spanish, Mexican and American rule. Incorporated in 1850 under the provisions of a Charter, the City experienced a population boom following its linkage by rail with San Francisco in 1876. Los Angeles was selected as the Southern California rail terminus because its natural harbor seemed to offer little challenge to San Francisco, home of the railroad barons. But what the region lacked in commerce and industry, it made up in temperate climate and available real estate, and soon tens and then hundreds of thousands of people living in the Northeastern and Midwestern United States migrated to new homes in the region. Agricultural and oil production, followed by the creation of a deep-water port, the opening of the Panama Canal, and the completion of the City-financed Owens Valley Aqueduct to provide additional water, all contributed to an expanding economic base. The City's population climbed to 50,000 persons in 1890, and had swelled to 1.5 million persons by 1940. During this same period, the automobile became the principal mode of American transportation, and the City developed as the first major city of the automotive age. Following World War II, the City became the focus of a new wave of migration, with its population reaching 2.4 million by 1960. By 2015, the population had grown to over 3.9 million. Over recent years, the City population has declined to an estimated level of 3.8 million.

The City's 470 square miles contain 11.5 percent of the area of the County of Los Angeles, California (the "County") and approximately 39 percent of the population of the County. Tourism and hospitality, professional and business services, international trade, education, entertainment production, and wholesale trade and logistics all contribute significantly to local employment. There were more than 290,000 manufacturing jobs in the County in 2025. Important manufacturing components of local industry include transportation equipment, fabricated metal, computer and electronic components, food manufacturing, and chemical manufacturing. Fueled by trade with the Pacific Rim countries, the Ports of Los Angeles and Long Beach combined are the busiest container ports in the nation. As home to the film, television and recording industries, as well as important cultural facilities, the City serves as a principal global cultural center.

Population

Table 1 summarizes City, County, and State of California (the "State") population estimates since 2000.

Table 1
CITY, COUNTY, AND STATE POPULATION STATISTICS

Year[1]	City of Los Angeles	Percentage Change[2]	County of Los Angeles	Percentage Change[2]	State of California	Percentage Change[2]
2000	3,694,742	-	9,519,330	-	33,873,086	-
2005	3,769,131	2.01%	9,816,153	3.12%	35,869,173	5.89%
2010	3,792,621	0.62	9,818,605	0.02	37,253,956	3.86
2015	3,938,939	3.86	10,124,800	3.12	38,865,532	4.33
2020	3,898,536	(1.03)	10,014,009	(1.09)	39,538,223	1.73
2021	3,879,845	(0.48)	9,966,353	(0.48)	39,369,530	(0.43)
2022	3,823,241	(1.46)	9,870,212	(0.96)	39,179,680	(0.48)
2023	3,808,185	(0.39)	9,834,286	(0.36)	39,228,444	0.12
2024	3,819,600	0.30	9,848,643	0.15	39,420,663	0.49
2025	3,835,263	0.41	9,876,811	0.29	39,529,101	0.28

[1] As of April 1 for 2000, 2010 and 2020 based on the Census benchmarks for such years. Estimated as of January 1 for other years
[2] For five-year time periods, figures represent cumulative change over such five year period.

Sources: State of California, Department of Finance, E-4 Population Estimates for Cities, Counties and the State, 2001-2010, with 2000 and 2010 Census Counts, Sacramento, California, November 2012 for years 2000 and 2005; State of California, Department of Finance, E-4 Population Estimates for Cities, Counties, and the State, 2011-2020, with 2010 Census Benchmark. Sacramento, California, May 2, 2022 for years 2010 and 2015; State of California, Department of Finance, E-4 Population Estimates for Cities, Counties, and the State, 2021-2025, with 2020 Census Benchmark. Sacramento, California, May 2025 for years 2020 through 2025.

Industry and Employment

Table 2 summarizes the average number of employed and unemployed residents of the City and the County, based on the annual "benchmark," an annual revision process in which monthly labor force and payroll employment data, which are based on estimates, are updated based on detailed tax records. The "benchmark" data is typically released in March for the prior calendar year.

Table 2
ESTIMATED AVERAGE ANNUAL EMPLOYMENT AND UNEMPLOYMENT OF RESIDENT LABOR FORCE[1]

Civilian Labor Force	2020	2021	2022	2023	2024
City of Los Angeles					
Employed	1,787,300	1,868,300	1,947,300	1,957,000	1,962,900
Unemployed	251,500	181,900	102,600	108,500	124,400
Total	2,038,800	2,050,200	2,049,900	2,065,500	2,087,300
County of Los Angeles					
Employed	4,350,500	4,547,600	4,739,900	4,763,600	4,812,600
Unemployed	609,800	445,900	244,900	252,000	297,200
Total	4,960,300	4,993,500	4,984,800	5,015,600	5,109,800
Unemployment Rates					
City	12.3%	8.9%	5.0%	5.3%	6.0%
County	12.3%	8.9%	4.9%	5.0%	5.8%
State	10.1%	7.3%	4.2%	4.8%	5.3%
United States	8.1%	5.3%	3.6%	3.6%	4.0%

[1] March 2024 Benchmark report as of March 2025; not seasonally adjusted. The "benchmark" data is typically released in March for the prior calendar year. Items may not add to totals due to rounding.

Source: California Employment Development Department, Labor Market Information Division for the State and County; U.S. Bureau of Labor, Department of Labor Statistics for the U.S.

Table 3 summarizes the California Employment Development Department's estimated average annual employment for the County, which includes full-time and part-time workers who receive wages, salaries, commissions, tips, payment-in-kind, or piece rates. Separate figures for the City are not maintained. For purposes of comparison, the most recent employment data for the State is also summarized.

Table 3
LOS ANGELES COUNTY
ESTIMATED INDUSTRY EMPLOYMENT AND LABOR FORCE[1]

	County of Los Angeles 2025	State of California 2025
Agricultural	4,800	370,400
Mining and Logging	1,600	18,700
Construction	139,900	881,200
Manufacturing	296,200	1,202,200
Trade, Transportation and Utilities	829,500	3,169,100
Information	187,800	523,500
Financial Activities	203,100	786,800
Professional and Business Services	650,000	2,734,300
Private Education and Health Services	1,040,800	3,517,500
Leisure and Hospitality	543,000	2,024,600
Other Services	155,800	593,400
Government	603,300	2,736,000
Total[2]	4,655,800	18,557,700

[1] The California Employment Development Department has converted employer records from the Standard Industrial Classification coding system to the North American Industry Classification System.
[2] Total may not equal sum of parts due to independent rounding.
Note: Based on surveys distributed to employers; not directly comparable to Civilian Labor Force data reported in Table 2.

Source: California Employment Development Department, Labor Market Information Division. Based on March 2024 Benchmark report as of January 23, 2026.

Major Employers

Table 4 lists the top 10 major non-governmental employers in the County. Separate estimates for the City are not available.

Table 4
LOS ANGELES COUNTY
MAJOR NON-GOVERNMENTAL EMPLOYERS

Employer	Product/Service	Employees
Kaiser Permanente	Healthcare services	47,897
University of Southern California	Private university	25,741
Cedars-Sinai	Healthcare organization	18,087
Northrop Grumman Corp.	Systems and products in aerospace and information systems	16,600[1]
The Walt Disney Co.	Media and entertainment	13,400
NBCUniversal	Media and entertainment	13,000[1]
UPS	Logistics, transportation and freight	12,000[1]
Providence	Healthcare	11,500[1]
The Home Depot	Home improvement retailer	11,000[1]
Target Corp.	Retailer	11,000[1]

[1] Business Journal estimate.

Source: Los Angeles Business Journal, Weekly Lists, originally published August 25, 2025.

Personal Income

The U.S. Bureau of Economic Analysis defines personal income as the income that persons receive in return for their provision of labor, land, and capital used in current production as well as other income, such as current transfer receipts. Personal income is calculated as the sum of wages and salaries, supplements to wages and salaries, proprietors' income, capital consumption adjustments, rental income, dividend income, interest income, and current transfer receipts, less contributions for government social insurance plus the adjustment for residence.

Table 5 summarizes the latest available estimate of personal income for the County, State and United States.

Table 5
COUNTY, STATE AND U.S. PERSONAL INCOME

Year and Area	Personal Income (thousands of dollars)	Per Capita Personal Income[1] (dollars)
2020		
County[2]	$ 678,659,849	$ 67,889
State[3]	2,770,488,779	70,100
United States[3]	19,613,059,000	59,151
2021		
County[2]	$ 721,712,800	$ 73,575
State[3]	3,019,215,724	77,134
United States[3]	21,484,168,000	64,692
2022		
County[2]	$ 728,349,845	$ 74,714
State[3]	3,021,645,501	77,196
United States[3]	22,144,814,000	66,298
2023		
County[2]	$ 766,331,882	$ 78,745
State[3]	3,182,779,295	81,196
United States[3]	23,577,208,000	70,002
2024		
County[2]	$ 818,509,319	$ 83,888
State[3]	3,400,237,317	86,232
United States[3]	24,897,613,000	73,204

[1] Per capita personal income is total personal income divided by total midyear population.
[2] Last updated: February 5, 2026; new statistics for 2024; revised statistics for 2020 - 2023.
[3] Last updated: September 26, 2025—revised statistics for 2020 – 2024.

Source: U.S. Bureau of Economic Analysis, "Table SAINC1: Personal Income Summary" for information for the State and the United States and "Table CAINC1: Personal Income Summary" for information for the County (accessed February 26, 2026).

Retail Sales

As the largest city in the County, the City accounted for $54.6 billion (or approximately 26.5 percent) of the total $205.8 billion in County taxable sales for 2024. The following table sets forth a history of taxable sales for the City for calendar years 2020 through 2024.

Table 6
CITY OF LOS ANGELES
TAXABLE SALES[(1)]
(in thousands)

	2020	2021	2022	2023	2024
Motor Vehicle and Parts Dealers	$ 4,585,480	$ 5,927,499	$ 6,558,134	$ 6,094,547	$ 5,664,053
Home Furnishings and Appliance Stores	1,523,470	2,025,904	1,974,419	1,743,770	1,637,937
Bldg. Materials and Garden Equip. and Supplies	2,774,916	3,040,639	3,207,718	3,147,398	3,093,823
Food and Beverage Stores	3,045,666	3,154,313	3,357,996	3,358,867	3,391,547
Gasoline Stations	2,903,295	4,469,765	5,873,754	5,163,072	4,748,107
Clothing and Clothing Accessories Stores	2,302,122	3,632,876	3,714,074	3,538,181	3,564,975
General Merchandise Stores	2,494,747	3,037,363	3,297,351	3,273,018	3,145,598
Food Services and Drinking Places	6,320,584	8,881,294	10,921,768	11,439,344	11,569,936
Other Retail Group	4,462,925	5,286,747	5,282,976	4,990,114	4,653,384
Subtotal Retail and Food Services	30,413,205	39,456,400	44,188,190	42,748,310	41,469,360
All Other Outlets	9,241,031	11,296,267	14,218,524	13,378,024	13,179,376
Total All Outlets	$ 39,654,237	$ 50,752,667	$ 58,406,714	$ 56,126,334	$ 54,648,735
Year-over-year change	(21.0%)	28.0%	15.1%	(3.9%)	(2.6%)

(1) Items may not add to totals due to rounding.

Source: California Department of Tax and Fee Administration, Research and Statistics (last updated February 25, 2026).

Residential and Non-Residential Construction Activity

Table 7 provides a summary of building permit valuations and the number of new units in the City by calendar year.

Table 7
CITY OF LOS ANGELES
BUILDING PERMIT VALUATIONS AND NEW UNITS

	2021	2022	2023	2024	2025
Valuation[1]	$ 6,091	$ 7,968	$ 5,306	$ 5,047	$ 5,244
Residential[2]	2,743	3,690	2,520	2,010	2,130
Non-Residential[3]	871	1,196	380	634	476
Miscellaneous Residential[4]	232	365	388	405	521
Miscellaneous Non-Residential[5]	18	2	20	3	8
Number of Residential Units:					
Single family[6]	3,122	4,430	3,918	4,695	4,594
Multi-family[7]	10,898	12,324	9,271	7,057	6,674
Subtotal Residential Units	14,020	16,754	13,189	11,752	11,268
Number of Non-Residential Units[8]	512	504	81	1	1
Miscellaneous Residential Units[9]	4,664	6,320	6,272	8,062	6,814
Miscellaneous Non-Residential Units[10]	480	46	164	22	589
Total Units	19,676	23,624	19,706	19,837	18,672

[1] In millions of dollars. "Valuation" represents the total valuation of all construction work for which the building permit is issued.
[2] Valuation of permits issued for Single-Family Dwellings, Duplexes, Apartment Buildings, Hotel/Motels, and Condominiums.
[3] Valuation of permits issued for Special Permits, Airport Buildings, Amusement Buildings, Churches, Private Garages, Public Garages, Gasoline Service Stations, Auto Repair Facilities, Hospitals, Manufacturing Buildings, Office Buildings, Public Administration Buildings, Public Utilities Buildings, Retail Stores, Restaurants, School Buildings, Signs, Private Swimming Pools, Theater Buildings, Warehouses, Miscellaneous Buildings/Structures, Prefabricated Houses, Solar Heaters, Temporary Structures, Artists-in-Residence, Foundation Only, Grade – Non- Hillside, Certificates of Occupancy – Use of Land, Grading – Hillside. Storage Buildings, Stadiums, Recreation Building, Child Care Facilities, Waste Disposal and Treatment Plants, Figures previously reported for Fiscal Year 2022-23 were incorrect and have been corrected in this table.
[4] Valuation of permits issued for "Additions Creating New Units – Residential" and "Alterations Creating New Units – Residential." Figures previously reported for Fiscal Year 2022-23 were incorrect and have been corrected in this table.
[5] Valuation of permits issued for "Additions Creating New Units – Commercial" and "Alterations Creating New Units – Commercial." Figures previously reported for Fiscal Year 2022-23 were incorrect and have been corrected in this table.
[6] Number of dwelling units permitted for Single-Family Dwellings and Duplexes.
[7] Number of dwelling units permitted for new Apartment Buildings, Hotel/Motels, and Condominiums.
[8] Number of dwelling units permitted for Airport Buildings, Amusement Buildings, Churches, Private Garages, Public Garages, Gasoline Service Stations, Hospitals, Manufacturing Buildings, Office Buildings, Public Administration Buildings, Public Utilities Buildings, Retail Stores, Restaurants, School Buildings, Signs, Private Swimming Pools, Theater Buildings, Warehouses, Miscellaneous Buildings/Structures Prefabricated Houses, Solar Heaters, Temporary Structures, Artists-in-Residence, Storage Buildings.
[9] Number of dwelling units added includes "Addition Creating New Units – Residential" and "Alterations Creating New Units – Residential."
[10] Number of dwelling units added includes "Additions Creating New Units – Commercial" and "Alterations Creating New Units – Commercial."

Source: City of Los Angeles, Department of Building and Safety.

BUDGET STATEMENT

GENERAL

The City of Los Angeles (City) was incorporated in 1850 under the provisions of a City Charter (Charter). The voters of the City approved the current City Charter on June 8, 1999 and it became operative on July 1, 2000. The voters have periodically amended the Charter since that time.

As Executive Officer, the Mayor supervises the administrative process of the City and works with the City Council on matters relating to legislation, budget, and finance. As governing body of the City, the 15-member, full-time City Council enacts ordinances, levies taxes, approves utility rates, authorizes contracts and public improvements, adopts zoning and other land use controls, and provides the necessary resources for the budgetary departments and offices of the City. City Council action is subject to the approval or veto of the Mayor. The City Council may override a Mayoral veto by a two-thirds vote.

The City provides a number of public services, including: police, fire, and paramedics; residential refuse collection and disposal; wastewater collection and treatment; street maintenance and other public works functions; enforcement of ordinances and statutes relating to building safety; public libraries; recreation and parks; community development, housing, and aging services; planning; airports and the harbor; power and water services; and the convention center.

BUDGET PROCESS

The City's fiscal year is from July 1 through June 30. The Mayor releases a budget policy letter that defines City objectives for the next fiscal year. This letter guides City departments, bureaus, and other offices in preparing their annual budget requests. The City Charter requires that departments submit budget requests to the Mayor by January 1.

In conjunction with analysis by the Office of the City Administrative Officer (CAO) and each General Manager, the Mayor reviews the budget requests of every City department, bureau, and office. By March to early April, the Mayor's Office develops revenue projections with the assistance of the Office of Finance, the CAO, and the Controller. The Charter requires that the Mayor present the Proposed Budget to the City Council by April 20 of each year. When April 20 falls on a weekend or City holiday, the Mayor must submit the Proposed Budget on the next business day.

A City Council committee examines the Proposed Budget in hearings with the Mayor's Office, General Managers, the CAO, the Chief Legislative Analyst, and staff. The committee then develops recommendations on the Proposed Budget for consideration by the full City Council. The Charter requires the City Council, by majority vote, to adopt or modify the Proposed Budget by June 1. When June 1 falls on a weekend or City holiday, the City Council must act on the Proposed Budget on the next business day. Once the City Council has acted, the Mayor has five working days to approve or veto any changes that the City Council made to the Proposed Budget. Once the Mayor has acted, the City Council has five working days to sustain or override by two-thirds vote the Mayor's actions. The result of this entire process is the adopted budget for the next fiscal year.

BUDGET BASIS

The City prepares the annual budget on a modified cash basis of accounting. It recognizes revenues when the City receives cash, and appropriations include both cash payments and encumbrances for purchase orders and contractual services. The City will pay for encumbered appropriations that it has not paid at the end of the current year in a subsequent year. The City does not prepare the budget based on Generally Accepted Accounting Principles (GAAP) classifications. The primary differences between the City's budget and GAAP are that the City budget recognizes revenues on a cash rather than accrual basis and does not account for the depreciation of fixed assets or certain contingencies,

such as compensated absences for accrued vacation and sick pay. The City's budget and GAAP also classify inter-fund transfers in a different manner. The Annual Comprehensive Financial Report for Los Angeles shows the status of the City's finances based on GAAP classifications.

BUDGET PRESENTATION

The Mayor presents the complete Proposed Budget in four budget books: Budget Summary, Proposed Budget Book, Detail of Departmental Programs (Blue Book), and Revenue Outlook. Due to the volume of budget data and the different ways in which the various types of information are used, the City presents its budget information in these separate books.

The Mayor's Budget Summary provides the reader with highlights and general information relative to the Proposed Budget. It identifies the Mayor's funding priorities and briefly describes how the proposed budget meets these priorities. It also provides a general financial overview of the City.

The Proposed Budget Book contains technical information involving departments and special funds. It includes a basic explanation of expenditures, appropriations, and source of funds for each department, major special purpose fund, and non-departmental account, the Controller's revenue estimates, federal and state grant funding estimates, and a breakdown of the proposed budget by function.

The Detail of Departmental Programs, also known as the Blue Book, provides detailed explanations of year-over-year proposed changes to the City's annual budget base. The Blue Book presents this information for each operating department and for various funds. The Blue Book categorizes changes to differentiate between obligatory changes, such as salary adjustments, and discretionary changes, such as productivity improvements or service level changes. The Blue Book also includes schedules by department, office, or bureau of employment authorities and salaries and contractual services. The Contractual Services schedule details each department, office, or bureau's authority to contract for services. Finally, the Blue Book includes additional detail for selected non-departmental accounts and expenditures.

The Revenue Outlook provides an overview of the anticipated revenue, including an explanation of assumptions, changes between the prior year and program year, and a five-year General Fund revenue forecast. It also includes detailed estimates of General receipts by type, licenses, permits, and fees by department and special funds receipts that directly finance the Proposed Budget.

BUDGET ADJUSTMENTS

Department funds are controlled at the line item or account level. Some enterprise funds are controlled at the fund level. The City can adjust spending authority throughout the fiscal year to address changes in revenue or expenditure projections or other unanticipated occurrences. The Mayor has authority to transfer funds between accounts within a department, subject to a limit established by ordinance. Otherwise, the City Council, by majority vote and subject to approval by the Mayor, may adjust appropriations and transfer funds within and between departments and funds. The Mayor may veto the Council action, which the City Council can then override by a two-thirds vote.

To assist the Mayor and City Council in their consideration of interim budget adjustments, the CAO prepares financial status reports throughout the year that provide information on the condition of the City's finances. The information contained in the financial status reports includes, but is not limited to, departments' expenditure patterns, actual revenues received to date, revenue trends, the status of the Reserve Fund, and other issues that may have a fiscal impact on the City, such as state or federal funding changes. The CAO makes recommendations on any requested changes to appropriations based on its financial analysis of the data, the anticipated fiscal impact of the change, and the long-term financial outlook of the City. These recommendations also address identified or projected overspending in accounts. The CAO typically issues four financial status reports each year, with the last report serving as the year-end report for the fiscal year.

FINANCIAL POLICIES OF THE CITY OF LOS ANGELES

INTRODUCTION

The City of Los Angeles is committed to strong fiscal responsibility and financial discipline and has incorporated these principles into a set of comprehensive financial policies.

There are six sections of the Financial Policies of the City of Los Angeles, as follows:

- Fiscal
- Capital and Technology Improvement
- Pension and Retirement Funding
- General Fund Reserves
- General Fund Encumbrances
- Debt Management

FISCAL POLICIES

The Fiscal Policies are intended to ensure that the City functions within the limits of its financial resources. The City must make budget decisions to maintain a balance between revenues and expenditures both in the current year and on an ongoing basis so that the public can realize the benefits of a strong and stable local government that delivers municipal services to City residents. The City must base spending decisions on their impact on measureable goals. They must further adequately address the City structural costs, including those related to employees, capital property, equipment maintenance, and legal liabilities. In order to ensure adequate funding for these spending needs, the City must protect and maintain its current diverse revenue base and ensure that, where possible and appropriate, the individuals that benefit from specialized services pay the reasonable costs of those services. While the City must make significant financial decisions as part of the budget process, it must be prepared to make required adjustments during each fiscal year. Finally, the City must ensure that its budget is transparent in order to enable public engagement. In order to achieve these goals, the Fiscal Policies require the City to:

- Achieve structural balance both in the current fiscal year and on an ongoing basis so that projected revenues cover the costs of anticipated services.
- Engage in performance budgeting to ensure that the City makes funding decisions to advance strategic plans with measurable goals that are transparent and regularly evaluated.
- Make responsible choices about employee-related costs that the City both negotiates in consideration of financial impacts and fully funds.
- Limit changes to the adopted budget.
- Protect unrestricted revenue sources, seek new and diverse revenues, and not reduce revenue during the year without corresponding expenditure reductions.
- Assess fee levels and seek to recover the reasonable cost of a service, where appropriate.
- Protect the integrity of special funds, establish a goal that special funds pay all related costs, and encourage special fund administrators to establish reserves.
- Ensure transparency in financial decisions by publishing clear and accurate budget data, reporting on the City's financial condition periodically, and reporting on the financial impacts of proposals.
- Sell surplus equipment and real property at market value.
- Make adequate investment to maintain real property and equipment.
- Set aside funding to pay for settlements and judgements and report on those payments.

CAPITAL AND TECHNOLOGY IMPROVEMENT POLICY

The City is responsible for the planning, development, acquisition, construction, and maintenance of critical capital and technology infrastructure that ensures the health, safety, and well-being of its residents. The City's investment in these assets and infrastructure is essential to promote and improve its ongoing economic development and vitality. The Office of the City Administrative Officer (CAO) is responsible for developing an Annual Capital and Technology Improvement Expenditure Program that the City incorporates into the annual budget development process. In order to make sound and informed decisions regarding projects with costs that span multiple years, the City will quantify and capture, to the extent possible, project costs over a five-year term and present it in a five-year Capital and Technology Improvement Plan. The City will update this Plan on an annual basis, incorporating approved projects.

The City will, to the extent feasible, invest an annual minimum target of 1.5 percent of the General Fund revenue for new capital projects, maintenance of existing assets, and information technology improvements.

PENSION AND RETIREMENT FUNDING POLICY

The City has made a commitment to its past and current employees to provide ongoing pension payments and healthcare subsidies for them during their retirement. To fulfill this commitment, and consistent with the City Charter, the City must make annual contributions to the Los Angeles City Employees' Retirement System (LACERS) and the Los Angeles Fire and Police Pension System (LAFPP) as part of the budget. These contributions will fully fund these two systems based on annual actuarial studies. It is important that the City continue to meet this commitment to ensure that the costs associated with current services are borne at the current time. To this end, this Policy recognizes the risks associated with mechanisms through which the City could defer contributions to future years. This policy also establishes a discretionary use for any true-up credit adjustment, and dictates the City's use of any savings in the case that either pension system is overfunded.

GENERAL FUND RESERVES POLICY

The General Fund Reserves Policy provides guidelines on the purpose, size, uses, and restoration requirements of the Reserve Fund (both the Emergency and Reserve accounts), the Budget Stabilization Fund, and the Unappropriated Balance line item for mid-year adjustments. Taken together, these three accounts compose the City's General Fund reserves. The Policy is intended to ensure that the City maintains sufficient reserves for unanticipated expenditures or revenue shortfalls, to preserve flexibility throughout the fiscal year to make adjustments in funding for programs approved in connection with the annual budget, and to prepare the City for potential revenue challenges. The objective is for the City to be in a strong fiscal position to weather future economic downturns and financial challenges.

The Reserve Fund balance must be equal to five percent of General Fund revenues with a minimum of 2.75 percent in the Emergency Reserve Account and any additional funds allocated to the Contingency Reserve Account. This Policy sets a goal that the cumulative balances of the Reserve Fund, the Budget Stabilization Fund, and the Unappropriated Balance line item for mid-year adjustments will be equal to 10 percent of General Fund revenues

Emergency Reserve Account

To use funds from the Emergency Reserve Account, a finding by the Mayor of "urgent economic necessity", with confirmation by at least two thirds of the Council, will be required as well as a determination that no other viable sources of funds are available. The Mayor and City Council would base the finding of urgent economic necessity on a significant economic downturn after the budget is adopted, a natural disaster, or another significant event requiring the expenditure of resources.

Contingency Reserve Account

In the event that there are unanticipated expenses or revenue shortfalls impacting programs approved in the current year budget and the exhaustion of any funds in the Unappropriated Balance line item for mid-year adjustments, the Contingency Reserve Account will be the source of any additional funding for those

programs. The City Council can only appropriate funds from this Account by at least a majority vote and with Mayoral concurrence. Funds for new programs or positions added outside of the current year budget should come from other non-Reserve Fund sources.

Budget Stabilization Fund

The Budget Stabilization Fund provides a method to prevent overspending during high revenue growth years and provide resources to help maintain service levels during years of slow revenue growth or declining revenue.

Unappropriated Balance Line Item for Mid-Year Adjustments

Each year, the City Council and Mayor shall appropriate funds to an account in the Unappropriated Balance to provide a reserve for mid-year budget adjustments. The purpose of this line item is to address shortfalls that arise during the fiscal year that the City cannot otherwise address through service adjustments or account transfers. The City shall use this line item to address these shortfalls prior to using the Reserve Fund.

GENERAL FUND ENCUMBRANCE POLICY

An encumbrance is a reservation of funds to cover purchase orders, contracts, or other goods and services that are chargeable to an appropriation. It records obligations for goods or services not yet received or rendered in amounts equal to their anticipated costs. An encumbrance system provides a warning as the City approaches the authorized expenditure level and thus protects the City from over-spending an appropriation.

As a rule, the City shall revert any encumbered funds that remain unspent for a period longer than one fiscal year. An exception to this policy applies to encumbrances for commodities procurements, which include supplies or equipment. These encumbered funds shall revert if they remain unspent for a period longer than three years. Further exemptions apply to legal obligations, contingent liabilities, such as pending legal settlements, or an appropriation for a project that the authorized department cannot complete within the allowable timeframe.

DEBT MANAGEMENT POLICY

The Debt Management Policy provides guidelines for the issuance of bonds and other forms of indebtedness to finance the acquisition of real property and equipment, capital improvements, and other matters for the City, including short-term cash flow and large legal judgments. This policy incorporates the Municipal Improvement Corporation of Los Angeles Departmental Operating Policies and the Mello-Roos Policies and Procedures.

The following represent key objectives of the Debt Management Policy:

- To mitigate risk and support sound decision-making with regard to long-term financing commitments.
- To comply with federal and state laws and regulations, including disclosure and reporting requirements.
- To incorporate best practices into the City's issuance and management of its debt obligations.
- To ensure that the City's debt is consistent with the City's planning goals and objectives and capital improvement program or budget, as applicable.
- To minimize the cost of debt.
- To maintain and improve the City's ratings on its debt.
- To establish selection criteria for retaining the best-qualified financial consultants, attorneys, underwriters, and other financing participants through fair procurement processes.

FUND STRUCTURE

GENERAL FUND

The General Fund is the primary operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds. General Fund revenues are derived from such sources as taxes, licenses, permits, fees, fines, intergovernmental revenues, charges for services, special assessments, interest income, and other resources available for discretionary funding. Expenditures are made for functions of general government, protection of persons and property, public works, health and sanitation, transportation, cultural and recreational services, community development, capital outlay, and debt service.

For purposes of the budget, the General Fund is separate and distinct from the Reserve Fund and other special funds created for a variety of restricted purposes.

RESERVE FUND

The Reserve Fund is an account in which unrestricted cash is set aside outside the budget for unforeseen expenditures and emergencies. The funds can be transferred into the budget for such purposes as necessary. At fiscal year-end, the unreserved and undesignated fund balance in the General Fund is transferred to the Reserve Fund and reported as “Reversion to Reserve Fund.” The reversion to the Reserve Fund consists of excess general revenues and other unspent appropriations, as well as lapsed encumbrances.

The Los Angeles Administrative Code and the City’s Financial Policies establish a minimum Reserve Fund balance of five percent of General Fund revenues. Pursuant to the City Charter, a portion of the Reserve Fund is set aside for use in emergencies.

There are two accounts established within the Reserve Fund:

Emergency Reserve Account. This account is required to include 2.75 percent of General Fund revenues. In order to remove funds from this account, two-thirds of the City Council, with concurrence from the Mayor, must make a finding of “urgent economic necessity.” A finding of urgent economic necessity is to be based on a significant economic downturn after the budget is completed, an earthquake or other natural disaster, or a significant unanticipated event requiring the expenditure of General Fund resources.

Contingency Reserve Account. After the allocation to the Emergency Reserve Account, the remainder of the Reserve Fund is to be allocated to the Contingency Reserve Account. This account is to be used for unanticipated expenditures or revenue shortfalls impacting programs already approved in conjunction with the current year budget. It is not to be used to fund new programs or positions added outside of the current year budget. Such funding must come from other sources.

BUDGET STABILIZATION FUND

The Budget Stabilization Fund establishes a method to prevent overspending during prosperous years and to provide resources to help maintain service levels during lean years. The City determines whether a year is prosperous or lean by comparing the revenue growth to historical averages from seven economy-sensitive taxes. These are Property Tax, Utilities Users’ Tax, Business Tax, Sales Tax, Transient Occupancy Tax, Documentary Tax, and Parking Users’ Tax.

The rules of the Fund establish a growth threshold for these taxes based on the previous 20 years of actual ongoing growth, which the City Council and Mayor approve annually. If cumulative ongoing receipts from these taxes exceed the established growth threshold from the prior year’s adopted budget level, a portion of those excess receipts are directed to the Budget Stabilization Fund. Similarly, if the cumulative ongoing receipts fall below the growth threshold, the Budget Stabilization Fund may be used to offset a portion of the lost revenue. The City Council and Mayor can suspend the policy if they declare a fiscal emergency or find that it is in the interest of the City to do so.

SPECIAL FUNDS

Special Funds are used to account for revenues derived from specific taxes, fees, governmental grants, or other revenue sources that are designated to finance particular functions and activities of the City. Special fund revenues include charges to customers or applicants for services provided, operating grants, and special assessments. Detailed explanations of each Special Fund appear in Section 3 of the Proposed Budget. Examples of special funds to be spent for a variety of restricted purposes are:

The *Sewer Construction and Maintenance Fund* accounts for the construction, operations, and maintenance of the City's wastewater collection and treatment system.

The *Solid Waste Resources Revenue Fund* accounts for all capital and operational activities associated with solid waste collection, recycling, recovery, and disposal.

The *Building and Safety Building Permit Enterprise Fund* accounts for the fees collected for plan check, permitting, and inspection of new construction in the City; testing of construction materials and methods; and, examining the licensing of welders, equipment operators, and registered deputy building inspectors.

The *Proposition C Anti-Gridlock Transit Improvement Fund* accounts for the additional one-half cent sales tax to improve transit service and operations, reduce traffic congestion, improve air quality and the condition of streets and freeways used by public transit, and reduce foreign fuel dependence.

The *Proposition A Local Transit Assistance Fund* accounts for the City's 25 percent share of the additional one-half cent sales tax within the County of Los Angeles for public transit programs.

The *Special Gas Tax Street Improvement Fund* accounts for gasoline tax and Traffic Congestion Relief Fund and federal grant revenues from the Surface Transportation Program to be used for the City's local streets and road system.

The *Road Maintenance and Rehabilitation Program Special Fund* provides increased state revenues for California's transportation system from the State for basic road maintenance, rehabilitation, and critical safety projects on local streets and roads system, pursuant to Streets and Highways Code section 2032(h).

The *Community Development Trust Fund* accounts for federal grant funds for community and economic development within the City.

The *Special Parking Revenue Fund* accounts for all monies collected from parking meters in the City except those located in established vehicle parking districts for operations of meters in the City.

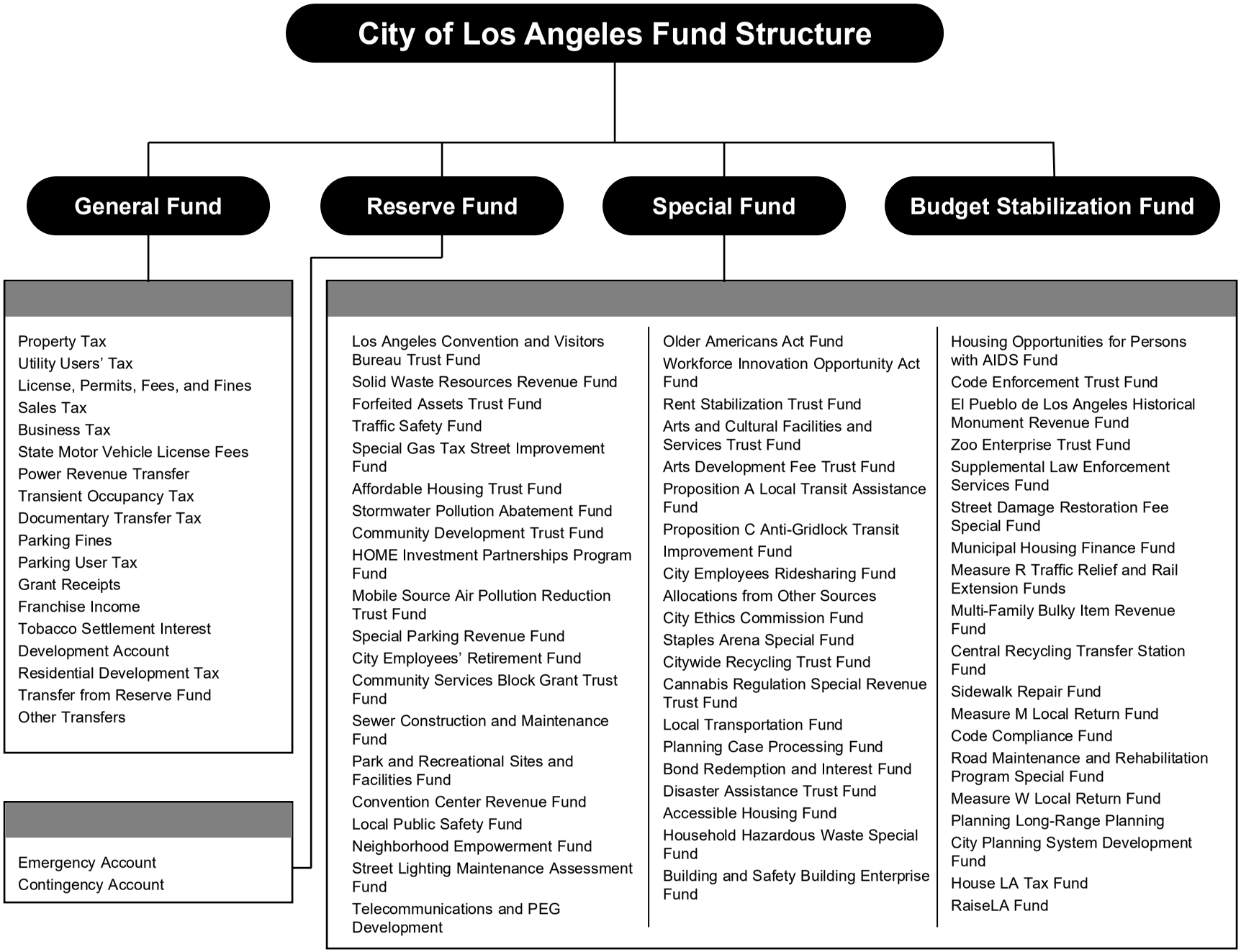
The *House LA Tax Fund* accounts for a special tax to increase affordable housing and provide resources to tenants at risk of homelessness, pursuant to Los Angeles Municipal Code Section 21.9.2 (b).

Allocations from Other Governmental Agencies Special Revenue Fund is not all-inclusive because the budget provides for only the portion of fund receipts that are expended to finance City department operations.

Continuing appropriations for Special Funds are carried forward to the next budget year. Funds for unspent prior-year appropriations are reserved to indicate that they are not available for new spending because they have been committed.

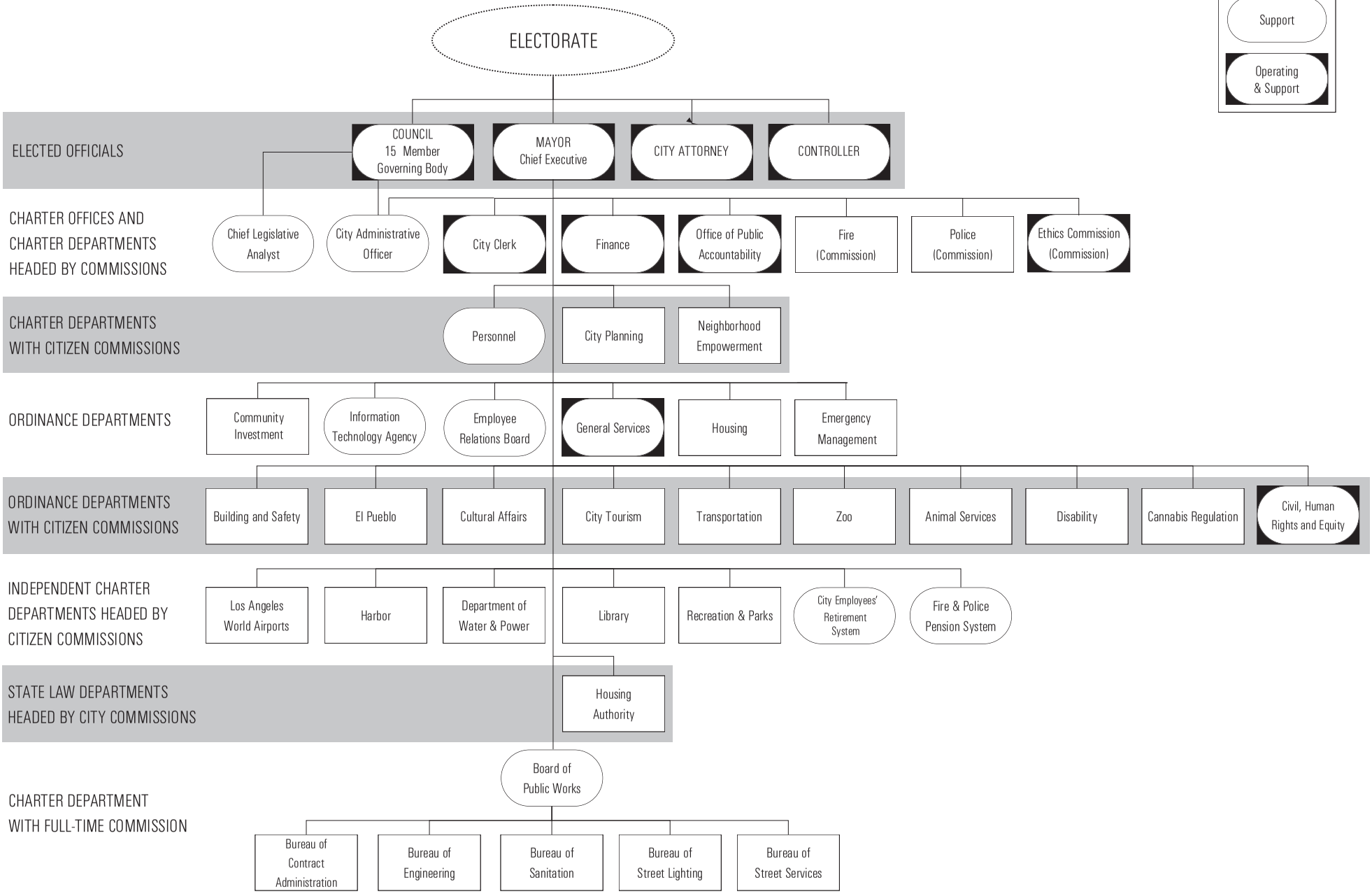
A portion of 2026-27-General Fund revenues ($807,941,494) is appropriated to special funds, which are reflected as revenue to that special fund. In addition, certain special fund revenues are appropriated in the Reimbursement of General Fund Costs Account ($715,461,921), which serves to reimburse the General Fund for related cost obligations, including pensions, benefits, and overhead costs for positions funded by those special funds. These reimbursements are reflected as revenue into the General Fund and are programmed into the overall City budget.

City of Los Angeles Fund Structure



ORGANIZATION OF THE CITY OF LOS ANGELES

Proposed as of July 1, 2026



Performance Measures

	2022-23	2023-24	2024-25	2025-26 Estimated	2026-27 Projected
Aging					
Senior Services					
Number of Home Delivered and Congregate Meals Provided	1,303,930	1,481,103	1,477,831	1,124,904	-
Family Caregiver Services					
Number of Clients in the Family Caregiver Program	907	536	561	848	-
Number of Contacts Regarding Caregiver Needs	22,579	20,191	2,104	1,500	-
Older Workers Program					
Number of Participants in the Older Workers Program	120	120	94	120	-
Animal Services					
Animal Control and Law Enforcement					
Number of Animal Licenses Issued	84,884	71,725	62,668	61,485	61,485
Shelter Operations and Animal Care					
Animal Live/Save Rate (percentage)	89	87	88	86	86
Animal Medical Services					
Number of Animals Medically Treated In-House	44,469	41,399	42,597	52,059	55,915
Community Engagement and Partnerships					
Number of Volunteer Hours	79,000	130,771	137,945	139,266	140,000
Building and Safety					
Structural Plan Checking					
Percent of Plan Check Jobs Completed in 15 Days	81	88	81	84	85
Green Buildings and Electrical and Mechanical Engineering					
Percent of Mechanical Plan Check Jobs Completed in 15 Days	86	89	93	93	97
Grading Reports and Inspection					
Percent of New Grading Reports Completed in 20 Days	83	85	90	90	90
Residential Inspection					
Percent of Residential Inspections Completed in 24 Hours	98	98	99	99	98
Commercial Inspection and Licensing					
Commercial Building Inspections Completed in 24 Hours (percentage)	92	99	99	99	98
Development Services Case Management					
Percent of Case Management Projects Contacted in 5 Days	98	94	99	100	94
Residential and Commercial Code Enforcement					
Percent of Code Enforcement Complaints Closed in 60 Days	70	74	86	70	70
Conservation of Existing Structures and Mechanical Devices					
Percent of Residential Property Reports Completed in 15 Days	100	100	100	100	100
Cannabis Regulation					
Regulations and Licensing					
Number of Cannabis Businesses Licensed	883	733	617	700	550
City Administrative Officer					
Budget Formulation and Control					
Reserve Fund as a Percent of the Adopted General Fund Budget	8	8	4	5	6
Management Services					
Number of Housing Intervention Beds	6,588	7,429	6,846	7,424	7,807
Employee Relations Compensation and Benefits					
Average Length of Time to Review Pay Grade Advancements (in days)	20	20	18	16	14

Performance Measures

	2022-23	2023-24	2024-25	2025-26 Estimated	2026-27 Projected
City Administrative Officer					
Risk Management					
Percent of Contractors Self-Submitting Ins Docs - KwikComply	97	97	97	97	97
Debt Management					
Approved Debt as a Percent of Special Taxes and GF Revenues	4	4	4	4	4
Asset Management and Capital Projects					
Percent of GF Budget Appropriated for Capital Improvements	2	2	1	1	1
Proprietary Analysis					
Average Length of Time to Complete Contract Review (Days)	59	36	39	30	19
Citywide Procurement Oversight					
Training Conducted for City Procurement (Hours)	3,328	3,214	6,600	500	500
City Clerk					
Council and Public Services					
Number of City Records Viewed	6,968,434	7,759,446	11,025,296	8,295,696	8,295,696
City Elections and Business Improvement Districts					
Number of Annual Planning Reports Submitted by March 1	-	-	28	35	35
Number of Outreach Events Held to Increase Voter Awareness	220	518	382	400	400
Records Management					
Number of Archival Documents and Records Digitized on Demand (in millions)	613	615	612	622	622
Mayor and City Council Administrative Support					
Number of Accounting Documents Processed	28,262	18,181	40,000	30,000	30,000
Neighborhood Council Elections and Funding					
Completion Time for NC Payment Requests (days)	3	2	2	2	3
City Planning					
Citywide Planning					
Number of State Mandated Elements Less Than Ten Years Old	4	4	4	4	5
Community Planning					
Number of Community Plans Less Than Fifteen Years Old	10	10	12	12	11
Neighborhood Initiatives and Transit Oriented Planning					
Number of Neighborhood Planning Initiatives Completed	5	3	5	1	1
Historic Resources					
Number of Historic Preservation Overlay Zone Cases Completed	858	824	811	984	800
Development Services					
Annual Number of Customers Served	79,701	75,322	76,900	75,400	76,900
Geographic Project Planning					
Annual Number of Cases Completed	2,723	3,033	3,324	2,916	2,479
Major Projects and Project Plan Support					
Initial Studies, Draft EIRs, and Final EIRs Completed	24	22	16	18	14
City Tourism					
City Tourism					
Number of Leisure and Hospitality Jobs in Los Angeles County	530,967	538,922	534,483	551,000	555,600

Performance Measures

	2022-23	2023-24	2024-25	2025-26 Estimated	2026-27 Projected
Civil, Human Rights and Equity					
Commission Oversight and Discrimination Enforcement					
Number of Events Hosted for Marginalized Populations	-	-	20	15	15
Civil Rights Enforcement					
Number of Notice Violations Issued	-	-	20	16	10
Office of Race and Equity					
Number of Equity Focused Reports Issued	-	-	2	8	7
Community Investment					
Family and Support Services					
Number of Domestic Violence Victims Served	1,661	1,753	1,961	2,600	2,623
Economic Development					
Number of New Jobs Created Through Business Source Centers	-	-	-	-	500
Adult Workforce Development					
Number of WIOA-Funded Adults Placed in Jobs	-	-	-	-	16,000
Youth Development					
Number of HireLA's Youth Placed in Employment	-	-	-	-	7,000
Senior Services					
Number of Home Delivered and Congregate Meals Provided	-	-	-	-	1,124,904
Controller					
Accounting and Disbursement of City Funds					
Paymaster Disbursements	277,252	295,677	309,952	310,000	300,000
Financial Reporting of City and Grant Funds					
Percent of Financial Reports Submitted On Time	100	100	100	100	100
Audits of City Departments and Programs					
Number of Audit Reports	10	3	-	5	10
Support of the City's Financial Systems					
Number of FMS Documents Processed Annually	1,084,852	1,142,707	-	1,195,386	1,195,686
Citywide Payroll Administration					
Percent of PaySR/Workday Problem Tickets Resolved	73	67	95	85	95
Cultural Affairs					
Community Arts					
Number of Individuals Served by Arts Facilities and Centers	316,934	326,629	457,398	258,000	258,000
Marketing and Development					
Donations Received as a Percent of DCA Operating Budget	17	18	7	5	5
Public Art					
Number of Public Art Projects Completed During the Year	7	27	16	24	14
Grants Program					
Number of Los Angeles Residents and Visitors Served (in millions)	2	2	2	2	2
Performing Arts					
Number of Participants Attending Theatrical Productions	80,242	82,556	130,681	126,500	152,600
Disability					
ADA Compliance					
Percentage of SLI and CART Requests Filled	89	93	94	94	95
Community Affairs and Outreach					
Percentage of Resource Center Inquiries Filled	80	85	80	90	98

Performance Measures

	2022-23	2023-24	2024-25	2025-26 Estimated	2026-27 Projected
Disability					
AIDS Coordinator's Office					
Number of Syringes Removed (in millions)	2	2	1	1	1
Economic and Workforce Development					
Economic Development					
Number of New Jobs Created Through Business Source Centers	910	910	500	115	-
Adult Workforce Development					
Number of WIOA-Funded Adults Placed in Jobs	12,800	12,800	12,800	12,768	-
Youth Workforce Development					
Number of HireLA's Youth Placed in Employment	8,461	8,461	7,000	7,000	-
El Pueblo de Los Angeles					
History and Museums					
Number of Individual Visitors	256,832	267,719	255,571	298,625	370,000
Marketing and Events					
Number of Cultural, Traditional, and Informational Attendees	117,508	167,633	121,451	160,000	200,000
Property Management					
Percent of Work Orders Completed	89	85	86	90	95
Emergency Management					
Emergency Management					
Number of Neighborhood/Community Plans Prepared	7	7	10	10	10
Employee Relations Board					
Employee Relations					
Number of UERP Related Filings	176	178	144	150	150
Ethics Commission					
Governmental Ethics					
Percent of Lobbying Disclosure Statements Filed on Time	99	99	99	99	99
Finance					
Revenue Management					
Percent of Delinquent Accounts Collected	15	18	18	14	18
Treasury Services					
Percent of Treasury Requests Responded to in One Day	97	95	92	90	90
LATAX System Support					
Percent of Customer Transactions Conducted on Website	74	75	83	80	80
Customer Support					
Average Speed of Calls Answered (minutes)	207	338	180	270	280
Investment					
Variance Between Investment Return and Industry Benchmarks	0	(0)	0	0	0
Tax and Permit					
Percent of Audits with Liability Adjustments	75	71	75	74	75
Fire					
Arson Investigation and Counter-Terrorism					
Percentage Convictions in Arson Cases	-	-	-	85	85
Fire Suppression					
Average Travel Time to Fire Incident (in minutes)	5	5	5	4	4

Performance Measures

	2022-23	2023-24	2024-25	2025-26 Estimated	2026-27 Projected
Fire					
Fire Suppression					
Average Time to Leave Station after Notified - Fire Incident (in minutes)	1	1	1	1	1
Metropolitan Fire Communications					
Call Processing Time (in minutes)	1	1	1	1	1
Hazardous Materials Enforcement					
Hazardous Materials Enforcement Revenue Collected (in millions)	10	12	11	10	10
Fire Prevention					
Percent of Construction Inspections Completed in 72 hours	91	90	80	92	92
Emergency Medical Service					
Average Time to Leave Station after Notified - EMS Incident (in minutes)	1	1	1	1	1
Average Travel Time to EMS Incident (in minutes)	5	5	5	4	4
Training					
Recruit Class Retention Rate (percentage)	80	87	86	80	80
Procurement, Maintenance and Repair					
Fleet Availability Rate (percentage)	82	83	83	85	85
General Services					
Custodial Services					
Percent of Municipal Facilities Cleaned Daily	100	100	85	85	85
Building Maintenance					
Percent of Maintenance Work Requests Completed	83	89	85	58	60
Construction Forces					
Construction Projects Completed within Original Estimate	90	80	88	85	85
Real Estate Services					
Number of Lease Projects Assigned	59	84	94	119	119
Parking Services					
Revenue from Department-Operated Parking Facilities (in millions of dollars)	10	9	9	10	10
Emergency Management and Special Services					
Number of Required Biannual Emergency Drills Completed (Nine City Highrise Buildings)	16	15	17	17	17
Fleet Services					
Vehicle Availability Rate for Bureau of Sanitation	79	78	82	82	82
Fuel and Environmental Compliance					
Percent of City-Owned Fuel Sites Inspected Monthly	100	100	100	100	100
Standards and Testing Services					
Number of Materials Tests for PPP and Failed Streets	150,271	130,895	116,613	120,000	120,000
Supply Management					
Number of Days to Process Purchase Orders under $100,000	30	27	29	40	40
Mail Services					
Postage Savings Derived from the Mail Automation Program (in millions of dollars)	1	1	1	1	1
Integrated Asset Services					
Integrated Asset Management Implementation Tasks Completed	80	80	80	80	80
Number of Properties With Floor Plans Added to AMS	-	-	-	-	-
Housing					
Development and Finance					
Affordable Housing Units Financed	629	476	783	964	1,000

Performance Measures

	2022-23	2023-24	2024-25	2025-26 Estimated	2026-27 Projected
Housing					
Asset Management					
Number of Affordable Housing Units Monitored for Compliance	48,215	51,395	55,635	56,814	60,478
Rent Stabilization					
Percent of Tenant Rent Complaints Resolved Within 120 Days	81	72	71	78	85
Multi-family Residential Code Enforcement					
Systematic Code Enforcement Program (SCEP) Units Inspected	120,547	123,923	162,957	200,000	220,000
Code and Rent Compliance					
Rental Units Restored to Safe Living Conditions	8,442	10,765	18,472	10,000	10,000
Homelessness Programs Oversight					
Number of Unduplicated HOPWA Clients Served	3,361	3,730	4,003	4,000	4,000
Housing Strategies and Services					
Total New Homes Purchased or Households Assisted	127	159	105	90	90
Accessible Housing Program					
Units Certified as Accessible	385	631	521	633	746
Technical Services					
Affordable Housing Units Ready for Occupancy	457	488	625	931	205
Information Technology Agency					
Public Safety Applications					
Percent of System Availability for Public Safety Systems	96	100	99	99	98
Public Safety Communications					
Percent of System Availability for LAFD & LAPD Radio Systems	100	100	100	100	100
Customer Engagement					
Percent of 3-1-1 Calls Answered	80	90	90	72	72
Client Services and Support					
Number of Active Google Users	51,115	67,812	69,000	70,000	70,000
Enterprise Applications					
Number of Financial Management System Outages	9	8	-	4	5
Enterprise and Cloud Infrastructure					
Percent of Data Center Servers Virtualized	96	97	97	97	98
Voice and Video Engineering and Operations					
Number of Smartphones and VOIP Devices Deployed	993	800	2,000	2,000	2,000
Data Engineering and Cybersecurity Operations					
Percent of Network Availability	100	100	100	99	89
Business Applications and Web Services					
Number of Websites in ITA's Portfolio	90	90	88	88	95
Neighborhood Empowerment					
Civic Leadership					
Percentage of Staffed Neighborhood Council Meetings	85	85	85	95	70
Policy, Government, and Innovation					
Number of Community Impact Statements Submitted by NCs	1,324	1,350	4,125	680	600
Legislative Reports Delivered on Pending Council Actions	-	-	-	8	6
Awareness and Engagement					
Number of Candidates for Neighborhood Council Elections (occur every two years)	1,305	-	1,522	-	1,700
Number of Voters for Neighborhood Council Elections (occur every two years)	8,730	-	14,613	-	15,000

Performance Measures

	2022-23	2023-24	2024-25	2025-26 Estimated	2026-27 Projected
Neighborhood Empowerment					
Innovation					
Number of Analytical and Performance Tools and Dashboards	5	5	2	4	1
Personnel					
Public Safety Employment					
Number of Police Officers Hired Pursuant to LAPD Hiring Plan	452	413	407	410	510
Employee Selection					
Percent of Exams Completed in 150 Days	88	90	85	75	70
Workers' Compensation and Safety					
Amount of Monthly Workers' Compensation Costs Avoided	1,756,959	2,474,361	2,412,225	2,357,452	1,200,000
Employee Benefits					
Percent Increase in Vanpool Participants	7	19	(1)	2	2
Occupational Health					
Wait Time at Clinic for Exam	72	60	60	72	72
Custody Medical Care					
Time to Medically Clear Arrestees in City Jails (in minutes)	10	10	10	10	10
Office of Workplace Equity					
Percent of Complainants Contacted Within 10 Days	92	90	100	90	90
Employee Training and Development					
Number of Non-Mandated Courses Completed Online	22,241	36,101	42,370	19,000	35,000
Client Services					
Number of Days from Start of Hiring Process to Job Offer	60	60	60	60	60
Police					
Field Forces					
Total Number of Crime Incidents	134,231	138,776	120,490	118,000	118,000
Specialized Investigation					
Number of Gang-Related Homicides	180	132	97	106	106
Custody of Persons and Property					
Average Processing Time for Non-Medical Bookings (in minutes)	13	13	11	12	12
Traffic Control					
Number of Traffic Hit and Run Collisions	7,710	8,111	7,768	8,000	8,000
Specialized Enforcement and Protection					
Metropolitan Division Felony and Misdemeanor Arrests	399	449	1,529	1,500	1,500
Personnel Training and Support					
Number of Workers' Compensation Claims	3,510	3,104	3,237	3,504	3,320
Internal Integrity and Standards Enforcement					
Internal Affairs Investigations Closed within Five Months (percentage)	39	41	38	40	50
Board of Public Works					
Office of Community Beautification					
Percent of Graffiti Removal Requests Completed in 48 Hours	82	76	72	35	50
Percent of Graffiti Removal Requests Completed in 24 Hours	73	65	62	20	40
Public Works Accounting					
Percentage of All Payments Processed within 30 Days	77	81	82	80	81
Public Works Board and Board Secretariat					
Percent of Board Meeting Journals Posted within 24 Hours	74	87	100	100	100

Performance Measures

	2022-23	2023-24	2024-25	2025-26 Estimated	2026-27 Projected
Bureau of Contract Administration					
Construction Inspection					
Number of Days for Final Retention Requests to be Processed	2	4	4	4	3
Contract Compliance					
Percent of Hours Worked by Local Hires at PLA Projects	43	43	45	43	30
Bureau of Engineering					
Development Services and Permits					
Percent of A Permits Issued within 60 Minutes	97	97	96	90	90
Clean Water Infrastructure					
Number of Completed Clean Water Capital Projects	33	35	34	25	25
Mobility					
Number of Completed Mobility Capital Projects	26	30	27	19	25
Public Buildings and Open Spaces					
Number of Completed Building & Open Spaces Capital Projects	19	19	18	19	14
Bureau of Sanitation					
Watershed Protection					
Number of Catch Basins Cleaned	93,441	91,962	91,394	85,430	90,000
Clean Water					
Sewer Miles Cleaned	6,790	6,819	6,766	6,519	6,750
Solid Resources					
Citywide Bulky Item Pick-up Rate (percentage)	98	96	97	97	95
Environmental Quality					
Average Number of Days to Close Out a Service Request	6	5	7	9	7
Bureau of Street Lighting					
Design and Construction					
Percentage of Streetlights Converted to LED	95	94	94	95	97
System Operation, Maintenance, and Repair					
Single Streetlight Outage Response Time (in working days)	61	128	203	224	266
Street Lighting Assessment					
Street Lighting Maintenance Assessment Fund Revenue (in millions)	47	44	45	45	45
Bureau of Street Services					
Investigation and Enforcement					
Average Number of Days to Inspect Obstruction Requests	3	3	5	5	5
Street Sweeping					
Percent of Posted Street Sweeping Routes Completed	100	100	100	100	100
Street Tree and Parkway Maintenance					
Average Working Days to Complete Tree Emergencies	3	3	3	3	3
Maintaining Streets					
Average Number of Working Days to Repair Potholes	3	3	5	7	5
Pavement Preservation					
Percent of Street Network in Good Repair	59	60	62	60	56
Street Improvement Construction					
Square Feet of New Sidewalk Constructed	223,016	138,700	124,328	60,000	60,000
Street Improvement Engineering					
Percent of Metro Plan Design Reviews Completed in 20 Days	100	100	100	100	100

Performance Measures

	2022-23	2023-24	2024-25	2025-26 Estimated	2026-27 Projected
Transportation					
Sustainable Transportation					
Number of Dockless Scooter Trips per Year	7,838,946	4,817,853	5,475,366	6,300,000	7,000,000
Transportation Planning and Land Use					
Total Number of Development Permits Received	1,228	1,168	1,081	1,000	730
Percent of Traffic Studies Processed within 90 Business Days	96	94	88	80	58
Transportation Infrastructure and Project Delivery					
Total Value of Active Projects	294,665,764	360,419,578	381,433,865	388,213,705	388,213,705
Parking Facilities, Meters, and Operations					
Percent of Time Parking Meters are Functioning Properly	98	94	94	94	94
Parking Citation Processing Services					
Initial Parking Citation Review Rate within 240-Days (percentage)	100	100	100	93	100
Streets and Sign Management					
Number of Sign Maintenance & Installation Projects Completed	13,419	15,088	14,822	15,000	15,000
District Offices					
Number of Service Requests Closed	8,681	16,735	19,574	13,034	13,000
Traffic Signals and Systems					
Percent of Signal Calls Responded to Within One Hour	70	82	72	70	70
Public Transit Services					
Percent of LADOT Transit On-Time Arrivals	62	72	71	70	70
Major Project Coordination					
Percent of Traffic Studies Processed Within 90 Business Days	94	94	95	90	90
Emergency Management and Special Events					
Number of Special Events Requiring Traffic Engineering	525	559	553	550	550
Active Transportation					
Number of Lane Miles of Bicycle Facilities (Installed or Improved)	23	18	18	16	16
Crossing Guard Services					
Number of Guards Assigned	375	545	471	456	441
Youth Development					
Youth Development Services					
Number of Constituents Receiving Youth Information	8,709	10,230	27,485	12,000	-
Zoo					
Animal General Care					
Number of Welfare Output Assessments Completed (per month)	-	-	135	400	400
Animal Health Care					
Number of Animal Preventative Health Exams Conducted	200	266	337	260	260
Guest Services					
Number of School Group Participants Processed	-	-	130,972	120,000	120,000
Grounds Maintenance					
Number of Grounds Maintenance Work Orders Completed	-	-	487	500	500
Custodial Services					
Number of Restroom Cleanings (per week)	-	-	630	630	630
Communications					
Number of Media Coverage Stories About the Zoo	11	-	21	14	14
Learning and Engagement					
Number of Participants Engaged in Community-Located Programs	5,834	10,980	14,134	8,000	8,000

Performance Measures

	2022-23	2023-24	2024-25	2025-26 Estimated	2026-27 Projected
Zoo					
Planning, Development and Construction					
Number of Construction Work Orders Completed	2,812	2,846	2,159	1,500	1,500
Conservation					
Oak Woodland Restoration & Career Pathways Completed (percentage)	-	-	-	100	100
Library					
Branch Library Services					
Number of People Attending Branch Library Programs	123,115	205,506	202,202	207,360	215,000
Central Library Services					
Number of People Attending Central Library Programs	18,370	22,288	28,952	33,695	50,000
Engagement and Learning Services					
Number of People Registering for Summer Reading Challenge	16,262	31,150	25,422	30,988	40,000
Emerging Technology and Collections Program					
Total Number of Items Checked Out-Systemwide	21,866,853	25,569,226	27,304,574	29,165,374	30,000,000
Recreation and Parks					
Museums and Educational					
Number of Annual Museum Visitors (Excluding Griffith Observatory)	448,060	525,528	690,472	323,151	348,380
Griffith Observatory					
Number of Griffith Observatory Visitors	1,250,733	1,564,508	1,476,748	1,500,000	1,600,000
Aquatics					
Total Recreational Swim Attendance	1,302,040	1,448,429	1,895,604	1,952,472	2,011,046
Building and Facilities Maintenance					
Maintenance Job Orders Completed	29,647	30,108	23,743	30,000	35,000
Land Maintenance					
Number of Parks Maintained	470	471	476	478	483
Capital Projects and Planning					
Additional Residents Served by Park within Walking Distance	5,325	2,450	8,994	1,392	21,740
Expo Center					
Number of EXPO Center Visitors	635,449	718,910	566,462	583,461	589,120
Partnerships, Grants, and Sponsorships					
Number of Participants from Collaborations	348,952	256,549	244,872	249,634	261,606
Recreational Programming					
Number of Youth and Adult Sports Program Registrations	200,000	225,000	282,392	275,000	293,687
Venice Beach					
Number of Annual Visitors	11,500,000	12,000,000	11,200,000	12,000,000	12,000,000
Public Safety					
Percent of Visitors Feeling 'Safe' or 'Very Safe'	88	-	-	85	85
City Services					
Number of Summer Night Lights Participants	193,319	250,085	171,846	250,000	275,000

BUDGET CALENDAR

Fiscal Year 2026-27 Budget Preparation

2025

October 6	Mayor releases budget policy letter to departments.
October 6	Office of the City Administrative Officer (CAO) releases budget instructions to departments.
October – November	Mayor's Office and CAO hold meetings with select departments to discuss potential budget proposals
November 14	Capital and Technology Improvement Expenditure Program (Municipal Facilities, Physical Plant, and Technology elements) requests for new projects due to the CAO from departments.
November 21	Departmental budget requests due to Mayor's Office and CAO.

2026

February – March	Budget hearings held with Departments, Mayor's Office, and CAO to discuss budget requests.
March 1	Charter deadline for City Controller to submit revenue estimates to the Mayor, with copies to the City Council and CAO.
March – April	Mayor's Office, with support from the CAO, finalizes development of the Proposed Budget.
April 20	Charter deadline for the Mayor to submit the Proposed Budget to the City Council.
April – May	The City Council's Budget and Finance Committee reviews the budget and makes recommendations to the City Council.
May	The City Council holds public hearings and considers the budget and the Committee's recommendations.
June 1	Charter deadline for the City Council to adopt the budget as proposed by the Mayor or as modified by the City Council.
June 2 – 8 (approx.)	Mayor has five working days after receipt of the budget from the City Council to review any changes made and to approve or veto any items so changed.
June 9 – 15 (approx.)	The City Council has five working days after receipt of the budget from Mayor to consider any Mayor's vetoes and sustain or override each veto by a two-thirds vote. The budget is adopted after this process is completed.

EXHIBIT A
SUMMARY OF APPROPRIATIONS

Classified by Object of Expenditure

	Salaries	Expenses	Equipment	Special	Total
Animal Services	27,814,477	1,148,578	-	-	28,963,055
Building and Safety	164,303,352	2,950,955	-	-	167,254,307
Cannabis Regulation	7,017,248	1,378,132	-	-	8,395,380
City Administrative Officer	29,941,898	21,091,232	-	-	51,033,130
City Attorney	182,393,883	11,343,279	-	-	193,737,162
City Clerk	14,640,004	4,981,819	-	-	19,621,823
City Planning	65,704,390	6,800,937	92,040	-	72,597,367
City Tourism	1,846,110	72,000	-	-	1,918,110
Civil, Human Rights and Equity	3,505,526	144,775	-	-	3,650,301
Community Investment	36,240,113	45,248,692	-	90,000	81,578,805
Controller	25,063,459	952,607	-	-	26,016,066
Council	45,351,900	918,869	-	-	46,270,769
Cultural Affairs	11,508,614	1,068,991	-	7,323,694	19,901,299
Disability	3,721,479	2,161,605	-	92,521	5,975,605
El Pueblo de Los Angeles	1,889,101	1,071,637	-	-	2,960,738
Emergency Management	4,945,145	38,086	-	-	4,983,231
Employee Relations Board	468,429	80,320	-	-	548,749
Ethics Commission	6,587,305	638,795	-	-	7,226,100
Finance	42,596,497	36,453,563	-	-	79,050,060
Fire	892,545,194	47,003,609	-	-	939,548,803
General Services	144,737,138	86,145,160	120,000	5,762,728	236,765,026
Housing	111,234,149	13,758,365	-	-	124,992,514
Information Technology Agency	47,617,675	32,841,257	-	17,945,059	98,403,991
Mayor	11,701,129	399,906	-	-	12,101,035
Neighborhood Empowerment	3,335,851	221,456	-	5,500	3,562,807
Personnel	73,986,083	9,548,613	-	1,376,359	84,911,055
Police	1,963,140,104	120,343,533	28,215,336	-	2,111,698,973
Public Accountability	1,801,680	2,323,339	-	-	4,125,019
Board of Public Works	13,368,659	14,604,325	-	-	27,972,984
Bureau of Contract Administration	52,485,719	2,611,230	-	-	55,096,949
Bureau of Engineering	124,869,996	13,341,140	-	-	138,211,136
Bureau of Sanitation	421,658,830	37,361,410	-	-	459,020,240
Bureau of Street Lighting	38,202,360	5,749,929	1,000	5,500,775	49,454,064
Bureau of Street Services	141,036,788	59,157,420	377,070	-	200,571,278
Transportation	203,855,269	31,680,532	-	-	235,535,801
Zoo	26,604,612	7,817,457	-	-	34,422,069
Total-Budgetary Departments	**4,947,720,166**	**623,453,553**	**28,805,446**	**38,096,636**	**5,638,075,801**
Appropriations to City Employees' Retirement	-	-	-	152,946,124	152,946,124
Appropriations to Library Fund	-	-	-	279,695,417	279,695,417
Appropriations to Recreation and Parks Fund	-	-	-	309,157,575	309,157,575
Total-Appropriations	**-**	**-**	**-**	**741,799,116**	**741,799,116**
Total-Departmental	**4,947,720,166**	**623,453,553**	**28,805,446**	**779,895,752**	**6,379,874,917**

EXHIBIT A

SUMMARY OF APPROPRIATIONS

Classified by Object of Expenditure

	Salaries	Expenses	Equipment	Special	Total
Bond Redemption and Interest	-	-	-	115,952,089	115,952,089
Capital Finance Administration	-	-	-	209,722,076	209,722,076
Capital and Technology Improvement Expenditure Program	-	-	-	827,215,303	827,215,303
General City Purposes	-	-	-	518,447,858	518,447,858
Human Resources Benefits	-	-	-	1,000,831,882	1,000,831,882
Leasing	-	-	-	39,604,451	39,604,451
Liability Claims	-	-	-	210,370,072	210,370,072
Petroleum Products	-	43,109,595	-	-	43,109,595
Proposition A Local Transit Assistance Fund	-	-	-	253,358,910	253,358,910
Proposition C Anti-Gridlock Transit Improvement Fund	-	-	-	69,398,748	69,398,748
Special Parking Revenue Fund	-	-	-	58,354,816	58,354,816
Tax and Revenue Anticipation Notes	-	-	-	1,521,797,629	1,521,797,629
Unappropriated Balance	-	-	-	150,693,000	150,693,000
Wastewater Special Purpose Fund	-	-	-	833,737,847	833,737,847
Water and Electricity	-	-	-	51,765,000	51,765,000
Other Special Purpose Funds	-	-	-	2,564,008,247	2,564,008,247
Total-Non Departmental	**-**	**43,109,595**	**-**	**8,425,257,928**	**8,468,367,523**
Total	**4,947,720,166**	**666,563,148**	**28,805,446**	**9,205,153,680**	**14,848,242,440**

EXHIBIT B

BUDGET SUMMARY

RECEIPTS

	Total	% of Total
General Receipts:		
Property Tax	$ 2,954,152,000	19.9%
Property Tax - Ex-CRA Increment	155,613,000	1.0%
Utility Users Tax	769,790,000	5.2%
Departmental Receipts	1,856,059,584	12.5%
Business Tax	895,950,000	6.0%
Sales Tax	681,500,000	4.6%
Documentary Transfer Tax	203,006,000	1.4%
Power Revenue Transfer	219,662,000	1.5%
Transient Occupancy Tax	313,500,000	2.1%
Parking Fines	125,600,000	0.8%
Parking Occupancy Tax	151,910,000	1.0%
Franchise Income	130,274,000	0.9%
State Motor Vehicle License Fees	5,960,000	0.1%
Grants Receipts	21,085,000	0.1%
Tobacco Settlement	9,064,000	0.1%
Residential Development Tax	4,740,000	0.0%
Special Parking Revenue Transfer	12,214,686	0.1%
Interest	80,000,000	0.5%
Total General Receipts	$ 8,590,080,270	57.8%
Special Receipts:		
Property Tax - City Levy for Bond Redemption and Interest	$ 115,952,089	0.8%
Sewer Construction and Maintenance Fund	1,805,796,545	12.2%
Proposition A Local Transit Assistance Fund	202,780,578	1.4%
Prop. C Anti-Gridlock Transit Improvement Fund	113,495,460	0.8%
Special Parking Revenue Fund	60,945,314	0.4%
Los Angeles Convention and Visitors Bureau Fund	24,115,000	0.2%
Solid Waste Resources Revenue Fund	530,763,816	3.6%
Traffic Safety Fund	1,300,000	0.0%
Special Gas Tax Street Improvement Fund	114,143,000	0.8%
Housing Department Affordable Housing Trust Fund	2,328,000	0.0%
Stormwater Pollution Abatement Fund	30,979,203	0.2%
Community Development Trust Fund	21,703,894	0.1%
HOME Investment Partnerships Program Fund	9,419,736	0.1%
Mobile Source Air Pollution Reduction Fund	5,209,312	0.0%
City Employees' Retirement Fund	152,946,124	1.0%
Community Services Administration Grant	1,837,322	0.0%
Park and Recreational Sites and Facilities Fund	2,700,000	0.0%
Convention Center Revenue Fund	32,254,149	0.2%
Local Public Safety Fund	57,606,948	0.4%
Neighborhood Empowerment Fund	3,808,874	0.0%
Street Lighting Maintenance Assessment Fund	58,681,000	0.4%
Telecommunications and PEG Development	4,514,000	0.0%
Older Americans Act Fund	3,418,794	0.0%
Workforce Innovation Opportunity Act Fund	18,064,780	0.1%
Rent Stabilization Trust Fund	24,610,300	0.2%
Arts and Cultural Facilities and Services Fund	26,989,547	0.2%
Arts Development Fee Trust Fund	2,500,000	0.0%
City Employees Ridesharing Fund	3,820,000	0.0%
Allocations from Other Sources	125,646,143	0.9%
City Ethics Commission Fund	6,445,085	0.1%
Citywide Recycling Fund	68,147,952	0.5%
Cannabis Regulation Special Revenue Trust Fund	16,901,000	0.1%
Local Transportation Fund	3,731,045	0.0%
Planning Case Processing Fund	26,852,794	0.2%
Disaster Assistance Trust Fund	80,577,000	0.5%
Accessible Housing Fund	12,445,138	0.1%
Household Hazardous Waste Special Fund	6,447,600	0.0%
Building and Safety Building Permit Enterprise Fund	277,030,228	1.9%

EXHIBIT B

BUDGET SUMMARY

RECEIPTS

	Total	% of Total
Housing Opportunities for Persons with AIDS Fund	1,048,752	0.0%
Code Enforcement Trust Fund	66,019,000	0.4%
El Pueblo Revenue Fund	5,923,875	0.0%
Zoo Enterprise Fund	33,980,553	0.2%
Central Recycling and Transfer Fund	7,806,000	0.1%
Supplemental Law Enforcement Services	5,811,876	0.0%
Street Damage Restoration Fee Fund	48,400,000	0.3%
Municipal Housing Finance Fund	10,753,000	0.1%
Measure R Traffic Relief and Rail Expansion Fund	64,637,976	0.4%
Multi-Family Bulky Item Fund	20,526,000	0.1%
Sidewalk Repair Fund	15,956,100	0.1%
Measure M Local Return Fund	76,373,800	0.5%
Code Compliance Fund	1,874,000	0.0%
Road Maintenance and Rehabilitation Fund	116,386,698	0.8%
Measure W Local Return Fund	40,443,278	0.3%
Planning Long-Range Planning Fund	9,709,641	0.1%
City Planning System Development Fund	7,803,463	0.1%
House LA Fund	515,661,782	3.5%
Raise LA Fund	13,490,168	0.1%
Total Special Receipts	$ 5,119,513,732	34.5%
Available Balances:		
Sewer Construction and Maintenance Fund	$ 33,065,361	0.2%
Proposition A Local Transit Assistance Fund	60,575,389	0.5%
Prop. C Anti-Gridlock Transit Improvement Fund	32,738,293	0.2%
Los Angeles Convention and Visitors Bureau Fund	4,259,413	0.0%
Solid Waste Resources Revenue Fund	20,801,661	0.1%
Forfeited Assets Trust Fund	8,707,846	0.1%
Traffic Safety Fund	205,000	0.0%
Housing Department Affordable Housing Trust Fund	6,612,216	0.0%
Stormwater Pollution Abatement Fund	8,500,878	0.1%
Mobile Source Air Pollution Reduction Fund	1,081,860	0.0%
Convention Center Revenue Fund	7,769,316	0.1%
Local Public Safety Fund	777,400	0.0%
Neighborhood Empowerment Fund	38,488	0.0%
Street Lighting Maintenance Assessment Fund	2,351,721	0.0%
Telecommunications and PEG Development	1,701,166	0.0%
Rent Stabilization Trust Fund	40,203,370	0.3%
Arts and Cultural Facilities and Services Fund	2,203,211	0.0%
Arts Development Fee Trust Fund	450,494	0.0%
City Employees Ridesharing Fund	5,408,001	0.0%
City Ethics Commission Fund	781,015	0.0%
Citywide Recycling Fund	21,425,760	0.1%
Cannabis Regulation Special Revenue Trust Fund	5,675,676	0.0%
Planning Case Processing Fund	819,961	0.0%
Disaster Assistance Trust Fund	48,501,138	0.3%
Accessible Housing Fund	30,250,015	0.2%
Household Hazardous Waste Special Fund	2,995,274	0.0%
Building and Safety Building Permit Enterprise Fund	105,896,358	0.7%
Code Enforcement Trust Fund	55,420,277	0.4%
El Pueblo Revenue Fund	249,742	0.0%
Zoo Enterprise Trust Fund	691,516	0.0%
Central Recycling and Transfer Fund	6,558,102	0.1%
Supplemental Law Enforcement Services Fund	15,013,798	0.1%
Street Damage Restoration Fee Fund	734,000	0.0%
Municipal Housing Finance Fund	10,403,526	0.1%
Measure R Traffic Relief and Rail Expansion Fund	10,432,921	0.1%
Multi-Family Bulky Item Fund	503,535	0.0%
Sidewalk Repair Fund	462,579	0.0%
Measure M Local Return Fund	22,365,400	0.2%

EXHIBIT B

BUDGET SUMMARY

RECEIPTS

	Total	% of Total
Code Compliance Fund	275,732	0.0%
Road Maintenance and Rehabilitation Fund	37,270,498	0.3%
Measure W Local Return Fund	5,893,110	0.0%
Planning Long-Range Planning Fund	690	0.0%
City Planning System Development Fund	293	0.0%
House LA Fund	515,661,782	3.5%
Raise LA Fund	2,914,656	0.0%
Total Available Balances	$ 1,138,648,438	7.7%
Total Receipts	$ 14,848,242,440	100.00%

EXHIBIT C

TOTAL 2026-27 CITY GOVERNMENT

GENERAL CITY BUDGET, INDEPENDENT DEPARTMENTS, GRANTS AND OTHER NON-BUDGETED FUNDS

		Appropriations ($ Millions)	Authorized Positions
I. Independent Departments			
Airports		$ 10,637.4	4,326
Harbor		3,453.6	1,048
Water and Power		14,929.0	14,951
	Total	$ 29,020.0	20,325
II. General City Budget			
Animal Services		$ 56.9	318
Building and Safety		262.6	993
Cannibis Regulation		12.5	50
City Administrative Officer		68.1	149
City Attorney		305.2	894
City Clerk		30.1	113
City Planning		111.2	378
City Tourism		5.0	12
Civil, Human Rights, and Equity		5.3	5
Community Investment		102.9	200
Controller		43.1	143
Council		76.2	108
Cultural Affairs		29.5	91
El Pueblo		5.2	10
Emergency Management		9.9	29
Finance		112.5	297
Fire		1,456.1	3,904
Housing		184.3	573
Mayor		26.9	94
Neighborhood Empowerment		6.2	31
Police		3,530.0	13,598
Public Accountability		5.0	9
Public Works (Street Services, Sanitation, etc.)		1,955.4	5,217
Transportation		395.7	1,264
Zoo		56.2	250
Other budgetary departments		20.9	73
Library		365.1	1,311
Recreation and Parks		467.9	1,554
Support department costs allocated to line departments		--	2,042 *
Bond Redemption and Interest		116.0	--
Capital and Technology Improvement Expenditure Program		827.2	--
Leasing		39.6	--
Petroleum Products		43.1	--
General City Purposes		518.4	--
Proposition A Local Transit Assistance Fund		253.4	--
Proposition C Anti-Gridlock Transit Improvement Fund		69.4	--
Special Parking Revenue Fund		58.4	--
Unappropriated Balance		150.7	--
Wastewater Special Purpose Fund		833.7	--
Other (Various Special Purpose Funds; Independent Department costs which are reimbursed)		2,232.4	--
	Total	$ 14,848.2	33,710
III. Grants and Other Non-Budgeted Funds			
Federal Job Training, Pension Fund Investment Earnings, less interdepartmental transfers		$ 2,290.7	--
	Grand Total	$ 46,158.9	54,035

* General Services (1,206), Information Technology Agency (331), and Personnel (505).

EXHIBIT D

UNRESTRICTED REVENUES COMPARISON

($ MILLIONS)

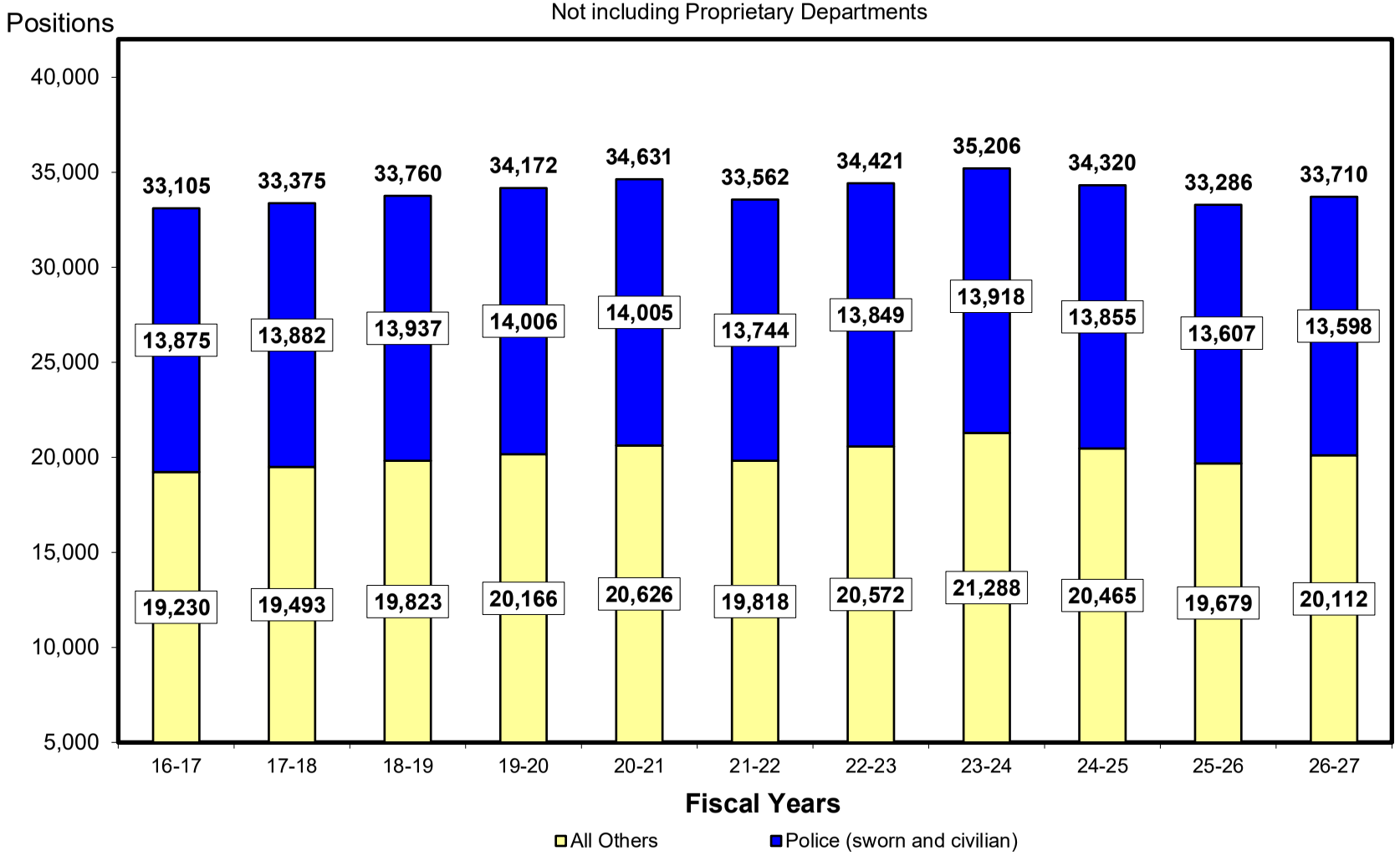
		2024-25	2025-26	2026-27
I.	TOTAL GENERAL CITY BUDGET	$ 12,897.4	$ 14,103.3	$ 14,848.2
II.	RESTRICTED REVENUES (Sewer revenues, gas tax, grants, and fees for special services)	6,183.1	7,487.0	7,881.1
III.	UNRESTRICTED REVENUES	$ 6,714.3	$ 6,616.3	$ 6,967.1
IV.	CHANGE IN UNRESTRICTED REVENUES FROM PRIOR YEAR		$ (98.0)	$ 350.8

EXHIBIT E
DEPARTMENTAL SHARE OF UNRESTRICTED REVENUES

	2025-26 $ Millions			2026-27 $ Millions		
Police	$ 3,057.1	46.2%		$ 3,250.1	46.7%	
Fire	1,049.9	15.9%	62.1%	1,115.6	16.0%	62.7%
Public Works Activities:						
Sanitation	$ 145.6	2.2%		$ 125.6	1.8%	
Street Services	141.4	2.1%		232.7	3.3%	
Street Lighting	33.6	0.5%		32.2	0.5%	
Transportation	169.0	2.6%		201.6	2.9%	
Engineering	58.4	0.9%		75.8	1.1%	
Capital & Technology Improvements	30.2	0.5%		17.5	0.2%	
Board of Public Works	33.3	0.5%		32.6	0.5%	
Contract Administration	21.1	0.3%		27.5	0.4%	
Building and Safety	--	0.0%		--	0.0%	
City Planning	34.5	0.5%	10.1%	40.6	0.6%	11.3%
Library*	$ 348.8	5.2%		$ 279.7	4.0%	
Recreation and Parks*	301.8	4.6%		353.4	5.1%	
Zoo	18.1	0.3%		26.1	0.4%	
Cultural Affairs	13.9	0.2%	10.3%	22.8	0.3%	9.8%
Animal Services	$ 49.2	0.7%		$ 53.5	0.8%	
City Attorney	222.9	3.4%		247.7	3.6%	
Controller	58.2	0.9%		37.5	0.5%	
CAO and Finance	115.9	1.8%		147.4	2.1%	
Mayor	21.0	0.3%		21.1	0.3%	
Council	63.0	0.9%		75.7	1.1%	
City Clerk	27.5	0.4%		27.9	0.4%	
City Tourism	5.1	0.1%		2.1	0.0%	
Unappropriated Balance	239.5	3.6%		98.0	1.4%	
Emergency Management	8.2	0.1%		9.7	0.1%	
General City Purposes	258.0	3.9%		325.6	4.7%	
Others	91.1	1.4%	17.5%	87.1	1.2%	16.2%
	$ 6,616.3		100.0%	$ 6,967.1		100.0%

*The Library and Recreation and Parks Departments' share of unrestricted revenue includes the Charter appropriation requirement.

Exhibit F
AUTHORIZED CITY STAFFING



Authorized City Staffing includes all regular position authorities, excluding Commissioner position authorities. In addition to the regular position authorities reflected in the chart, the 2026-27 Proposed Budget includes 3,189 resolution authorities. This exhibit does not include positions in the Department of Airports, Los Angeles City Employees' Retirement System, Harbor Department, Los Angeles Fire and Police Pensions System, and Department of Water and Power.

EXHIBIT G

DIRECT COSTS OF OPERATION INCLUDING COSTS IN OTHER BUDGET APPROPRIATIONS

Department	Pensions and Retirement	Human Resources Benefits	Water and Electricity	Building Services	All Other Departmental Related Costs	Capital Improvements and Financing	Liability Claims and Financing	Other Allocations	Total Allocated Costs	Costs Allocated to Other Budgets	Budget Appropriations	Total Direct Cost of Operations
	ALLOCATION OF NON-DEPARTMENTAL AND SERVICE DEPARTMENT COSTS											
Animal Services	9,472,250	8,663,347	1,587,626	3,116,948	4,518,187	207,933	401,357	628,328	28,595,976	-	28,963,055	57,559,031
Building and Safety	51,810,576	23,591,378	965,010	2,585,747	10,530,212	5,793,232	92,512	300,829	95,669,496	-	167,254,307	262,923,803
Cannabis Regulation	2,403,511	1,110,034	30,690	12	574,051	-	-	2	4,118,300	-	8,395,380	12,513,680
City Administrative Officer	10,444,554	3,319,582	359,218	1,081,731	1,739,103	-	122,116	20,211,371	37,277,675	-	51,033,130	88,310,805
City Attorney	63,799,895	21,670,625	1,403,665	5,130,332	15,783,752	581,835	3,053,243	9,017,317	120,440,664	-	193,737,162	314,177,826
City Clerk	4,745,184	2,597,968	261,788	1,376,495	1,496,256	-	-	11,314,534	21,792,225	-	19,621,823	41,414,048
City Planning	22,821,154	8,416,432	437,670	763,951	4,537,922	209,000	1,461,309	316,543	38,963,981	-	72,597,367	111,561,348
City Tourism	633,258	283,734	-	-	119,790	2,015,415	-	-	3,052,197	-	1,918,110	4,970,307
Civil, Human Rights and Equity	1,195,236	111,003	21,793	67,301	225,561	-	-	11,855	1,632,749	-	3,650,301	5,283,050
Community Investment	12,426,713	4,515,887	249,275	1,287,836	2,809,210	-	-	5,580,257	26,869,178	-	81,578,805	108,447,983
Controller	8,618,095	3,208,781	452,201	1,333,076	3,488,227	-	-	5,972,106	23,072,486	-	26,016,066	49,088,552
Council	6,390,714	2,469,039	747,641	4,179,144	11,664,246	8,727	4,480,682	29,921,907	59,862,100	-	46,270,769	106,132,869
Cultural Affairs	3,442,440	2,116,856	608,127	1,614,186	1,255,567	547,007	-	299,057	9,883,240	-	19,901,299	29,784,539
Department on Disability	1,271,240	547,063	44,091	30,203	326,907	-	-	105,596	2,325,100	-	5,975,605	8,300,705
El Pueblo de Los Angeles	516,980	229,241	-	702,448	268,851	299,634	185,024	104,299	2,306,477	-	2,960,738	5,267,215
Emergency Management	1,665,095	731,830	60,550	446,668	851,829	-	1,184,152	231,098	5,171,222	-	4,983,231	10,154,453
Employee Relations Board	141,899	66,603	18,271	11,867	38,863	-	-	1,684	279,187	-	548,749	827,936
Ethics Commission	2,277,533	1,021,230	41,459	78,935	469,864	772,898	-	13,522	4,675,441	-	7,226,100	11,901,541
Finance	14,753,796	6,929,059	224,146	3,376,396	8,024,026	175,271	-	83,211	33,565,905	-	79,050,060	112,615,965
Fire	222,462,995	160,380,097	7,630,049	16,132,928	68,423,519	35,397,900	6,123,810	58,494,035	575,045,333	-	939,548,803	1,514,594,136
General Services	45,339,869	31,023,573	2,534,662	20,209,325	12,316,477	71,588,034	5,178	2,494,920	185,512,038	(422,277,064)	236,765,026	-
Housing	38,773,656	13,120,971	51,849	7,803	6,711,889	378,393	217,273	200,667,602	259,929,436	-	124,992,514	384,921,950
Information Technology Agency	16,043,299	7,765,291	1,092,706	4,792,876	4,524,038	3,294,461	105,134	831,980	38,449,785	(136,853,776)	98,403,991	-
Mayor	3,465,635	2,091,562	347,815	871,968	7,881,065	-	172,562	127,443,216	142,273,823	-	12,101,035	154,374,858
Neighborhood Empowerment	1,160,536	688,424	22,049	58,463	365,254	-	366,347	56,688	2,717,761	-	3,562,807	6,280,568
Personnel	24,575,851	12,169,967	702,309	2,260,688	3,030,197	5,559	-	417,522	43,162,093	(128,073,148)	84,911,055	-
Police	620,146,520	431,212,038	15,226,343	40,952,567	215,956,419	47,760,564	47,075,910	27,599,227	1,445,929,588	-	2,111,698,973	3,557,628,561
Public Accountability	630,581	199,806	-	-	69,450	-	-	-	899,837	-	4,125,019	5,024,856
Board of Public Works	4,675,360	2,176,818	162,930	432,003	1,126,880	9,186,348	-	3,142,895	20,903,234	-	27,972,984	48,876,218
Bureau of Contract Administration	17,806,785	6,272,522	146,199	61,764	3,345,181	1,496,335	-	9,531	29,138,317	-	55,096,949	84,235,266
Bureau of Engineering	42,945,510	15,536,214	981,649	515,418	9,371,966	23,206,565	10,493,075	1,415,577	104,465,974	-	138,211,136	242,677,110
Bureau of Sanitation	134,619,240	80,677,456	53,183,158	127,883	31,647,650	265,362,758	3,122,761	42,129,483	610,870,389	-	459,020,240	1,069,890,629
Bureau of Street Lighting	12,957,838	4,427,361	6,606,647	101,291	6,632,031	9,572,335	2,043,088	277,655	42,618,246	-	49,454,064	92,072,310
Bureau of Street Services	45,998,623	23,224,278	2,578,389	1,841,424	79,431,897	4,218,091	106,757,856	13,807,453	277,858,011	-	200,571,278	478,429,289
Transportation	60,765,740	34,501,616	248,953	16,535,855	30,126,222	2,524,596	15,445,359	2,375,612	162,523,953	-	235,535,801	398,059,754
Zoo	8,094,376	6,222,849	537,134	-	6,144,747	676,577	55,507	7,034	21,738,224	-	34,422,069	56,160,293
Subtotal--Budgetary Departments	1,519,292,537	923,290,535	99,566,062	132,085,532	555,827,306	485,279,468	202,964,255	565,283,946	4,483,589,641	(687,203,988)	5,638,075,801	9,434,461,454
Appropriations to Library Fund	37,415,626	29,535,584	5,099,977	-	13,343,104	6,068	28,562	3,619	85,432,540	-	279,695,417	365,127,957
Appropriations to Recreation and Parks Fund	47,382,127	40,657,345	256,748	93,754	61,622,156	1,371,957	7,377,255	6,711,762	165,473,104	-	309,157,575	474,630,679
Appropriations to City Employees' Retirement	-	-	-	-	-	-	-	-	-	(152,946,124)	152,946,124	-
Total--Departmental	1,604,090,290	993,483,464	104,922,787	132,179,286	630,792,566	486,657,493	210,370,072	571,999,327	4,734,495,285	(840,150,112)	6,379,874,917	10,274,220,090
Tax and Revenue Anticipation Notes	-	-	-	-	-	-	-	-	-	(1,521,797,629)	1,521,797,629	-
Bond Redemption and Interest	-	-	-	-	-	-	-	-	-	-	115,952,089	115,952,089
Capital Finance Administration Fund	-	-	-	-	-	-	-	-	-	(209,722,076)	209,722,076	-
Capital and Technology Improvement Expenditure Program	-	-	-	-	-	-	-	-	-	(17,151,130)	827,215,303	810,064,173
General City Purposes	-	-	-	-	-	-	-	-	-	(518,447,858)	518,447,858	-
Petroleum Products	-	-	-	-	-	-	-	-	-	(43,109,595)	43,109,595	-
Human Resources Benefits	-	-	-	-	-	-	-	-	-	(1,000,831,882)	1,000,831,882	-
Leasing	-	-	-	-	-	-	-	-	-	(39,604,451)	39,604,451	-
Liability Claims	-	-	-	-	-	-	-	-	-	(210,370,072)	210,370,072	-
Proposition A Local Transit Assistance Fund	-	-	-	-	-	-	-	-	-	-	253,358,910	253,358,910
Prop. C Anti-Gridlock Transit Improvement Fund	-	-	-	-	-	-	-	-	-	-	69,398,748	69,398,748
Special Parking Revenue Fund	-	-	-	-	-	-	-	-	-	-	58,354,816	58,354,816
Unappropriated Balance	-	-	-	-	-	-	-	-	-	(112,693,000)	150,693,000	38,000,000
Wastewater Special Purpose Fund	-	-	-	-	-	-	-	-	-	(333,834,309)	833,737,847	499,903,538
Water and Electricity	-	-	-	-	-	-	-	-	-	(51,765,000)	51,765,000	-
Other Special Purpose Funds	-	-	-	-	-	-	-	-	-	(18,725,471)	2,564,008,247	2,545,282,776
Subtotal--Nondepartmental	-	-	-	-	-	-	-	-	-	(4,078,052,473)	8,468,367,523	4,390,315,050
Other Agencies	152,946,124	7,348,418	-	-	6,946,184	4,741,103	-	11,725,471	183,707,300	-	-	183,707,300
Total	1,757,036,414	1,000,831,882	104,922,787	132,179,286	637,738,750	491,398,596	210,370,072	583,724,798	4,918,202,585	(4,918,202,585)	14,848,242,440	14,848,242,440

EXHIBIT H
REQUIRED ORDINANCE CHANGES AND OTHER BUDGETARY ACTIONS

The list below outlines actions necessary to be taken by the Mayor and Council to effectuate the 2026-27 Budget. These include ordinance changes and other actions.

I. ORDINANCE CHANGES

1. Authorize the issuance of an amount not-to-exceed $1.5 billion in Tax and Revenue Anticipation Notes to make the full annual contribution payments in July 2026 to the Los Angeles City Employees' Retirement System Fund and to the Los Angeles Fire and Police Pensions Fund.

City Attorney

2. Request the City Attorney to prepare and present all revenue-generating ordinances as expeditiously as possible, but no later than 30 days after final budget adoption.

3. Request the City Attorney, with the assistance from the Bureau of Sanitation, to prepare an ordinance creating a special fund to collect the new fees and reflect reimbursement revenues for RecycLA 2.0 under Department 62 until the fund has been created.

City Attorney and City Administrative Officer

4. Instruct the Office of the City Administrative Officer, in coordination with the City Attorney's Office, to report in 30 days with recommendations to enhance enforcement of the City's short-term rental ordinance and any potential expansion to the ordinance that allows vacation rentals, and with recommendations on which City departments are best suited for effective enforcement.

5. Instruct the Office of the City Administrative Officer, in consultation with the City Attorney and the Controller, to create a new special fund, entitled Measure A – Local Solutions Fund for the deposit of the City's allocation from Measure A, which supports affordable housing, homelessness prevention, and mental health services. Funding is provided in accordance with the agreement with the County of Los Angeles. Request the City Attorney, with assistance from the Office of the City Administrative Offer, to prepare an ordinance creating this special fund.

City Attorney, City Administrative Officer, and Fire and Police Pensions

6. Request the City Attorney, with assistance from the Office of the City Administrative Officer and Fire and Police Pensions, to prepare a revised Measure FF implementation ordinance to permit amortization of the cost of the Measure FF Transfer payment over a five-year period.

City Attorney and Zoo

7. Request the City Attorney, with the assistance of the Los Angeles Zoo (Zoo), to prepare and present an ordinance to amend Section 22.715 of the Administrative Code to increase the Zoo admission fee by $2 effective July 1, 2026, and instruct the Zoo to take the necessary actions to implement the admission fee increase.

II. OTHER BUDGETARY ACTIONS

Citywide

8. Insofar as the budget includes the elimination of filled positions, departments are instructed to transfer incumbent employees into existing vacant positions, where appropriate. If no such vacancy exists, the City may pursue other administrative actions, including the approval of substitute and in-lieu position authorities, to retain these employees. Departments are expected to absorb the costs of these additional authorities. If a department is unable to absorb these costs, the City Administrative Officer shall recommend transfers of funds through financial status reports, including from the Unappropriated Balance - Reserve for Mid-Year Adjustments to pay for the costs of these authorities.

Animal Services

9. Instruct the Animal Services Department to report to the Mayor and Council on the acceptance of a grant between the American Society for the Prevention of Cruelty to Animals and the Best Friends Animal Society to provide resources that will advance and improve the treatment and care of companion animals by providing grant funding that would include the funding of certain staff costs for the department.

City Administrative Officer

10. Authorize a one-time exception to the City's Debt Policies to finance black and white vehicles in advance of the 2028 Olympic Games. Instruct the CAO to work with the Los Angeles Police Department to re-evaluate the useful life of black and white vehicles and report back on any changes to previous analyses that were performed to inform debt policies.

11. Instruct the Office of the City Administrative Officer to report on the applicability of taxes collected under Measure CB and develop recommendations to fund cannabis industry collections security and investigations and enforcement of laws relative to illegal cannabis businesses.

12. Instruct the Office of the City Administrative Officer to report on whether the Sylmar Fire Station is eligible for MICLA financing and whether that debt can be financed by the Los Angeles Fire and Emergency Preparedness and Response Ordinance, if the measure is passed by voters in the General Election held on November 3, 2026.

City Planning

13. Instruct the City Planning Department to develop an ordinance to establish a limited Vacation Rental Program to enable short-term stays within the City of Los Angeles Home Sharing Program consistent with the policy considerations in C.F. 18-1246 and with a sunset date no later than December 31, 2028**.**

Finance and City Administrative Officer

14. Instruct the Office of Finance and the City Administrative Officer to report with recommendations to allow the pre-payment of Transient Occupancy Tax in advance of the 2028 Olympics from any payer that wishes to assist the City in accelerating critical infrastructure projects, with funds to be designated to the following categories:

    a. 2% for TOT Compliance and Enforcement Activities
    b. 18% for Urban Forestry Management, Tree Trimming and Tree Planting
    c. 20% for Street Cleanliness and Maintenance Activities
    d. 20% for Park Programming and Park Facilities Maintenance
    e. 40% for Enhanced and Expanded Curb and Sidewalk Repairs

Finance and Controller

15. Instruct the Office of Finance and the Controller to initiate internal borrowing from the City's special revenue funds, in accordance with Charter Section 340(b), to assist with cash flow management in 2026-27, in-lieu of issuing Tax Revenue Anticipation Notes for this purpose.

Fire

16. Instruct the Fire Department, with the assistance of the City Administrative Officer, to report to the Mayor and Council with recommendations on providing funding and position authorities requested during the 2026-27 budget process as identified in the table below, and include additional items recommended for funding during the 2026-27 fiscal year to the extent projected revenue is sufficient, to be funded with the special tax proceeds authorized by the Los Angeles Fire and Emergency Preparedness and Response Ordinance, if the measure is passed by voters in the General Election held on November 3, 2026.

2026-27 Requests	Amount	Positions*
Overtime Variable Staffing Enhancement	$ 2,880,000	0
Fast Response Vehicles Enhancement	2,929,795	24
Wildland Hand Crew Enhancement	1,357,576	32
Emergency Incident Technicians	4,995,034	42
Engine 211 Staffing Enhancement	1,200,032	9
Fire Station 87 Hazmat Staffing Enhancement	1,749,639	12
Fire Station 48 Hazmat Staffing Enhancement	1,749,639	12
Sepulveda Basin Mitigation Project	500,000	0
Metropolitan Fire Communications Staff Enhancement	1,142,448	9
Basic Life Support Rescue Ambulance Enhancement	2,854,305	24
EMS Battalion Offices Deployment Adjustment	1,856,995	12
Rescue Ambulance 211 Staffing Enhancement	713,576	6
EMS Educators and Equipment	322,703	3
Mobile Integrated Healthcare	2,068,854	0
Wildland Fuel Management and Heavy Rescue Equipment and Supplies	1,210,581	0
Chief Information Security Officer	99,510	1
Behavioral Health Program Expansion	192,610	2
Accounting Division Staffing Enhancement	234,909	5
Voice Radio System Maintenance	2,203,005	0
Fire Facilities Front Funding	1,500,000	0
Fire Facilities Hoist Replacement	1,800,000	0
Fire Fencing and Security Management	2,500,000	0
Fire Frank Hotchkin Memorial Training Center Infrastructure Upgrades	2,000,000	0
Fire Station Upgrades and Repairs	2,295,000	0
Public Safety Facilities - Fire	1,600,981	0
TOTALS	**$ 41,957,192**	**193**

*All position costs are calculated with six-months salaries and salary savings rates considered.

General Services

17. Authorize the Controller and the General Services Department (GSD) to transfer funds from the Motion Picture Coordination Fund No. 417 to GSD Fund No. 100/40, Salaries, General Account No. 001010, Overtime General Account No. 001090, Salaries, As-Needed Account No. 001070, Hiring Hall Account No. 001100, Construction Projects Account No. 001014, Hiring Hall Construction Account No. 001101, Hiring Hall Fringe Benefits Account No. 001120, Construction Hiring Hall Fringe Benefits Account No. 001121, Construction Overtime Hiring Hall Account No. 001191, Maintenance Materials Account No. 003160, Construction Materials Account No. 003180, Office and Administrative Account No. 006010, and Operating Supplies Account No. 006020.

18. Instruct the General Services Department to report to the Municipal Facilities Committee on the actions necessary to take over an interim-housing site lease previously administered by the Los Angeles Homeless Services Authority at 4511 South Broadway, and to work with the Office of the City Administrative Officer to report on the applicability of these beds towards the Alliance Agreement.

Bureau of Public Works

19. Instruct the Board of Public Works Office of Petroleum and Natural Gas to report on the status of updated pipeline franchise agreements and present necessary ordinances to the Council for adoption. New franchise agreements should reflect updated fees that reflect industry standards, enhance health and safety, include increased penalties for environmental non-compliance, and increase liability requirements for franchisees.

Bureau of Street Lighting

20. Instruct the Bureau of Street Lighting, with the assistance of the City Administrative Officer, to report to the Mayor and Council with recommendations on the necessary appropriation adjustments and additional position authorities identified in the table below, to be funded by the proceeds from the proposed street lighting assessments, if the assessment is approved, by June 4, 2026.

Budget Items for New Street Lighting Assessment Funds	Amount	Positions[1]
Streetlight Fortification Against Copper Wire Theft Expansion	$ 484,881	6
Underground Substructure Locate and Mark Contracting	1,000,000	0
Full Funding for Energy Costs	10,022,157	0
Solar Street Lighting Installation Support	1,747,115	18
Conduit Replacement	3,433,071	4
LED Lifecyle Replacement	9,374,911	7
Pole and Foundation Replacement	9,067,570	24
Restoration of Engineering, Administrative and Information Technology Support	1,769,192	20
Maintenance Support Enhancement	350,504	5
Elimination of General Fund Related Cost Subsidy[2]	29,205,099	0
TOTAL	**$ 66,454,500**	**78**

[1]All positions are calculated with nine-months funding and salary savings rates considered.

[2]Shows the increase in General Fund reimbursements associated with the current General Fund subsidy and related costs associated with new positions in this table.

Bureau of Street Services and Transportation

21. Instruct the Bureau of Street Services and Department of Transportation to develop a comprehensive plan to address Healthy Streets LA projects coordinated with street resurfacing and sidewalk repair.

Recreation and Parks

22. Instruct the Department of Recreation and Parks, with the assistance of the Office of the City Administrative Officer, to report on the feasibility of using MICLA to fund the development of a Koreatown Arts and Recreation Center.

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SECTION 2

General Government Budget

2026-27

PART I

Summary of Expenditures and Appropriations

CITY OF LOS ANGELES

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SUMMARY STATEMENT

This Section summarizes the general government budget consisting of the budgetary departments, appropriations to departments requiring city budgetary assistance, and nondepartmental items.

Details of this summary follow in Section 2 Part II through Section 2 Part IV.

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

Appropriations and expenditures are provided for the necessary support of City government, excluding public enterprises and special revenues of the Library, Recreation and Parks, City Employees' Retirement, and Pensions Departments.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
$ 5,531,683,944	$ 5,223,596,834	$ 5,694,430,000	Budgetary Departments	$ 5,638,075,801
241,872,252	269,765,136	248,236,000	Library Fund	279,695,417
366,627,745	298,411,651	298,148,000	Recreation and Parks Fund	309,157,575
129,415,238	150,558,319	137,799,000	City Employees' Retirement Fund	152,946,124
$ 6,269,599,179	$ 5,942,331,940	$ 6,378,613,000	Total Departmental	$ 6,379,874,917
$ 1,418,988,160	$ 1,413,851,517	$ 1,383,220,000	2026 Pension Tax and Revenue Anticipation Notes, Debt Service Fund	$ 1,521,797,629
114,551,927	115,168,623	115,168,000	Bond Redemption and Interest Funds	115,952,089
226,969,394	198,879,816	217,871,000	Capital Finance Administration	209,722,076
328,699,552	885,524,652	499,320,000	Capital Improvement Expenditure Program	827,215,303
170,228,044	313,751,170	186,968,000	General City Purposes	518,447,858
931,160,290	947,667,548	953,819,000	Human Resources Benefits	1,000,831,882
34,742,941	39,174,048	41,225,000	Leasing	39,604,451
313,449,738	187,370,072	190,870,000	Liability Claims	210,370,072
-	43,109,595	43,580,000	Petroleum Products	43,109,595
-	290,522,442	-	Unappropriated Balance	150,693,000
584,711,624	801,257,795	649,578,000	Wastewater Special Purpose Fund	833,737,847
51,642,824	51,400,000	52,382,000	Water and Electricity	51,765,000
1,529,107,764	2,873,312,097	1,688,471,002	Appropriations to Special Purpose Funds	2,945,120,721
$ 5,704,252,258	$ 8,160,989,375	$ 6,022,472,002	Total Nondepartmental	$ 8,468,367,523
$ 11,973,851,437	$ 14,103,321,315	$ 12,401,085,002	Total Expenditures and Appropriations	$ 14,848,242,440

SECTION 2

General Government Budget

2026-27

PART II

Budgetary Departments

CITY OF LOS ANGELES

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STATEMENT AND SCOPE OF PROGRAMS

The narrative statement of the scope of programs shown under each department, office, or bureau heading is presented for information only and is not to be construed as limiting or authorizing the powers and duties of these offices in any way.

EXPENDITURES AND APPROPRIATIONS

Amounts shown for each department, office, or bureau in the column headed "Total Budget 2026-27" are individual items of the budget within the meaning of the Charter sections relating to the general budget, and represent totals of appropriations for programs of planned expenditures for the fiscal year. Such programs are submitted in detail in accompanying documents and are incorporated as a part of this budget by reference. Such programs, as approved by the final adoption of the budget, constitute the program of planned expenditures mentioned in Section 320 of the Charter, subject to such other expenditure controls as may be provided by law. Provided, however, that all appropriations in excess of the amount indicated as coming from the General Fund are, to the extent of such excess, conditional and made contingent upon receipt of monies in the Special Purpose Fund indicated. Provided, further, that no liability can be assumed or be imposed in excess of the amount indicated as coming from the General Fund, and that the assuming or imposing of liabilities with respect to amounts indicated as coming from special purpose funds are limited to the amounts actually received or made available through such funds.

SOURCE OF FUNDS

The amounts indicated for each fund are the amounts appropriated from such funds to finance the items appropriated for expenditure by the respective departments for the year 2026-27. Allocations, apportionments, and appropriations from special purpose funds as shown for each department, office, or bureau are contingent and subject to change, depending upon the proper receipt and allocation of such funds.

SUPPORTING DATA

DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

Actual appropriations by object are distributed here by program or purpose of expenditure. This data represents an estimate of the cost of the various programs.

Related costs, which are summarized in Exhibit G, are itemized by departmental program to give an indication of total cost of programs for the various departments.

Aging

This Department plans, contracts, and directly administers programs for older adults residing in the City of Los Angeles and their family caregivers through a network of 16 multi-purpose senior centers and Citywide service providers. These programs include both congregate and home-delivered nutrition services, disease prevention, legal services, health promotion, social services, and transportation assistance. The programs promote healthy living, physical activity, and mental and emotional wellness for older adults. They are designed to promote an interdependent, comprehensive, accessible, culturally sensitive, and socially inclusive system of programs for older adults and caregivers. These programs are funded by federal Older Americans Act and state Older Californians Act grant funds.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
4,550,210	4,679,696	4,801,000	Salaries General	-
444,986	222,431	222,000	Salaries, As-Needed	-
32,417	3,900	9,000	Overtime General	-
5,027,613	4,906,027	5,032,000	Total Salaries	
			Expense	
2,938	5,538	3,000	Printing and Binding	-
5,757	1,600	2,000	Travel	-
10,496,944	5,806,379	5,804,000	Contractual Services	-
6,000	6,500	2,000	Transportation	-
96,245	45,037	151,000	Office and Administrative	-
10,607,884	5,865,054	5,962,000	Total Expense	
15,635,497	**10,771,081**	**10,994,000**	**Total Aging**	

Aging

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
11,784,169	6,588,787	6,477,000	General Fund	-
111,806	289,827	130,000	Community Development Trust Fund (Sch. 8)	-
2,621,109	2,814,716	2,815,000	Area Plan for the Aging Title 7 Fund (Sch. 21)	-
289,531	547,408	549,000	Other Programs for the Aging (Sch. 21)	-
456,121	530,343	529,000	Proposition A Local Transit Assistance Fund (Sch. 26)	-
155,457	-	387,000	FUNDS FOR OTHER AGING GRANTS & MISC. PROGRAMS (Sch. 29)	-
56,643	-	-	Fund for Senior Services (Sch. 29)	-
57,394	-	39,000	HICAP Fund (Sch. 29)	-
87,999	-	-	Senior Human Services Program Fund (Sch. 29)	-
15,268	-	68,000	Supplemental Nutrition Assistance Program Fund (Sch. 29)	-
15,635,497	**10,771,081**	**10,994,000**	**Total Funds**	**0**

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	EG0201 Senior Services	EG0202 Family Caregiver Services	EG0203 Older Workers Program	Total
Budget				
Salaries	-	-	-	-
Expense	-	-	-	-
Equipment	-	-	-	-
Special	-	-	-	-
Total Departmental Budget	-	-	-	-
Support Program Allocation	-	-	-	-
Related and Indirect Costs				
Pensions and Retirement	-	-	-	-
Human Resources Benefits	-	-	-	-
Water and Electricity	-	-	-	-
Building Services	-	-	-	-
Other Department Related Costs	-	-	-	-
Capital Finance and Wastewater	-	-	-	-
Bond Interest and Redemption	-	-	-	-
Liability Claims	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-
Other Special Purpose Allocations	-	-	-	-
Non-Department Allocations	-	-	-	-
Subtotal Related Costs	-	-	-	-
Cost Allocated to Other Departments	-	-	-	-
Total Cost of Program	**-**	**-**	**-**	**-**
Positions	0	0	0	0

Animal Services

This Department enforces all laws and ordinances regulating the care, custody, control, and prevention of cruelty to all animals, including wildlife, within the City; operates and maintains animal shelters; provides veterinary care; issues permits and conducts inspections for the operation of animal establishments; issues animal licenses as required by law; promotes and conducts spay and neuter surgeries; and participates in the County's rabies control program. The Department also offers educational programs.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
24,893,151	25,309,112	25,788,000	Salaries General	27,063,859
1,012,557	258,376	363,000	Salaries, As-Needed	298,618
755,084	452,000	452,000	Overtime General	452,000
26,660,792	26,019,488	26,603,000	Total Salaries	27,814,477
			Expense	
73,039	74,000	74,000	Printing and Binding	74,000
1,517,024	1,201,993	2,303,000	Contractual Services	411,868
536,425	388,591	389,000	Medical Supplies	48,968
3,193	7,500	8,000	Transportation	7,500
34,262	33,810	34,000	Uniforms	32,650
54,056	47,500	48,000	Private Veterinary Care Expense	47,500
436,956	200,000	200,000	Animal Food/Feed and Grain	-
538,475	241,987	241,000	Office and Administrative	242,686
381,677	282,546	283,000	Operating Supplies	283,406
3,575,107	2,477,927	3,580,000	Total Expense	1,148,578
30,235,899	**28,497,415**	**30,183,000**	**Total Animal Services**	**28,963,055**

SOURCES OF FUNDS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
30,235,899	28,103,900	29,790,000	General Fund	28,551,512
-	264,833	265,000	Animal Sterilization Fund (Sch. 29)	272,878
-	128,682	128,000	Code Compliance Fund (Sch. 53)	138,665
30,235,899	**28,497,415**	**30,183,000**	**Total Funds**	**28,963,055**

Animal Services

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	AA0601 Animal Control and Law Enforcement	AA0602 Shelter Operations and Animal Care	AA0607 Animal Medical Services	AA0609 Community Engagement and Partnerships	AA0650 General Administration and Support
Budget					
Salaries	5,548,109	11,559,747	4,290,080	2,986,637	3,429,904
Expense	227,264	443,954	53,968	115,517	307,875
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	5,775,373	12,003,701	4,344,048	3,102,154	3,737,779
Support Program Allocation	780,837	2,035,297	435,221	486,423	(3,737,779)
Related and Indirect Costs					
Pensions and Retirement	1,978,792	5,157,835	1,102,933	1,232,690	-
Human Resources Benefits	1,809,809	4,717,370	1,008,746	1,127,422	-
Water and Electricity	331,662	864,494	184,861	206,609	-
Building Services	651,143	1,697,243	362,932	405,630	-
Other Department Related Costs	943,868	2,460,246	526,090	587,983	-
Capital Finance and Wastewater	43,438	113,224	24,211	27,060	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	83,845	218,548	46,733	52,231	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	131,260	342,138	73,161	81,769	-
Subtotal Related Costs	5,973,817	15,571,098	3,329,667	3,721,394	-
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**12,530,027**	**29,610,096**	**8,108,936**	**7,309,971**	**-**
Positions	61	159	34	38	26

Animal Services

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	Total
Budget	
Salaries	27,814,477
Expense	1,148,578
Equipment	-
Special	-
Total Departmental Budget	28,963,055
Support Program Allocation	-
Related and Indirect Costs	
Pensions and Retirement	9,472,250
Human Resources Benefits	8,663,347
Water and Electricity	1,587,626
Building Services	3,116,948
Other Department Related Costs	4,518,187
Capital Finance and Wastewater	207,933
Bond Interest and Redemption	-
Liability Claims	401,357
Judgement Obligation Bond Debt Service	-
Other Special Purpose Allocations	-
Non-Department Allocations	628,328
Subtotal Related Costs	28,595,976
Cost Allocated to Other Departments	-
Total Cost of Program	**57,559,031**
Positions	318

Building and Safety

This Department enforces all ordinances and laws relating to the construction, alteration, repair, demolition, removal or relocation of buildings or structures as well as the installation, alteration, repair, use and operation of heating, plumbing, lighting, ventilating, refrigerating, electrical and mechanical appliances, and equipment therein. The Department enforces the zoning ordinance of the City; provides a preventive as well as a corrective program for the rehabilitation of substandard private buildings, commercial buildings, schools, hospitals, and places of public assembly; provides a program for inspection of all excavations and fills on private property; enforces the swimming pool fencing ordinance; tests and approves plumbing appliances and equipment for sale in the City; inspects boilers and elevators; provides reports of residential building records and pending special assessment liens to potential purchasers prior to sale or exchange; and inspects residential property on request to determine its compliance with City code requirements.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Salaries	
115,936,990	130,624,270	121,212,000	Salaries General	148,031,780
1,436,509	1,808,700	1,669,000	Salaries, As-Needed	1,896,595
13,735,022	14,193,521	13,089,000	Overtime General	14,374,977
131,108,521	146,626,491	135,970,000	Total Salaries	164,303,352
			Expense	
5,465	16,152	14,000	Printing and Binding	85,736
261,202	257,878	236,000	Contractual Services	255,936
2,175,594	2,265,866	2,087,000	Transportation	2,383,220
-	1,500	1,000	Uniforms	1,500
119,030	132,099	122,000	Office and Administrative	182,863
2,799	6,947	7,000	Operating Supplies	41,700
2,564,090	2,680,442	2,467,000	Total Expense	2,950,955
133,672,611	**149,306,933**	**138,437,000**	**Total Building and Safety**	**167,254,307**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
SOURCES OF FUNDS				
10,211,829	8,657,479	7,941,000	General Fund	9,746,872
1,242,551	-	774,000	Community Development Trust Fund (Sch. 8)	-
6,529	76,184	70,000	Foreclosure Registry Program Fund (Sch. 29)	76,184
110,961	592,608	547,000	Off-Site Sign Periodic Inspection Fee Fund (Sch. 29)	634,715
410,296	328,493	302,000	Repair & Demolition Fund (Sch. 29)	309,201
110,116	149,009	137,000	Planning Case Processing Fund (Sch. 35)	149,009
121,580,329	139,503,160	128,666,000	Building and Safety Building Permit Fund (Sch. 40)	156,338,326
133,672,611	**149,306,933**	**138,437,000**	**Total Funds**	**167,254,307**

Building and Safety

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	BA0811 Structural Plan Checking	BA0812 Green Buildings and Electrical and Mechanical Engineering	BA0813 Grading Reports and Inspection	BA0814 Residential Inspection	BA0815 Commercial Inspection and Licensing
Budget					
Salaries	29,761,446	13,668,971	7,072,040	18,132,726	45,300,908
Expense	43,842	54,045	84,925	429,264	1,076,510
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	29,805,288	13,723,016	7,156,965	18,561,990	46,377,418
Support Program Allocation	5,546,094	2,932,418	1,434,335	3,761,144	7,681,659
Related and Indirect Costs					
Pensions and Retirement	11,061,399	5,848,556	2,860,707	7,501,409	15,320,672
Human Resources Benefits	5,036,687	2,663,076	1,302,591	3,415,684	6,976,102
Water and Electricity	206,027	108,934	53,283	139,719	285,358
Building Services	552,049	291,888	142,771	374,378	764,620
Other Department Related Costs	2,248,168	1,188,687	581,423	1,524,620	3,113,841
Capital Finance and Wastewater	1,236,837	653,960	319,872	838,775	1,713,090
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	19,751	10,443	5,108	13,394	27,357
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	64,226	33,959	16,610	43,556	88,957
Subtotal Related Costs	20,425,144	10,799,503	5,282,365	13,851,535	28,289,997
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**55,776,526**	**27,454,937**	**13,873,665**	**36,174,669**	**82,349,074**
Positions	174	92	45	118	241

Building and Safety

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	BA0816 Development Services Case Management	BC0817 Residential and Commercial Code Enforcement	BC0818 Conservation of Existing Structures and Mechanical Devices	BA0848 Development Services Systems	BA0849 Technology Support
Budget					
Salaries	8,580,020	11,461,261	4,101,175	461,616	7,447,826
Expense	130,354	732,435	185,131	242	1,495
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	8,710,374	12,193,696	4,286,306	461,858	7,449,321
Support Program Allocation	1,083,720	2,549,928	892,475	95,622	(7,449,321)
Related and Indirect Costs					
Pensions and Retirement	2,161,423	5,085,701	1,779,995	190,714	-
Human Resources Benefits	984,180	2,315,718	810,501	86,839	-
Water and Electricity	40,258	94,725	33,154	3,552	-
Building Services	107,872	253,816	88,835	9,518	-
Other Department Related Costs	439,297	1,033,640	361,774	38,762	-
Capital Finance and Wastewater	241,681	568,661	199,031	21,325	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	3,859	9,081	3,178	341	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	12,550	29,529	10,335	1,107	-
Subtotal Related Costs	3,991,120	9,390,871	3,286,803	352,158	-
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**13,785,214**	**24,134,495**	**8,465,584**	**909,638**	**-**
Positions	34	80	28	3	47

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	BA0850 General Administration and Support	Total
Budget		
Salaries	18,315,363	164,303,352
Expense	212,712	2,950,955
Equipment	-	-
Special	-	-
Total Departmental Budget	18,528,075	167,254,307
Support Program Allocation	(18,528,075)	-
Related and Indirect Costs		
Pensions and Retirement	-	51,810,576
Human Resources Benefits	-	23,591,378
Water and Electricity	-	965,010
Building Services	-	2,585,747
Other Department Related Costs	-	10,530,212
Capital Finance and Wastewater	-	5,793,232
Bond Interest and Redemption	-	-
Liability Claims	-	92,512
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	-	300,829
Subtotal Related Costs	-	95,669,496
Cost Allocated to Other Departments	-	-
Total Cost of Program	**-**	**262,923,803**
Positions	131	993

Cannabis Regulation

This Department develops rules and regulations to implement local and State law pertaining to cannabis use, administers the application, licensing, renewal, and revocation processes for cannabis businesses, and coordinates with other City departments to ensure timely completion of inspections, audits, and other functions related to regulating cannabis businesses within the City.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Salaries	
5,779,516	7,107,568	6,149,000	Salaries General	6,867,248
52,019	50,000	50,000	Salaries, As-Needed	50,000
94,600	100,000	100,000	Overtime General	100,000
5,926,135	7,257,568	6,299,000	Total Salaries	7,017,248
			Expense	
5,549	20,000	10,000	Printing and Binding	20,000
7,113	20,000	10,000	Travel	20,000
1,442,946	1,213,132	1,213,000	Contractual Services	1,213,132
6,000	25,000	10,000	Transportation	25,000
74,366	95,000	94,000	Office and Administrative	95,000
64	5,000	5,000	Operating Supplies	5,000
1,536,038	1,378,132	1,342,000	Total Expense	1,378,132
7,462,173	**8,635,700**	**7,641,000**	**Total Cannabis Regulation**	**8,395,380**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
SOURCES OF FUNDS				
262,546	-	-	General Fund	-
7,199,627	8,635,700	7,641,000	Cannabis Regulation Special Revenue Fund (Sch. 33)	8,395,380
7,462,173	**8,635,700**	**7,641,000**	**Total Funds**	**8,395,380**

Cannabis Regulation

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	BA1301 Regulations and Licensing	Total
Budget		
Salaries	7,017,248	7,017,248
Expense	1,378,132	1,378,132
Equipment	-	-
Special	-	-
Total Departmental Budget	8,395,380	8,395,380
Support Program Allocation	-	-
Related and Indirect Costs		
Pensions and Retirement	2,403,511	2,403,511
Human Resources Benefits	1,110,034	1,110,034
Water and Electricity	30,690	30,690
Building Services	12	12
Other Department Related Costs	574,051	574,051
Capital Finance and Wastewater	-	-
Bond Interest and Redemption	-	-
Liability Claims	-	-
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	2	2
Subtotal Related Costs	4,118,300	4,118,300
Cost Allocated to Other Departments	-	-
Total Cost of Program	**12,513,680**	**12,513,680**
Positions	50	50

City Administrative Officer

The City Administrative Officer is the chief financial advisor to the Mayor and the Council and reports directly to both. This Office conducts studies and investigations, carries out research, and makes recommendations on a wide variety of City management matters for the Mayor and Council. This Office assists the Mayor and Council in the preparation of the City budget; forecasts and manages revenue projections; plans and directs the administration of the budget; manages the City's debt program; manages the City's risk management program; and directs the development of work programs and standards. This Office represents the management of the City in negotiating all labor contracts, coordinates applications for federal and state grants and claims for disaster relief, chairs and participates on many coordinating committees, and performs other duties required by the Mayor or the Council.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
29,277,601	28,171,799	28,056,000	Salaries General	29,841,898
125,841	-	10,000	Salaries, As-Needed	100,000
300,635	-	300,000	Overtime General	-
29,704,077	28,171,799	28,366,000	Total Salaries	29,941,898
			Expense	
337	7,445	7,000	Printing and Binding	7,445
35,791	-	2,000	Travel	-
16,040,631	14,966,965	24,547,000	Contractual Services	20,855,849
6,233	6,000	6,000	Transportation	6,000
265,928	215,938	217,000	Office and Administrative	221,938
16,348,920	15,196,348	24,779,000	Total Expense	21,091,232
46,052,997	**43,368,147**	**53,145,000**	**Total City Administrative Officer**	**51,033,130**

City Administrative Officer

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
40,447,810	40,474,551	50,366,000	General Fund	48,088,871
50,000	50,000	50,000	Los Angeles Convention & Visitors Bureau Trust Fund (Sch. 1)	50,000
99,354	107,147	107,000	Solid Waste Resources Revenue Fund (Sch. 2)	112,435
110,312	117,590	-	Community Development Trust Fund (Sch. 8)	122,522
319,284	334,063	335,000	Sewer Operations & Maintenance Fund (Sch. 14)	351,933
530,225	546,910	547,000	Sewer Capital Fund (Sch. 14)	596,032
63,655	92,345	93,000	Rent Stabilization Trust Fund (Sch. 23)	97,911
95,096	101,371	101,000	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	105,623
4,804	-	-	AMERICAN RESCUE PLAN ACT FUND (Sch. 29)	-
132,471	147,260	147,000	CRA Non-Housing Bond Proceeds Fund (Sch. 29)	-
600,000	-	-	Department of Transportation Trust Fund (Sch. 29)	-
740,969	-	-	HHAP-4 (Sch. 29)	-
90,428	-	-	Homeless Efforts - County Funding Agreement Fund (Sch. 29)	-
998,989	-	-	Homeless Housing, Assistance, and Prevention Grant (Sch. 29)	-
63,655	92,345	93,000	Housing Impact Trust Fund (Sch. 29)	97,911
833,463	109,359	109,000	Innovation Fund (Sch. 29)	142,376
57,165	60,823	61,000	Citywide Recycling Trust Fund (Sch. 32)	63,374
86,370	92,274	93,000	Planning Case Processing Fund (Sch. 35)	99,553
279,030	456,833	457,000	Disaster Assistance Trust Fund (Sch. 37)	481,223
273,142	292,735	293,000	Building and Safety Building Permit Fund (Sch. 40)	316,032
59,965	86,989	87,000	Systematic Code Enforcement Fee Fund (Sch. 42)	92,237
59,965	86,989	87,000	Municipal Housing Finance Fund (Sch. 48)	92,237
56,845	118,563	119,000	Measure M Local Return Fund (Sch. 52)	122,860
46,052,997	**43,368,147**	**53,145,000**	**Total Funds**	**51,033,130**

City Administrative Officer

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FC1001 Budget Formulation and Control	FC1002 Management Services	FC1003 Employee Relations Compensation and Benefits	FE1004 Risk Management	FC1006 Debt Management
Budget					
Salaries	8,524,698	8,018,313	3,406,405	1,826,243	1,633,847
Expense	66,760	20,318,914	299,058	14,775	3,000
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	8,591,458	28,337,227	3,705,463	1,841,018	1,636,847
Support Program Allocation	828,916	727,829	303,262	262,827	141,522
Related and Indirect Costs					
Pensions and Retirement	3,294,052	2,892,338	1,205,141	1,044,455	562,399
Human Resources Benefits	1,046,945	919,269	383,029	331,958	178,747
Water and Electricity	113,291	99,476	41,448	35,922	19,343
Building Services	341,162	299,556	124,815	108,173	58,247
Other Department Related Costs	548,486	481,598	200,666	173,910	93,644
Capital Finance and Wastewater	-	-	-	-	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	38,514	33,817	14,090	12,212	6,575
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	6,374,355	5,596,995	2,332,081	2,021,137	1,088,305
Subtotal Related Costs	11,756,805	10,323,049	4,301,270	3,727,767	2,007,260
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**21,177,179**	**39,388,105**	**8,309,995**	**5,831,612**	**3,785,629**
Positions	41	36	15	13	7

City Administrative Officer

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FC1007 Asset Management and Capital Projects	FC1008 Proprietary Analysis	FC1050 General Administration and Support	Total
Budget				
Salaries	2,684,393	1,302,454	2,545,545	29,941,898
Expense	300,000	6,000	82,725	21,091,232
Equipment	-	-	-	-
Special	-	-	-	-
Total Departmental Budget	2,984,393	1,308,454	2,628,270	51,033,130
Support Program Allocation	242,610	121,305	(2,628,270)	-
Related and Indirect Costs				
Pensions and Retirement	964,113	482,056	-	10,444,554
Human Resources Benefits	306,423	153,211	-	3,319,582
Water and Electricity	33,159	16,579	-	359,218
Building Services	99,852	49,926	-	1,081,731
Other Department Related Costs	160,533	80,266	-	1,739,103
Capital Finance and Wastewater	-	-	-	-
Bond Interest and Redemption	-	-	-	-
Liability Claims	11,272	5,636	-	122,116
Judgement Obligation Bond Debt Service	-	-	-	-
Other Special Purpose Allocations	-	-	-	-
Non-Department Allocations	1,865,665	932,833	-	20,211,371
Subtotal Related Costs	3,441,017	1,720,507	-	37,277,675
Cost Allocated to Other Departments	-	-	-	-
Total Cost of Program	**6,668,020**	**3,150,266**	**-**	**88,310,805**
Positions	12	6	19	149

City Attorney

The City Attorney acts as legal advisor to the City, prosecutes all misdemeanor offenses occurring within the City of Los Angeles and defends the City in civil litigation. The City Attorney represents the Municipal Corporation of the City of Los Angeles and its Council, boards, departments, officers, employees, and entities in legal proceedings and before federal and state administrative bodies. The City Attorney examines all contracts and ordinances as to form and legality, often interprets the legality of actions and activities of the City, and renders legal opinions construing federal and state laws, the Charter, and City ordinances. In conjunction with its prosecution of misdemeanors, the City Attorney administers a wide range of neighborhood-based diversion and restorative justice efforts. In addition to defending the City in a wide range of civil litigation, the Office initiates a variety of affirmative litigation, including actions to protect consumers and abate nuisances in Los Angeles' neighborhoods. The Office includes five branches: Municipal Law; Civil Litigation; Criminal; Real Estate; and Public Rights.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
168,385,337	173,114,857	172,177,000	Salaries General	182,287,334
575,348	106,549	674,000	Overtime General	106,549
168,960,685	173,221,406	172,851,000	Total Salaries	182,393,883
			Expense	
296,710	267,253	295,000	Bar Dues	267,253
67,016	105,000	55,000	Printing and Binding	105,000
14,963	-	15,000	Travel	-
1,314,878	2,964,569	2,965,000	Contractual Services	1,509,269
7,279	24,912	25,000	Transportation	24,912
18,942,233	7,945,448	20,219,000	Litigation	7,945,448
5,000	5,000	5,000	Contingent Expense	5,000
1,219,324	1,486,397	2,126,000	Office and Administrative	850,897
-	-	-	Operating Supplies	635,500
21,867,403	12,798,579	25,705,000	Total Expense	11,343,279
			Special	
8,360,222	-	16,435,000	City Attorney Outside Counsel	-
1,211	-	-	Workers' Compensation Outside Counsel	-
8,361,433	-	16,435,000	Total Special	-
199,189,521	**186,019,985**	**214,991,000**	**Total City Attorney**	**193,737,162**

City Attorney

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
182,912,167	174,041,915	203,105,000	General Fund	181,556,578
628,672	648,664	649,000	Solid Waste Resources Revenue Fund (Sch. 2)	679,897
274,182	78,999	211,000	Community Development Trust Fund (Sch. 8)	82,784
314,963	391,775	245,000	HOME Investment Partnership Program Fund (Sch. 9)	411,535
793,839	810,368	811,000	Sewer Operations & Maintenance Fund (Sch. 14)	851,509
627,910	389,276	389,000	Sewer Capital Fund (Sch. 14)	408,956
57,366	276,474	46,000	Workforce Innovation and Opportunity Act Fund (Sch. 22)	290,332
387,433	393,481	393,000	Rent Stabilization Trust Fund (Sch. 23)	416,194
257,313	265,012	265,000	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	278,897
12,175	-	-	CA For All Youth Jobs Corps Grant - Cycle 2 (Sch. 29)	-
4,058	-	-	CA For All Youth Workforce Development Grant Fund (Sch. 29)	-
3,661,189	2,524,021	-	City Attorney Consumer Protection Fund (Sch. 29)	2,571,284
3,300,968	-	3,703,000	City Attorney Grants Fund (Sch. 29)	-
2,664	-	-	Economic Development Trust Fund (Sch. 29)	-
126,919	136,181	96,000	Foreclosure Registry Program Fund (Sch. 29)	142,714
15,481	-	-	FY 2020 Justice Assistance Grant Fund (Sch. 29)	-
266,843	-	-	HHAP-4 (Sch. 29)	-
15,272	-	-	General Fund- Various Programs Fund (Sch. 29)	-
78,894	242,176	96,000	Housing Impact Trust Fund (Sch. 29)	254,389
85,668	88,006	85,000	Housing Production Revolving Fund (Sch. 29)	92,425
735	-	-	LA County LA RISE Measure H Fund (Sch. 29)	-
465,866	494,050	494,000	Low and Moderate Income Housing Fund (Sch. 29)	519,116
6,469	-	9,000	Police Department Grant Fund (Sch. 29)	-
736	-	-	LA County Youth Job Program Fund (Sch. 29)	-
1,988	-	-	Gang Injunction Curfew Settlement (Sch. 29)	-
6,109	-	-	LA RISE City General Fund Homeless Program (Sch. 29)	-
500,000	-	-	Citywide Recycling Trust Fund (Sch. 32)	-
1,173,044	1,185,531	1,175,000	Cannabis Regulation Special Revenue Fund (Sch. 33)	891,530
388,799	391,754	389,000	Planning Case Processing Fund (Sch. 35)	417,180
357,766	547,041	391,000	Accessible Housing Fund (Sch. 38)	578,926
629,830	767,403	559,000	Building and Safety Building Permit Fund (Sch. 40)	813,921
338,729	356,675	309,000	Systematic Code Enforcement Fee Fund (Sch. 42)	375,556
77,194	79,504	41,000	Municipal Housing Finance Fund (Sch. 48)	83,669
59,013	87,408	86,000	Sidewalk Repair Fund (Sch. 51)	91,753
735,546	765,603	743,000	Code Compliance Fund (Sch. 53)	810,050
623,721	652,575	653,000	Planning Long-Range Planning Fund (Sch. 56)	689,070

City Attorney

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
-	406,093	48,000	House LA Fund (Sch. 58)	428,897
199,189,521	**186,019,985**	**214,991,000**	**Total Funds**	**193,737,162**

City Attorney

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	AB1201 Criminal and Special Litigation	FD1202 Civil Liability Management	FD1203 Municipal Law	FD1204 Proprietary and Outside Counsel	FD1205 Public Rights
Budget					
Salaries	67,798,515	35,167,022	42,751,655	23,438,009	1,619,557
Expense	2,378,754	4,435,909	1,568,150	884,763	90,786
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	70,177,269	39,602,931	44,319,805	24,322,772	1,710,343
Support Program Allocation	4,001,931	2,339,927	1,869,755	1,049,687	10,934
Related and Indirect Costs					
Pensions and Retirement	27,503,842	16,081,481	12,850,156	7,214,122	75,147
Human Resources Benefits	9,342,106	5,462,325	4,364,755	2,450,389	25,525
Water and Electricity	605,114	353,810	282,717	158,718	1,653
Building Services	2,211,662	1,293,158	1,033,318	580,108	6,043
Other Department Related Costs	6,804,303	3,978,472	3,179,060	1,784,735	18,591
Capital Finance and Wastewater	250,827	146,658	117,189	65,791	685
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	1,316,240	769,604	614,964	345,243	3,596
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	2,586,573	1,512,367	1,208,481	678,445	7,067
Non-Department Allocations	1,300,751	760,549	607,728	341,181	3,554
Subtotal Related Costs	51,921,418	30,358,424	24,258,368	13,618,732	141,861
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**126,100,618**	**72,301,282**	**70,447,928**	**38,991,191**	**1,863,138**
Positions	366	214	171	96	1

City Attorney

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FD1206 Real Estate	FD1250 General Administration and Support	Total
Budget			
Salaries	4,230,088	7,389,037	182,393,883
Expense	90,786	1,894,131	11,343,279
Equipment	-	-	-
Special	-	-	-
Total Departmental Budget	4,320,874	9,283,168	193,737,162
Support Program Allocation	10,934	(9,283,168)	-
Related and Indirect Costs			
Pensions and Retirement	75,147	-	63,799,895
Human Resources Benefits	25,525	-	21,670,625
Water and Electricity	1,653	-	1,403,665
Building Services	6,043	-	5,130,332
Other Department Related Costs	18,591	-	15,783,752
Capital Finance and Wastewater	685	-	581,835
Bond Interest and Redemption	-	-	-
Liability Claims	3,596	-	3,053,243
Judgement Obligation Bond Debt Service	-	-	-
Other Special Purpose Allocations	7,067	-	6,000,000
Non-Department Allocations	3,554	-	3,017,317
Subtotal Related Costs	141,861	-	120,440,664
Cost Allocated to Other Departments	-	-	-
Total Cost of Program	**4,473,669**	**-**	**314,177,826**
Positions	1	45	894

City Clerk

The City Clerk serves as Clerk of the Council and Superintendent of Elections and has primary responsibility for providing legislative and personnel support services to the Mayor and Council, managing the City records retention and archival programs, maintaining a record of all Council proceedings, and administering the Business Improvement District Program and the Neighborhood Council Funding Program.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			Salaries	
12,971,338	13,226,082	13,049,000	Salaries General	13,557,813
1,324,497	1,329,484	1,399,000	Salaries, As-Needed	943,059
83,695	165,249	166,000	Overtime General	139,132
14,379,530	14,720,815	14,614,000	Total Salaries	14,640,004
			Expense	
-	8,494	8,000	Printing and Binding	8,494
435,213	489,532	490,000	Contractual Services	464,532
5,750	6,500	7,000	Transportation	6,500
19,885,535	3,378,430	5,178,000	Elections	4,431,190
159,386	71,103	81,000	Office and Administrative	71,103
20,485,884	3,954,059	5,764,000	Total Expense	4,981,819
34,865,414	**18,674,874**	**20,378,000**	**Total City Clerk**	**19,621,823**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
33,735,111	17,477,762	19,111,000	General Fund	18,390,444
36,886	39,026	39,000	Solid Waste Resources Revenue Fund (Sch. 2)	38,030
36,886	39,026	39,000	Sewer Operations & Maintenance Fund (Sch. 14)	38,030
965,019	1,041,010	1,041,000	Business Improvement Trust Fund (Sch. 29)	1,079,259
17,742	-	70,000	Printing Revolving Fund (Sch. 29)	-
73,770	78,050	78,000	Cannabis Regulation Special Revenue Fund (Sch. 33)	76,060
34,865,414	**18,674,874**	**20,378,000**	**Total Funds**	**19,621,823**

City Clerk

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FB1401 Council and Public Services	FB1402 City Elections and Business Improvement Districts	FI1405 Records Management	FB1407 Mayor and City Council Administrative Support	FI1408 Neighborhood Council Elections and Funding
Budget					
Salaries	3,270,691	3,398,308	434,144	2,280,729	2,213,252
Expense	196,491	4,176,212	14,151	6,946	259,300
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	3,467,182	7,574,520	448,295	2,287,675	2,472,552
Support Program Allocation	932,570	932,570	143,472	860,834	502,153
Related and Indirect Costs					
Pensions and Retirement	1,312,497	1,312,498	201,923	1,211,536	706,730
Human Resources Benefits	718,587	718,587	110,552	663,311	386,931
Water and Electricity	72,409	72,409	11,140	66,840	38,990
Building Services	380,733	380,733	58,574	351,445	205,010
Other Department Related Costs	413,858	413,858	63,670	382,023	222,847
Capital Finance and Wastewater	-	-	-	-	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	-	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	3,129,552	3,129,552	481,470	2,888,817	1,685,143
Subtotal Related Costs	6,027,636	6,027,637	927,329	5,563,972	3,245,651
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**10,427,388**	**14,534,727**	**1,519,096**	**8,712,481**	**6,220,356**
Positions	26	26	4	24	14

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FF1449 Technology Support	FF1450 General Administration and Support	Total
Budget			
Salaries	876,199	2,166,681	14,640,004
Expense	313,774	14,945	4,981,819
Equipment	-	-	-
Special	-	-	-
Total Departmental Budget	1,189,973	2,181,626	19,621,823
Support Program Allocation	(1,189,973)	(2,181,626)	-
Related and Indirect Costs			
Pensions and Retirement	-	-	4,745,184
Human Resources Benefits	-	-	2,597,968
Water and Electricity	-	-	261,788
Building Services	-	-	1,376,495
Other Department Related Costs	-	-	1,496,256
Capital Finance and Wastewater	-	-	-
Bond Interest and Redemption	-	-	-
Liability Claims	-	-	-
Judgement Obligation Bond Debt Service	-	-	-
Other Special Purpose Allocations	-	-	-
Non-Department Allocations	-	-	11,314,534
Subtotal Related Costs	-	-	21,792,225
Cost Allocated to Other Departments	-	-	-
Total Cost of Program	**-**	**-**	**41,414,048**
Positions	5	14	113

City Planning

The Department of City Planning's mission is to create and implement plans, policies, and programs that realize a vision of Los Angeles as a collection of healthy and sustainable neighborhoods, each with a distinct sense of place, based on a foundation of mobility, economic vitality, and improved quality of life for all residents.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			Salaries	
56,127,949	62,475,563	61,544,000	Salaries General	65,203,985
171,670	183,251	184,000	Salaries, As-Needed	183,251
399,793	567,154	586,000	Overtime General	317,154
56,699,412	63,225,968	62,314,000	Total Salaries	65,704,390
			Expense	
40,130	102,786	103,000	Printing and Binding	102,786
1,328	-	-	Travel	-
6,470,361	5,557,765	7,341,000	Contractual Services	5,815,249
6,000	1,735	7,000	Transportation	1,735
514,180	808,892	801,000	Office and Administrative	817,220
11,737	63,947	57,000	Operating Supplies	63,947
7,043,736	6,535,125	8,309,000	Total Expense	6,800,937
			Equipment	
175,092	92,040	92,000	Furniture, Office, and Technical Equipment	92,040
175,092	92,040	92,000	Total Equipment	92,040
63,918,240	**69,853,133**	**70,715,000**	**Total City Planning**	**72,597,367**

City Planning

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
17,754,660	17,449,027	18,807,000	General Fund	17,464,735
-	128,463	-	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	-
15,180	-	-	Housing Impact Trust Fund (Sch. 29)	-
11,800	-	-	MICLA Lease Revenue Commercial Paper, Taxable B-1 (Sch. 29)	-
3,349,163	3,611,263	3,786,000	Short-term Rental Enforcement Trust Fund (Sch. 29)	4,499,587
224,950	232,358	233,000	Warner Center Mobility Trust Fund (Sch. 29)	265,807
25,272,648	25,926,181	25,500,000	Planning Case Processing Fund (Sch. 35)	26,572,061
2,171,619	8,330,062	8,212,000	Building and Safety Building Permit Fund (Sch. 40)	9,071,517
7,308,416	7,136,618	7,137,000	Planning Long-Range Planning Fund (Sch. 56)	7,526,148
7,809,804	7,039,161	7,040,000	City Planning System Development Fund (Sch. 57)	7,197,512
63,918,240	**69,853,133**	**70,715,000**	**Total Funds**	**72,597,367**

City Planning

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	BB6801 Citywide Planning	BB6802 Community Planning	BB6805 Neighborhood Initiatives and Transit Oriented Planning	BB6803 Historic Resources	BB6804 Development Services
Budget					
Salaries	5,475,701	5,514,286	3,444,352	1,961,208	19,537,091
Expense	76,742	727,736	224,670	158,482	1,691,792
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	5,552,443	6,242,022	3,669,022	2,119,690	21,228,883
Support Program Allocation	1,508,987	2,703,602	754,494	943,117	4,023,966
Related and Indirect Costs					
Pensions and Retirement	1,998,933	3,581,422	999,467	1,249,333	5,330,489
Human Resources Benefits	737,206	1,320,827	368,603	460,754	1,965,882
Water and Electricity	38,336	68,685	19,168	23,960	102,229
Building Services	66,915	119,890	33,458	41,822	178,441
Other Department Related Costs	397,482	712,156	198,741	248,426	1,059,953
Capital Finance and Wastewater	18,307	32,799	9,153	11,442	48,818
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	127,998	229,330	63,999	79,999	341,328
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	27,726	49,676	13,863	17,329	73,937
Subtotal Related Costs	3,412,903	6,114,785	1,706,452	2,133,065	9,101,077
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**10,474,333**	**15,060,409**	**6,129,968**	**5,195,872**	**34,353,926**
Positions	24	43	12	15	64

City Planning

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	BB6806 Geographic Project Planning	BB6807 Major Projects and Project Plan Support	BB6849 Technology Support	BB6850 General Administration and Support	Total
Budget					
Salaries	11,256,612	4,682,151	6,332,133	7,500,856	65,704,390
Expense	122,595	496,344	3,026,914	275,662	6,800,937
Equipment	-	-	92,040	-	92,040
Special	-	-	-	-	-
Total Departmental Budget	11,379,207	5,178,495	9,451,087	7,776,518	72,597,367
Support Program Allocation	5,155,707	2,137,732	(9,451,087)	(7,776,518)	-
Related and Indirect Costs					
Pensions and Retirement	6,829,688	2,831,822	-	-	22,821,154
Human Resources Benefits	2,518,785	1,044,375	-	-	8,416,432
Water and Electricity	130,983	54,309	-	-	437,670
Building Services	228,628	94,797	-	-	763,951
Other Department Related Costs	1,358,064	563,100	-	-	4,537,922
Capital Finance and Wastewater	62,547	25,934	-	-	209,000
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	437,325	181,330	-	-	1,461,309
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	94,733	39,279	-	-	316,543
Subtotal Related Costs	11,660,753	4,834,946	-	-	38,963,981
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**28,195,667**	**12,151,173**	**-**	**-**	**111,561,348**
Positions	82	34	47	57	378

City Tourism

The City Tourism Department is responsible for strategic planning for tourism and managing the contracts with the operator of the facility and the City's Convention and Visitors Bureau for the purpose of increasing the competitiveness of Los Angeles as a convention and tourist destination so that the City can maximize the economic benefit derived from out-of-town visitors whose spending contributes to the growth of our local economy.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
1,438,406	1,717,857	1,536,000	Salaries General	1,809,327
-	31,783	-	Salaries, As-Needed	31,783
287	5,000	5,000	Overtime General	5,000
1,438,693	1,754,640	1,541,000	Total Salaries	1,846,110
			Expense	
140	5,000	5,000	Printing and Binding	5,000
3,777	-	-	Travel	-
71,910	35,000	35,000	Contractual Services	35,000
6,000	6,000	6,000	Transportation	6,000
1,405	6,000	6,000	Utilities Expense Private Company	6,000
31,633	20,000	20,000	Office and Administrative	20,000
114,865	72,000	72,000	Total Expense	72,000
1,553,558	**1,826,640**	**1,613,000**	**Total City Tourism**	**1,918,110**

SOURCES OF FUNDS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
681,695	436,891	437,000	Los Angeles Convention & Visitors Bureau Trust Fund (Sch. 1)	423,564
871,863	1,389,749	1,176,000	Convention Center Revenue Fund (Sch. 16)	1,494,546
1,553,558	**1,826,640**	**1,613,000**	**Total Funds**	**1,918,110**

City Tourism

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	EA4803 City Tourism	Total
Budget		
Salaries	1,846,110	1,846,110
Expense	72,000	72,000
Equipment	-	-
Special	-	-
Total Departmental Budget	1,918,110	1,918,110
Support Program Allocation	-	-
Related and Indirect Costs		
Pensions and Retirement	633,258	633,258
Human Resources Benefits	283,734	283,734
Water and Electricity	-	-
Building Services	-	-
Other Department Related Costs	119,790	119,790
Capital Finance and Wastewater	2,015,415	2,015,415
Bond Interest and Redemption	-	-
Liability Claims	-	-
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	-	-
Subtotal Related Costs	3,052,197	3,052,197
Cost Allocated to Other Departments	-	-
Total Cost of Program	**4,970,307**	**4,970,307**
Positions	12	12

Civil, Human Rights and Equity

This department develops rules, regulations and outreach programs to promote diversity and proactively address discrimination and equity issues within the City. This program also provides administrative and programmatic support to the Civil and Human Rights Commission, Commission on the Status of Women and the Human Relations Commission.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Salaries	
4,162,609	3,585,228	3,530,000	Salaries General	3,414,993
115,563	98,887	99,000	Salaries, As-Needed	90,533
10,117	-	2,000	Overtime General	-
4,288,289	3,684,115	3,631,000	Total Salaries	3,505,526
			Expense	
30,151	5,385	5,000	Printing and Binding	5,385
19,679	-	3,000	Travel	-
1,049,086	189,690	184,000	Contractual Services	110,690
6,000	-	6,000	Transportation	-
117,522	27,000	52,000	Office and Administrative	27,000
4,608	1,700	2,000	Operating Supplies	1,700
1,227,046	223,775	252,000	Total Expense	144,775
5,515,335	**3,907,890**	**3,883,000**	**Total Civil, Human Rights and Equity**	**3,650,301**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
SOURCES OF FUNDS				
5,515,335	3,907,890	3,883,000	General Fund	3,650,301
5,515,335	**3,907,890**	**3,883,000**	**Total Funds**	**3,650,301**

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	EG1501 Commission Oversight and Discrimination Enforcement	EG1502 Civil Rights Enforcement	EG1503 Office of Race and Equity	Total
Budget				
Salaries	2,117,323	733,833	654,370	3,505,526
Expense	144,775	-	-	144,775
Equipment	-	-	-	-
Special	-	-	-	-
Total Departmental Budget	2,262,098	733,833	654,370	3,650,301
Support Program Allocation	-	-	-	-
Related and Indirect Costs				
Pensions and Retirement	956,189	239,047	-	1,195,236
Human Resources Benefits	88,802	22,201	-	111,003
Water and Electricity	17,434	4,359	-	21,793
Building Services	53,841	13,460	-	67,301
Other Department Related Costs	180,449	45,112	-	225,561
Capital Finance and Wastewater	-	-	-	-
Bond Interest and Redemption	-	-	-	-
Liability Claims	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-
Other Special Purpose Allocations	-	-	-	-
Non-Department Allocations	9,484	2,371	-	11,855
Subtotal Related Costs	1,306,199	326,550	-	1,632,749
Cost Allocated to Other Departments	-	-	-	-
Total Cost of Program	**3,568,297**	**1,060,383**	**654,370**	**5,283,050**
Positions	4	1		5

Community Investment

The Community Investment Department provides integrated services to families, youth, seniors, and workers through various grant and City-funded programs. The Department promotes economic development and provides technical assistance and financing services to businesses. The Department oversees the City's FamilySource Centers, YouthSource Centers, WorkSource Centers, BusinessSource Centers, Multi-Purpose Senior Centers, Survivor Services System, Children's Savings Account, and certain homelessness prevention programs. The Department develops and administers the annual Housing and Community Development Consolidated Plan, Workforce Development Board Annual Plan, and Youth Development Strategic Plan, as well as supports the Community Action Board and Domestic Violence Alliance. The Department helps achieve the City's poverty reduction goals to enhance economic resilience for low-income households and the most vulnerable residents.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
10,641,409	11,497,059	11,392,000	Salaries General	35,505,269
164,004	12,552	124,000	Salaries, As-Needed	628,728
73,795	5,135	60,000	Overtime General	106,116
10,879,208	11,514,746	11,576,000	Total Salaries	36,240,113
			Expense	
112,017	15,134	195,000	Printing and Binding	52,545
25,384	2,341	16,000	Travel	43,548
29,409,565	33,085,185	36,608,000	Contractual Services	43,766,481
8,139	12,125	9,000	Transportation	29,517
-	-	-	Water and Electricity	5,000
348,051	230,497	882,000	Office and Administrative	487,939
-	-	-	Operating Supplies	32,697
-	-	-	Leasing	830,965
29,903,156	33,345,282	37,710,000	Total Expense	45,248,692
			Special	
-	-	-	Youth Council Stipends	90,000
-	-	-	Total Special	90,000
40,782,364	**44,860,028**	**49,286,000**	**Total Community Investment for Families**	**81,578,805**

Community Investment

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
31,575,647	36,430,814	38,775,000	General Fund	52,638,624
776,925	-	337,000	Affordable Housing Trust Fund (Sch. 6)	-
5,585,228	6,998,142	5,910,000	Community Development Trust Fund (Sch. 8)	9,718,746
1,283,843	1,001,437	1,227,000	Community Service Block Grant Trust Fund (Sch. 13)	1,101,054
-	-	-	Area Plan for the Aging Title 7 Fund (Sch. 21)	2,838,626
-	-	-	Other Programs for the Aging (Sch. 21)	580,168
230,983	-	-	Workforce Innovation and Opportunity Act Fund (Sch. 22)	12,313,809
-	-	-	Proposition A Local Transit Assistance Fund (Sch. 26)	542,424
43,775	-	57,000	CA For All Youth Jobs Corps Grant - Cycle 2 (Sch. 29)	-
24,811	-	-	CA For All Youth Workforce Development Grant Fund (Sch. 29)	-
621,711	-	1,317,000	CIFD Miscellaneous Grants and Awards Fund (Sch. 29)	-
-	-	-	CRA Non-Housing Bond Proceeds Fund (Sch. 29)	413,172
-	-	-	Economic Development Trust Fund (Sch. 29)	395,018
-	263,125	220,000	HOME-ARP (Sch. 29)	319,144
150	-	1,000	Re Domestic Violence Trust Fund (Sch. 29)	-
-	-	1,000,000	State AB1290 City Fund (Sch. 29)	-
-	-	-	LA County Youth Job Program Fund (Sch. 29)	472,130
298,270	166,510	319,000	Traffic Safety Education Program Fund (Sch. 29)	245,890
341,021	-	123,000	Trust of Floor Area Ratio Public Benefits (Sch. 29)	-
40,782,364	**44,860,028**	**49,286,000**	**Total Funds**	**81,578,805**

Community Investment

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	EG2101 Community Investment	EG2102 Family and Support Services	EG2103 Consolidated Planning	EG2104 Economic Development	EG2105 Adult Workforce Development
Budget					
Salaries	-	2,969,845	3,425,704	3,924,545	3,949,049
Expense	-	33,848,070	-	324,014	4,033,211
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	-	36,817,915	3,425,704	4,248,559	7,982,260
Support Program Allocation	-	-	-	-	-
Related and Indirect Costs					
Pensions and Retirement	-	869,870	1,677,606	807,736	994,137
Human Resources Benefits	-	316,112	609,645	293,533	361,271
Water and Electricity	-	17,449	33,652	16,203	19,942
Building Services	-	90,149	173,858	83,709	103,027
Other Department Related Costs	-	196,645	379,243	182,599	224,737
Capital Finance and Wastewater	-	-	-	-	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	-	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	-	390,618	753,335	362,717	446,421
Subtotal Related Costs	-	1,880,843	3,627,339	1,746,497	2,149,535
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**-**	**38,698,758**	**7,053,043**	**5,995,056**	**10,131,795**
Positions	0	14	27	13	16

Community Investment

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	EG2106 Youth Development	EG2107 Senior Services	EG2150 General Administration and Support	Total
Budget				
Salaries	3,951,205	3,343,315	14,676,450	36,240,113
Expense	523,430	5,959,819	560,148	45,248,692
Equipment	-	-	-	-
Special	90,000	-	-	90,000
Total Departmental Budget	4,564,635	9,303,134	15,236,598	81,578,805
Support Program Allocation	-	-	-	-
Related and Indirect Costs				
Pensions and Retirement	1,056,271	1,615,473	5,405,620	12,426,713
Human Resources Benefits	383,850	587,065	1,964,411	4,515,887
Water and Electricity	21,188	32,406	108,435	249,275
Building Services	109,466	167,419	560,208	1,287,836
Other Department Related Costs	238,783	365,197	1,222,006	2,809,210
Capital Finance and Wastewater	-	-	-	-
Bond Interest and Redemption	-	-	-	-
Liability Claims	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-
Other Special Purpose Allocations	-	-	-	-
Non-Department Allocations	474,322	725,433	2,427,411	5,580,257
Subtotal Related Costs	2,283,880	3,492,993	11,688,091	26,869,178
Cost Allocated to Other Departments	-	-	-	-
Total Cost of Program	**6,848,515**	**12,796,127**	**26,924,689**	**108,447,983**
Positions	17	26	87	200

Controller

The City Controller, an independently elected Citywide official, is the taxpayers' watchdog and the City's chief auditor and accountant. The Controller's job is to investigate and publicly report problems with City departments, increase governmental efficiency and save taxpayer money by improving operations, conduct financial and performance audits of all city departments, offices, and programs, monitor and report on all matters relating to the City's fiscal health, keep the City's official financial records, and supervise all expenditures of the City.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Salaries	
20,810,837	22,067,050	21,926,000	Salaries General	24,623,388
155,559	150,000	150,000	Salaries, As-Needed	150,000
415,901	290,071	335,000	Overtime General	290,071
21,382,297	22,507,121	22,411,000	Total Salaries	25,063,459
			Expense	
83,448	44,306	44,000	Printing and Binding	84,306
13,164	-	-	Travel	-
1,457,410	518,380	421,000	Contractual Services	583,380
6,000	-	-	Transportation	-
4,998	5,000	5,000	Contingent Expense	5,000
198,019	249,921	117,000	Office and Administrative	279,921
1,763,039	817,607	587,000	Total Expense	952,607
23,145,336	**23,324,728**	**22,998,000**	**Total Controller**	**26,016,066**

Controller

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
22,615,292	22,565,612	22,380,000	General Fund	25,221,908
23,029	26,314	-	Community Development Trust Fund (Sch. 8)	26,919
219,294	277,322	260,000	Sewer Capital Fund (Sch. 14)	288,649
38,295	58,167	44,000	Workforce Innovation and Opportunity Act Fund (Sch. 22)	59,531
24,158	27,602	28,000	Rent Stabilization Trust Fund (Sch. 23)	28,236
89,391	143,890	122,000	Proposition A Local Transit Assistance Fund (Sch. 26)	148,773
16,104	18,402	18,000	Housing Impact Trust Fund (Sch. 29)	18,825
79,511	161,415	100,000	Building and Safety Building Permit Fund (Sch. 40)	176,164
24,158	27,602	28,000	Systematic Code Enforcement Fee Fund (Sch. 42)	28,236
16,104	18,402	18,000	Municipal Housing Finance Fund (Sch. 48)	18,825
23,145,336	**23,324,728**	**22,998,000**	**Total Funds**	**26,016,066**

Controller

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FF2601 Accounting and Disbursement of City Funds	FF2602 Financial Reporting of City and Grant Funds	FF2603 Audits of City Departments and Programs	FF2604 Support of the City's Financial Systems	FF2605 Citywide Payroll Administration
Budget					
Salaries	5,671,715	3,276,739	3,054,408	2,562,978	6,034,962
Expense	184,993	41,521	399,470	146,614	63,250
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	5,856,708	3,318,260	3,453,878	2,709,592	6,098,212
Support Program Allocation	1,577,782	808,132	731,167	577,237	885,097
Related and Indirect Costs					
Pensions and Retirement	2,969,261	1,520,840	1,375,998	1,086,314	1,665,682
Human Resources Benefits	1,105,547	566,255	512,326	404,468	620,185
Water and Electricity	155,801	79,800	72,200	57,000	87,400
Building Services	459,295	235,249	212,844	168,035	257,653
Other Department Related Costs	1,201,827	615,569	556,944	439,692	674,195
Capital Finance and Wastewater	-	-	-	-	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	-	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	2,057,616	1,053,901	953,530	752,786	1,154,273
Subtotal Related Costs	7,949,347	4,071,614	3,683,842	2,908,295	4,459,388
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**15,383,837**	**8,198,006**	**7,868,887**	**6,195,124**	**11,442,697**
Positions	41	21	19	15	23

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FF2650 General Administration and Support	Total
Budget		
Salaries	4,462,657	25,063,459
Expense	116,759	952,607
Equipment	-	-
Special	-	-
Total Departmental Budget	4,579,416	26,016,066
Support Program Allocation	(4,579,416)	-
Related and Indirect Costs		
Pensions and Retirement	-	8,618,095
Human Resources Benefits	-	3,208,781
Water and Electricity	-	452,201
Building Services	-	1,333,076
Other Department Related Costs	-	3,488,227
Capital Finance and Wastewater	-	-
Bond Interest and Redemption	-	-
Liability Claims	-	-
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	-	5,972,106
Subtotal Related Costs	-	23,072,486
Cost Allocated to Other Departments	-	-
Total Cost of Program	**-**	**49,088,552**
Positions	24	143

Council

The Council is the governing body of the City, except as otherwise provided in the Charter, and enacts ordinances subject to the approval or veto of the Mayor. It orders elections, levies taxes, authorizes public improvements, approves contracts, and adopts traffic regulations. The Council adopts or modifies the budget proposed by the Mayor and provides the necessary funds, facilities, equipment, and supplies for the budgetary departments and offices of the City. It creates positions, fixes salaries, and authorizes the number of employees in budgetary departments. The Council confirms or rejects appointments proposed by the Mayor, prescribes duties for boards or officers not defined by Charter, and may suspend elective officers.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			Salaries	
11,470,200	16,249,011	11,898,000	Salaries General	18,259,375
38,592,894	22,119,061	38,088,000	Salaries, As-Needed	27,091,659
2,957	866	3,000	Overtime General	866
50,066,051	38,368,938	49,989,000	Total Salaries	45,351,900
			Expense	
13,718	123,068	15,000	Printing and Binding	123,068
137,053	24,845	73,000	Travel	24,845
788,236	297,223	661,000	Contractual Services	297,223
7,000	9,743	7,000	Transportation	9,743
18,156	24,186	18,000	Legislative Economic or Govt. Purposes	24,186
94,495	62,503	100,000	Contingent Expense	62,503
2,957,940	377,301	2,549,000	Office and Administrative	377,301
4,016,598	918,869	3,423,000	Total Expense	918,869
54,082,649	**39,287,807**	**53,412,000**	**Total Council**	**46,270,769**

Council

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
43,159,322	39,207,671	46,895,000	General Fund	46,190,633
50,000	-	50,000	Arts and Cultural Facilities & Services Fund (Sch. 24)	-
81,846	80,136	80,000	Proposition A Local Transit Assistance Fund (Sch. 26)	80,136
400,000	-	400,000	Council District 1 Real Property Trust Fund (Sch. 29)	-
118,663	-	119,000	Council District 3 Real Property Trust Fund (Sch. 29)	-
50,000	-	50,000	Council District 5 Real Property Trust Fund (Sch. 29)	-
150,000	-	150,000	Council District 6 Real Property Trust Fund (Sch. 29)	-
487,000	-	487,000	Council District 11 Real Property Trust Fund (Sch. 29)	-
500,000	-	500,000	Council District 15 Real Property Trust Fund (Sch. 29)	-
7,234,797	-	3,630,000	State AB1290 City Fund (Sch. 29)	-
1,800,000	-	1,000,000	Street Furniture Revenue Fund (Sch. 29)	-
50,000	-	50,000	Warner Center Mobility Trust Fund (Sch. 29)	-
1,021	-	1,000	West LA Transportation Improvement & Mitigation (Sch. 29)	-
54,082,649	**39,287,807**	**53,412,000**	**Total Funds**	**46,270,769**

Cultural Affairs

The mission of the Department of Cultural Affairs is to strengthen the quality of life in the City of Los Angeles by stimulating and supporting cultural activities and ensuring access to such activities for residents and visitors to the City. The Department advances the social and economic impact of the arts and ensures access to diverse and enriching cultural activities through grant-making, marketing, fundraising and development, public art, community arts programming and arts education, as well as through partnerships with artists and arts and cultural organizations in neighborhoods throughout the City. The Department works in tandem with the Cultural Affairs Commission (CAC), a seven-member advisory board appointed by the Mayor. The CAC's current work includes acting on behalf of the City's residents to oversee the development of the built environment, specifically through design review of any building or structure built on or over City property, including public art. The Commission also accepts works of art to be acquired by the City.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
7,847,521	8,607,792	8,727,000	Salaries General	9,835,648
3,122,530	2,472,966	2,573,000	Salaries, As-Needed	1,672,966
25,758	-	25,000	Overtime General	-
10,995,809	11,080,758	11,325,000	Total Salaries	11,508,614
			Expense	
243,710	100,368	183,000	Printing and Binding	100,368
472,965	402,870	1,172,000	Contractual Services	402,870
7,573	8,500	9,000	Transportation	8,500
122,105	185,466	119,000	Art and Music Expense	185,466
103,107	168,515	100,000	Office and Administrative	168,515
118,774	203,272	102,000	Operating Supplies	203,272
1,068,234	1,068,991	1,685,000	Total Expense	1,068,991

Cultural Affairs

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Special	
20,147	-	-	LA Cultural Tourism and Promotion	-
90,000	-	-	Watts Towers Jazz and Drums Festival	-
75,000	-	-	Community Arts Partner Program	-
217,813	-	-	Council Civic Fund	-
13,000	-	-	Latino Heritage Month Programs	-
13,000	-	-	African American History Month	-
13,000	-	-	Asian American History Month	-
3,184,409	3,605,546	3,900,000	Special Appropriations I	3,605,546
547,813	724,200	749,000	Special Appropriations II	724,200
-	3,343,948	4,000,000	Special Appropriations III	2,993,948
2,100	-	-	Cultural and Community Events	-
93,352	-	-	Youth and Creative Workers Mural Program	-
1,867	-	-	Music LA	-
150,000	-	-	El Grito	-
241,582	-	-	Arts Activation Fund	-
13,000	-	-	American Indian Heritage Month	-
20,650	-	-	Lesbian, Gay, Bisexual, and Transgender Heritage Month	-
72,907	-	-	Citywide Exhibits	-
46,000	-	-	NAACP Awards	-
16,451	-	-	Citywide Mural Art Program	-
126,375	-	-	Leimert Park Village Cultural Hub Activation	-
222,245	-	-	Madrid Theatre Cultural Hub/Canoga Park Stage Arts Lab Fund	-
26,362	-	-	Employee Training Productivity and Efficiency Program	-
63,898	-	-	Art Partner Center Program	-
449,899	-	-	Lankershim Arts Center	-
800	-	-	TAXCO Theater Activation	-
5,721,670	7,673,694	8,649,000	Total Special	7,323,694
17,785,713	**19,823,443**	**21,659,000**	**Total Cultural Affairs**	**19,901,299**

Cultural Affairs

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
84,000	-	-	Community Development Trust Fund (Sch. 8)	-
-	-	500,000	Park and Recreational Sites and Facilities Fund (Sch. 15)	-
17,701,713	19,823,443	21,159,000	Arts and Cultural Facilities & Services Fund (Sch. 24)	19,901,299
17,785,713	**19,823,443**	**21,659,000**	**Total Funds**	**19,901,299**

Cultural Affairs

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	DA3001 Community Arts	DA3002 Marketing and Development	DA3003 Public Art	DA3004 Grants Program	DA3005 Performing Arts
Budget					
Salaries	4,457,153	741,500	1,367,618	499,281	1,816,716
Expense	209,209	379,925	26,465	76,684	61,000
Equipment	-	-	-	-	-
Special	1,205,460	26,488	100,000	4,824,746	932,000
Total Departmental Budget	5,871,822	1,147,913	1,494,083	5,400,711	2,809,716
Support Program Allocation	1,697,330	217,606	435,213	174,085	652,819
Related and Indirect Costs					
Pensions and Retirement	1,839,111	235,784	471,567	188,627	707,351
Human Resources Benefits	1,130,924	144,990	289,980	115,992	434,970
Water and Electricity	324,889	41,653	83,305	33,322	124,958
Building Services	862,373	110,561	221,121	88,449	331,682
Other Department Related Costs	670,783	85,998	171,995	68,798	257,993
Capital Finance and Wastewater	292,237	37,466	74,932	29,973	112,399
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	-	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	159,770	20,483	40,967	16,387	61,450
Subtotal Related Costs	5,280,087	676,935	1,353,867	541,548	2,030,803
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**12,849,239**	**2,042,454**	**3,283,163**	**6,116,344**	**5,493,338**
Positions	39	5	10	4	15

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	DA3050 General Administration and Support	Total
Budget		
Salaries	2,626,346	11,508,614
Expense	315,708	1,068,991
Equipment	-	-
Special	235,000	7,323,694
Total Departmental Budget	3,177,054	19,901,299
Support Program Allocation	(3,177,054)	-
Related and Indirect Costs		
Pensions and Retirement	-	3,442,440
Human Resources Benefits	-	2,116,856
Water and Electricity	-	608,127
Building Services	-	1,614,186
Other Department Related Costs	-	1,255,567
Capital Finance and Wastewater	-	547,007
Bond Interest and Redemption	-	-
Liability Claims	-	-
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	-	299,057
Subtotal Related Costs	-	9,883,240
Cost Allocated to Other Departments	-	-
Total Cost of Program	**-**	**29,784,539**
Positions	18	91

CULTURAL AFFAIRS DEPARTMENT
SPECIAL APPROPRIATIONS

The Cultural Affairs Department awards funds on an annual basis to organizations and individuals to present artistic productions citywide. These productions encompass all categories of the arts, such as visual arts, performance arts, dance, music, photography, and literary arts. Additionally, the Department produces and supports festivals, fairs and other special events, as well as programs and projects, celebrating the City's diverse cultures and traditions.

The following is the detailed list of the Department's Special Appropriations for the fiscal years of 2024-25 through 2026-27.

Adopted Budget 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
			EXPENDITURES AND APPROPRIATIONS	
SPECIAL I - CULTURAL GRANTS FOR FAMILIES AND YOUTH 1 & 3				
$ -	$ 11,500	$ 11,500	4C LAB	$ 11,500
-	-	-	11:11 A Creative Collective dba 11:11 Creative Collective (festival service)	9,000
16,620	16,920	16,920	24th St. Theatre Company (festival service)	16,920
9,890	9,100	9,100	24th St. Theatre Company (organization service)	9,100
3,680	-	-	501 (see three) Arts	-
23,090	23,390	23,390	826LA	30,000
5,160	5,000	5,000	About Productions	5,000
3,070	-	-	Academy for New Musical Theatre Inc DBA New Musicals	-
20,320	20,620	20,620	Academy Foundation	18,000
3,770	-	-	Acme Performance Group	-
22,590	10,500	10,500	Actors Gang, Inc	10,500
-	6,800	6,800	Active Cultures	6,800
5,860	6,300	6,300	Afro-American Chamber Music Society	6,300
6,460	6,760	-	American Cinematheque	-
7,390	7,690	7,690	Ananda Mela LA (festival service)	10,000
4,550	5,000	5,000	Angel City Arts	5,000
5,690	8,100	8,100	Angelica Center for Arts and Music	8,100
7,000	8,900	8,900	Angels Gate Cultural Center (festival service)	8,900
15,700	16,000	16,000	Angels Gate Cultural Center (organization service)	14,300
3,190	4,900	-	Angels Vocal Art	4,900
-	-	-	Architecture for Communities Los Angeles	7,000
12,930	13,230	13,230	Armand Hammer Museum of Art and Cultural Center, Inc	19,500
3,150	-	-	Arroyo Arts Collective, The	-
12,930	13,230	13,230	Art Division	19,000
-	-	-	Art in the Park Community Cultural Programs	6,000
2,987	26,050	26,050	Art Journalism Promotion Program	8,440
8,400	7,800	7,800	Art of Elysium, The	7,800
6,040	-	-	Art Share Los Angeles Inc (organization service)	-
9,240	9,540	9,540	Art Share Los Angeles Inc (festival service)	9,540
3,420	6,800	6,800	Artes Vocales, Inc	6,800
-	9,900	9,900	ARTRONIKA	9,900
8,310	8,610	8,610	Arts and Services for Disabled Incorporated (dba ABLE arts)	8,500
4,120	-	-	Arts at Blue Roof Inc (festival service)	-
5,540	6,300	6,300	Arts Bridging the Gap	6,300
6,000	6,300	6,300	Arts District San Pedro Waterfront (festival service)	6,500
23,640	-	-	Arts for Incarcerated Youth Network (dba Arts for Healing & Justice Network)	-
13,480	13,780	13,780	Arts for LA	20,000
91,000	-	-	Arts for LA or Entertainment Community Fund (cultural planning partnership)	-
-	14,700	14,700	ArtsUP LA (formerly CRE Outreach Foundation Inc.)	14,700
31,250	32,300	32,300	artworxLA dba H E Art Project	32,300
-	18,300	18,300	Association for the Advancement of Filipino American Arts & Culture (festival service)	18,300
3,850	6,400	6,400	Automata Arts	6,400
32,400	32,300	32,300	Autry National Center of the American West	32,300
4,620	4,920	4,920	Avenue 50 Studio, Inc	5,000
8,100	10,500	10,500	AWOKE (festival service)	10,500
19,260	15,900	15,900	AWOKE (organization service)	15,900
8,150	15,300	15,300	Bangladesh Unity Federation of Los Angeles (festival service)	15,300
18,470	18,770	18,770	Barcid Foundation, The	10,000
-	5,800	5,800	Benita Bike Dance Art Inc.	5,800
17,360	17,660	17,660	Beyond Baroque Foundation	18,000
4,430	-	-	Bilingual Foundation of the Arts - Fundacion Bilingue de Los Artes, Inc	-
8,310	8,610	-	Black Photographers Union DBA Black Image Center	-
7,440	7,500	7,500	Blank Theatre Company, The	7,500
21,890	-	-	Bob Baker Marionette Theater	-
3,940	5,900	5,900	Body Weather Laboratory	5,900
-	7,800	7,800	BodyTraffic	7,800
4,380	7,700	7,700	Brockus Project Dance Company	7,700
-	11,500	11,500	California Dance Institute	11,500
21,960	17,300	17,300	California Institute of the Arts	17,300
6,000	10,800	10,800	California Lawyers for the Arts, Inc	10,800
17,590	-	-	Casa 0101 Inc	-
6,000	6,300	6,300	Center for Land Use Interpretation	6,800
13,110	13,410	13,410	Center for the Study of Political Graphics	22,000
31,150	33,800	33,800	Center Theatre Group of Los Angeles	33,800
5,430	5,100	5,100	Chamber Music Palisades Inc	5,100
5,080	5,380	5,380	Chimaera Project, The	7,000

CULTURAL AFFAIRS DEPARTMENT
SPECIAL APPROPRIATIONS

Adopted Budget 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
12,470	12,770	12,770	Chinese Chamber Cultural Foundation dba Chinese Chamber of Commerce Los Angeles (festival service)	8,000
7,000	-	-	Circle X Theatre Co	-
11,270	14,100	14,100	Clockshop (festival service)	14,100
6,130	6,430	6,430	Clockshop (organization service)	6,430
5,820	6,120	6,120	Coaxial Arts Foundation	6,120
5,730	7,300	7,300	Collage Dance Theatre dba Heidi Duckler Dance (organization service)	7,300
9,110	9,300	9,300	Collage Dance Theatre dba Heidi Duckler Dance (festival service)	9,300
24,390	24,690	24,690	Community Coalition for Substance Abuse Prevention (festival service)	24,690
-	8,450	8,450	Community Partners FBO Benkadi	8,450
-	-	-	Community Partners FBO Destination Little Ethiopia (festival service)	7,200
-	7,100	7,100	Community Partners FBO El Sereno Community Arts	7,100
19,080	19,380	19,380	Community Partners FBO Justice for My Sister	17,000
7,040	14,800	14,800	Community Partners FBO LA Commons (festival service)	-
17,080	17,380	17,380	Community Partners FBO LA Commons (organization services)	-
-	7,100	7,100	Community Partners FBO Latino Equality Alliance	7,100
5,990	6,290	6,290	Community Partners FBO TeenTix LA	5,000
-	-	-	Community Partners FBO Las Fotos Project (festival service)	5,000
11,730	12,030	12,030	Community Partners FBO Las Fotos Project	6,000
11,120	-	-	Community Partners FBO Rhythm Arts Alliance	-
6,000	-	-	Community Partners FBO Write Girl	-
6,280	7,500	7,500	Company of Angels, Inc	7,500
-	-	-	Connectopod Learning Inc	8,600
7,110	5,300	5,300	Contra-Tiempo	5,300
-	-	-	Contemporary Art Review Los Angeles	8,500
-	7,400	7,400	Corita Arts Center Inc	7,800
24,780	13,800	13,800	Cornerstone Theatre Company Inc	13,800
17,550	17,850	17,850	Craft Contemporary (formerly Craft and Folk Art Museum)	17,500
-	15,300	15,300	Craft in America Inc	13,370
17,510	-	-	CRE Outreach Foundation Inc DBA ArtsUp	-
5,250	-	-	Create Now, Inc	9,600
-	5,500	5,500	Culture Flow Projects	5,500
4,050	6,000	6,000	Culture Shock Los Angeles Dance Troupe	6,000
6,000	6,300	6,300	Dance Camera West	5,000
7,270	-	-	Dance Downtown LA, Inc	-
6,460	17,100	17,100	Dance Resource Center of Greater Los Angeles, The	17,100
5,540	5,840	5,840	Dance Studio Showtime - Katusha (festival service)	4,370
4,730	5,900	5,900	Dance Studio Showtime - Katusha (organization service)	5,900
5,250	5,300	5,300	Dancessence Inc	5,300
9,420	9,720	9,720	Daroo Korean Performing Arts and Culture (festival service)	7,370
7,090	4,300	4,300	Deaf West Theatre Company, Inc	4,300
11,650	11,300	11,300	Diavolo Dance Theatre	11,300
5,540	5,840	5,840	DSTL Arts	8,000
14,270	12,100	12,100	Eagle Rock Cultural Association (organization service)	12,100
14,780	14,300	14,300	Ebell of Los Angeles	14,300
15,400	14,300	14,300	East-West Players, Inc	14,300
6,460	6,760	6,760	East Wind Foundation for Youth	5,370
8,230	14,300	14,300	Ebony Repertory Theatre	14,300
4,200	8,300	8,300	Echo Park Chamber of Commerce (festival service)	8,300
4,120	-	-	Echo Park Film Center	9,000
8,310	8,610	8,610	Elysian Valley Arts Collective (festival service)	8,500
4,890	5,190	5,190	Elysian Valley Arts Collective (organization service)	5,190
17,770	12,300	12,300	ENCORE Theatre Group	12,300
8,580	29,000	29,000	EngAGE Inc	29,000
5,690	-	-	Enrichment Works	-
-	37,300	37,300	Entertainment Community Fund (cultural planning partnership)	-
3,690	3,990	-	Equitable Vitrines	-
9,500	9,800	9,800	Esperanza Community Housing Corporation (festival service)	9,800
32,400	28,300	28,300	ETM-LA Inc	28,300
-	27,300	27,300	Everybody Dance LA (formerly Gabriella Foundation)	27,300
13,300	13,600	13,600	Farhang Foundation (festival service)	13,600
8,000	7,500	7,500	Fernando Pullum Community Arts Center (organization service)	7,500
9,460	10,300	10,300	Filipino American Symphony Orchestra	10,300
25,400	25,700	25,700	Film Independent Inc	26,000
4,990	5,290	5,290	Filmforum, Inc	7,800
9,880	7,300	7,300	Floricanto Dance Theatre	9,000
-	7,900	7,900	Fostering Dreams Project	7,900
4,000	-	-	Foundation for a National AIDS Monument	-
4,060	4,360	-	Foundation for Open Residential Treasures	-
3,500	-	-	Foundation of the Neo-Renaissance, The	-
7,350	18,300	18,300	Fountain Theatre	18,300
17,860	12,600	12,600	Friends of Levitt Pavilion - City of Angels	12,600
2,950	3,300	3,300	Friends of McGroarty Cultural Arts Center (festival services)	8,500
5,439	4,300	4,300	Friends of McGroarty Cultural Arts Center (organization services)	8,200
3,410	3,710	3,710	Friends of Residential Treasures (FORT)	-
-	6,300	6,300	Friends of the Chinese American Museum (festival service)	6,300
-	8,100	8,100	Friends of the Los Angeles River (festival service)	8,100
13,660	13,960	13,960	Future Roots, Inc. (DBA Dublab)	13,960

CULTURAL AFFAIRS DEPARTMENT
SPECIAL APPROPRIATIONS

Adopted Budget 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
18,040	-	-	Everybody Dance LA (formerly Gabriella Foundation)	-
14,010	13,300	13,300	Gay Men's Chorus of Los Angeles	13,300
33,430	18,300	18,300	Geffen Playhouse, Inc	18,300
20,320	20,620	20,620	Get Lit Words Ignite, Inc	16,800
7,000	-	-	Ghetto Film School LA Inc	-
3,680	-	-	Ghost Road Company	-
8,940	14,300	14,300	Golden Performing Arts Center	14,300
4,000	-	-	Good Seed Community Development Corporation (festival service)	-
25,570	22,300	22,300	Grammy Museum Foundation	22,300
31,780	29,300	29,300	Grand Performances (organization services)	29,300
18,210	19,300	19,300	Grand Vision Foundation	19,300
5,030	-	-	Green Communications Initiative Inc (festival service)	-
12,250	12,300	12,300	Greenway Arts Alliance Inc	12,300
4,000	-	-	Group Reperatory Theatre	-
12,010	12,310	12,310	GYOPO	6,500
38,520	36,300	36,300	Harmony Project, The	36,300
17,860	15,300	-	Hatchery Arts	-
8,310	4,800	4,800	Hear Now Music Festival	4,800
4,810	5,300	5,300	Helix Collective	5,300
13,850	14,150	14,150	Historic Italian Hall Foundation, The	12,000
19,780	20,080	20,080	HO OILINA FOUNDATION INC (festival service)	9,000
-	-	15,300	Hollywood Fringe (formerly Hatchery Arts)	15,300
-	-	-	Human Resources LA Inc	5,300
4,460	5,500	5,500	Imagination Workshop Inc, The	5,500
5,250	-	-	Immaculate Heart Community (festival service)	-
5,250	6,300	6,300	INCA the Peruvian Music & Dance Ensemble	7,000
17,360	15,900	15,900	Independent Shakespeare Co Inc, The	15,900
7,200	7,500	7,500	Indian Film Festival of Los Angeles	10,000
12,700	11,500	11,500	Industry Productions Inc, The	11,500
16,630	23,300	23,300	Inner-City Arts	23,300
3,850	4,300	-	Inspired Sound Initiative	4,300
8,150	4,800	4,800	Interact Theatre Company	4,800
26,320	26,620	26,620	International Documentary	17,000
5,340	16,300	16,300	International Eye Los Angeles (festival service)	16,300
5,910	6,210	6,210	Intersectional Arts Inc dba Sovern LA	7,500
15,240	11,300	11,300	Invertigo Dance Theatre	11,300
8,500	-	-	Jabberwocky Theatre Company	-
19,620	19,920	19,920	Japanese American Cultural and Community Center	28,000
5,170	5,470	5,470	Japanese American National Museum (festival service)	7,500
20,780	21,080	21,080	Japanese American National Museum (organization service)	12,000
6,310	-	-	Jazz Bakery Performance Space, The	-
9,410	10,500	10,500	Jazz Hands for Autism	10,500
4,020	-	-	Jewish Community Childrens Choir	-
11,080	11,380	11,380	Jewish Women's Theater (dba The Braid)	4,000
			JFILMLA dba Los Angeles Jewish Film Festival	8,000
4,800	5,100	5,100	JOAN dba JOAN Los Angeles	7,800
8,030	6,900	6,900	Justice by Uniting in Creative Energy (J.U.I.C.E.)	6,900
4,460	7,100	7,100	Kadima Conservatory of Music Inc	7,100
4,000	-	-	Kaleidoscope Chamber Orchestra	-
			Karmic Action Retribution Mangement Agency dba Roots in Motion (festival service)	7,000
21,470	25,770	25,770	KCRW Foundation Inc (festival service)	17,300
3,500	-	-	Keshet Chaim Dancers	-
3,500	-	-	Kontrapunktus Neo-Baroque Chamber Orchestra	-
4,890	5,190	-	LA Artcore Center	-
-	-	-	LA Commons (festival service) formerly Community Partners fbo LA Commons	14,800
-	-	-	LA Commons (organization service) formerly Community Partners fbo LA Commons	17,380
5,860	7,000	-	LA Contemporary Dance	-
5,360	5,000	5,000	LA Freewaves (festival service)	5,000
4,620	-	-	LA Freewaves (organization service)	-
-	7,400	4,400	LA River Public Art Project dba LA River Arts	7,400
21,890	14,300	-	LA Theatre Works	14,300
5,400	6,400	6,400	La Plaza de Cultura y Artes (festival service)	6,400
8,150	5,300	5,300	La Plaza de Cultura y Artes or HOLA Mexico Film Festival (organization service)	4,370
18,820	12,800	12,800	Latino Theater Company	12,800
8,130	8,430	8,430	Launch Productions Inc (festival service)	12,000
-	5,300	5,300	Launch Productions Inc (organization service)	5,000
9,240	9,540	9,540	LAXART (dba The Brick)	12,800
6,130	8,300	8,300	Leela Institute, The	7,370
-	16,300	16,300	Leimert Park Jazz Festival	16,300
6,740	7,300	7,300	Level Ground, Inc	7,300
-	8,300	8,300	Light Bringer Project	10,000
-	-	-	Little Italy of Los Angeles Association (festival service)	7,500
-	-	-	Livonian Cinema, The	8,300
4,990	5,290	5,290	LTSC Community Development Corporation dba Little Tokyo Service Center (festival service)	7,000
5,000	-	-	Look What She Did!	-
-	-	-	Los Angeles Center of Photography	6,000
8,960	11,400	11,400	Los Angeles Chamber Orchestra Society, Inc., The	11,400

CULTURAL AFFAIRS DEPARTMENT
SPECIAL APPROPRIATIONS

Adopted Budget 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
13,480	13,780	13,780	Los Angeles Choreographers & Dancers, Inc. (festival service)	12,000
5,780	10,300	10,300	Los Angeles Choreographers & Dancers, Inc. (organization service)	10,300
13,300	13,600	13,600	Los Angeles Contemporary Exhibitions, Inc.	14,000
34,220	32,550	32,550	Los Angeles County Museum of Natural History Foundation	32,550
4,460	4,900	4,900	Los Angeles Drama Club Inc.	4,900
-	-	-	Los Angeles Hindu Temple and Cultural Center	5,800
6,820	8,100	-	Los Angeles Jazz Society	-
9,810	8,300	8,300	Los Angeles Jewish Symphony	8,300
32,400	30,300	30,300	Los Angeles Master Chorale Association	30,300
-	-	-	Los Angeles Nomadic Division	-
36,400	29,300	29,300	Los Angeles Opera Company	29,300
13,660	13,300	13,300	Los Angeles Performance Practice	13,300
34,300	35,700	35,700	Los Angeles Philharmonic Association	35,700
5,610	8,600	8,600	Los Angeles Poverty Department (festival service)	8,600
8,320	7,900	7,900	Los Angeles Poverty Department (organization service)	7,900
8,770	9,070	9,070	Los Angeles Review of Books	-
10,590	-	-	Los Angeles Theatre Academy Inc.	-
8,000	-	-	Los Angeles Theatresports	-
3,590	6,800	6,800	Los Angeles United Methodist Urban Foundation, The (festival service)	6,800
4,460	5,300	5,300	Los Angeles Women's Theatre Festival	5,300
4,730	-	-	Los Angeles Youth Philharmonic	-
-	4,300	4,300	Los Angeles Youth Symphony Orchestra (formerly Los Angeles Youth Philharmonic)	4,300
18,560	-	-	Lula Washington Contemporary Dance Foundation	-
-	12,300	12,300	Main Street Canoga Park	12,300
-	-	-	MAK Center for Art and Architecture	8,000
3,700	5,100	5,100	Mariachi Plaza Festival Foundation (festival service)	5,100
-	9,800	9,800	Mariachi Women's Foundation	8,370
4,300	4,300	4,300	Mark-n-Sparks	4,300
5,780	-	-	MashUp Contemporary Dance Company	-
4,120	-	-	Materials & Applications	-
4,730	-	-	Metropolitan Master Chorale	-
11,730	12,030	12,030	Meztli Projects Inc.	12,000
-	-	-	Michaels Daughter Foundation, The	17,600
-	4,900	4,900	Mission Opera	4,900
4,990	10,600	10,600	Monday Evening Concerts	10,600
8,770	12,300	12,300	Muae Publishing Inc. (dba Kaya Press)	14,000
6,460	13,300	13,300	Muralism	17,000
27,780	32,300	32,300	Museum Associates (LACMA)	32,300
18,470	18,770	18,770	Museum of Contemporary Art, Los Angeles	15,000
12,250	11,300	11,300	Museum of Jurassic Technology	11,300
4,000	-	-	Museum of Neon Art	-
3,420	3,720	3,720	Museum of the San Fernando Valley	4,000
6,650	5,100	5,100	Music Circle, The	5,100
8,580	12,300	12,300	Musicians at Play Foundation Inc.	12,300
15,060	12,400	12,400	MUSYCA	12,400
-	6,500	6,500	Namah Ensemble Inc.	6,500
22,610	22,910	22,910	National Arts & Humanities Months Programs	11,000
12,560	14,300	14,300	National Association of Latino Independent Producers Inc.	12,000
-	15,516	15,516	National Endowment for the Arts (fund to match incoming grants)	15,516
15,060	14,100	14,100	Neighborhood Music School Association, The	14,100
-	-	-	New Earth Organization	28,000
12,010	12,310	12,310	Newfilmmakers Los Angeles	15,000
8,680	8,980	8,980	Nisei Week Foundation (festival service)	6,000
11,290	7,300	7,300	No Easy Props Inc (festival service)	7,300
2,930	-	-	No Easy Props Inc (organization service)	-
-	8,300	8,300	Nueva Vision Community School	8,300
11,730	-	-	Odyssey Theatre Foundation, The	-
8,670	-	-	One Institute the International Gay and Lesbian Archives (dba ONE Archives Foundation)	-
6,190	6,490	6,490	Other Places (festival service)	6,000
7,530	7,300	7,300	Other Side of the Hill Productions Inc., The	7,300
8,880	28,300	28,300	Otis Art Institute	28,300
7,390	7,690	7,690	Outfest	7,080
4,550	4,850	6,600	PARTCH Ensemble	-
14,710	14,900	14,900	P.S. Arts	14,900
4,000	-	-	Pablove Foundation Inc.	-
10,940	11,500	11,500	Pacific Opera Project	11,500
-	6,600	6,600	Partch Ensemble	6,600
9,240	9,540	-	PEN America Los Angeles (formerly PEN Center USA West)	-
24,930	25,230	24,900	Performing Arts Center of Los Angeles County (organization service)	28,000
14,000	20,300	20,300	Performing Arts Center of Los Angeles County (festival service)	20,300
8,580	-	-	Performing Arts for Life and Education Foundation	-
-	-	-	Phoenix in All Inc., The (festival service)	6,000
5,960	6,300	6,300	Piano Spheres	6,300
25,860	26,160	26,160	Piece By Piece	16,000
3,500	-	-	Pieter	-
5,250	5,300	5,300	Pilipino Workers Center of Southern California (festival service)	5,300
11,270	14,300	14,300	Plaza de la Raza, Inc. (festival service)	14,300

CULTURAL AFFAIRS DEPARTMENT
SPECIAL APPROPRIATIONS

Adopted Budget 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
11,970	12,270	12,270	Plaza de la Raza, Inc. (organization service)	12,270
-	7,300	7,300	Plus Me Project	7,300
5,910	6,210	6,210	Polish Film Festival Los Angeles	5,370
7,000	7,000	7,000	Pony Box Dance Theatre (festival service)	7,000
6,220	5,800	5,800	Pony Box Dance Theatre (organization service)	5,800
5,360	-	-	Porters of HellsgateTheatre Company, The	-
5,170	5,470	5,470	Project Pit	4,370
6,810	-	-	Project X Foundation for Art and Criticism	-
-	-	-	Prospect Art	5,000
37,400	37,700	37,700	Public Media Group of Southern California (formerly KCETLink)	22,300
3,690	3,990	-	Q26	-
4,530	-	-	Rangoli Foundation for Art and Culture	-
7,560	7,100	7,100	Rampart Theater Project Inc	7,100
8,050	8,000	8,000	Razorcake/Gorsky Press Inc	8,000
6,000	11,300	11,300	Red Hen Press Inc	11,300
8,000	7,300	7,300	ReDiscover Center	8,000
-	4,700	4,700	Returning Soldiers Speak	4,700
4,380	5,600	5,600	Rogue Artists Ensemble	5,600
3,940	6,000	6,000	Rosanna Gamson/World Wide Inc	6,000
-	-	-	RuckusRoots Inc	10,000
19,860	20,160	20,160	Ryman Carroll Foundation	26,000
3,940	5,000	5,000	Sacred Fools Theatre, The	5,000
4,460	7,300	7,300	San Fernando Valley Youth Chorus	7,300
6,390	14,300	14,300	San Pedro City Ballet	14,300
15,060	12,300	12,300	Santa Cecilia Opera and Orchestra Association	12,300
18,470	18,770	18,770	Santa Monica Museum of Art or ICA LA dba Institute of Contemporary Art, Los Angeles	26,000
5,540	5,840	5,840	Screamfest Horror Film Festival	7,000
11,080	11,380	11,380	Self-Help Graphics and Arts, Inc. (festival service)	11,380
12,010	12,310	12,310	Self-Help Graphics and Arts, Inc. (organization service)	18,500
5,540	5,840	5,840	Semiotexte Limited dba Semiotext(e)	-
17,510	-	-	Shakespeare by the Sea	-
15,060	-	-	Shakespeare Center of Los Angeles Inc, The	12,500
3,770	-	-	Show Box LA	-
6,220	7,500	7,500	SINERGIA Theatre Group-Grupo De Teatro SINERGIA	7,500
31,150	31,300	31,300	Skirball Cultural Center	31,300
11,550	-	-	Skylight Theatre	-
10,160	10,460	10,460	Slamdance Group	9,370
12,480	16,300	16,300	Social and Public Art Resource Center (SPARC)	-
3,680	4,600	4,600	Son of Semele Ensemble Inc	4,600
6,190	6,490	6,490	Soorya Foundation for Performing Arts	4,800
4,290	-	-	South Bay Chamber Music Society, Inc	-
6,460	6,760	6,760	South East European Film Festival	11,000
99,640	99,890	99,890	Southern California Center for Nonprofit Mgmt (emerging organization techical assistance)	72,700
14,310	14,610	14,610	Southern California Institute of Architecture	14,500
3,300	-	-	Southland Sings	-
-	8,100	8,100	Spectrum Laboratory	8,100
17,940	14,400	14,400	Street Poets, Inc	14,400
9,970	12,400	12,400	Street Symphony Project Inc	12,400
3,850	4,700	4,700	Strindberg Laboratory, The	4,700
-	9,500	9,500	ST Forward	9,500
-	-	-	Suprseed Inc. (festival Service)	11,000
8,310	8,610	8,610	Synchromy (festival service)	-
3,770	5,300	5,300	Synchromy (organization service)	5,300
7,700	6,800	6,800	TA'YER	6,800
10,160	10,460	10,460	TAIKOPROJECT	7,400
5,080	-	-	TEC Leimert (festival service)	-
8,930	9,800	9,800	TeAda Productions	9,800
22,270	28,300	28,300	Thai Community Development Center (festival service)	28,300
4,200	5,100	5,100	Theatre Movement Bazaar Inc	5,100
6,820	-	-	Theatre of Hearts Inc	-
9,630	13,000	13,000	Theatre West, Inc	13,000
18,810	19,110	19,110	Tia Chucha's Centro Cultural, Inc. (festival service)	19,110
15,060	9,300	9,300	Tia Chucha's Centro Cultural, Inc. (organization service)	9,300
-	-	-	Tomorrow's Filmmakers Today	5,300
3,770	8,200	-	Tonality	8,200
24,080	22,800	22,800	Unusual Suspects Theatre Co	22,800
3,680	10,300	10,300	Urban Voices Project (festival service)	10,300
10,370	13,300	13,300	Valley Cultural Center (festival service)	13,300
6,000	8,500	8,500	Valley Cultural Center (organization service)	8,500
4,380	-	-	Valley Opera and Performing Arts	-
6,460	6,760	6,760	Velaslavasay Panorama	8,500
24,010	24,310	24,310	Venice Arts	27,000
-	8,100	8,100	Venice Community Resource Center	8,100
13,200	13,500	13,500	Venice Heritage Foundation dba Venice Heritage Museum (festival service)	9,000
4,100	4,400	4,400	Venice Heritage Foundation dba Venice Heritage Museum (organization service)	6,000
19,260	16,300	16,300	Versa-Style Dance Company	16,300
-	11,300	11,300	Village Arts Inc	11,300

CULTURAL AFFAIRS DEPARTMENT
SPECIAL APPROPRIATIONS

Adopted Budget 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
8,770	9,070	9,070	Vincent Price Art Museum Foundation	15,000
14,960	15,260	15,260	Visual Communications Media	13,200
7,700	13,700	13,700	Viver Brasil Dance Company	13,700
3,830	8,300	8,300	Vox Femina Los Angeles	8,300
22,760	-	-	WACO Theater Center	-
3,680	-	-	West Coast Singers	-
16,720	17,020	17,020	White Hall Arts Academy Foundation (festival service)	17,020
-	9,800	9,800	White Hall Arts Academy Foundation (organization service)	9,800
8,500	12,300	12,300	Wild Up	12,300
11,290	9,300	9,300	Will Geer Theatricum Botanicum	9,300
-	-	-	Windy City Entertainment, Inc.	6,000
12,930	13,230	13,230	Women in Film	-
9,630	-	-	Womens Center for Creative Work dba Feminist Center for Creative Work	5,500
14,780	15,080	15,080	Womens Voices Now Inc	14,000
9,630	10,300	10,300	World Stage Performance Gallery	10,300
9,810	-	-	Yiddishkayt Los Angeles	-
$ 3,605,546	**$ 3,605,546**	**$ 3,514,726**	**TOTAL - SPECIAL I**	**$ 3,605,546**
			SPECIAL II - PUBLIC PARTNERSHIPS & INDIVIDUAL ARTIST PROJECTS 2 & 3	
			NATIONAL PARTNERSHIPS	
-	24,000	24,000	CICLAVIA INC.	$ 95,000
47,000	15,000	15,000	Cultural Laureate Program	-
9,000	9,000	9,000	Greenway Arts Alliance Inc (LAUSD resource-share project)	-
			Poet Laureate partnership with LAPL	5,000
75,200	78,200	78,200	Southern California Center for Non-Profit Management or 18th Street Arts Center	79,200
$ 131,200	**$ 126,200**	**$ 126,200**	**SUBTOTAL - NATIONAL PARTNERSHIPS**	**$ 179,200**
			SOCIAL JUSTICE ART-WORKER INVESTMENTS	
$ 10,000	$ 10,000	$ 10,000	Art Division (AWE service)	$ 10,000
10,000	10,000	10,000	Angelica Center for Arts and Music (AWE service)	10,000
-	-	-	AWOKE (AWE Service)	10,000
10,000	-	-	Casa 0101 Inc (AWE service)	-
10,000	10,000	-	Community Partners FBO Justice for My Sister (AWE service)	-
10,000	-	-	Create Now, Inc (AWE service)	-
10,000	10,000	10,000	DSTL Arts (AWE Service)	6,000
10,000	10,000	10,000	Floricanto Dance Theatre (AWE service)	20,000
-	-	-	Friends of Leavitt Pavilion City of Angels (AWE Service)	10,000
-	10,000	10,000	Los Angeles United Methodist Urban Foundation (AWE service)	10,000
-	10,000	10,000	Muralism (AWE service)	10,000
10,000	10,000	10,000	Neighborhood Music School (AWE Service)	10,000
20,000	10,000	10,000	No Easy Props (AWE service)	10,000
10,000	-	-	SINERGIA Theatre Group-Grupo De Teatro SINERGIA (AWE service)	-
20,000	-	-	TAIKOPROJECT (AWE service)	-
10,000	10,000	10,000	TeAda Productions (AWE Service)	10,000
10,000	10,000	-	Tonality (AWE service)	-
10,000	-	-	Urban Voices Project (AWE service)	-
10,000	10,000	10,000	Viver Brasil Dance Company (AWE service)	-
-	20,000	20,000	White Hall Art Academy Foundation (AWE service)	20,000
$ 170,000	**$ 140,000**	**$ 120,000**	**SUBTOTAL - SOCIAL JUSTICE ART-WORKER INVESTMENTS**	**$ 136,000**
			MASTER ARTIST PROJECT PRESENTATIONS	
-	-	-	Almanza, Eric	$ 10,000
$ 10,000	$ -	$ -	Argote, Carmen	-
-	10,000	10,000	Bitting, Michelle	-
10,000	-	-	Booth, Olivia	-
-	10,000	10,000	Brady, Sarah Rosalena	-
-	-	-	Brandt, Matthew	10,000
-	-	-	Brown, Bernard Joseph Jr. (Bernard Brown)	10,000
-	10,000	10,000	Chan, Audrey	-
-	10,000	10,000	Cury, Roger Jose	-
-	-	-	Garcia, Olga	10,000
20,500	38,500	38,500	Grand Performances (community advancement services)	38,500
-	-	-	Haft-Candell, Julia	10,000
-	-	-	Herod, Regina	10,000
10,000	-	-	Ida, Bryan	-
10,000	-	-	Jensen, Charles	-
-	10,000	10,000	Jones, Juliette	-
-	10,000	10,000	Jung, Daeun	-
-	-	-	Kang, Gamin	10,000
-	10,000	10,000	Khoshgozaran, Gelare	-
47,500	-	-	Kirkpatrick, Garland or Worthington, Michael	-
10,000	-	-	Kao, Flora	-
10,000	-	-	Kwon, Yozmit	-
10,000	-	-	Lawrence, Azar	-
-	10,000	10,000	Low, Sandra	-
-	-	-	Orser, Julie	10,000
-	-	-	Prakash, Mythili	10,000

CULTURAL AFFAIRS DEPARTMENT
SPECIAL APPROPRIATIONS

Adopted Budget 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
-	-	-	Prosenc Stearns, Natasa	10,000
-	10,000	10,000	Rasmussen, Heather	-
-	47,500	60,500	Sandhaus, Louise or Silton, Susan	-
-	-	-	Saopeng, Ova	10,000
-	10,000	10,000	Sonia-Wallace, Brian	-
10,000	-	-	Souly, Wilifred G	-
-	10,000	10,000	Todd, Maylee	-
-	-	-	Worthington, Michael or Zellen, Jody	47,500
10,000	-	-	Wyman, Jemima	-
$ 168,000	**$ 206,000**	**$ 219,000**	**SUBTOTAL - MASTER ARTIST FELLOWSHIP EXHIBITIONS**	**$ 196,000**
			ARTIST IN RESIDENCE	
$ 12,000	$ -	$ -	Anderson, Camille	$ -
12,000	-	-	Apraku, Ruth (Najara)	12,000
12,000	-	-	Beasley, Susan	-
12,000	-	-	Branfman, Susan (Suchi)	-
15,000	-	-	Clark, Barbara H	-
12,000	-	-	Contra-Tiempo or Community Coalition (artist residency)	-
-	12,000	12,000	Disman, Debra	12,000
24,000	-	-	Finn, Robin	-
-	12,000	12,000	Francis, Melena	-
15,000	12,000	12,000	Grimes, Tasha	12,000
12,000	-	-	HERO Theater Inc. or Alexandria House (artist residency)	-
-	-	-	Homeboy Industries (with Susan Branfman)	15,000
12,000	12,000	12,000	Hughes, Mary-Linn	12,000
-	-	-	Larsen, Julianne (Janne)	12,000
12,000	-	-	Lu, Joyce	-
-	12,000	12,000	Machorro, Raul	12,000
-	12,000	12,000	Maldonado, Jose	-
	12,000	-	McCurtis, Marlene	-
-	15,000	15,000	Midnight Mission (with Philip Graulty and Vijay Gupta)	-
15,000	-	-	NDICA (artist residency)	-
12,000	-	-	No Easy Props (artist residency)	-
-	12,000	12,000	Phillips, Ashton	-
-	-	-	Prism Way, The (with Susan Tanner)	15,000
-	12,000	12,000	Reigns, Steven	12,000
-	12,000	12,000	Ruiz, Yaya	-
-	-	-	Schwarz, Lucinda	12,000
-	-	-	Shad, Daniel	12,000
15,000	12,000	12,000	Sonia-Wallace, Brian	-
-	-	-	Stanley, Lane	12,000
-	15,000	15,000	Starfish Stories (with Kimiko Warner-Turner)	15,000
12,000	-	-	Street Symphony Project Inc (artist residency)	-
-	12,000	12,000	Suarez, Christine	12,000
12,000	-	-	Thai Community Development Center (artist residency)	-
12,000	12,000	12,000	Tinling, Don	12,000
-	12,000	12,000	Van Culenburg, Georgia	12,000
-	-	-	Wang, Jessica	12,000
-	15,000	15,000	World Harvest Charities and Family Services (with Kristina Wong)	-
-	12,000	12,000	Yu, Nancy (Asia)	-
$ 255,000	**$ 252,000**	**$ 240,000**	**SUBTOTAL - ARTIST IN RESIDENCE**	**$ 213,000**
$ 724,200	**$ 724,200**	**$ 705,200**	**TOTAL - SPECIAL II**	**$ 724,200**

SPECIAL III - CITYWIDE/REGIONAL ARTS SUPPORT & COMMUNITY CULTURAL PROGRAMS 2 & 3

$ 13,000	$ 13,000	$ 13,000	African American Heritage Month Programs	$ 13,000
13,000	13,000	13,000	American Indian Heritage Month Programs	13,000
13,000	13,000	13,000	Asian American Heritage Month Programs	13,000
80,000	80,000	80,000	Art Partner Center Program	80,000
200,000	200,000	200,000	Arts Activation/Public-Space Activation Fund (Community Partners)	200,000
77,000	77,000	77,000	Central Avenue Jazz Festival	27,000
175,000	175,000	175,000	Citywide Exhibits	175,000
100,000	100,000	100,000	Citywide Mural Art Program	100,000
84,000	84,000	84,000	Community Arts Partners Program	84,000
300,000	300,000	300,000	Council Civic Fund ($20,000 per Council District)	300,000
18,000	18,000	18,000	Cultural and Community Events	18,000
150,800	150,800	150,800	El Grito	150,800
35,000	35,000	35,000	Employee, Training, Productivity, and Efficiency Program	35,000
150,000	150,000	150,000	Community Partners (multicultural event incubation)	150,000
108,000	108,000	108,000	LA Cultural Tourism and Promotion	108,000

CULTURAL AFFAIRS DEPARTMENT
SPECIAL APPROPRIATIONS

Adopted Budget 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
13,000	13,000	13,000	Latino Heritage Month Programs	13,000
200,000	200,000	200,000	Leimert Park Village Cultural Hub Activation	200,000
13,000	13,000	13,000	Lesbian, Gay, Bisexual and Transgender Heritage Month Programs	13,000
200,000	200,000	200,000	Madrid Theatre Cultural Hub/Taxco Theater	200,000
40,000	40,000	40,000	Music LA	40,000
100,000	100,000	100,000	NAACP Awards	100,000
70,000	70,000	70,000	Northeast Jazz Festival	70,000
75,000	75,000	75,000	Promise Zone Arts	75,000
280,000	280,000	280,000	Sony Pictures Media Arts Program	280,000
154,148	154,148	154,148	Summer Arts and Culture Youth Jobs Program	154,148
100,000	100,000	100,000	Watts Towers Jazz & Drum Festival (Friends of the Watts Towers)	100,000
132,000	132,000	132,000	Youth Programming	132,000
300,000	300,000	300,000	Lankershim Arts Center	-
150,000	150,000	150,000	Watts Towers Conservation (LACMA)	150,000
$ 3,343,948	**$ 3,343,948**	**$ 3,343,948**	**TOTAL - SPECIAL III**	**$ 2,993,948**
$ 7,673,694	**$ 7,673,694**	**$ 7,563,874**	**TOTAL - SPECIAL I, II AND III**	**$ 7,323,694**

FOOTNOTES

1. "Special I" and "Special II" cultural services are distributed throughout the City of Los Angeles. All "Special Appropriations I" and "Special Appropriations II" awarded should be recommended through the Peer Panel/Allocations Committee Review Process. The General Manager will submit the list of approved items to the Controller along with its submission of its Expenditure Plan in July each year.

The inclusion of items in the "Special Appropriations I" and "Special Appropriations II" portions of the Cultural Affairs Budget shall, at the time of final action on the Budget, constitute an instruction to the Department to draft the appropriate contracts. The General Manager is authorized and directed to execute such contracts on behalf of the City, provided that the fund has achieved expected revenue projections. Interim appropriations to the "Special Appropriations I" and "Special Appropriations II" portions of the Cultural Affairs Department budget are directed to be handled in a like manner. In view of the nature of Special I and Special II cultural services, when a contract is required, it is deemed more feasible to contract for services than to use City employees on a temporary basis. The Department will submit a report to the Controller every four months listing the contractors and amounts, for awards which are determined on quarterly deadlines.

2. The "Special Appropriations III" portion of the Cultural Affairs Budget shall, at the time of final action on the Budget, constitute an instruction to the General Manager to draft any necessary and appropriate contracts and to submit those for review and approval in conjunction with Executive Directive No. 3. The General Manager is authorized and directed to execute such contracts and, subject to the prior review and approval by the City Attorney as to form and legality, to expend the funds authorized for presentation of the identified events upon proper demand to the Controller and in cooperation with other participating City departments and agencies. If the total funds to be expended for a Special III cultural service exceeds 125 percent of the appropriation, or if the type of service is to be changed, the General Manager shall obtain additional authority from the Mayor and City Council before proceeding. Interim appropriations to the "Special Appropriations III" portion of the Budget are directed to be handled in a like manner. In view of the nature of Special III cultural services, when a contract is required, it is more feasible to contract for services than to use City employees on a temporary basis.

3. For each project contained within the Special Appropriations I, Special Appropriations II and Special Appropriations III categories, the General Manager shall provide to Council a quarterly report detailing, by line item, all expenditures including the amount originally appropriated, the balance remaining, and in the quarter it becomes available, final close-out information to provide a consistent reporting format for all Special-funded Department-sponsored activities.

4. Art instruction programs conducted by the Cultural Affairs Department are to be limited to residents of the City of Los Angeles.

Disability

This Department oversees the City's compliance with federal and state disability law including the Americans with Disabilities Act and administers services to persons with or at risk for acquiring HIV/AIDS. It plans, administers, and implements activities relevant to the accessibility of all City programs and facilities, provides Citywide in-service training and technical assistance for compliance with disability law, administers procedures for resolving accessibility grievances, and serves as a clearing house for information and referral. The Department also provides a variety of services in collaboration with the private sector and community-based entities.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
3,404,209	3,478,075	3,834,000	Salaries General	3,632,149
72,556	32,476	50,000	Salaries, As-Needed	75,000
10,304	14,330	14,000	Overtime General	14,330
3,487,069	3,524,881	3,898,000	Total Salaries	3,721,479
			Expense	
26,164	6,000	6,000	Printing and Binding	24,000
4,047	-	-	Travel	20,000
2,073,763	1,534,211	2,159,000	Contractual Services	1,992,019
6,000	6,000	6,000	Transportation	6,000
74,215	48,231	47,000	Office and Administrative	119,586
2,184,189	1,594,442	2,218,000	Total Expense	2,161,605
			Special	
42,518	80,000	76,000	AIDS Prevention Policy	92,521
42,518	80,000	76,000	Total Special	92,521
5,713,776	**5,199,323**	**6,192,000**	**Total Disability**	**5,975,605**

SOURCES OF FUNDS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
5,314,450	4,640,465	5,037,000	General Fund	4,583,458
390,441	-	596,000	CASp Certification and Training Fund (Sch. 29)	459,808
-	520,000	520,000	Opioids Settlement Trust Fund (Sch. 29)	890,000
8,885	38,858	39,000	Sidewalk Repair Fund (Sch. 51)	42,339
5,713,776	**5,199,323**	**6,192,000**	**Total Funds**	**5,975,605**

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	EG6501 ADA Compliance	EG6503 Community Affairs and Outreach	EG6504 AIDS Coordinator's Office	EG6550 General Administration and Support	Total
Budget					
Salaries	1,166,151	572,282	572,062	1,410,984	3,721,479
Expense	770,357	125,162	1,194,305	71,781	2,161,605
Equipment	-	-	-	-	-
Special	-	-	92,521	-	92,521
Total Departmental Budget	1,936,508	697,444	1,858,888	1,482,765	5,975,605
Support Program Allocation	790,808	395,404	296,553	(1,482,765)	-
Related and Indirect Costs					
Pensions and Retirement	677,995	338,997	254,248	-	1,271,240
Human Resources Benefits	291,767	145,883	109,413	-	547,063
Water and Electricity	23,515	11,758	8,818	-	44,091
Building Services	16,108	8,054	6,041	-	30,203
Other Department Related Costs	174,351	87,175	65,381	-	326,907
Capital Finance and Wastewater	-	-	-	-	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	-	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	56,318	28,159	21,119	-	105,596
Subtotal Related Costs	1,240,054	620,026	465,020	-	2,325,100
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**3,967,370**	**1,712,874**	**2,620,461**	**-**	**8,300,705**
Positions	8	4	3	9	24

Economic and Workforce Development

The Economic and Workforce Development Department initiates and promotes economic development projects to build local businesses and provide residents with tools for quality employment. The Department promotes economic and workforce development in the City through the implementation of various federal and other grant funded programs. Services include direct and indirect financing and technical assistance programs, including services available for local businesses at the City's BusinessSource Centers. The Department administers the Annual Plan of the City of Los Angeles Workforce Development Board, which includes the annual allocation of federal workforce grant funds. The Department oversees employment services for job seekers through WorkSource Centers and YouthSource Centers, and employment development for youth through the City's Hire LA and Summer Youth Employment programs.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
15,578,290	18,325,743	17,821,000	Salaries General	-
329,558	378,379	319,000	Salaries, As-Needed	-
376,191	67,595	119,000	Overtime General	-
16,284,039	18,771,717	18,259,000	Total Salaries	
			Expense	
31,318	21,940	19,000	Printing and Binding	-
83,862	2,924	73,000	Travel	-
924,294	3,905,420	3,693,000	Contractual Services	-
1,005	11,946	1,000	Transportation	-
31,114	5,000	17,000	Water and Electricity	-
593,354	225,609	290,000	Office and Administrative	-
36,566	121,826	133,000	Operating Supplies	-
445,789	1,286,241	1,446,000	Leasing	-
2,147,302	5,580,906	5,672,000	Total Expense	
18,431,341	**24,352,623**	**23,931,000**	**Total Economic and Workforce Development**	

Economic and Workforce Development

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
3,530,183	7,074,943	3,157,000	General Fund	-
2,047,119	2,426,157	2,018,000	Community Development Trust Fund (Sch. 8)	-
8,355,790	13,271,459	10,883,000	Workforce Innovation and Opportunity Act Fund (Sch. 22)	-
281,965	-	647,000	ARPA Business Assistance Programs Fund (Sch. 29)	-
440,392	-	782,000	CA For All Youth Jobs Corps Grant - Cycle 2 (Sch. 29)	-
268,713	-	-	CA For All Youth Workforce Development Grant Fund (Sch. 29)	-
247,692	586,430	479,000	CRA Non-Housing Bond Proceeds Fund (Sch. 29)	-
392,033	466,887	372,000	Economic Development Trust Fund (Sch. 29)	-
68	-	-	Equitable Community Revitalization Grant Fund (Sch. 29)	-
-	-	49,000	FY 2020 Justice Assistance Grant Fund (Sch. 29)	-
2,017,930	-	1,471,000	General Fund- Various Programs Fund (Sch. 29)	-
11	-	-	LA County Juvenile Justice Crime Prevention Act (Sch. 29)	-
182,475	-	-	LA County LA RISE Measure H Fund (Sch. 29)	-
32,287	-	21,000	LA County Project Invest Fund (Sch. 29)	-
745	-	-	LA County Systems Involved Youth Fund (Sch. 29)	-
10,036	-	14,000	LA County WIOA Fund (Sch. 29)	-
47,713	-	-	Prison To Employment Reg. P'ship & Tech. Assist. (Sch. 29)	-
589	-	2,000	REGIONAL EQUITY RECOVERY PARTNERSHIP GRANT FUND(Sch. 29)	-
-	-	15,000	SYEP - Various Sources Fund (Sch. 29)	-
118,269	526,747	971,000	LA County Youth Job Program Fund (Sch. 29)	-
216,992	-	50,000	Gang Injunction Curfew Settlement (Sch. 29)	-
240,339	-	3,000,000	LA RISE City General Fund Homeless Program (Sch. 29)	-
18,431,341	**24,352,623**	**23,931,000**	**Total Funds**	**0**

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	EB2249 Technology Support	EB2250 General Administration and Support	Total
Budget			
Salaries	-	-	-
Expense	-	-	-
Equipment	-	-	-
Special	-	-	-
Total Departmental Budget	-	-	-
Support Program Allocation	-	-	-
Related and Indirect Costs			
Pensions and Retirement	-	-	-
Human Resources Benefits	-	-	-
Water and Electricity	-	-	-
Building Services	-	-	-
Other Department Related Costs	-	-	-
Capital Finance and Wastewater	-	-	-
Bond Interest and Redemption	-	-	-
Liability Claims	-	-	-
Judgement Obligation Bond Debt Service	-	-	-
Other Special Purpose Allocations	-	-	-
Non-Department Allocations	-	-	-
Subtotal Related Costs	-	-	-
Cost Allocated to Other Departments	-	-	-
Total Cost of Program	**-**	**-**	**-**
Positions	0	0	0

El Pueblo de Los Angeles

This Department operates and maintains the El Pueblo de Los Angeles Historical Monument including special events and festivals, cultural exhibits and tours, the park and historic buildings, and parking and business operations.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
1,148,188	1,200,547	1,108,000	Salaries General	1,477,101
359,360	392,000	392,000	Salaries, As-Needed	392,000
14,543	25,231	19,000	Overtime General	20,000
1,522,091	1,617,778	1,519,000	Total Salaries	1,889,101
			Expense	
11,433	13,656	11,000	Communications	11,656
624	5,756	3,000	Printing and Binding	3,756
342,531	61,781	42,000	Contractual Services	436,781
5,000	6,000	10,000	Transportation	6,000
392,366	430,000	553,000	Water and Electricity	500,000
36,417	50,000	50,000	Office and Administrative	83,221
28,236	30,223	25,000	Special Events (El Pueblo)	30,223
816,607	597,416	694,000	Total Expense	1,071,637
2,338,698	**2,215,194**	**2,213,000**	**Total El Pueblo de Los Angeles**	**2,960,738**

SOURCES OF FUNDS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
175,375	-	-	General Fund	-
73,385	-	-	El Pueblo Cultural Improvement Trust Fund (Sch. 29)	-
2,089,938	2,215,194	2,213,000	El Pueblo de Los Angeles Historical Monument Fund (Sch. 43)	2,960,738
2,338,698	**2,215,194**	**2,213,000**	**Total Funds**	**2,960,738**

El Pueblo de Los Angeles

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	DA3301 History and Museums	DA3302 Marketing and Events	DA3348 Property Management	DA3350 General Administration and Support	Total
Budget					
Salaries	326,277	284,918	414,717	863,189	1,889,101
Expense	126,455	106,002	671,688	167,492	1,071,637
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	452,732	390,920	1,086,405	1,030,681	2,960,738
Support Program Allocation	-	2,117,086	(1,086,405)	(1,030,681)	-
Related and Indirect Costs					
Pensions and Retirement	-	516,980	-	-	516,980
Human Resources Benefits	-	229,241	-	-	229,241
Water and Electricity	-	-	-	-	-
Building Services	-	702,448	-	-	702,448
Other Department Related Costs	-	268,851	-	-	268,851
Capital Finance and Wastewater	-	299,634	-	-	299,634
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	-	185,024	-	-	185,024
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	-	104,299	-	-	104,299
Subtotal Related Costs	-	2,306,477	-	-	2,306,477
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**452,732**	**4,814,483**	**-**	**-**	**5,267,215**
Positions		2	2	6	10

Emergency Management

The Emergency Management Department (EMD) is responsible for: (1) the Citywide coordination of interdepartmental preparedness planning, training, and recovery activities of Emergency Operations Organization (EOO) divisions, participating departments, units, or groups; (2) the operational readiness of the City's Emergency Operations Center; (3) arranging municipal, state, federal, and private sector mutual aid; (4) public emergency preparedness training and community outreach; (5) coordinating the responsibilities of the Emergency Operations Board (EOB) and EOO; (6) developing emergency operations program papers and applications for associated federal and state funds; (7) developing the annual EOO budget and administration of the City's Emergency Operations Fund; and (8) other duties conferred upon it by the EOB and Mayor of the City of Los Angeles.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
3,922,944	4,769,771	4,883,000	Salaries General	4,757,466
129,491	117,593	109,000	Salaries, As-Needed	87,679
279,130	100,000	148,000	Overtime General	100,000
4,331,565	4,987,364	5,140,000	Total Salaries	4,945,145
			Expense	
15,813	12,950	13,000	Printing and Binding	2,263
7,953	7,805	8,000	Travel	7,805
3,308	3,018	6,561,000	Contractual Services	3,018
30,233	31,274	32,000	Office and Administrative	25,000
57,307	55,047	6,614,000	Total Expense	38,086
4,388,872	**5,042,411**	**11,754,000**	**Total Emergency Management**	**4,983,231**

SOURCES OF FUNDS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
4,272,014	4,922,139	11,634,000	General Fund	4,850,477
58,429	60,136	60,000	Solid Waste Resources Revenue Fund (Sch. 2)	66,377
58,429	60,136	60,000	Sewer Operations & Maintenance Fund (Sch. 14)	66,377
4,388,872	**5,042,411**	**11,754,000**	**Total Funds**	**4,983,231**

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	AL3501 Emergency Management	Total
Budget		
Salaries	4,945,145	4,945,145
Expense	38,086	38,086
Equipment	-	-
Special	-	-
Total Departmental Budget	4,983,231	4,983,231
Support Program Allocation	-	-
Related and Indirect Costs		
Pensions and Retirement	1,665,095	1,665,095
Human Resources Benefits	731,830	731,830
Water and Electricity	60,550	60,550
Building Services	446,668	446,668
Other Department Related Costs	851,829	851,829
Capital Finance and Wastewater	-	-
Bond Interest and Redemption	-	-
Liability Claims	1,184,152	1,184,152
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	231,098	231,098
Subtotal Related Costs	5,171,222	5,171,222
Cost Allocated to Other Departments	-	-
Total Cost of Program	**10,154,453**	**10,154,453**
Positions	29	29

Employee Relations Board

The Employee Relations Board determines representation units for City employees, arranges for elections in such units, determines the validity of charges of unfair practices by management or employee organizations, and maintains lists of impartial third parties for use in the resolution of impasses. The Board is authorized to resolve matters relating to the composition of representation units and unfair employee relations practices.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
352,420	384,835	320,000	Salaries General	405,429
52,200	63,000	53,000	Salaries, As-Needed	63,000
404,620	447,835	373,000	Total Salaries	468,429
			Expense	
-	1,200	1,000	Printing and Binding	1,200
-	-	-	Travel	5,000
39,422	62,692	62,000	Contractual Services	62,692
3,395	1,096	1,000	Office and Administrative	10,428
-	1,000	1,000	Operating Supplies	1,000
42,817	65,988	65,000	Total Expense	80,320
447,437	**513,823**	**438,000**	**Total Employee Relations Board**	**548,749**

SOURCES OF FUNDS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
447,437	513,823	438,000	General Fund	548,749
447,437	**513,823**	**438,000**	**Total Funds**	**548,749**

Employee Relations Board

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FC3601 Employee Relations	Total
Budget		
Salaries	468,429	468,429
Expense	80,320	80,320
Equipment	-	-
Special	-	-
Total Departmental Budget	548,749	548,749
Support Program Allocation	-	-
Related and Indirect Costs		
Pensions and Retirement	141,899	141,899
Human Resources Benefits	66,603	66,603
Water and Electricity	18,271	18,271
Building Services	11,867	11,867
Other Department Related Costs	38,863	38,863
Capital Finance and Wastewater	-	-
Bond Interest and Redemption	-	-
Liability Claims	-	-
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	1,684	1,684
Subtotal Related Costs	279,187	279,187
Cost Allocated to Other Departments	-	-
Total Cost of Program	**827,936**	**827,936**
Positions	3	3

Ethics Commission

The Ethics Commission helps to preserve the public trust by promoting elections and government decisions that are fair, transparent, and accountable. The Commission acts through its voter mandate to shape, administer, and enforce laws regarding governmental ethics, conflicts of interests, campaign financing, and lobbying. The Commission is overseen by a board of five members, each of whom is appointed by a different elected official.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Salaries	
5,459,603	6,122,329	5,871,000	Salaries General	6,507,305
350	80,000	1,000	Salaries, As-Needed	80,000
3	-	-	Overtime General	-
5,459,956	6,202,329	5,872,000	Total Salaries	6,587,305
			Expense	
3,555	5,000	3,000	Printing and Binding	1,000
-	-	8,000	Travel	-
268,269	702,515	343,000	Contractual Services	547,639
6,000	6,000	6,000	Transportation	6,000
72,857	84,156	84,000	Office and Administrative	84,156
350,681	797,671	444,000	Total Expense	638,795
5,810,637	**7,000,000**	**6,316,000**	**Total Ethics Commission**	**7,226,100**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
SOURCES OF FUNDS				
5,810,637	7,000,000	6,316,000	City Ethics Commission Fund (Sch. 30)	7,226,100
5,810,637	**7,000,000**	**6,316,000**	**Total Funds**	**7,226,100**

Ethics Commission

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FN1701 Governmental Ethics	Total
Budget		
Salaries	6,587,305	6,587,305
Expense	638,795	638,795
Equipment	-	-
Special	-	-
Total Departmental Budget	7,226,100	7,226,100
Support Program Allocation	-	-
Related and Indirect Costs		
Pensions and Retirement	2,277,533	2,277,533
Human Resources Benefits	1,021,230	1,021,230
Water and Electricity	41,459	41,459
Building Services	78,935	78,935
Other Department Related Costs	469,864	469,864
Capital Finance and Wastewater	772,898	772,898
Bond Interest and Redemption	-	-
Liability Claims	-	-
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	13,522	13,522
Subtotal Related Costs	4,675,441	4,675,441
Cost Allocated to Other Departments	-	-
Total Cost of Program	**11,901,541**	**11,901,541**
Positions	46	46

Finance

The Office of Finance (Finance) provides for the efficient, effective, and responsible collection of revenue through a customer-focused environment to taxpayers and city departments; issues licenses, permits, and tax registration certificates not issued by City departments; and makes recommendations concerning the efficient organization of the revenue collection functions of the City. Effective July 2011, the Office of the City Treasurer was consolidated into Finance (C.F. 11-0600-S40). As such, Finance serves as the custodian of all funds deposited in the City Treasury and all securities purchased by the City. This includes actively managing the City's general and special pool investment portfolios and cash position and serving as paying agent to certain bonds issued by City departments.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			Salaries	
38,353,230	38,646,085	37,618,000	Salaries General	42,154,146
421,067	596,538	574,000	Salaries, As-Needed	396,538
579,338	545,813	685,000	Overtime General	45,813
39,353,635	39,788,436	38,877,000	Total Salaries	42,596,497
			Expense	
296,335	670,836	670,000	Printing and Binding	670,836
29,949	38,850	40,000	Travel	38,850
5,488,177	3,964,126	11,537,000	Contractual Services	29,715,926
234,384	307,358	200,000	Transportation	307,358
3,259,112	4,249,800	4,250,000	Bank Service Fees	4,249,800
1,165,296	1,292,971	1,227,000	Office and Administrative	1,470,793
10,473,253	10,523,941	17,924,000	Total Expense	36,453,563
			Equipment	
97,276	-	12,000	Furniture, Office, and Technical Equipment	-
97,276	-	12,000	Total Equipment	-
49,924,164	**50,312,377**	**56,813,000**	**Total Finance**	**79,050,060**

Finance

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
47,865,193	47,620,933	54,950,000	General Fund	77,023,143
16	-	-	Sewer Operations & Maintenance Fund (Sch. 14)	-
540,404	510,420	511,000	Sewer Capital Fund (Sch. 14)	528,695
40,468	39,593	40,000	Street Lighting Maintenance Assessment Fund (Sch. 19)	42,316
79	110,000	110,000	Rent Stabilization Trust Fund (Sch. 23)	110,000
1,019,266	1,178,001	349,000	Cannabis Regulation Special Revenue Fund (Sch. 33)	368,232
146	200,000	200,000	Systematic Code Enforcement Fee Fund (Sch. 42)	200,000
-	45,000	45,000	Municipal Housing Finance Fund (Sch. 48)	45,000
72,513	76,448	76,000	Code Compliance Fund (Sch. 53)	80,339
386,079	531,982	532,000	House LA Fund (Sch. 58)	652,335
49,924,164	**50,312,377**	**56,813,000**	**Total Funds**	**79,050,060**

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FF3901 Revenue Management	FF3902 Treasury Services	FF3905 LATAX System Support	FF3906 Customer Support	FF3908 Investment
Budget					
Salaries	5,214,629	1,680,863	4,503,690	6,299,905	1,568,353
Expense	437,146	5,035,886	27,553,028	668,575	668,379
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	5,651,775	6,716,749	32,056,718	6,968,480	2,236,732
Support Program Allocation	716,898	207,104	350,483	780,622	95,586
Related and Indirect Costs					
Pensions and Retirement	2,486,595	718,350	1,215,669	2,707,625	331,546
Human Resources Benefits	1,167,819	337,370	570,934	1,271,625	155,709
Water and Electricity	37,777	10,913	18,469	41,135	5,037
Building Services	569,056	164,394	278,205	619,638	75,874
Other Department Related Costs	1,352,364	390,683	661,156	1,472,574	180,315
Capital Finance and Wastewater	29,540	8,534	14,442	32,166	3,939
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	-	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	14,024	4,051	6,856	15,271	1,870
Subtotal Related Costs	5,657,175	1,634,295	2,765,731	6,160,034	754,290
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**12,025,848**	**8,558,148**	**35,172,932**	**13,909,136**	**3,086,608**
Positions	45	13	22	49	6

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FF3909 Tax and Permit	FF3950 General Administration and Support	Total
Budget			
Salaries	19,167,094	4,161,963	42,596,497
Expense	1,998,918	91,631	36,453,563
Equipment	-	-	-
Special	-	-	-
Total Departmental Budget	21,166,012	4,253,594	79,050,060
Support Program Allocation	2,102,900	(4,253,594)	-
Related and Indirect Costs			
Pensions and Retirement	7,294,011	-	14,753,796
Human Resources Benefits	3,425,602	-	6,929,059
Water and Electricity	110,815	-	224,146
Building Services	1,669,229	-	3,376,396
Other Department Related Costs	3,966,934	-	8,024,026
Capital Finance and Wastewater	86,650	-	175,271
Bond Interest and Redemption	-	-	-
Liability Claims	-	-	-
Judgement Obligation Bond Debt Service	-	-	-
Other Special Purpose Allocations	-	-	-
Non-Department Allocations	41,139	-	83,211
Subtotal Related Costs	16,594,380	-	33,565,905
Cost Allocated to Other Departments	-	-	-
Total Cost of Program	**39,863,292**	**-**	**112,615,965**
Positions	132	30	297

Fire

This Department provides rescue and emergency medical services; controls and extinguishes dangerous fires; protects life and property from fire risks by inspecting buildings for fire hazards and enforcing fire prevention laws; carries on a fire prevention educational program; and investigates suspected cases of arson.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			Salaries	
41,082,852	46,873,066	46,951,000	Salaries General	51,069,619
514,066,614	524,909,260	551,816,000	Salaries Sworn	554,554,733
7,204,083	6,643,581	14,076,000	Sworn Bonuses	13,260,656
3,578,875	5,356,709	4,424,000	Unused Sick Time	5,356,709
476,286	106,000	585,000	Salaries, As-Needed	106,000
3,958,668	1,387,364	4,137,000	Overtime General	1,387,364
24,708,991	6,464,283	17,227,000	Overtime Sworn	6,464,283
228,089,221	239,236,006	239,395,000	Overtime Constant Staffing	240,784,059
16,721,646	20,332,953	17,056,000	Overtime Variable Staffing	19,561,771
839,887,236	851,309,222	895,667,000	Total Salaries	892,545,194
			Expense	
115,193	353,105	269,000	Printing and Binding	353,240
43,721	23,070	32,000	Travel	23,070
310,181	268,755	217,000	Construction Expense	269,970
52,505,907	14,765,709	68,748,000	Contractual Services	13,753,159
4,351,681	3,500,000	3,500,000	Contract Brush Clearance	3,500,000
9,936,988	9,109,604	10,412,000	Field Equipment Expense	9,109,604
67	5,400	1,000	Investigations	5,400
4,628,037	3,588,420	4,467,000	Rescue Supplies and Expense	4,588,420
25,295	3,158	31,000	Transportation	3,158
4,406,751	4,345,356	5,083,000	Uniforms	4,669,261
649,613	816,060	731,000	Water Control Devices	817,410
4,169,804	4,033,149	6,958,000	Office and Administrative	3,698,341
9,628,484	5,665,210	8,767,000	Operating Supplies	6,212,576
90,771,722	46,476,996	109,216,000	Total Expense	47,003,609
930,658,958	**897,786,218**	**1,004,883,000**	**Total Fire**	**939,548,803**

Fire

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
909,963,230	891,786,218	998,883,000	General Fund	933,548,803
6,000,000	6,000,000	6,000,000	Local Public Safety Fund (Sch. 17)	6,000,000
279,538	-	-	Bureau of Street Services Transaction Fund (Sch. 29)	-
1,743,793	-	-	Fire Department Grant Fund (Sch. 29)	-
66,435	-	-	FY20 STC Fund (Sch. 29)	-
446,979	-	-	FY 2022 UASI HOMELAND SECURITY GRANT FUND (Sch. 29)	-
1,313,295	-	-	FY 2023 UASI Homeland Security Grant Fund (Sch. 29)	-
10,845,688	-	-	Medi-Cal Intergovernmental Transfer Program Fund (Sch. 29)	-
930,658,958	**897,786,218**	**1,004,883,000**	**Total Funds**	**939,548,803**

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	AC3801 Arson Investigation and Counter-Terrorism	AF3803 Fire Suppression	AF3804 Metropolitan Fire Communications	AF3805 Hazardous Materials Enforcement	AF3806 Fire Prevention
Budget					
Salaries	6,721,935	459,035,123	23,269,178	7,803,648	45,498,292
Expense	65,174	5,137,329	100,836	467,863	3,793,842
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	6,787,109	464,172,452	23,370,014	8,271,511	49,292,134
Support Program Allocation	1,099,418	67,167,568	3,779,249	1,649,127	6,527,794
Related and Indirect Costs					
Pensions and Retirement	2,041,530	124,724,736	7,017,760	3,062,295	12,121,586
Human Resources Benefits	1,471,799	89,917,720	5,059,309	2,207,698	8,738,807
Water and Electricity	70,021	4,277,815	240,696	105,031	415,747
Building Services	148,051	9,044,988	508,925	222,076	879,053
Other Department Related Costs	627,919	38,361,910	2,158,471	941,878	3,728,267
Capital Finance and Wastewater	324,845	19,845,969	1,116,653	487,267	1,928,764
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	56,198	3,433,337	193,180	84,297	333,675
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	536,796	32,794,906	1,845,238	805,195	3,187,229
Subtotal Related Costs	5,277,159	322,401,381	18,140,232	7,915,737	31,333,128
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**13,163,686**	**853,741,401**	**45,289,495**	**17,836,375**	**87,153,056**
Positions	32	1,955	110	48	190

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	AH3808 Emergency Medical Service	AG3847 Training	AG3848 Procurement, Maintenance and Repair	AG3849 Technology Support	AG3850 General Administration and Support
Budget					
Salaries	260,933,576	34,448,002	16,895,454	8,584,173	29,355,813
Expense	6,919,803	4,100,274	21,808,443	3,553,504	1,056,541
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	267,853,379	38,548,276	38,703,897	12,137,677	30,412,354
Support Program Allocation	39,579,048	(38,548,276)	(38,703,897)	(12,137,677)	(30,412,354)
Related and Indirect Costs					
Pensions and Retirement	73,495,088	-	-	-	-
Human Resources Benefits	52,984,764	-	-	-	-
Water and Electricity	2,520,739	-	-	-	-
Building Services	5,329,835	-	-	-	-
Other Department Related Costs	22,605,074	-	-	-	-
Capital Finance and Wastewater	11,694,402	-	-	-	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	2,023,123	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	19,324,671	-	-	-	-
Subtotal Related Costs	189,977,696	-	-	-	-
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**497,410,123**	**-**	**-**	**-**	**-**
Positions	1,152	86	109	55	167

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	Total
Budget	
Salaries	892,545,194
Expense	47,003,609
Equipment	-
Special	-
Total Departmental Budget	939,548,803
Support Program Allocation	-
Related and Indirect Costs	
Pensions and Retirement	222,462,995
Human Resources Benefits	160,380,097
Water and Electricity	7,630,049
Building Services	16,132,928
Other Department Related Costs	68,423,519
Capital Finance and Wastewater	35,397,900
Bond Interest and Redemption	-
Liability Claims	6,123,810
Judgement Obligation Bond Debt Service	-
Other Special Purpose Allocations	-
Non-Department Allocations	58,494,035
Subtotal Related Costs	575,045,333
Cost Allocated to Other Departments	-
Total Cost of Program	**1,514,594,136**
Positions	3,904

General Services

This Department provides internal support for City programs in the delivery of services to City residents. Services include the following: fleet, building services, procurement and stores inventory, fuel, construction and alterations, custodial, real estate, mail and messenger, parking, emergency management and special event coordination, materials testing, and printing services. By ordinance, the General Manager fills the Charter-established position of Purchasing Agent.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Salaries	
119,272,822	117,520,898	129,317,000	Salaries General	129,543,849
4,826,910	-	12,009,000	Salaries Construction Projects	-
848,979	810,600	810,000	Salaries, As-Needed	810,600
5,460,520	3,817,553	4,354,000	Overtime General	4,358,891
28,726	-	180,000	Overtime Construction	-
7,601,533	6,332,675	7,445,000	Hiring Hall Salaries	6,826,946
8,335,753	-	23,223,000	Hiring Hall Construction	-
4,354,655	2,840,644	3,739,000	Benefits Hiring Hall	3,092,722
1,500,000	-	13,135,000	Benefits Hiring Hall Construction	-
174,058	104,130	124,000	Overtime Hiring Hall	104,130
74,288	-	254,000	Overtime Hiring Hall Construction	-
152,478,244	131,426,500	194,590,000	Total Salaries	144,737,138
			Expense	
63,497	64,968	64,000	Printing and Binding	64,968
205,478	280,200	200,000	Travel	280,200
34,287,617	26,502,490	30,797,000	Contractual Services	29,515,069
42,957,461	42,333,997	45,334,000	Field Equipment Expense	42,364,578
5,629,824	6,068,863	6,069,000	Maintenance Materials, Supplies and Services	6,798,863
1,088,043	1,008,870	1,009,000	Custodial Supplies	946,916
20,497,085	8,000	58,586,000	Construction Materials	25,000
42,734,556	-	-	Petroleum Products	-
28,368	23,176	24,000	Transportation	23,176
7,260,925	4,000,000	7,828,000	Utilities Expense Private Company	4,000,000
-	19,442	19,000	Marketing	19,442
144,690	104,451	103,000	Uniforms	102,951
683,636	462,957	463,000	Laboratory Testing Expense	462,957
1,146,305	756,462	756,000	Office and Administrative	756,462
496,253	784,578	754,000	Operating Supplies	784,578
567,181	-	-	Leasing	-
157,790,919	82,418,454	152,006,000	Total Expense	86,145,160

General Services

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Equipment	
118,253	-	-	Transportation Equipment	-
134,884	120,000	120,000	Other Operating Equipment	120,000
253,137	120,000	120,000	Total Equipment	120,000
			Special	
4,224,167	2,494,814	258,000	Mail Services	1,906,220
4,516,174	3,583,405	4,778,000	Master Trust Account	3,856,508
8,740,341	6,078,219	5,036,000	Total Special	5,762,728
319,262,641	**220,043,173**	**351,752,000**	**Total General Services**	**236,765,026**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
SOURCES OF FUNDS				
212,469,996	152,025,310	281,024,000	General Fund	162,071,073
52,133,107	44,409,287	45,001,000	Solid Waste Resources Revenue Fund (Sch. 2)	49,736,008
2,371,148	2,496,012	2,253,000	Special Gas Tax Improvement Fund (Sch. 5)	2,794,133
487,504	522,505	472,000	Stormwater Pollution Abatement Fund (Sch. 7)	565,331
1,019,158	-	-	Community Development Trust Fund (Sch. 8)	-
-	897,987	898,000	Mobile Source Air Pollution Reduction Fund (Sch. 10)	944,456
5,145	-	-	Special Parking Revenue Fund (Sch. 11)	-
6,182,947	4,921,572	4,924,000	Sewer Operations & Maintenance Fund (Sch. 14)	5,957,829
1,231,279	1,316,748	1,193,000	Sewer Capital Fund (Sch. 14)	1,362,066
275,827	-	-	Park and Recreational Sites and Facilities Fund (Sch. 15)	-
3,301	-	3,000	Department of Neighborhood Empowerment Fund (Sch. 18)	-
1,092,682	896,588	896,000	Street Lighting Maintenance Assessment Fund (Sch. 19)	957,623
48,327	-	-	PEG Development Fund (Sch. 20)	-
170,410	-	-	Rent Stabilization Trust Fund (Sch. 23)	-
615,910	250,000	726,000	Arts and Cultural Facilities & Services Fund (Sch. 24)	250,000
165,073	-	1,411,000	Proposition A Local Transit Assistance Fund (Sch. 26)	-
729,233	728,670	683,000	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	749,349
465,369	-	-	City Employees Ridesharing Fund (Sch. 28)	-
209,659	-	-	Animal Welfare Trust Fund (Sch. 29)	-

General Services

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
69,193	-	-	Athens Services Community Benefits Trust Fund (Sch. 29)	-
42,698	-	-	ATSAC Trust Fund (Sch. 29)	-
81,478	-	-	Bureau of Engineering Equipment & Training Fund (Sch. 29)	-
2,837	-	-	Coastal Transportation Corridor Trust Fund (Sch. 29)	-
146,402	-	-	Council District 15 Real Property Trust Fund (Sch. 29)	-
270,694	-	-	CRA Non-Housing Bond Proceeds Fund (Sch. 29)	-
1,364	-	-	Cultural Affairs Department Trust Fund (Sch. 29)	-
9,930	-	-	Cultural Affairs Grant Fund (Sch. 29)	-
49,117	-	-	Department of Transportation Trust Fund (Sch. 29)	-
4,298	-	-	El Pueblo Cultural Improvement Trust Fund (Sch. 29)	-
117,600	-	-	Emergency Operations Fund (Sch. 29)	-
2,803,772	-	-	Engineering Special Service Fund (Sch. 29)	-
126,053	-	-	HHAP-4 (Sch. 29)	-
99,696	-	-	HCID General Fund Program (Sch. 29)	-
129,182	-	-	Homeless Housing, Assistance & Prevention Program (Sch. 29)	-
19,028	-	-	Low and Moderate Income Housing Fund (Sch. 29)	-
15,324,734	-	-	MICLA Lease Revenue Commercial Paper (Sch. 29)	-
17,475	-	-	Motion Picture Coordination Fund (Sch. 29)	-
14	-	-	Neighborhood Traffic Management Fund (Sch. 29)	-
100,000	-	-	Police Department Trust Fund (Sch. 29)	-
568,835	-	-	Proposition K Projects Fund (Sch. 29)	-
9,261	-	-	Repair & Demolition Fund (Sch. 29)	-
60,646	-	-	Residential Property Maintenance Fund (Sch. 29)	-
367,554	-	-	SOLID WASTE RESOURCES REV BONDS SERIES 2023. (Sch. 29)	-
30,224	-	-	State AB1290 City Fund (Sch. 29)	-
107,567	-	-	Street Furniture Revenue Fund (Sch. 29)	-
524,314	-	-	Transportation Grants Fund (Sch. 29)	-
222,611	-	-	Unified Program Trust Fund (Sch. 29)	-
230	-	-	Citywide Recycling Trust Fund (Sch. 32)	-
114,030	103,873	104,000	Cannabis Regulation Special Revenue Fund (Sch. 33)	136,000
5,797	-	-	Planning Case Processing Fund (Sch. 35)	-
3,377,696	2,301,976	2,302,000	Building and Safety Building Permit Fund (Sch. 40)	2,301,976
292,545	-	-	Systematic Code Enforcement Fee Fund (Sch. 42)	-
1,705,785	1,793,888	1,794,000	El Pueblo de Los Angeles Historical Monument Fund (Sch. 43)	1,323,268
-	-	1,500,000	Zoo Enterprise Trust Fund (Sch. 44)	-
149	-	-	Central Recycling Transfer Station Fund (Sch. 45)	-

General Services

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
7,675,853	4,750,129	4,160,000	Street Damage Restoration Fee Fund (Sch. 47)	4,868,127
36,110	-	-	Municipal Housing Finance Fund (Sch. 48)	-
2,471,841	1,931,146	1,722,000	Measure R Local Return Fund (Sch. 49)	1,996,776
559,439	582,810	581,000	Multi-Family Bulky Item Fee Fund (Sch. 50)	631,072
76,521	79,129	79,000	Sidewalk Repair Fund (Sch. 51)	83,841
83,209	35,543	26,000	Measure M Local Return Fund (Sch. 52)	36,098
1,197,739	-	-	Road Maintenance and Rehabilitation Program Special (Sch.54)	-
680,850	-	-	Measure W Local Return Fund (Sch. 55)	-
2,195	-	-	Planning Long-Range Planning Fund (Sch. 56)	-
319,262,641	**220,043,173**	**351,752,000**	**Total Funds**	**236,765,026**

General Services

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FH4001 Custodial Services	FH4002 Building Maintenance	FH4003 Construction Forces	FH4004 Real Estate Services	FH4005 Parking Services
Budget					
Salaries	17,112,433	27,223,037	1,534,066	3,106,433	3,467,904
Expense	11,629,745	9,882,207	50,000	14,509,119	203,383
Equipment	-	-	-	-	-
Special	-	-	-	3,856,508	-
Total Departmental Budget	28,742,178	37,105,244	1,584,066	21,472,060	3,671,287
Support Program Allocation	1,707,858	906,886	-	145,631	304,502
Related and Indirect Costs					
Pensions and Retirement	10,110,360	5,368,679	-	862,124	1,802,622
Human Resources Benefits	6,917,962	3,673,491	-	589,904	1,233,435
Water and Electricity	565,206	300,129	-	48,196	100,773
Building Services	4,506,487	2,392,980	-	384,274	803,482
Other Department Related Costs	2,746,457	1,458,390	-	234,194	489,678
Capital Finance and Wastewater	15,963,451	8,476,716	-	1,361,225	2,846,197
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	1,155	613	-	98	206
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	556,343	295,423	-	47,440	99,193
Subtotal Related Costs	41,367,421	21,966,421	-	3,527,455	7,375,586
Cost Allocated to Other Departments	(71,817,457)	(59,978,551)	(1,584,066)	(25,145,146)	(11,351,375)
Total Cost of Program	**-**	**-**	**-**	**-**	**-**
Positions	258	137		22	46

General Services

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	AL4007 Emergency Management and Special Services	FQ4008 Fleet Services	FQ4009 Fuel and Environmental Compliance	FR4010 Standards and Testing Services	FR4011 Supply Management
Budget					
Salaries	1,215,830	55,429,406	1,546,852	9,359,003	15,678,795
Expense	226,484	43,762,744	4,044,034	494,894	432,243
Equipment	-	120,000	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	1,442,314	99,312,150	5,590,886	9,853,897	16,111,038
Support Program Allocation	52,957	2,773,615	79,435	489,851	1,065,756
Related and Indirect Costs					
Pensions and Retirement	313,500	16,419,537	470,249	2,899,871	6,309,178
Human Resources Benefits	214,510	11,234,984	321,766	1,984,222	4,317,023
Water and Electricity	17,526	917,909	26,289	162,113	352,706
Building Services	139,736	7,318,676	209,604	1,292,558	2,812,188
Other Department Related Costs	85,161	4,460,332	127,742	787,744	1,713,875
Capital Finance and Wastewater	494,991	25,925,140	742,486	4,578,664	9,961,688
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	36	1,874	54	331	721
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	17,251	903,520	25,876	159,571	347,176
Subtotal Related Costs	1,282,711	67,181,972	1,924,066	11,865,074	25,814,555
Cost Allocated to Other Departments	(2,777,982)	(169,267,737)	(7,594,387)	(22,208,822)	(42,991,349)
Total Cost of Program	**-**	**-**	**-**	**-**	**-**
Positions	8	419	12	74	161

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FS4012 Mail Services	FH4014 Integrated Asset Services	FI4050 General Administration and Support	Total
Budget				
Salaries	1,196,306	703,735	7,163,338	144,737,138
Expense	14,605	400,157	495,545	86,145,160
Equipment	-	-	-	120,000
Special	1,906,220	-	-	5,762,728
Total Departmental Budget	3,117,131	1,103,892	7,658,883	236,765,026
Support Program Allocation	105,914	26,478	(7,658,883)	-
Related and Indirect Costs				
Pensions and Retirement	626,999	156,750	-	45,339,869
Human Resources Benefits	429,021	107,255	-	31,023,573
Water and Electricity	35,052	8,763	-	2,534,662
Building Services	279,472	69,868	-	20,209,325
Other Department Related Costs	170,323	42,581	-	12,316,477
Capital Finance and Wastewater	989,981	247,495	-	71,588,034
Bond Interest and Redemption	-	-	-	-
Liability Claims	72	18	-	5,178
Judgement Obligation Bond Debt Service	-	-	-	-
Other Special Purpose Allocations	-	-	-	-
Non-Department Allocations	34,502	8,625	-	2,494,920
Subtotal Related Costs	2,565,422	641,355	-	185,512,038
Cost Allocated to Other Departments	(5,788,467)	(1,771,725)	-	(422,277,064)
Total Cost of Program	**-**	**-**	**-**	**-**
Positions	16	4	49	1,206

Housing

The Housing Department develops Citywide housing policy and supports viable urban communities by advocating for safe and livable neighborhoods through the promotion, development, and preservation of decent and safe affordable housing and by expanding economic opportunities, principally for low- and moderate- income individuals to improve access and livability through place-based strategies. The Department's key programs are Development and Finance, Asset Management, Rent Stabilization, Multi-family Residential Code Enforcement, Code and Rent Compliance, Commissions and Community Engagement, Program Operations, and Accessible Housing Program.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Salaries	
74,212,684	93,668,885	84,164,000	Salaries General	110,783,041
580,785	323,216	1,081,000	Salaries, As-Needed	323,216
353,498	172,892	233,000	Overtime General	127,892
75,146,967	94,164,993	85,478,000	Total Salaries	111,234,149
			Expense	
491,378	1,065,443	753,000	Printing and Binding	2,059,863
40,761	13,946	15,000	Travel	51,456
5,709,374	6,151,502	5,770,000	Contractual Services	6,271,005
420,174	352,970	547,000	Transportation	356,970
1,415,701	897,191	1,772,000	Office and Administrative	897,191
1,622,550	4,121,880	2,647,000	Leasing	4,121,880
9,699,938	12,602,932	11,504,000	Total Expense	13,758,365
84,846,905	**106,767,925**	**96,982,000**	**Total Housing**	**124,992,514**

Housing

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
5,745,232	6,684,205	7,918,000	General Fund	6,813,387
1,552,366	1,282,498	840,000	Affordable Housing Trust Fund (Sch. 6)	2,219,673
2,888,052	4,515,575	1,564,000	Community Development Trust Fund (Sch. 8)	3,107,083
3,420,476	4,711,379	4,106,000	HOME Investment Partnership Program Fund (Sch. 9)	5,118,156
10,069,770	12,305,573	10,400,000	Rent Stabilization Trust Fund (Sch. 23)	13,143,685
300,000	-	-	Development Services Trust Fund (Sch. 29)	-
162,334	323,768	78,000	Federal Emergency Shelter Grant Fund (Sch. 29)	338,062
634,983	1,112,990	801,000	Foreclosure Registry Program Fund (Sch. 29)	1,047,257
214,456	-	-	GOB Series 2022-A (Taxable), Prop HHH Construction (Sch. 29)	-
298,986	315,189	313,000	HOME-ARP (Sch. 29)	180,866
1,802,251	1,856,377	1,957,000	Housing Impact Trust Fund (Sch. 29)	1,449,418
1,411,637	677,025	1,244,000	Housing Production Revolving Fund (Sch. 29)	698,795
45,261	-	-	Housing Small Grants & Awards Fund (Sch. 29)	-
-	4,996,795	3,796,000	Just Cause Enforcement Fee Trust Fund (Sch. 29)	6,247,204
23,781	-	-	Lead Grant 12 Fund (Sch. 29)	-
3,966,793	4,814,089	4,015,000	Low and Moderate Income Housing Fund (Sch. 29)	4,958,574
165,244	-	-	Prop HHH Perm. Supp. Hsg Loan Program Revenue (Sch. 29)	580,966
1,253,254	2,227,868	1,161,000	SB 2 Permanent Local Housing Allocation Fund (Sch. 29)	2,342,271
-	-	35,000	US Treasury Emergency Rental Assistance Fund (Sch. 29)	-
9,728,428	10,768,668	10,448,000	Accessible Housing Fund (Sch. 38)	11,724,878
544,619	573,030	373,000	Housing Opportunities for Persons with AIDS Fund (Sch. 41)	596,122
32,158,304	38,350,993	37,200,000	Systematic Code Enforcement Fee Fund (Sch. 42)	41,770,641
6,350,950	8,132,420	7,232,000	Municipal Housing Finance Fund (Sch. 48)	8,142,966
2,109,728	3,119,483	3,501,000	House LA Fund (Sch. 58)	14,512,510
84,846,905	**106,767,925**	**96,982,000**	**Total Funds**	**124,992,514**

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	BN4301 Development and Finance	BN4302 Asset Management	BN4305 Rent Stabilization	BC4306 Multi-family Residential Code Enforcement	BC4307 Code and Rent Compliance
Budget					
Salaries	4,790,611	9,891,138	13,635,261	25,644,796	6,306,220
Expense	41,457	2,197,652	2,339,692	1,461,318	488,227
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	4,832,068	12,088,790	15,974,953	27,106,114	6,794,447
Support Program Allocation	792,440	3,169,759	5,608,035	11,764,682	3,535,500
Related and Indirect Costs					
Pensions and Retirement	1,102,971	4,411,882	7,805,638	16,374,869	4,920,945
Human Resources Benefits	373,244	1,492,977	2,641,421	5,541,241	1,665,244
Water and Electricity	1,475	5,900	10,438	21,897	6,580
Building Services	222	888	1,571	3,295	990
Other Department Related Costs	190,929	763,716	1,351,190	2,834,561	851,837
Capital Finance and Wastewater	10,764	43,056	76,175	159,802	48,024
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	6,181	24,723	43,740	91,758	27,575
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	5,708,269	22,833,075	40,396,979	84,745,835	25,467,661
Subtotal Related Costs	7,394,055	29,576,217	52,327,152	109,773,258	32,988,856
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**13,018,563**	**44,834,766**	**73,910,140**	**148,644,054**	**43,318,803**
Positions	13	52	92	193	58

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	EF4311 Homelessness Programs Oversight	BN4312 Housing Strategies and Services	BN4313 Accessible Housing Program	BN4314 Technical Services	BN4315 Tenant Protections and Homelessness Prevention
Budget					
Salaries	2,826,927	4,870,273	10,228,069	5,650,591	3,994,896
Expense	2,008,163	188,723	259,322	75,000	236,875
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	4,835,090	5,058,996	10,487,391	5,725,591	4,231,771
Support Program Allocation	182,871	670,526	487,655	1,645,836	-
Related and Indirect Costs					
Pensions and Retirement	254,532	933,283	678,751	2,290,785	-
Human Resources Benefits	86,133	315,822	229,689	775,200	-
Water and Electricity	340	1,248	908	3,063	-
Building Services	51	188	137	461	-
Other Department Related Costs	44,061	161,555	117,495	396,545	-
Capital Finance and Wastewater	2,484	9,108	6,624	22,356	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	1,426	5,230	3,803	12,837	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	1,317,293	4,830,074	3,512,781	11,855,635	-
Subtotal Related Costs	1,706,320	6,256,508	4,550,188	15,356,882	-
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**6,724,281**	**11,986,030**	**15,525,234**	**22,728,309**	**4,231,771**
Positions	3	11	8	27	

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	BN4349 Technology Support	BN4350 General Administration and Support	Total
Budget			
Salaries	4,868,008	18,527,359	111,234,149
Expense	843,549	3,618,387	13,758,365
Equipment	-	-	-
Special	-	-	-
Total Departmental Budget	5,711,557	22,145,746	124,992,514
Support Program Allocation	(5,711,557)	(22,145,746)	-
Related and Indirect Costs			
Pensions and Retirement	-	-	38,773,656
Human Resources Benefits	-	-	13,120,971
Water and Electricity	-	-	51,849
Building Services	-	-	7,803
Other Department Related Costs	-	-	6,711,889
Capital Finance and Wastewater	-	-	378,393
Bond Interest and Redemption	-	-	-
Liability Claims	-	-	217,273
Judgement Obligation Bond Debt Service	-	-	-
Other Special Purpose Allocations	-	-	-
Non-Department Allocations	-	-	200,667,602
Subtotal Related Costs	-	-	259,929,436
Cost Allocated to Other Departments	-	-	-
Total Cost of Program	**-**	**-**	**384,921,950**
Positions	25	91	573

Information Technology Agency

The Information Technology Agency manages various technology services and systems across the City, including the 24/7 data center, data network, phone systems, and core enterprise financial and human resource applications; system and network cybersecurity; public safety radio communication network for the Police and Fire departments; resident requests for City services through the 311 Call Center and mobile application; and public information through lacity.org, LACityView Channel 35, and social media.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			Salaries	
45,442,897	44,904,617	44,905,000	Salaries General	45,838,479
306,367	493,978	374,000	Salaries, As-Needed	493,978
1,482,308	681,244	681,000	Overtime General	681,244
1,961,471	583,974	584,000	Hiring Hall Salaries	583,974
135,743	20,000	20,000	Overtime Hiring Hall	20,000
49,328,786	46,683,813	46,564,000	Total Salaries	47,617,675
			Expense	
2,329	10,000	10,000	Printing and Binding	10,000
23,830	30,000	30,000	Travel	30,000
40,821,245	29,408,861	30,325,000	Contractual Services	28,702,361
6,000	6,500	7,000	Transportation	6,500
2,272,343	2,438,473	2,438,000	Office and Administrative	2,428,473
688,665	1,743,923	1,435,000	Operating Supplies	1,663,923
43,814,412	33,637,757	34,245,000	Total Expense	32,841,257
			Equipment	
40,926	-	-	Furniture, Office, and Technical Equipment	-
40,926	-	-	Total Equipment	-
			Special	
18,657,597	13,026,771	13,034,000	Communication Services	17,945,059
18,657,597	13,026,771	13,034,000	Total Special	17,945,059
111,841,721	**93,348,341**	**93,843,000**	**Total Information Technology Agency**	**98,403,991**

Information Technology Agency

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
105,595,624	89,125,855	89,614,000	General Fund	93,761,150
325,166	-	-	Recreation and Parks Other Revenue	-
607,945	824,743	824,000	Solid Waste Resources Revenue Fund (Sch. 2)	1,213,055
10,481	-	-	Stormwater Pollution Abatement Fund (Sch. 7)	-
23,420	-	-	Community Development Trust Fund (Sch. 8)	-
114,374	-	-	Special Parking Revenue Fund (Sch. 11)	-
822,995	156,203	156,000	Sewer Operations & Maintenance Fund (Sch. 14)	153,912
3,605	-	-	Department of Neighborhood Empowerment Fund (Sch. 18)	-
42,526	9,791	10,000	Street Lighting Maintenance Assessment Fund (Sch. 19)	11,897
1,586,008	1,664,328	1,664,000	PEG Development Fund (Sch. 20)	1,772,898
3,917	-	-	Rent Stabilization Trust Fund (Sch. 23)	-
146,625	-	-	Arts and Cultural Facilities & Services Fund (Sch. 24)	-
18,202	-	-	Bureau of Engineering Equipment & Training Fund (Sch. 29)	-
1,450	-	-	Deferred Compensation Plan Trust Fund (Sch. 29)	-
50,000	-	-	Engineering Special Service Fund (Sch. 29)	-
18,929	-	-	Fire Department Special Training Fund (Sch. 29)	-
1,450	-	-	Irs Sec501 Employee Benef Trus (Sch. 29)	-
860,632	-	-	MICLA Lease Revenue Commercial Paper (Sch. 29)	-
3,168	-	-	Unified Program Trust Fund (Sch. 29)	-
700	-	-	Citywide Recycling Trust Fund (Sch. 32)	-
13,428	-	-	Cannabis Regulation Special Revenue Fund (Sch. 33)	-
24,462	-	-	Planning Case Processing Fund (Sch. 35)	-
1,545,684	1,567,421	1,568,000	Building and Safety Building Permit Fund (Sch. 40)	1,491,079
8,167	-	-	Systematic Code Enforcement Fee Fund (Sch. 42)	-
350	-	-	El Pueblo de Los Angeles Historical Monument Fund (Sch. 43)	-
107	-	7,000	Zoo Enterprise Trust Fund (Sch. 44)	-
1,100	-	-	Measure R Local Return Fund (Sch. 49)	-
350	-	-	Measure W Local Return Fund (Sch. 55)	-
3,173	-	-	Planning Long-Range Planning Fund (Sch. 56)	-
7,683	-	-	City Planning System Development Fund (Sch. 57)	-
111,841,721	**93,348,341**	**93,843,000**	**Total Funds**	**98,403,991**

Information Technology Agency

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	AE3201 Public Safety Applications	AE3202 Public Safety Communications	AH3203 Customer Engagement	FP3206 Client Services and Support	FP3207 Enterprise Applications
Budget					
Salaries	2,301,344	7,893,479	6,067,976	5,498,818	5,030,731
Expense	6,136	2,513,167	3,477,683	7,019,175	11,384,382
Equipment	-	-	-	-	-
Special	-	2,316,857	345,900	-	-
Total Departmental Budget	2,307,480	12,723,503	9,891,559	12,517,993	16,415,113
Support Program Allocation	201,037	763,942	777,344	495,892	415,477
Related and Indirect Costs					
Pensions and Retirement	773,793	2,940,412	2,991,997	1,908,688	1,599,171
Human Resources Benefits	374,532	1,423,221	1,448,188	923,845	774,032
Water and Electricity	52,703	200,271	203,786	130,000	108,919
Building Services	231,168	878,437	893,848	570,214	477,746
Other Department Related Costs	218,201	829,165	843,710	538,230	450,949
Capital Finance and Wastewater	158,897	603,808	614,400	391,946	328,387
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	5,071	19,269	19,607	12,508	10,480
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	40,128	152,485	155,160	98,982	82,930
Subtotal Related Costs	1,854,493	7,047,068	7,170,696	4,574,413	3,832,614
Cost Allocated to Other Departments	(4,363,010)	(20,534,513)	(17,839,599)	(17,588,298)	(20,663,204)
Total Cost of Program	**-**	**-**	**-**	**-**	**-**
Positions	15	57	58	37	31

Information Technology Agency

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FP3208 Enterprise and Cloud Infrastructure	FP3209 Voice and Video Engineering and Operations	FP3210 Data Engineering and Cybersecurity Operations	FP3211 Business Applications and Web Services	FI3250 General Administration and Support
Budget					
Salaries	4,540,560	2,482,343	5,912,289	4,284,053	3,606,082
Expense	2,061,000	-	4,935,317	958,806	485,591
Equipment	-	-	-	-	-
Special	-	10,972,614	4,233,188	-	76,500
Total Departmental Budget	6,601,560	13,454,957	15,080,794	5,242,859	4,168,173
Support Program Allocation	361,867	214,440	549,502	388,672	(4,168,173)
Related and Indirect Costs					
Pensions and Retirement	1,392,827	825,379	2,115,033	1,495,999	-
Human Resources Benefits	674,157	399,501	1,023,720	724,095	-
Water and Electricity	94,865	56,216	144,054	101,892	-
Building Services	416,102	246,579	631,858	446,924	-
Other Department Related Costs	392,762	232,748	596,417	421,856	-
Capital Finance and Wastewater	286,014	169,490	434,318	307,201	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	9,127	5,409	13,860	9,803	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	72,230	42,803	109,682	77,580	-
Subtotal Related Costs	3,338,084	1,978,125	5,068,942	3,585,350	-
Cost Allocated to Other Departments	(10,301,511)	(15,647,522)	(20,699,238)	(9,216,881)	-
Total Cost of Program	**-**	**-**	**-**	**-**	**-**
Positions	27	16	41	29	20

Information Technology Agency

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	Total
Budget	
Salaries	47,617,675
Expense	32,841,257
Equipment	-
Special	17,945,059
Total Departmental Budget	98,403,991
Support Program Allocation	-
Related and Indirect Costs	
Pensions and Retirement	16,043,299
Human Resources Benefits	7,765,291
Water and Electricity	1,092,706
Building Services	4,792,876
Other Department Related Costs	4,524,038
Capital Finance and Wastewater	3,294,461
Bond Interest and Redemption	-
Liability Claims	105,134
Judgement Obligation Bond Debt Service	-
Other Special Purpose Allocations	-
Non-Department Allocations	831,980
Subtotal Related Costs	38,449,785
Cost Allocated to Other Departments	(136,853,776)
Total Cost of Program	**-**
Positions	331

Mayor

The Mayor, as established by Charter, is the executive officer of the City and exercises supervision over all of its affairs. The Mayor submits proposals and recommendations to the Council, approves or vetoes ordinances passed by the Council, and is active in the enforcement of the ordinances of the City. The Mayor recommends and submits the annual budget and passes upon subsequent appropriations and transfers; appoints and may remove certain City officials and commissioners, subject to confirmation by the Council; secures cooperation between the departments of the City; receives and examines complaints made against officers and employees; and coordinates visits of foreign and domestic dignitaries with concerned public and private organizations. The Mayor is Director of the Emergency Operations Organization and manages the Gang Reduction and Youth Development Office.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Salaries	
14,739,131	8,530,224	14,829,000	Salaries General	9,901,919
2,172,985	-	387,000	Grant Reimbursed	-
11,012,527	1,799,210	9,970,000	Salaries, As-Needed	1,799,210
-	-	1,000	Overtime General	-
27,924,643	10,329,434	25,187,000	Total Salaries	11,701,129
			Expense	
19,589	37,778	160,000	Printing and Binding	37,778
363,249	45,275	69,000	Travel	45,275
39,082,857	132,899	37,733,000	Contractual Services	132,899
2,989	2,077	2,000	Transportation	2,077
12,153	-	3,000	Contingent Expense	-
337,883	181,877	934,000	Office and Administrative	181,877
39,818,720	399,906	38,901,000	Total Expense	399,906
			Equipment	
53,701	-	-	Furniture, Office, and Technical Equipment	-
53,701	-	-	Total Equipment	-
67,797,064	**10,729,340**	**64,088,000**	**Total Mayor**	**12,101,035**

Mayor

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
63,468,559	10,406,318	63,381,000	General Fund	11,778,013
27,053	27,053	27,000	Solid Waste Resources Revenue Fund (Sch. 2)	27,053
25,000	-	25,000	California State Asset Forfeiture Fund (Sch. 3)	-
27,053	27,053	27,000	Stormwater Pollution Abatement Fund (Sch. 7)	27,053
-	27,053	27,000	Mobile Source Air Pollution Reduction Fund (Sch. 10)	27,053
27,053	27,053	-	Sewer Operations & Maintenance Fund (Sch. 14)	27,053
316,293	-	-	Street Lighting Maintenance Assessment Fund (Sch. 19)	-
366,742	73,447	73,000	Workforce Innovation and Opportunity Act Fund (Sch. 22)	73,447
241,461	141,363	141,000	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	141,363
91,445	-	-	2025 Juvenile Justice Crime Prev. Act Grant Fund (Sch. 29)	-
155,399	-	-	2022-23 CALVIP COHORT IV GRANT F (Sch. 29)	-
63,140	-	-	FY20 PROPOSITION 47 BOARD OF STATE AND COMM CORREC (Sch. 29)	-
187,471	-	-	CA For All Youth Jobs Corps Grant - Cycle 2 (Sch. 29)	-
136,947	-	-	CA For All Youth Workforce Development Grant Fund (Sch. 29)	-
26,352	-	-	DOL Community Projects Earmarks (Sch. 29)	-
3,929	-	-	FY 19 Justice Assistance Grant Fund (Sch. 29)	-
304,069	-	211,000	FY20 STC Fund (Sch. 29)	-
55,565	-	-	FY20 UASI Homeland Security Grant Fund (Sch. 29)	-
214,491	-	-	FY 2020 Justice Assistance Grant Fund (Sch. 29)	-
6,781	-	38,000	FY2020 Legislative Pre-Disaster Mitigation Fund (Sch. 29)	-
14,232	-	-	FY 2021 Reg. Cat. Preparedness Grant Program Fund (Sch. 29)	-
1,174,312	-	-	FY 2021 UASI Homeland Security Grant Fund (Sch. 29)	-
17,664	-	-	FY22 IMPROVING CRIMINAL JUSTICE RESPONSES GRANT (Sch. 29)	-
194,242	-	138,000	FY 2022 UASI HOMELAND SECURITY GRANT FUND (Sch. 29)	-
332,813	-	-	HHAP-4 (Sch. 29)	-
318,998	-	-	Homeless Housing, Assistance & Prevention Program (Sch. 29)	-
67,797,064	**10,729,340**	**64,088,000**	**Total Funds**	**12,101,035**

Neighborhood Empowerment

The Department of Neighborhood Empowerment, as established by Charter, has the mission of promoting citizen participation in government and making government more responsive to local needs by developing a citywide system of neighborhood councils. The adopted Plan for a Citywide System of Neighborhood Councils (Plan) ensures that every part of the City is within the boundary of a neighborhood council. The Department assists neighborhoods in preparing petitions for recognition or certification, identifying boundaries that do not divide communities, and organizing themselves, in accordance with the Plan. It coordinates the bi-annual Congress of Neighborhood Council meetings and arranges training for the neighborhood councils' officers and staff.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
3,615,015	2,968,836	3,600,000	Salaries General	3,315,851
30,290	-	1,000	Salaries, As-Needed	20,000
2,779	-	1,000	Overtime General	-
3,648,084	2,968,836	3,602,000	Total Salaries	3,335,851
			Expense	
16,361	18,153	6,000	Printing and Binding	34,000
180,844	35,647	63,000	Contractual Services	100,647
50,236	25,000	44,000	Transportation	25,000
94,868	41,409	47,000	Office and Administrative	58,909
2,268	4,400	1,000	Operating Supplies	2,900
344,577	124,609	161,000	Total Expense	221,456
			Special	
2,379	4,000	3,000	Communication Services	5,500
2,379	4,000	3,000	Total Special	5,500
3,995,040	**3,097,445**	**3,766,000**	**Total Neighborhood Empowerment**	**3,562,807**

SOURCES OF FUNDS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
81,480	-	-	General Fund	-
3,913,560	3,097,445	3,766,000	Department of Neighborhood Empowerment Fund (Sch. 18)	3,562,807
3,995,040	**3,097,445**	**3,766,000**	**Total Funds**	**3,562,807**

Neighborhood Empowerment

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	BM4701 Civic Leadership	BM4703 Policy, Government, and Innovation	BM4704 Awareness and Engagement	BM4750 General Administration and Support	Total
Budget					
Salaries	377,508	592,282	616,550	1,749,511	3,335,851
Expense	88,056	12,162	108,000	13,238	221,456
Equipment	-	-	-	-	-
Special	2,352	3,148	-	-	5,500
Total Departmental Budget	467,916	607,592	724,550	1,762,749	3,562,807
Support Program Allocation	377,732	755,464	629,553	(1,762,749)	-
Related and Indirect Costs					
Pensions and Retirement	248,686	497,373	414,477	-	1,160,536
Human Resources Benefits	147,519	295,039	245,866	-	688,424
Water and Electricity	4,725	9,449	7,875	-	22,049
Building Services	12,528	25,055	20,880	-	58,463
Other Department Related Costs	78,269	156,537	130,448	-	365,254
Capital Finance and Wastewater	-	-	-	-	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	78,503	157,006	130,838	-	366,347
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	12,147	24,295	20,246	-	56,688
Subtotal Related Costs	582,377	1,164,754	970,630	-	2,717,761
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**1,428,025**	**2,527,810**	**2,324,733**	**-**	**6,280,568**
Positions	3	6	5	17	31

Personnel

This Department classifies all civil service positions and assigns appropriate titles. It recruits employees, holds competitive examinations, and establishes eligible lists for employment. It establishes rules and regulations governing the appointment, promotion, transfer, and removal of City employees. The Department also provides centralized human resources support for 24 City departments. It provides programs to enhance the workforce and promote career development; administers the City's Rideshare Program and Workplace Safety Program; conducts health risk appraisals; administers employee benefits; and investigates and hears discrimination complaints and disciplinary action appeals. The Department conducts pre-employment medical exams; administers the workers' compensation program; and provides medical care for persons in custody of the Police Department.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Salaries	
65,437,829	64,050,302	65,409,000	Salaries General	70,217,457
4,040,548	2,257,482	4,182,000	Salaries, As-Needed	3,614,626
444,317	54,000	71,000	Overtime General	154,000
69,922,694	66,361,784	69,662,000	Total Salaries	73,986,083
			Expense	
97,596	134,754	135,000	Printing and Binding	136,754
-	7,000	7,000	Travel	10,000
8,073,317	6,937,672	7,238,000	Contractual Services	7,167,068
483,839	502,664	405,000	Medical Supplies	532,664
11,716	25,079	26,000	Transportation	55,079
2,239	23,000	5,000	Oral Board Expense	23,000
1,609,982	1,008,171	1,007,000	Office and Administrative	1,624,048
10,278,689	8,638,340	8,823,000	Total Expense	9,548,613
			Special	
293,296	364,474	305,000	Training Expense	307,474
7,199	7,200	7,000	Employee Service Pins	7,200
906,549	1,001,572	1,002,000	Employee Transit Subsidy	1,061,685
1,207,044	1,373,246	1,314,000	Total Special	1,376,359
81,408,427	**76,373,370**	**79,799,000**	**Total Personnel**	**84,911,055**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
SOURCES OF FUNDS				
71,301,165	63,019,251	66,614,000	General Fund	70,325,406

Personnel

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
815,364	981,316	981,000	Solid Waste Resources Revenue Fund (Sch. 2)	1,079,507
73,320	78,251	78,000	Stormwater Pollution Abatement Fund (Sch. 7)	88,545
87,704	131,915	-	Community Development Trust Fund (Sch. 8)	140,123
124,997	177,619	178,000	HOME Investment Partnership Program Fund (Sch. 9)	190,472
173,754	609,410	610,000	Mobile Source Air Pollution Reduction Fund (Sch. 10)	498,640
1,973,818	2,296,823	2,297,000	Sewer Operations & Maintenance Fund (Sch. 14)	2,700,631
472,791	515,114	515,000	Sewer Capital Fund (Sch. 14)	515,850
125,763	134,252	134,000	Street Lighting Maintenance Assessment Fund (Sch. 19)	145,286
244,436	408,994	409,000	Workforce Innovation and Opportunity Act Fund (Sch. 22)	388,964
153,653	215,945	216,000	Rent Stabilization Trust Fund (Sch. 23)	230,498
134,255	144,145	144,000	Arts and Cultural Facilities & Services Fund (Sch. 24)	153,904
145,435	155,661	156,000	Proposition A Local Transit Assistance Fund (Sch. 26)	166,965
387,291	411,374	411,000	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	442,592
1,983,060	2,885,371	2,886,000	City Employees Ridesharing Fund (Sch. 28)	3,094,367
4,494	-	-	ARPA Business Assistance Programs Fund (Sch. 29)	-
6,784	-	-	CA For All Youth Jobs Corps Grant - Cycle 2 (Sch. 29)	-
2,262	-	-	CA For All Youth Workforce Development Grant Fund (Sch. 29)	-
6,913	-	-	CRA Non-Housing Bond Proceeds Fund (Sch. 29)	-
608,646	1,031,667	992,000	Deferred Compensation Plan Trust Fund (Sch. 29)	1,076,640
1,445	-	-	DOL Community Projects Earmarks (Sch. 29)	-
992	-	-	Economic Development Trust Fund (Sch. 29)	-
18,312	-	-	General Fund- Various Programs Fund (Sch. 29)	-
153,653	215,945	216,000	Housing Impact Trust Fund (Sch. 29)	230,498
-	-	-	Just Cause Enforcement Fee Trust Fund (Sch. 29)	86,531
393	-	-	LA County Department of Probation Grants (Sch. 29)	-
4,898	-	-	LA County LA RISE Measure H Fund (Sch. 29)	-
623	-	-	LA County Project Invest Fund (Sch. 29)	-
333	-	-	LA County WIOA Fund (Sch. 29)	-
1,770	-	-	Prison To Employment Reg. P'ship & Tech. Assist. (Sch. 29)	-
496	-	-	REGIONAL EQUITY RECOVERY PARTNERSHIP GRANT FUND(Sch. 29)	-
1,453	-	-	Returning Citizens Hsg Stab. Pilot Proj Fund (Sch. 29)	-
595	-	-	SYEP - Various Sources Fund (Sch. 29)	-
3,590	-	-	LA County Youth Job Program Fund (Sch. 29)	-
-	-	-	Citywide Recycling Trust Fund (Sch. 32)	4,685

Personnel

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
224,189	240,622	241,000	Cannabis Regulation Special Revenue Fund (Sch. 33)	258,587
1,332,215	1,720,770	1,721,000	Building and Safety Building Permit Fund (Sch. 40)	1,820,110
153,653	215,945	216,000	Systematic Code Enforcement Fee Fund (Sch. 42)	230,498
241,857	255,713	256,000	Street Damage Restoration Fee Fund (Sch. 47)	390,797
153,653	215,945	216,000	Municipal Housing Finance Fund (Sch. 48)	230,498
145,435	155,661	156,000	Measure R Local Return Fund (Sch. 49)	166,965
142,967	155,661	156,000	Measure M Local Return Fund (Sch. 52)	166,965
-	-	-	House LA Fund (Sch. 58)	86,531
81,408,427	**76,373,370**	**79,799,000**	**Total Funds**	**84,911,055**

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	AE6601 Public Safety Employment	FE6602 Employee Selection	FE6603 Workers' Compensation and Safety	FE6604 Employee Benefits	AH6605 Occupational Health
Budget					
Salaries	12,477,584	11,693,892	8,531,611	3,967,164	4,405,422
Expense	1,434,234	786,883	195,922	1,836,819	636,501
Equipment	-	-	-	-	-
Special	2,500	-	60,000	1,064,685	-
Total Departmental Budget	13,914,318	12,480,775	8,787,533	6,868,668	5,041,923
Support Program Allocation	921,376	693,620	703,973	320,929	289,871
Related and Indirect Costs					
Pensions and Retirement	4,595,065	3,459,206	3,510,836	1,600,528	1,445,638
Human Resources Benefits	2,275,477	1,713,000	1,738,567	792,582	715,880
Water and Electricity	131,314	98,854	100,330	45,739	41,312
Building Services	422,692	318,206	322,955	147,230	132,982
Other Department Related Costs	566,570	426,519	432,885	197,345	178,247
Capital Finance and Wastewater	1,039	782	794	362	327
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	-	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	78,066	58,769	59,646	27,192	24,560
Subtotal Related Costs	8,070,223	6,075,336	6,166,013	2,810,978	2,538,946
Cost Allocated to Other Departments	(22,905,917)	(19,249,731)	(15,657,519)	(10,000,575)	(7,870,740)
Total Cost of Program	**-**	**-**	**-**	**-**	**-**
Positions	89	67	68	31	28

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	AH6606 Custody Medical Care	EB6607 Office of Workplace Equity	FE6608 Employee Training and Development	FE6609 Client Services	FI6649 Technology Support
Budget					
Salaries	6,553,943	3,451,236	491,544	17,892,511	1,412,791
Expense	3,529,777	119,785	603,431	42,601	-
Equipment	-	-	-	-	-
Special	-	-	205,200	-	-
Total Departmental Budget	10,083,720	3,571,021	1,300,175	17,935,112	1,412,791
Support Program Allocation	372,692	258,814	31,058	1,335,478	(1,412,791)
Related and Indirect Costs					
Pensions and Retirement	1,858,678	1,290,748	154,890	6,660,262	-
Human Resources Benefits	920,418	639,179	76,701	3,298,163	-
Water and Electricity	53,116	36,886	4,426	190,332	-
Building Services	170,976	118,734	14,248	612,665	-
Other Department Related Costs	229,175	159,149	19,098	821,209	-
Capital Finance and Wastewater	420	292	35	1,508	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	-	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	31,577	21,929	2,631	113,152	-
Subtotal Related Costs	3,264,360	2,266,917	272,029	11,697,291	-
Cost Allocated to Other Departments	(13,720,772)	(6,096,752)	(1,603,262)	(30,967,881)	-
Total Cost of Program	**-**	**-**	**-**	**-**	**-**
Positions	36	25	3	129	10

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FI6650 General Administration and Support	Total
Budget		
Salaries	3,108,385	73,986,083
Expense	362,660	9,548,613
Equipment	-	-
Special	43,974	1,376,359
Total Departmental Budget	3,515,019	84,911,055
Support Program Allocation	(3,515,019)	-
Related and Indirect Costs		
Pensions and Retirement	-	24,575,851
Human Resources Benefits	-	12,169,967
Water and Electricity	-	702,309
Building Services	-	2,260,688
Other Department Related Costs	-	3,030,197
Capital Finance and Wastewater	-	5,559
Bond Interest and Redemption	-	-
Liability Claims	-	-
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	-	417,522
Subtotal Related Costs	-	43,162,093
Cost Allocated to Other Departments	-	(128,073,149)
Total Cost of Program	**-**	**-**
Positions	19	505

Police

This Department has the duty and power to enforce the penal divisions of the City Charter, the ordinances of the City, and state and federal laws for the purpose of protecting persons and property and for the preservation of the peace of the community. To these ends the Department engages in patrol, prevention of crime, investigation of reported crime, apprehension of suspects, the gathering and presentation of evidence, detention of unarraigned persons, enforcement of traffic laws, investigations of traffic accidents, custody of property, and such staff services as are necessary to engage in these activities.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			Salaries	
283,230,914	267,960,958	281,430,000	Salaries General	273,347,295
1,317,848,979	1,363,742,055	1,372,032,000	Salaries Sworn	1,421,635,068
3,064,846	4,058,345	3,627,000	Salaries, As-Needed	4,336,601
13,654,658	9,903,655	11,470,000	Overtime General	10,733,980
303,044,941	203,871,937	230,555,000	Overtime Sworn	240,570,960
6,064,443	11,816,897	9,681,000	Accumulated Overtime	12,516,200
1,926,908,781	1,861,353,847	1,908,795,000	Total Salaries	1,963,140,104
			Expense	
730,686	989,364	1,072,000	Printing and Binding	1,262,974
757,034	645,696	646,000	Travel	646,093
2,898,779	2,211,938	2,826,000	Firearms Ammunition Other Device	4,284,353
52,760,517	54,323,987	58,011,000	Contractual Services	67,519,374
11,431,343	9,677,530	9,638,000	Field Equipment Expense	11,229,620
1,072,778	1,133,509	1,134,000	Institutional Supplies	1,257,196
100,932	101,000	101,000	Traffic and Signal	101,000
27,436	31,486	31,000	Transportation	110,062
1,283,877	1,098,000	1,273,000	Secret Service	1,098,000
3,259,470	3,888,704	4,440,000	Uniforms	4,745,885
279,500	301,000	301,000	Reserve Officer Expense	301,000
21,499,795	25,071,526	25,365,000	Office and Administrative	25,425,644
1,439,886	2,322,636	2,295,000	Operating Supplies	2,362,332
97,542,033	101,796,376	107,133,000	Total Expense	120,343,533
			Equipment	
1,046,051	-	492,000	Furniture, Office, and Technical Equipment	4,598,298
5,026,461	23,811,038	23,610,000	Transportation Equipment	23,617,038
6,072,512	23,811,038	24,102,000	Total Equipment	28,215,336
2,030,523,326	**1,986,961,261**	**2,040,030,000**	**Total Police**	**2,111,698,973**

Police

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
1,946,331,246	1,921,163,423	1,973,358,000	General Fund	2,033,408,496
39,534	-	-	US Department of Justice Asset Forfeiture Fund (Sch. 3)	-
2,132,953	1,795,921	2,664,000	Sewer Operations & Maintenance Fund (Sch. 14)	2,393,863
52,301,029	49,699,999	49,700,000	Local Public Safety Fund (Sch. 17)	52,384,348
1,026,862	1,188,802	1,189,000	Arts and Cultural Facilities & Services Fund (Sch. 24)	1,188,802
6,684,906	-	-	Bureau of Street Services Transaction Fund (Sch. 29)	-
287,384	-	-	City Attorney Grants Fund (Sch. 29)	-
49,760	-	-	Department of Transportation Trust Fund (Sch. 29)	-
329,482	-	-	FY20 STC Fund (Sch. 29)	-
53,136	-	-	FY 2022 State Homeland Security Program Grant Fund (Sch. 29)	-
22,944	-	-	FY 2021 UASI Homeland Security Grant Fund (Sch. 29)	-
192,915	-	-	FY 2022 UASI HOMELAND SECURITY GRANT FUND (Sch. 29)	-
25,000	-	-	Hit and Run Reward Program Trust Fund (Sch. 29)	-
18,509	-	-	Narcotics Analysis Laboratory (Sch. 29)	-
9,311,656	-	-	Police Department Grant Fund (Sch. 29)	-
215,839	-	-	Police Department Trust Fund (Sch. 29)	-
175,000	-	-	Special Reward Trust Fund (Sch. 29)	-
111,697	-	-	Standards and Training for Correc (Sch. 29)	-
1,336,132	-	-	State AB1290 City Fund (Sch. 29)	-
50,000	-	-	Sunshine Canyon Community Amenities Fund (Sch. 29)	-
194,850	451,008	451,000	Cannabis Regulation Special Revenue Fund (Sch. 33)	451,008
942,547	979,000	985,000	El Pueblo de Los Angeles Historical Monument Fund (Sch. 43)	1,046,782
8,689,945	11,683,108	11,683,000	Supplemental Law Enforcement Services Fund (Sch. 46)	20,825,674
2,030,523,326	**1,986,961,261**	**2,040,030,000**	**Total Funds**	**2,111,698,973**

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	AC7001 Field Forces	AC7003 Specialized Investigation	AC7004 Custody of Persons and Property	CC7005 Traffic Control	AC7006 Specialized Enforcement and Protection
Budget					
Salaries	1,048,869,404	214,148,004	73,596,999	100,674,974	208,971,463
Expense	48,000	7,375,589	6,084,816	33,500	12,476,524
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	1,048,917,404	221,523,593	79,681,815	100,708,474	221,447,987
Support Program Allocation	287,601,024	68,275,884	27,415,643	27,942,088	28,185,062
Related and Indirect Costs					
Pensions and Retirement	405,887,069	96,356,744	38,691,291	39,434,255	39,777,161
Human Resources Benefits	282,229,093	67,000,599	26,903,562	27,420,174	27,658,610
Water and Electricity	9,965,671	2,365,829	949,980	968,222	976,641
Building Services	26,803,532	6,363,103	2,555,054	2,604,117	2,626,761
Other Department Related Costs	141,343,884	33,554,744	13,473,643	13,732,368	13,851,780
Capital Finance and Wastewater	31,259,379	7,420,912	2,979,808	3,037,028	3,063,437
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	30,811,271	7,314,532	2,937,093	2,993,492	3,019,522
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	18,063,747	4,288,296	1,721,931	1,754,996	1,770,257
Subtotal Related Costs	946,363,646	224,664,759	90,212,362	91,944,652	92,744,169
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**2,282,882,074**	**514,464,236**	**197,309,820**	**220,595,214**	**342,377,218**
Positions	7,102	1,686	677	690	696

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	AE7047 Personnel Training and Support	AE7048 Departmental Support	AE7049 Technology Support	AE7050 General Administration and Support	AE7051 Internal Integrity and Standards Enforcement
Budget					
Salaries	93,408,753	108,811,891	20,667,657	27,456,415	66,534,544
Expense	10,277,103	20,819,098	58,633,391	4,436,032	159,480
Equipment	-	28,215,336	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	103,685,856	157,846,325	79,301,048	31,892,447	66,694,024
Support Program Allocation	(103,685,856)	(157,846,325)	(79,301,048)	(31,892,447)	(66,694,024)
Related and Indirect Costs					
Pensions and Retirement	-	-	-	-	-
Human Resources Benefits	-	-	-	-	-
Water and Electricity	-	-	-	-	-
Building Services	-	-	-	-	-
Other Department Related Costs	-	-	-	-	-
Capital Finance and Wastewater	-	-	-	-	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	-	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	-	-	-	-	-
Subtotal Related Costs	-	-	-	-	-
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**-**	**-**	**-**	**-**	**-**
Positions	742	1,093	196	208	508

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	Total
Budget	
Salaries	1,963,140,104
Expense	120,343,533
Equipment	28,215,336
Special	-
Total Departmental Budget	2,111,698,973
Support Program Allocation	-
Related and Indirect Costs	
Pensions and Retirement	620,146,520
Human Resources Benefits	431,212,038
Water and Electricity	15,226,343
Building Services	40,952,567
Other Department Related Costs	215,956,419
Capital Finance and Wastewater	47,760,564
Bond Interest and Redemption	-
Liability Claims	47,075,910
Judgement Obligation Bond Debt Service	-
Other Special Purpose Allocations	-
Non-Department Allocations	27,599,227
Subtotal Related Costs	1,445,929,588
Cost Allocated to Other Departments	-
Total Cost of Program	**3,557,628,561**
Positions	13,598

Public Accountability

The Office of Public Accountability (OPA) is a City Charter mandated Office that was created to provide public independent analysis of Department of Water and Power (DWP) actions as they relate to water and electricity rates. OPA is charged with shedding greater light on DWP's operations and finances, and analyzing proposed changes in water and power rates independent of the DWP and City Officials. All direct and indirect costs of the OPA are reimbursed by the DWP.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Salaries	
762,794	1,594,653	1,338,000	Salaries General	1,801,680
762,794	1,594,653	1,338,000	Total Salaries	1,801,680
			Expense	
-	6,500	2,000	Printing and Binding	6,500
-	10,000	10,000	Travel	10,000
2,639	2,275,129	1,267,000	Contractual Services	2,275,129
5,250	9,500	6,000	Transportation	9,500
12,332	22,210	10,000	Office and Administrative	22,210
20,221	2,323,339	1,295,000	Total Expense	2,323,339
783,015	**3,917,992**	**2,633,000**	**Total Public Accountability**	**4,125,019**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
SOURCES OF FUNDS				
783,015	3,917,992	2,633,000	General Fund	4,125,019
783,015	**3,917,992**	**2,633,000**	**Total Funds**	**4,125,019**

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	AK1101 Public Accountability and Ratepayer Advocate	Total
Budget		
Salaries	1,801,680	1,801,680
Expense	2,323,339	2,323,339
Equipment	-	-
Special	-	-
Total Departmental Budget	4,125,019	4,125,019
Support Program Allocation	-	-
Related and Indirect Costs		
Pensions and Retirement	630,581	630,581
Human Resources Benefits	199,806	199,806
Water and Electricity	-	-
Building Services	-	-
Other Department Related Costs	69,450	69,450
Capital Finance and Wastewater	-	-
Bond Interest and Redemption	-	-
Liability Claims	-	-
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	-	-
Subtotal Related Costs	899,837	899,837
Cost Allocated to Other Departments	-	-
Total Cost of Program	**5,024,856**	**5,024,856**
Positions	9	9

Board of Public Works

The Board of Public Works manages the Department of Public Works and is responsible for operation of the Public Works bureaus. The Board advertises and invites proposals for bids; awards contracts for the construction of public buildings; and expedites construction. The Board offices perform Public Works' accounting, financial services, and conduct graffiti removal and neighborhood cleanups.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Salaries	
13,352,445	11,800,707	12,937,000	Salaries General	13,358,312
91,192	-	30,000	Salaries, As-Needed	-
157,616	10,347	61,000	Overtime General	10,347
13,601,253	11,811,054	13,028,000	Total Salaries	13,368,659
			Expense	
8,777	23,476	24,000	Printing and Binding	23,476
47,714,799	15,292,201	40,792,000	Contractual Services	14,300,649
1,110	-	2,000	Transportation	-
76,315	103,550	48,000	Office and Administrative	103,550
273,768	176,650	176,000	Operating Supplies	176,650
48,074,769	15,595,877	41,042,000	Total Expense	14,604,325
61,676,022	**27,406,931**	**54,070,000**	**Total Board of Public Works**	**27,972,984**

Board of Public Works

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
37,470,373	21,882,420	32,184,000	General Fund	22,177,722
413,387	401,202	401,000	Solid Waste Resources Revenue Fund (Sch. 2)	423,901
358,847	272,630	273,000	Special Gas Tax Improvement Fund (Sch. 5)	286,803
32,350	32,720	33,000	Stormwater Pollution Abatement Fund (Sch. 7)	34,735
2,197,471	2,309,794	2,309,000	Sewer Operations & Maintenance Fund (Sch. 14)	2,431,387
1,213,137	1,378,927	1,378,000	Sewer Capital Fund (Sch. 14)	1,475,594
269,812	287,451	287,000	Street Lighting Maintenance Assessment Fund (Sch. 19)	306,510
100,000	100,000	100,000	Arts and Cultural Facilities & Services Fund (Sch. 24)	46,418
173,167	191,236	191,000	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	202,145
300,000	-	-	Athens Services Community Benefits Trust Fund (Sch. 29)	-
162,538	-	-	Bridge Improvement Program Cash (Sch. 29)	-
-	-	310,000	Bridge Improvement Program Fund (Sch. 29)	-
149,415	-	-	Business Improvement Trust Fund (Sch. 29)	-
1,041,012	-	2,509,000	CA For All Youth Jobs Corps Grant - Cycle 2 (Sch. 29)	-
-	-	267,000	Climate Equity Fund (Sch. 29)	-
120,800	-	-	Council District 2 Real Property Trust Fund (Sch. 29)	-
1,271,084	-	-	Council District 8 Real Property Trust Fund (Sch. 29)	-
9,629,472	-	-	HHAP-4 (Sch. 29)	-
1,810,906	-	-	Homeless Housing, Assistance, and Prevention Grant (Sch. 29)	-
-	-	12,846,000	Homeless Housing Assistance & Prevention Program (Sch. 29)	-
25,897	-	-	Mayor's Fund for Los Angeles Fund (Sch. 29)	-
-	-	295,000	MICLA Lease Series 2025 Construction Fund (Sch. 29)	-
2,797,974	-	-	Street Furniture Revenue Fund (Sch. 29)	-
206,000	-	-	Sunshine Canyon Community Amenities Fund (Sch. 29)	-
1,300,846	-	-	Ventura/Cahuenga Corridor Plan Fund (Sch. 29)	-
229,777	146,356	246,000	Citywide Recycling Trust Fund (Sch. 32)	155,411
125,000	-	124,000	Multi-Family Bulky Item Fee Fund (Sch. 50)	-
191,360	215,582	216,000	Sidewalk Repair Fund (Sch. 51)	227,865
85,397	98,283	33,000	Road Maintenance and Rehabilitation Program Special (Sch.54)	109,431
-	90,330	68,000	Measure W Local Return Fund (Sch. 55)	95,062
61,676,022	**27,406,931**	**54,070,000**	**Total Funds**	**27,972,984**

Board of Public Works

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	BC7401 Office of Community Beautification	BD7402 Project Restore	FG7403 Public Works Accounting	FG7449 Public Works Financial Systems	FG7405 Public Works Board and Board Secretariat
Budget					
Salaries	1,041,705	159,182	7,185,647	524,945	3,161,717
Expense	13,146,547	-	82,307	-	1,375,471
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	14,188,252	159,182	7,267,954	524,945	4,537,188
Support Program Allocation	51,918	5,769	328,812	(524,945)	103,835
Related and Indirect Costs					
Pensions and Retirement	462,398	51,378	2,928,523	-	924,796
Human Resources Benefits	215,290	23,921	1,363,502	-	430,579
Water and Electricity	16,114	1,790	102,055	-	32,228
Building Services	42,726	4,747	270,595	-	85,451
Other Department Related Costs	111,450	12,383	705,848	-	222,899
Capital Finance and Wastewater	908,540	100,949	5,754,086	-	1,817,080
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	-	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	310,836	34,537	1,968,626	-	621,672
Subtotal Related Costs	2,067,354	229,705	13,093,235	-	4,134,705
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**16,307,524**	**394,656**	**20,690,001**	**-**	**8,775,728**
Positions	9	1	57	3	18

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FQ7406 Petroleum and Natural Gas Administration and Safety	Total
Budget		
Salaries	1,295,463	13,368,659
Expense	-	14,604,325
Equipment	-	-
Special	-	-
Total Departmental Budget	1,295,463	27,972,984
Support Program Allocation	34,612	-
Related and Indirect Costs		
Pensions and Retirement	308,265	4,675,360
Human Resources Benefits	143,526	2,176,818
Water and Electricity	10,743	162,930
Building Services	28,484	432,003
Other Department Related Costs	74,300	1,126,880
Capital Finance and Wastewater	605,693	9,186,348
Bond Interest and Redemption	-	-
Liability Claims	-	-
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	207,224	3,142,895
Subtotal Related Costs	1,378,235	20,903,234
Cost Allocated to Other Departments	-	-
Total Cost of Program	**2,708,310**	**48,876,218**
Positions	6	94

Bureau of Contract Administration

This Bureau is responsible for administering contracts and permits for construction of public works such as buildings, streets, bridges, sewers, storm drains, and related improvements. It provides inspection services at construction sites and at fabrication plants engaged in manufacturing concrete and steel pipe, asphalt, and concrete paving materials; approves and processes payment for work acceptably completed; and recommends acceptance of completed public improvement projects. The Bureau is also responsible for administering the City's Contract Compliance program which includes minority business enterprise utilization, prevailing, living and minimum wage compensation, and local worker and business participation.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
43,174,571	43,053,895	41,925,000	Salaries General	50,877,065
-	25,000	25,000	Salaries, As-Needed	25,000
466,887	1,140,904	869,000	Overtime General	1,183,654
214,149	260,000	260,000	Hiring Hall Salaries	260,000
135,000	140,000	110,000	Benefits Hiring Hall	140,000
6,775	-	-	Overtime Hiring Hall	-
43,997,382	44,619,799	43,189,000	Total Salaries	52,485,719
			Expense	
4,046	53,985	43,000	Printing and Binding	53,751
725,255	618,825	596,000	Contractual Services	618,325
1,057,780	1,172,679	930,000	Transportation	1,202,429
506,886	606,197	491,000	Office and Administrative	588,968
30,070	130,385	112,000	Operating Supplies	147,757
2,324,037	2,582,071	2,172,000	Total Expense	2,611,230
46,321,419	**47,201,870**	**45,361,000**	**Total Bureau of Contract Administration**	**55,096,949**

Bureau of Contract Administration

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
30,639,147	26,628,397	26,620,000	General Fund	30,246,586
478,321	447,467	532,000	Special Gas Tax Improvement Fund (Sch. 5)	524,377
402,754	272,049	462,000	Stormwater Pollution Abatement Fund (Sch. 7)	310,653
10,556,537	12,125,267	10,922,000	Sewer Capital Fund (Sch. 14)	14,619,010
30,313	62,014	3,000	Street Lighting Maintenance Assessment Fund (Sch. 19)	72,616
3,108	130,789	3,000	Proposition A Local Transit Assistance Fund (Sch. 26)	154,691
2,201,177	3,126,660	2,721,000	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	4,128,136
32,266	-	-	Affordable Housing and Sustainable Communities (Sch. 29)	-
4,471	-	-	Bridge Improvement Program Cash (Sch. 29)	-
1,109	-	-	GOB Series 2011A Clean Water Cleanup Fund (Sch. 29)	-
1,113,609	1,272,690	1,047,000	Sidewalk Repair Fund (Sch. 51)	1,456,754
731,029	2,232,345	1,890,000	Measure M Local Return Fund (Sch. 52)	2,191,112
-	194,009	905,000	Measure W Local Return Fund (Sch. 55)	527,704
-	198,521	8,000	House LA Fund (Sch. 58)	268,494
127,578	511,662	248,000	RAISE LA Fund (Sch. 59)	596,816
46,321,419	**47,201,870**	**45,361,000**	**Total Funds**	**55,096,949**

Bureau of Contract Administration

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	FG7601 Construction Inspection	FG7602 Contract Compliance	FG7650 General Administration and Support	Total
Budget				
Salaries	35,764,231	12,419,941	4,301,547	52,485,719
Expense	1,788,086	702,831	120,313	2,611,230
Equipment	-	-	-	-
Special	-	-	-	-
Total Departmental Budget	37,552,317	13,122,772	4,421,860	55,096,949
Support Program Allocation	3,246,207	1,175,653	(4,421,860)	-
Related and Indirect Costs				
Pensions and Retirement	13,072,441	4,734,344	-	17,806,785
Human Resources Benefits	4,604,828	1,667,694	-	6,272,522
Water and Electricity	107,329	38,870	-	146,199
Building Services	45,343	16,421	-	61,764
Other Department Related Costs	2,455,788	889,393	-	3,345,181
Capital Finance and Wastewater	1,098,500	397,835	-	1,496,335
Bond Interest and Redemption	-	-	-	-
Liability Claims	-	-	-	-
Judgement Obligation Bond Debt Service	-	-	-	-
Other Special Purpose Allocations	-	-	-	-
Non-Department Allocations	6,997	2,534	-	9,531
Subtotal Related Costs	21,391,226	7,747,091	-	29,138,317
Cost Allocated to Other Departments	-	-	-	-
Total Cost of Program	**62,189,750**	**22,045,516**	**-**	**84,235,266**
Positions	185	67	27	279

Bureau of Engineering

As the City's capital delivery organization for non-proprietary capital projects, with a mission and organization-wide commitment to be a national leader in the delivery of sustainable capital projects, the Bureau of Engineering annually delivers a diverse set of wastewater, municipal, recreation and park facilities as well as bridge and street improvements, streetscapes, and stormwater systems. Through data-driven performance management and the Bureau's vision to lead the transformation of Los Angeles into the world's most livable City, the Bureau continues to focus on delivering Leadership in Energy and Environmental Design (LEED) building projects and continuing its leadership role with Envision, a nationally recognized green assessment tool for civil engineering projects. In addition to the design, construction, and delivery of the City's capital projects, the Bureau provides the following services: fee-supported permits; pre-development and engineering services that are primarily related to infrastructure improvements within the public right-of-way; maintaining ownership records of real property within the City; maintaining and reproducing maps in support of various City services including Navigate LA; collecting, calculating and recording survey data; and conducting real estate and environmental assessments, investigations and research in support of Bureau operations and the City's capital projects.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
108,027,730	113,614,112	108,217,000	Salaries General	122,702,750
731,517	350,000	720,000	Salaries, As-Needed	350,000
1,230,521	1,317,246	1,308,000	Overtime General	1,317,246
412,572	325,000	325,000	Hiring Hall Salaries	325,000
175,000	175,000	175,000	Benefits Hiring Hall	175,000
110,577,340	115,781,358	110,745,000	Total Salaries	124,869,996
			Expense	
4,066	81,202	23,000	Printing and Binding	81,202
119,619	-	67,000	Travel	-
17,278	52,362	52,000	Construction Expense	52,362
1,989,062	1,996,789	9,996,000	Contractual Services	11,827,569
41,869	66,629	30,000	Field Equipment Expense	66,629
38,954	99,252	53,000	Transportation	99,252
1,400,561	1,006,676	936,000	Office and Administrative	1,056,676
207,837	157,450	108,000	Operating Supplies	157,450
3,819,246	3,460,360	11,265,000	Total Expense	13,341,140
			Equipment	
145,712	-	-	Transportation Equipment	-
145,712	-	-	Total Equipment	-
114,542,298	**119,241,718**	**122,010,000**	**Total Bureau of Engineering**	**138,211,136**

Bureau of Engineering

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
45,307,779	41,418,378	49,279,000	General Fund	44,318,241
102,624	-	-	Solid Waste Resources Revenue Fund (Sch. 2)	-
3,583,664	3,884,150	2,552,000	Special Gas Tax Improvement Fund (Sch. 5)	4,234,508
2,969,200	2,244,450	1,418,000	Stormwater Pollution Abatement Fund (Sch. 7)	2,317,864
208,204	-	50,000	Community Development Trust Fund (Sch. 8)	-
44,644,055	51,372,014	46,700,000	Sewer Capital Fund (Sch. 14)	55,068,774
-	92,887	93,000	Street Lighting Maintenance Assessment Fund (Sch. 19)	1,807
29,005	2,293	2,000	Telecommunications Development Fund (Sch. 20)	-
8,417,731	11,098,254	9,896,000	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	12,577,195
70,000	-	-	Bicycle Plan Trust Fund (Sch. 29)	-
477,965	-	1,139,000	Bridge Improvement Program Cash (Sch. 29)	-
35,073	-	-	Coastal Transportation Corridor Trust Fund (Sch. 29)	-
4,326	-	-	Council District 15 Real Property Trust Fund (Sch. 29)	-
30,555	-	-	CRA Non-Housing Bond Proceeds Fund (Sch. 29)	-
239,608	-	195,000	Engineering Special Service Fund (Sch. 29)	-
389,159	-	-	HHAP-4 (Sch. 29)	-
282,273	-	1,718,000	GOB Series 2011A Clean Water Cleanup Fund (Sch. 29)	-
361,449	-	-	MICLA Lease Revenue Commercial Paper, Taxable B-1 (Sch. 29)	-
30,000	-	-	State AB1290 City Fund (Sch. 29)	-
4,991	-	-	Street Furniture Revenue Fund (Sch. 29)	-
116,387	20,000	20,000	Building and Safety Building Permit Fund (Sch. 40)	20,000
755,173	623,852	624,000	Street Damage Restoration Fee Fund (Sch. 47)	658,401
378,538	449,578	528,000	Measure R Local Return Fund (Sch. 49)	575,057
3,568,375	3,795,286	3,653,000	Sidewalk Repair Fund (Sch. 51)	4,164,763
554,267	2,133,504	2,049,000	Measure M Local Return Fund (Sch. 52)	12,070,602
188,554	-	99,000	Road Maintenance and Rehabilitation Program Special (Sch.54)	-
1,793,343	2,107,072	1,995,000	Measure W Local Return Fund (Sch. 55)	2,203,924
114,542,298	**119,241,718**	**122,010,000**	**Total Funds**	**138,211,136**

Bureau of Engineering

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	BD7804 Development Services and Permits	BF7803 Clean Water Infrastructure	CA7805 Mobility	CA7812 Sidewalks and Complete Streets	FH7807 Public Buildings and Open Spaces
Budget					
Salaries	23,709,655	49,799,314	22,578,900	4,279,459	14,279,668
Expense	137,110	664,383	776,865	9,858,030	153,669
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	23,846,765	50,463,697	23,355,765	14,137,489	14,433,337
Support Program Allocation	3,012,834	6,296,050	984,965	309,009	1,371,226
Related and Indirect Costs					
Pensions and Retirement	10,805,644	22,581,026	3,532,615	1,108,271	4,917,954
Human Resources Benefits	3,909,112	8,169,041	1,277,979	400,935	1,779,147
Water and Electricity	246,996	516,156	80,749	25,333	112,415
Building Services	129,686	271,010	42,397	13,301	59,024
Other Department Related Costs	2,358,108	4,927,840	770,920	241,857	1,073,241
Capital Finance and Wastewater	5,839,071	12,202,162	1,908,927	598,879	2,657,526
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	2,640,193	5,517,327	863,140	270,789	1,201,626
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	356,177	744,320	116,443	36,531	162,106
Subtotal Related Costs	26,284,987	54,928,882	8,593,170	2,695,896	11,963,039
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**53,144,586**	**111,688,629**	**32,933,900**	**17,142,394**	**27,767,602**
Positions	156	326	51	16	71

Bureau of Engineering

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	CA7850 General Administration and Support	Total
Budget		
Salaries	10,223,000	124,869,996
Expense	1,751,083	13,341,140
Equipment	-	-
Special	-	-
Total Departmental Budget	11,974,083	138,211,136
Support Program Allocation	(11,974,083)	-
Related and Indirect Costs		
Pensions and Retirement	-	42,945,510
Human Resources Benefits	-	15,536,214
Water and Electricity	-	981,649
Building Services	-	515,418
Other Department Related Costs	-	9,371,966
Capital Finance and Wastewater	-	23,206,565
Bond Interest and Redemption	-	-
Liability Claims	-	10,493,075
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	-	1,415,577
Subtotal Related Costs	-	104,465,974
Cost Allocated to Other Departments	-	-
Total Cost of Program	**-**	**242,677,110**
Positions	58	678

Bureau of Sanitation

This Bureau collects and disposes of household refuse and dead animals; collects and processes recyclables; closes and reclaims remaining City-owned landfills for future development and beneficial reuse; plans and arranges for design of refuse collection facilities; and plans and designs refuse disposal facilities. It controls the discharge of wastewater, industrial wastes and stormwater into sewers, storm drains, open channels and navigable waters; inspects and maintains open stormwater channels; maintains, operates, and repairs all sanitary sewers, storm drains, culverts, and appurtenant structures, such as wastewater and stormwater pumping plants and sewer ventilating plants; and operates and maintains wastewater treatment plants. The Bureau administers the Stormwater Pollution Abatement Program which oversees City compliance with the terms of the permit issued under the National Pollutant Discharge Elimination System (NPDES).

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Salaries	
319,491,532	356,398,977	331,574,000	Salaries General	384,630,456
2,133,818	1,541,650	2,082,000	Salaries, As-Needed	1,316,650
38,507,474	22,711,466	43,169,000	Overtime General	34,223,481
866,539	977,025	1,119,000	Hiring Hall Salaries	1,098,227
398,203	338,203	511,000	Benefits Hiring Hall	390,016
-	-	1,000	Overtime Hiring Hall	-
361,397,566	381,967,321	378,456,000	Total Salaries	421,658,830
			Expense	
9,073	400,518	310,000	Printing and Binding	515,518
31,346	15,000	44,000	Travel	15,000
1,672	94,994	81,000	Construction Expense	111,994
29,397,808	29,266,819	28,581,000	Contractual Services	24,544,080
1,251,484	1,644,884	1,397,000	Field Equipment Expense	2,794,318
226,393	241,612	264,000	Transportation	250,612
-	2,240	2,000	Utilities Expense Private Company	2,240
48,038	89,126	422,000	Water and Electricity	283,926
217,985	234,870	113,000	Uniforms	215,336
1,108,787	762,875	731,000	Office and Administrative	750,967
4,224,662	6,842,168	5,865,000	Operating Supplies	7,561,368
26,716	76,595	77,000	Leasing	316,051
36,543,964	39,671,701	37,887,000	Total Expense	37,361,410
			Equipment	
7,422	-	-	Transportation Equipment	-
7,422	-	-	Total Equipment	-
397,948,952	**421,639,022**	**416,343,000**	**Total Bureau of Sanitation**	**459,020,240**

Bureau of Sanitation

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
70,682,447	56,135,930	58,636,000	General Fund	56,074,697
123,966,176	125,494,611	134,184,000	Solid Waste Resources Revenue Fund (Sch. 2)	148,307,159
14,305,121	14,394,403	15,487,000	Stormwater Pollution Abatement Fund (Sch. 7)	15,019,342
148,767,520	171,605,514	161,455,000	Sewer Operations & Maintenance Fund (Sch. 14)	186,254,313
5,606,923	6,790,069	5,727,000	Sewer Capital Fund (Sch. 14)	7,316,944
64,601	-	124,000	Environmental Affairs Trust Fund (Sch. 29)	-
24,469	-	-	HHAP-4 (Sch. 29)	-
383,212	-	330,000	GOB Series 2011A Clean Water Cleanup Fund (Sch. 29)	-
-	-	25,000	Homeless Housing Assistance & Prevention Program (Sch. 29)	-
120,194	244,054	127,000	Los Angeles Regional Agency Trust Fund (Sch. 29)	254,219
347,158	-	801,000	State AB1290 City Fund (Sch. 29)	-
-	-	3,000	Stormwater Pollution Abatement Fund 513 (Sch. 29)	-
54,300	-	-	Street Furniture Revenue Fund (Sch. 29)	-
-	1,544,000	1,201,000	Sunshine Canyon Community Amenities Fund (Sch. 29)	1,544,000
279,038	699,050	445,000	Used Oil Collection Trust Fund (Sch. 29)	729,125
19,586,555	26,046,016	23,928,000	Citywide Recycling Trust Fund (Sch. 32)	23,293,908
2,895,304	3,617,677	3,384,000	Household Hazardous Waste Fund (Sch. 39)	3,666,751
911,540	1,418,717	1,069,000	Central Recycling Transfer Station Fund (Sch. 45)	1,491,421
5,189,815	5,186,498	4,032,000	Multi-Family Bulky Item Fee Fund (Sch. 50)	5,508,831
4,764,579	8,462,483	5,385,000	Measure W Local Return Fund (Sch. 55)	9,559,530
397,948,952	**421,639,022**	**416,343,000**	**Total Funds**	**459,020,240**

Bureau of Sanitation

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	BE8201 Watershed Protection	BF8202 Clean Water	BH8203 Solid Resources	BL8204 Environmental Quality	BH8249 Technology Support
Budget					
Salaries	22,104,722	178,121,604	165,195,275	34,190,747	9,531,813
Expense	1,265,690	375,260	8,519,838	21,243,534	5,550,461
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	23,370,412	178,496,864	173,715,113	55,434,281	15,082,274
Support Program Allocation	1,543,431	12,892,733	12,596,985	970,421	(15,082,274)
Related and Indirect Costs					
Pensions and Retirement	7,419,608	61,978,165	60,556,444	4,665,023	-
Human Resources Benefits	4,446,579	37,143,582	36,291,542	2,795,753	-
Water and Electricity	2,931,217	24,485,315	23,923,645	1,842,981	-
Building Services	7,048	58,877	57,526	4,432	-
Other Department Related Costs	1,744,276	14,570,453	14,236,220	1,096,701	-
Capital Finance and Wastewater	14,625,604	122,171,963	119,369,452	9,195,739	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	172,113	1,437,707	1,404,727	108,214	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	2,321,988	19,396,247	18,951,315	1,459,933	-
Subtotal Related Costs	33,668,433	281,242,309	274,790,871	21,168,776	-
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**58,582,276**	**472,631,906**	**461,102,969**	**77,573,478**	**-**
Positions	167	1,395	1,363	105	67

Bureau of Sanitation

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	BH8250 General Administration and Support	Total
Budget		
Salaries	12,514,669	421,658,830
Expense	406,627	37,361,410
Equipment	-	-
Special	-	-
Total Departmental Budget	12,921,296	459,020,240
Support Program Allocation	(12,921,296)	-
Related and Indirect Costs		
Pensions and Retirement	-	134,619,240
Human Resources Benefits	-	80,677,456
Water and Electricity	-	53,183,158
Building Services	-	127,883
Other Department Related Costs	-	31,647,650
Capital Finance and Wastewater	-	265,362,758
Bond Interest and Redemption	-	-
Liability Claims	-	3,122,761
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	-	42,129,483
Subtotal Related Costs	-	610,870,389
Cost Allocated to Other Departments	-	-
Total Cost of Program	**-**	**1,069,890,629**
Positions	93	3,190

Bureau of Street Lighting

This Bureau provides engineering design, construction, maintenance, and repair of the City's Street Lighting System; maintains adequate roadway and sidewalk illumination for vehicular and pedestrian safety; prepares specifications, Ordinance of Intention, and cost estimates for new installations and maintenance assessments for operation of all street lights in the Los Angeles City Lighting District; administers the development of street lighting financed by the basic Assessment Act procedures; spreads the cost of special assessments processed by the City in accordance with state laws and City street lighting construction and maintenance ordinances; provides assessment advisory services to the City Council and its Public Works Committee; evaluates petitions for street lighting in accordance with the 1911 Improvement Act and provides technical services to other agencies; and participates in the development and application of national illumination standards.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			Salaries	
34,705,564	35,405,869	35,174,000	Salaries General	37,022,785
1,429,063	1,171,000	2,349,000	Overtime General	171,000
2,057,596	1,013,733	1,988,000	Hiring Hall Salaries	639,861
1,302,976	578,773	964,000	Benefits Hiring Hall	368,714
39,495,199	38,169,375	40,475,000	Total Salaries	38,202,360
			Expense	
6,787	12,500	10,000	Printing and Binding	12,500
15,748	-	10,000	Travel	-
579,140	498,100	377,000	Contractual Services	498,100
9,921	10,000	10,000	Field Equipment Expense	10,000
-	1,000	-	Transportation	1,000
317,318	413,164	294,000	Office and Administrative	413,164
4,058,882	4,595,662	4,265,000	Operating Supplies	4,815,165
4,987,796	5,530,426	4,966,000	Total Expense	5,749,929
			Equipment	
-	1,000	-	Furniture, Office, and Technical Equipment	1,000
-	1,000	-	Total Equipment	1,000
			Special	
4,110,054	5,547,000	6,385,000	St. Lighting Improvements and Supplies	5,500,775
4,110,054	5,547,000	6,385,000	Total Special	5,500,775
48,593,049	**49,247,801**	**51,826,000**	**Total Bureau of Street Lighting**	**49,454,064**

Bureau of Street Lighting

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
1,228,390	924,490	1,389,000	General Fund	897,442
7,495,930	7,708,178	7,370,000	Special Gas Tax Improvement Fund (Sch. 5)	7,304,266
61,147	-	846,000	Community Development Trust Fund (Sch. 8)	-
1,237	253,366	218,000	Sewer Capital Fund (Sch. 14)	264,212
34,817,830	33,653,477	31,474,000	Street Lighting Maintenance Assessment Fund (Sch. 19)	33,671,164
45,432	-	66,000	Proposition A Local Transit Assistance Fund (Sch. 26)	-
2,292,118	3,289,600	2,704,000	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	3,422,653
24,740	-	-	Council District 2 Real Property Trust Fund (Sch. 29)	-
-	-	61,000	CRA Non-Housing Bond Proceeds Fund (Sch. 29)	-
8,355	-	64,000	Department of Transportation Trust Fund (Sch. 29)	-
567,176	-	1,914,000	Digital Inclusion Fund (Sch. 29)	-
-	-	150,000	Innovation Fund (Sch. 29)	-
160,000	-	193,000	Public Works Trust Fund (Sch. 29)	-
421,054	-	1,620,000	State AB1290 City Fund (Sch. 29)	-
64,369	126,783	124,000	Street Banners Revenue Trust Fund (Sch. 29)	132,206
134,375	-	-	Street Furniture Revenue Fund (Sch. 29)	-
-	-	600,000	Sunshine Canyon Community Amenities Fund (Sch. 29)	-
-	-	28,000	Transportation Grants Fund (Sch. 29)	-
-	-	150,000	Trust of Floor Area Ratio Public Benefits (Sch. 29)	-
634	-	-	Warner Center Transportation Trust Fund (Sch. 29)	-
588	592,033	371,000	Measure R Local Return Fund (Sch. 49)	617,195
-	-	79,000	Sidewalk Repair Fund (Sch. 51)	-
760,115	1,389,874	780,000	Measure M Local Return Fund (Sch. 52)	1,440,325
309,559	-	15,000	Road Maintenance and Rehabilitation Program Special (Sch.54)	-
200,000	1,310,000	1,610,000	RAISE LA Fund (Sch. 59)	1,704,601
48,593,049	**49,247,801**	**51,826,000**	**Total Funds**	**49,454,064**

Bureau of Street Lighting

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	AJ8401 Design and Construction	AJ8402 System Operation, Maintenance, and Repair	AJ8403 Street Lighting Assessment	AJ8450 General Administration and Support	Total
Budget					
Salaries	19,322,562	14,302,022	860,142	3,717,634	38,202,360
Expense	3,089,010	2,479,345	45,924	135,650	5,749,929
Equipment	-	-	-	1,000	1,000
Special	3,653,775	1,847,000	-	-	5,500,775
Total Departmental Budget	26,065,347	18,628,367	906,066	3,854,284	49,454,064
Support Program Allocation	1,541,714	2,163,372	149,198	(3,854,284)	-
Related and Indirect Costs					
Pensions and Retirement	5,183,135	7,273,109	501,594	-	12,957,838
Human Resources Benefits	1,770,944	2,485,035	171,382	-	4,427,361
Water and Electricity	2,642,659	3,708,247	255,741	-	6,606,647
Building Services	40,516	56,854	3,921	-	101,291
Other Department Related Costs	2,652,812	3,722,495	256,724	-	6,632,031
Capital Finance and Wastewater	3,828,934	5,372,859	370,542	-	9,572,335
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	817,235	1,146,766	79,087	-	2,043,088
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	111,062	155,845	10,748	-	277,655
Subtotal Related Costs	17,047,297	23,921,210	1,649,739	-	42,618,246
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**44,654,358**	**44,712,949**	**2,705,003**	**-**	**92,072,310**
Positions	62	87	6	22	177

Bureau of Street Services

The Bureau's objective is to enhance public safety, mobility, health, and neighborhood quality of life by revitalizing the streetscape. Its three outcome goals are to (i) improve the quality of the road surface, (ii) maintain a safe, clean and green public right-of-way, and (iii) build streetscape improvements. The four core programs that support these outcome goals are Pavement Preservation, Urban Forestry, Motorized Street Sweeping, and Enforcement. Pavement Preservation includes resurfacing, slurry seal, small asphalt repairs, and the Pavement Management System, which maintains a comprehensive database of road surface conditions throughout the city. Urban Forestry includes the management and care of street trees and landscaped median islands and the issuance of permits relating to trees on both public and private property. Motorized Street Sweeping is primarily focused on posted routes in which sweeping occurs on a weekly basis. The Bureau's Investigation and Enforcement Division issues a wide variety of permits relating to construction and special events taking place within the public right-of-way and responds to complaints regarding violation of city codes including illegal dumping, vending, and water discharge. The Bureau's Engineering and Special Projects divisions use a design-build approach to construct streetscape improvements, including curb ramps, bus pads, median islands, bikeways, and customized streetscape improvements, in response to community needs. The Bureau also enforces the weed abatement ordinance on private, unimproved parcels outside of the high fire severity zone.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Salaries	
112,678,683	109,108,444	114,203,000	Salaries General	131,426,024
12,141,876	2,919,452	9,677,000	Overtime General	5,745,499
3,528,216	1,485,296	3,043,000	Hiring Hall Salaries	2,570,866
1,391,953	664,232	793,000	Benefits Hiring Hall	1,194,399
40,756	100,000	364,000	Overtime Hiring Hall	100,000
129,781,484	114,277,424	128,080,000	Total Salaries	141,036,788
			Expense	
44,684	103,946	105,000	Printing and Binding	112,617
44,370	-	-	Travel	-
38,624,907	32,521,284	33,678,000	Construction Expense	33,421,284
39,291,736	13,432,322	24,346,000	Contractual Services	16,343,605
487,820	202,370	208,000	Field Equipment Expense	202,370
244,204	424,518	241,000	Transportation	448,518
15,687	78,386	78,000	Utilities Expense Private Company	78,386
265,267	280,358	279,000	Uniforms	280,358
1,987,352	1,473,006	1,488,000	Office and Administrative	1,590,872
12,223,450	5,641,077	6,513,000	Operating Supplies	6,679,410
93,229,477	54,157,267	66,936,000	Total Expense	59,157,420
			Equipment	
245,325	377,070	377,000	Other Operating Equipment	377,070
245,325	377,070	377,000	Total Equipment	377,070
223,256,286	**168,811,761**	**195,393,000**	**Total Bureau of Street Services**	**200,571,278**

Bureau of Street Services

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
69,618,822	40,566,627	51,269,000	General Fund	61,603,478
52,799,236	36,796,199	36,678,000	Special Gas Tax Improvement Fund (Sch. 5)	42,926,296
5,793,081	4,815,378	4,815,000	Stormwater Pollution Abatement Fund (Sch. 7)	5,677,194
492,864	-	-	Community Development Trust Fund (Sch. 8)	-
1,829,953	2,051,977	2,052,000	Proposition A Local Transit Assistance Fund (Sch. 26)	2,107,627
7,098,369	14,571,846	14,530,000	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	15,642,294
47,719	-	-	Bicycle Plan Trust Fund (Sch. 29)	-
426,363	-	486,000	Bureau of Street Services Transaction Fund (Sch. 29)	-
120,500	-	574,000	Coastal Transportation Corridor Trust Fund (Sch. 29)	-
250,000	-	-	Council District 14 Real Property Trust Fund (Sch. 29)	-
1,388,988	-	251,000	CRA Non-Housing Bond Proceeds Fund (Sch. 29)	-
54,564	-	-	Landfill Closure & Postclosure Fund (Sch. 29)	-
227,359	-	281,000	MICLA Lease Revenue Commercial Paper (Sch. 29)	-
-	-	10,000	Neighborhood Council Fund (Sch. 29)	-
40,000	-	-	Sidewalk and Park Vending Trust Fund (Sch. 29)	-
704,790	-	297,000	State AB1290 City Fund (Sch. 29)	-
739,915	-	205,000	Street Furniture Revenue Fund (Sch. 29)	-
-	-	651,000	Subventions and Grants (Sch. 29)	-
-	-	76,000	Sunshine Canyon Community Amenities Fund (Sch. 29)	-
21,429	-	325,000	Transportation Grants Fund (Sch. 29)	-
91,335	-	-	Trust of Floor Area Ratio Public Benefits (Sch. 29)	-
78,491	-	-	Ventura/Cahuenga Corridor Plan Fund (Sch. 29)	-
31,371,616	33,675,518	33,732,000	Street Damage Restoration Fee Fund (Sch. 47)	35,409,276
26,427,377	25,703,266	26,052,000	Measure R Local Return Fund (Sch. 49)	26,231,648
7,262,276	5,030,820	5,031,000	Sidewalk Repair Fund (Sch. 51)	5,550,541
7,492,680	3,303,410	6,958,000	Measure M Local Return Fund (Sch. 52)	3,400,328
6,916,087	-	7,613,000	Road Maintenance and Rehabilitation Program Special (Sch.54)	-
1,962,472	2,296,720	3,507,000	RAISE LA Fund (Sch. 59)	2,022,596
223,256,286	**168,811,761**	**195,393,000**	**Total Funds**	**200,571,278**

Bureau of Street Services

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	BC8602 Investigation and Enforcement	BI8603 Street Sweeping	BI8604 Street Tree and Parkway Maintenance	CA8605 Maintaining Streets	CA8606 Pavement Preservation
Budget					
Salaries	7,884,843	10,143,635	23,575,159	16,771,434	29,167,606
Expense	96,600	2,859,867	3,264,985	2,961,576	37,474,117
Equipment	-	-	-	-	377,070
Special	-	-	-	-	-
Total Departmental Budget	7,981,443	13,003,502	26,840,144	19,733,010	67,018,793
Support Program Allocation	353,079	1,086,395	2,729,569	1,480,214	3,191,287
Related and Indirect Costs					
Pensions and Retirement	1,618,355	4,979,553	12,511,128	6,784,641	14,627,438
Human Resources Benefits	817,092	2,514,130	6,316,752	3,425,502	7,385,259
Water and Electricity	90,715	279,122	701,294	380,304	819,919
Building Services	64,786	199,342	500,847	271,604	585,569
Other Department Related Costs	2,794,627	8,598,852	21,604,616	11,715,936	25,259,129
Capital Finance and Wastewater	148,404	456,627	1,147,275	622,154	1,341,342
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	3,756,027	11,557,007	29,036,981	15,746,423	33,948,710
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	485,783	1,494,718	3,755,478	2,036,553	4,390,732
Subtotal Related Costs	9,775,789	30,079,351	75,574,371	40,983,117	88,358,098
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**18,110,311**	**44,169,248**	**105,144,084**	**62,196,341**	**158,568,178**
Positions	26	80	201	109	235

Bureau of Street Services

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	CA8607 Street Improvement Construction	CA8608 Street Improvement Engineering	CA8609 Sidewalk Maintenance	CA8650 General Administration and Support	Total
Budget					
Salaries	25,368,349	14,020,681	4,328,477	9,776,604	141,036,788
Expense	4,135,100	5,425,537	2,680,664	258,974	59,157,420
Equipment	-	-	-	-	377,070
Special	-	-	-	-	-
Total Departmental Budget	29,503,449	19,446,218	7,009,141	10,035,578	200,571,278
Support Program Allocation	896,276	298,759	-	(10,035,578)	-
Related and Indirect Costs					
Pensions and Retirement	4,108,131	1,369,377	-	-	45,998,623
Human Resources Benefits	2,074,157	691,386	-	-	23,224,278
Water and Electricity	230,276	76,759	-	-	2,578,389
Building Services	164,457	54,819	-	-	1,841,424
Other Department Related Costs	7,094,053	2,364,684	-	-	79,431,897
Capital Finance and Wastewater	376,717	125,572	-	-	4,218,091
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	9,534,531	3,178,177	-	-	106,757,856
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	1,233,142	411,047	-	-	13,807,453
Subtotal Related Costs	24,815,464	8,271,821	-	-	277,858,011
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**55,215,189**	**28,016,798**	**7,009,141**	**-**	**478,429,289**
Positions	66	22		60	799

Transportation

This Department is responsible for the development of plans to meet the ground transportation needs of the traveling public and commerce; it has centralized authority over the conceptual planning and operation of the City's streets and highways system; and it provides a primary interface with other governmental agencies on transportation matters. The Department studies parking and traffic needs; provides for the installation and maintenance of traffic signs, signals, parking meters, street name signs, and other transportation control devices; controls traffic and pedestrian movement at all intersections; enforces parking rules and regulations and accounts for all revenue therefrom; coordinates the development of off-street parking; oversees crossing guard services; provides public utility regulation through investigation of services and rates of the privately owned public utilities; regulates the rates and services of taxicabs, ambulances, and sightseeing vehicles, and issues permits to drivers of public transportation vehicles; prepares and enforces provisions of franchises; and audits franchise payments.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			Salaries	
154,119,581	159,381,604	156,554,000	Salaries General	173,618,234
12,647,683	14,036,126	10,562,000	Salaries, As-Needed	14,866,126
25,512,408	9,518,943	19,879,000	Overtime General	15,150,909
91,856	100,000	94,000	Hiring Hall Salaries	100,000
100,000	120,000	100,000	Benefits Hiring Hall	120,000
192,471,528	183,156,673	187,189,000	Total Salaries	203,855,269
			Expense	
51,291	86,785	82,000	Printing and Binding	208,685
64,951	-	35,000	Travel	-
-	2,000	2,000	Construction Expense	4,560
16,302,824	25,615,025	33,945,000	Contractual Services	26,260,025
120,231	96,725	1,306,000	Field Equipment Expense	96,725
181,070	140,280	1,049,000	Transportation	140,280
90,507	95,000	95,000	Utilities Expense Private Company	95,000
4,173,954	3,679,077	2,445,000	Paint and Sign Maintenance and Repairs	3,179,077
521,536	521,800	492,000	Signal Supplies and Repairs	521,800
57,145	56,095	47,000	Uniforms	261,095
610,926	501,251	681,000	Office and Administrative	821,525
100,327	96,206	181,000	Operating Supplies	91,760
22,274,762	30,890,244	40,360,000	Total Expense	31,680,532
			Equipment	
23,436	1,500,000	-	Furniture, Office, and Technical Equipment	-
41,654	-	1,539,000	Other Operating Equipment	-
65,090	1,500,000	1,539,000	Total Equipment	
214,811,380	**215,546,917**	**229,088,000**	**Total Transportation**	**235,535,801**

Transportation

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
128,110,116	130,804,834	140,642,000	General Fund	145,522,700
1,572,941	1,328,585	1,328,000	Traffic Safety Fund (Sch. 4)	1,505,000
4,011,740	3,444,404	2,099,000	Special Gas Tax Improvement Fund (Sch. 5)	3,882,073
2,025,005	1,985,930	1,986,000	Mobile Source Air Pollution Reduction Fund (Sch. 10)	2,049,148
440,516	394,600	358,000	Special Parking Revenue Fund (Sch. 11)	394,600
-	225,500	48,000	Sewer Operations & Maintenance Fund (Sch. 14)	225,500
243,217	357,168	204,000	Sewer Capital Fund (Sch. 14)	930,526
5,605,816	6,418,583	5,851,000	Proposition A Local Transit Assistance Fund (Sch. 26)	6,796,441
44,810,569	37,432,896	36,891,000	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	38,859,712
-	-	27,000	ATSAC Trust Fund (Sch. 29)	-
1,550,655	-	882,000	Bureau of Street Services Transaction Fund (Sch. 29)	-
407,639	678,559	486,000	Coastal Transportation Corridor Trust Fund (Sch. 29)	713,941
3,377,480	-	6,845,000	Department of Transportation Trust Fund (Sch. 29)	-
238,273	438,030	268,000	DOT Expedited Fee Trust Fund (Sch. 29)	456,474
-	-	14,000	Neighborhood Traffic Management Fund (Sch. 29)	-
2,798,060	3,650,469	2,567,000	Permit Parking Program Revenue Fund (Sch. 29)	3,872,832
3,722	-	2,000	Street Furniture Revenue Fund (Sch. 29)	-
4,133	-	149,000	Transportation Grants Fund (Sch. 29)	-
165,861	269,025	175,000	Transportation Regulation & Enforcement Fund (Sch. 29)	269,025
161,982	-	412,000	Transportation Review Fee Fund (Sch. 29)	-
14,672	170,235	77,000	Ventura/Cahuenga Corridor Plan Fund (Sch. 29)	177,596
19,166	365,401	10,000	Warner Center Transportation Trust Fund (Sch. 29)	381,294
687,468	373,057	765,000	West LA Transportation Improvement & Mitigation (Sch. 29)	390,939
-	-	659,000	Local Transportation Fund (Sch. 34)	-
-	10,000	-	Planning Case Processing Fund (Sch. 35)	10,000
557,808	365,530	167,000	Street Damage Restoration Fee Fund (Sch. 47)	376,914
5,270,128	7,206,567	7,461,000	Measure R Local Return Fund (Sch. 49)	8,175,491
196,460	159,506	117,000	Sidewalk Repair Fund (Sch. 51)	164,900
12,325,414	19,082,545	18,072,000	Measure M Local Return Fund (Sch. 52)	19,972,478
77,911	-	399,000	Road Maintenance and Rehabilitation Program Special (Sch.54)	-
134,628	385,493	127,000	Planning Long-Range Planning Fund (Sch. 56)	408,217
214,811,380	**215,546,917**	**229,088,000**	**Total Funds**	**235,535,801**

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	AK9401 Sustainable Transportation	CA9402 Transportation Planning and Land Use	CA9403 Transportation Infrastructure and Project Delivery	CB9404 Parking Facilities, Meters, and Operations	CC9405 Parking Enforcement Services
Budget					
Salaries	4,189,769	6,320,996	8,339,547	7,945,670	74,956,582
Expense	325,151	33,500	26,000	21,400	1,022,323
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	4,514,920	6,354,496	8,365,547	7,967,070	75,978,905
Support Program Allocation	238,386	362,761	290,209	642,606	6,415,695
Related and Indirect Costs					
Pensions and Retirement	1,177,432	1,791,745	1,433,396	3,173,948	31,688,283
Human Resources Benefits	668,523	1,017,318	813,854	1,802,106	17,991,999
Water and Electricity	4,824	7,341	5,873	13,003	129,824
Building Services	320,408	487,578	390,062	863,709	8,623,164
Other Department Related Costs	583,743	888,305	710,644	1,573,568	15,710,305
Capital Finance and Wastewater	48,918	74,440	59,552	131,866	1,316,533
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	299,278	455,423	364,339	806,750	8,054,489
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	46,031	70,048	56,038	124,084	1,238,841
Subtotal Related Costs	3,149,157	4,792,198	3,833,758	8,489,034	84,753,438
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**7,902,463**	**11,509,455**	**12,489,514**	**17,098,710**	**167,148,038**
Positions	23	35	28	62	619

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	CC9406 Parking Citation Processing Services	CC9407 Streets and Sign Management	CC9408 District Offices	CC9409 Traffic Signals and Systems	CD9412 Public Transit Services
Budget					
Salaries	4,925,146	13,824,377	5,412,095	27,126,978	6,006,944
Expense	18,137,756	9,182,049	72,835	1,865,154	-
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	23,062,902	23,006,426	5,484,930	28,992,132	6,006,944
Support Program Allocation	404,220	1,316,306	300,574	1,077,920	435,314
Related and Indirect Costs					
Pensions and Retirement	1,996,515	6,501,473	1,484,588	5,324,041	2,150,094
Human Resources Benefits	1,133,583	3,691,411	842,921	3,022,888	1,220,782
Water and Electricity	8,180	26,636	6,082	21,812	8,809
Building Services	543,301	1,769,211	403,993	1,448,803	585,093
Other Department Related Costs	989,825	3,223,277	736,024	2,639,534	1,065,966
Capital Finance and Wastewater	82,948	270,113	61,679	221,195	89,329
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	507,472	1,652,536	377,351	1,353,258	546,508
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	78,053	254,172	58,039	208,141	84,057
Subtotal Related Costs	5,339,877	17,388,829	3,970,677	14,239,672	5,750,638
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**28,806,999**	**41,711,561**	**9,756,181**	**44,309,724**	**12,192,896**
Positions	39	127	29	104	42

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	CA9413 Major Project Coordination	CC9414 Emergency Management and Special Events	CA9416 Active Transportation	CC9417 Crossing Guard Services	CC9449 Technology Support
Budget					
Salaries	8,631,294	3,472,802	7,676,369	13,502,025	2,510,032
Expense	47,200	51,000	72,895	45,150	337,802
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	8,678,494	3,523,802	7,749,264	13,547,175	2,847,834
Support Program Allocation	155,469	103,646	507,866	51,823	(2,847,834)
Related and Indirect Costs					
Pensions and Retirement	767,891	511,927	2,508,443	255,964	-
Human Resources Benefits	435,993	290,662	1,424,245	145,331	-
Water and Electricity	3,146	2,097	10,277	1,049	-
Building Services	208,962	139,308	682,609	69,654	-
Other Department Related Costs	380,702	253,801	1,243,627	126,901	-
Capital Finance and Wastewater	31,903	21,269	104,217	10,634	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	195,181	130,121	637,593	65,060	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	30,020	20,014	98,067	10,007	-
Subtotal Related Costs	2,053,798	1,369,199	6,709,078	684,600	-
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**10,887,761**	**4,996,647**	**14,966,208**	**14,283,598**	**-**
Positions	15	10	49	5	19

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	CC9450 General Administration and Support	Total
Budget		
Salaries	9,014,643	203,855,269
Expense	440,317	31,680,532
Equipment	-	-
Special	-	-
Total Departmental Budget	9,454,960	235,535,801
Support Program Allocation	(9,454,960)	-
Related and Indirect Costs		
Pensions and Retirement	-	60,765,740
Human Resources Benefits	-	34,501,616
Water and Electricity	-	248,953
Building Services	-	16,535,855
Other Department Related Costs	-	30,126,222
Capital Finance and Wastewater	-	2,524,596
Bond Interest and Redemption	-	-
Liability Claims	-	15,445,359
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	-	2,375,612
Subtotal Related Costs	-	162,523,953
Cost Allocated to Other Departments	-	-
Total Cost of Program	**-**	**398,059,754**
Positions	58	1,264

Youth Development

This department will prioritize youth and serve as the central information center for the public to access youth services in the City of Los Angeles. The department is responsible for developing a Citywide three-year Youth Development Strategic Plan to ensure a roadmap for long-term youth program planning and violence prevention in the City in coordination with City Departments, regional agencies, and other providers of youth services. The department also audits youth programs to ensure efficient use of City resources to ensure the greatest return on investments.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Salaries	
1,926,982	1,453,688	1,274,000	Salaries General	-
47,569	-	15,000	Salaries, As-Needed	-
321	-	-	Overtime General	-
1,974,872	1,453,688	1,289,000	Total Salaries	
			Expense	
5,916	5,000	5,000	Printing and Binding	-
510,075	5,000	611,000	Contractual Services	-
50,021	25,000	36,000	Office and Administrative	-
750	1,000	1,000	Operating Supplies	-
566,762	36,000	653,000	Total Expense	
			Equipment	
6,034	-	-	Furniture, Office, and Technical Equipment	-
6,034	-	-	Total Equipment	-
			Special	
84,750	90,000	92,000	Youth Council Stipends	-
84,750	90,000	92,000	Total Special	
2,632,418	**1,579,688**	**2,034,000**	**Total Youth Development**	

Youth Development

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
2,408,247	1,579,688	2,034,000	General Fund	-
40,504	-	-	CA For All Youth Jobs Corps Grant - Cycle 2 (Sch. 29)	-
183,667	-	-	CA For All Youth Workforce Development Grant Fund (Sch. 29)	-
2,632,418	**1,579,688**	**2,034,000**	**Total Funds**	**0**

Youth Development

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	Total
Budget	
Salaries	-
Expense	-
Equipment	-
Special	-
Total Departmental Budget	-
Support Program Allocation	-
Related and Indirect Costs	
Pensions and Retirement	-
Human Resources Benefits	-
Water and Electricity	-
Building Services	-
Other Department Related Costs	-
Capital Finance and Wastewater	-
Bond Interest and Redemption	-
Liability Claims	-
Judgement Obligation Bond Debt Service	-
Other Special Purpose Allocations	-
Non-Department Allocations	-
Subtotal Related Costs	-
Cost Allocated to Other Departments	-
Total Cost of Program	**-**
Positions	0

Zoo

This Department is responsible for the operation and maintenance of the Los Angeles Zoo and Botanical Gardens including curatorial services, animal exhibit and health services, public information and education, facility maintenance, capital improvement administration, and business operations.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Salaries	
22,062,892	20,962,070	22,134,000	Salaries General	23,127,033
1,798,137	1,928,415	1,888,000	Salaries, As-Needed	2,566,415
227,242	201,164	200,000	Overtime General	201,164
551,113	150,000	950,000	Hiring Hall Salaries	500,000
285,000	60,000	460,000	Benefits Hiring Hall	210,000
24,924,384	23,301,649	25,632,000	Total Salaries	26,604,612
			Expense	
36,167	93,000	103,000	Printing and Binding	83,000
1,187,011	3,415,549	3,079,000	Contractual Services	3,175,749
19,782	20,000	20,000	Field Equipment Expense	20,000
1,310,839	1,262,199	1,262,000	Maintenance Materials, Supplies and Services	1,505,199
6,000	-	7,000	Transportation	-
9,007	5,001	15,000	Uniforms	15,001
380,459	380,000	380,000	Veterinary Supplies & Expense	480,000
1,284,272	1,279,648	1,280,000	Animal Food/Feed and Grain	1,406,648
496,381	1,166,860	1,280,000	Office and Administrative	953,260
178,489	178,600	179,000	Operating Supplies	178,600
4,908,407	7,800,857	7,605,000	Total Expense	7,817,457
29,832,791	**31,102,506**	**33,237,000**	**Total Zoo**	**34,422,069**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
SOURCES OF FUNDS				
19,059	-	-	General Fund	-
29,813,732	31,102,506	33,237,000	Zoo Enterprise Trust Fund (Sch. 44)	34,422,069
29,832,791	**31,102,506**	**33,237,000**	**Total Funds**	**34,422,069**

Zoo

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	DC8701 Animal General Care	DC8702 Animal Health Care	DC8703 Guest Services	DC8704 Grounds Maintenance	DC8705 Custodial Services
Budget					
Salaries	9,232,220	1,958,787	1,275,342	2,019,666	1,312,026
Expense	1,407,549	880,800	345,900	959,400	175,350
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	10,639,769	2,839,587	1,621,242	2,979,066	1,487,376
Support Program Allocation	2,698,083	378,236	302,589	655,609	428,667
Related and Indirect Costs					
Pensions and Retirement	3,901,344	546,917	437,534	947,990	619,840
Human Resources Benefits	2,999,301	420,463	336,370	728,802	476,524
Water and Electricity	258,888	36,293	29,034	62,908	41,132
Building Services	-	-	-	-	-
Other Department Related Costs	2,961,657	415,186	332,148	719,655	470,544
Capital Finance and Wastewater	326,097	45,715	36,572	79,239	51,810
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	26,754	3,750	3,000	6,501	4,251
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	3,390	475	380	824	539
Subtotal Related Costs	10,477,431	1,468,799	1,175,038	2,545,919	1,664,640
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**23,815,283**	**4,686,622**	**3,098,869**	**6,180,594**	**3,580,683**
Positions	107	15	12	26	17

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	DC8706 Communications	DC8707 Learning and Engagement	DC8708 Planning, Development and Construction	DC8709 Conservation	DC8749 Technology Support
Budget					
Salaries	556,704	2,263,680	3,792,536	361,319	616,413
Expense	1,139,200	419,700	723,999	-	380,000
Equipment	-	-	-	-	-
Special	-	-	-	-	-
Total Departmental Budget	1,695,904	2,683,380	4,516,535	361,319	996,413
Support Program Allocation	50,431	353,020	706,040	25,216	(996,413)
Related and Indirect Costs					
Pensions and Retirement	72,922	510,456	1,020,912	36,461	-
Human Resources Benefits	56,062	392,432	784,864	28,031	-
Water and Electricity	4,839	33,873	67,747	2,420	-
Building Services	-	-	-	-	-
Other Department Related Costs	55,358	387,507	775,013	27,679	-
Capital Finance and Wastewater	6,095	42,667	85,334	3,048	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	500	3,500	7,001	250	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	63	444	887	32	-
Subtotal Related Costs	195,839	1,370,879	2,741,758	97,921	-
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**1,942,174**	**4,407,279**	**7,964,333**	**484,456**	**-**
Positions	2	14	28	1	4

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	DC8750 General Administration and Support	Total
Budget		
Salaries	3,215,919	26,604,612
Expense	1,385,559	7,817,457
Equipment	-	-
Special	-	-
Total Departmental Budget	4,601,478	34,422,069
Support Program Allocation	(4,601,478)	-
Related and Indirect Costs		
Pensions and Retirement	-	8,094,376
Human Resources Benefits	-	6,222,849
Water and Electricity	-	537,134
Building Services	-	-
Other Department Related Costs	-	6,144,747
Capital Finance and Wastewater	-	676,577
Bond Interest and Redemption	-	-
Liability Claims	-	55,507
Judgement Obligation Bond Debt Service	-	-
Other Special Purpose Allocations	-	-
Non-Department Allocations	-	7,034
Subtotal Related Costs	-	21,738,224
Cost Allocated to Other Departments	-	-
Total Cost of Program	**-**	**56,160,293**
Positions	24	250

BUDGETARY DEPARTMENTS

Appropriations and expenditures are provided for the support of the budgetary departments of general government.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
$ 5,531,683,944	$ 5,223,596,834	$ 5,694,430,000	Total Budgetary Departments.....	$ 5,638,075,801

BUDGETARY DEPARTMENTS
FOOTNOTES

The following footnotes refer to those departments and items as listed.

COUNCIL

1. Expenditures shown under "Travel" are to be charged against budget expenditure limitations for involved Council Offices unless approved by majority vote of the Council, or by at least two of the following: President of the Council; Chairperson of the Budget and Finance Committee; Chairperson of the Rules and Elections Committee.

2. "Contingent Expense" account funds are to be apportioned on the basis of $20,000 per Council member, chargeable on a reimbursement basis against the member's expenditure limit. The President of the Council is to have authority to expend up to an additional $5,000 for duties related to that Office. Expenditures on a reimbursement basis will be subject only to the provisions of the Administrative Code and such additional regulations pertaining to the use of these funds as the Council may adopt by resolution of general application.

3. Authorize the Controller to transfer up to $11,250,000 from various funds during 2026-27, including Council funds and other Council discretionary funds, pursuant to a schedule to be provided by the Chief Legislative Analyst to address the Council's budget reduction contained in 2011-12, 2012-13, 2013-14, 2020-21, 2024-25, and 2025-26 Budgets.

POLICE

1. The Department has 10,757 authorized sworn positions. It is anticipated that there will be a total of 8,555 sworn officers on payroll on July 1, 2026 and that projected attrition will be 510. Funding is provided in the Department's budget to hire 13 classes totaling 510 Police Officers to maintain a force of 8,555 through June 30, 2027.

2. Designate $1,819,841 within the Department's Overtime Sworn Account for traffic and speed enforcement details targeting high priority collision locations identified in the Vision Zero Initiative.

3. Designate $1,819,841 within the Department's Overtime Sworn Account for use by the Operations Valley Bureau ($909,921) and Operations South Bureau ($909,920) to maintain the Human Trafficking and Prostitution Detail.

4. Designate $4,546,295 within the Department's Overtime Sworn Account for deployment of patrol resources within the Downtown Los Angeles and MacArthur Park communities.

5. Designate $5,312,784 within the Department's Sworn Overtime Account for deployment of additional sworn resources in Business Corridors throughout the City.

6. Designate $4,000,000 within the Department's Sworn Overtime Account for Interim Housing and the Comprehensive Cleaning and Rapid Engagement (CARE) Program.

7. Designate $2,000,000 within the Department's Sworn Overtime Account for the Copper Wire Theft Task Force.

SECTION 2

General Government Budget

2026-27

PART III

Appropriations to Departments Requiring City Assistance to Supplement Their Own Revenues and Total Departmental

CITY OF LOS ANGELES

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Appropriations to Library Fund

Charter Section 531 provides that an annual sum equal to 0.0300 percent of assessed value of all property in the City as assessed for City taxes be provided for the financial support of the Library Department. The Department may request, in accordance with Charter Section 246, assistance from the Council in the performance of its functions with appropriations of money or otherwise.

Departmental revenue and total Library budget and supporting data are shown in Section 4. See the footnotes page at the end of Section 2 Part III for the Charter appropriation requirement for the Library Department.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Special	
241,090,102	269,765,136	248,236,000	Library - General Fund Appropriation	279,695,417
531,865	-	-	Library - Special Fund Appropriation	-
150,000	-	-	Library - Special Fund Appropriation	-
100,285	-	-	Library - Special Fund Appropriation	-
241,872,252	269,765,136	248,236,000	Total Special	279,695,417
241,872,252	**269,765,136**	**248,236,000**	**Total Appropriations to Library Fund**	**279,695,417**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
SOURCES OF FUNDS				
241,090,102	269,765,136	248,236,000	General Fund	279,695,417
531,865	-	-	Community Development Trust Fund (Sch. 8)	-
150,000	-	-	Digital Inclusion Fund (Sch. 29)	-
100,285	-	-	Library Trust Fund (Sch. 29)	-
241,872,252	**269,765,136**	**248,236,000**	**Total Funds**	**279,695,417**

Appropriations to Recreation and Parks Fund

Charter Section 593 provides that a sum is appropriated annually for the financial support of the Department of Recreation and Parks in an amount not less than 0.0325 percent of the assessed value of all property as assessed for City taxes. In accordance with Charter Section 246, the Department may request assistance from the Council in the performance of its functions with appropriations of money or otherwise.

Departmental revenue and total Recreation and Parks budget and supporting data are shown in Section 4. See the footnotes page at the end of Section 2 Part III of the Charter appropriation requirement for Recreation and Parks.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Special	
366,027,745	298,047,986	298,048,000	Recreation and Parks - General Fund Appropriation	308,819,462
100,000	100,000	100,000	Recreation and Parks - Special Fund Appropriation	100,000
-	263,665	-	Recreation and Parks - Special Fund Appropriation	238,113
500,000	-	-	Recreation and Parks - Special Fund Appropriation	-
366,627,745	298,411,651	298,148,000	Total Special	309,157,575
366,627,745	**298,411,651**	**298,148,000**	**Total Appropriations to Recreation and Parks Fund**	**309,157,575**

SOURCES OF FUNDS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
366,027,745	298,047,986	298,048,000	General Fund	308,819,462
500,000	-	-	Proposition A Local Transit Assistance Fund (Sch. 26)	-
-	263,665	-	CASp Certification and Training Fund (Sch. 29)	238,113
100,000	100,000	100,000	El Pueblo de Los Angeles Historical Monument Fund (Sch. 43)	100,000
366,627,745	**298,411,651**	**298,148,000**	**Total Funds**	**309,157,575**

Appropriations to City Employees' Retirement

Charter Section 1160 requires the City to pay the cost of maintenance of the retirement fund, which provides retirement, disability, and death benefits for officers and employees of the City except members of the Fire and Police Pensions System and members of the Water and Power Employees' Retirement Plan. The City's General Fund contribution will be financed by the issuance of a Tax and Revenue Anticipation Note (TRAN). The Special Fund portion is the amount obligated to the Harbor, Airports, the Los Angeles City Employee's Retirement System, and the Los Angeles Fire and Police Pensions System for retirement costs for their employees.

Departmental revenue and total City Employees' Retirement System budget and supporting data are shown in Section 4.

EXPENDITURES AND APPROPRIATIONS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			Special	
129,415,238	150,558,319	137,799,000	Civilian Pensions - Special Fund Appropriation	152,946,124
129,415,238	150,558,319	137,799,000	Total Special	152,946,124
129,415,238	**150,558,319**	**137,799,000**	**Total Appropriations to City Employees' Retirement**	**152,946,124**

SOURCES OF FUNDS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
129,415,238	150,558,319	137,799,000	City Employees Retirement Fund (Sch. 12)	152,946,124
129,415,238	**150,558,319**	**137,799,000**	**Total Funds**	**152,946,124**

TOTAL DEPARTMENTAL

Appropriations and expenditures are provided for the support of the departments of general government, including departments requiring assistance to supplement their own revenues.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriations 2026-27
EXPENDITURES AND APPROPRIATIONS				
$ 6,269,599,179	$ 5,942,331,940	$ 6,378,613,000	Total Departmental.....	$ 6,379,874,917

APPROPRIATIONS TO DEPARTMENTS REQUIRING CITY ASSISTANCE FOOTNOTES

The following footnotes refer to those funds as listed.

LIBRARY FUND

Based on the assessed valuation for 2025-26, the Charter appropriation requirement to the Library Fund (equal to 0.0300 percent of assessed value) is $279,695,417.

RECREATION AND PARKS FUND

Based on the assessed valuation for 2025-26, the Charter appropriation requirement to the Recreation and Parks Fund (equal to 0.0325 percent of assessed value) is $303,003,368.

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SECTION 2

General Government Budget

2026-27

PART IV

Nondepartmental

CITY OF LOS ANGELES

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Tax and Revenue Anticipation Notes

A sum is appropriated to this Fund for payment of debt service on the tax and revenue anticipation notes issued to pay the annual contributions to both the Los Angeles City Employees' Retirement System (Retirement Fund) and the Fire and Police Pension Fund (Pension Fund) in July. The additional investment earnings by the Pension and Retirement Funds from this early payment is used to discount the required City contribution to both Funds without reducing its annual receipts.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
General Fund				
682,191,149	654,041,409	652,496,000	Debt Service - Pensions	694,148,156
729,716,285	748,807,058	724,271,000	Debt Service - Retirement	827,649,473
7,080,726	11,003,050	6,453,000	Debt Service - Cash Flow	-
1,418,988,160	**1,413,851,517**	**1,383,220,000**	**Total Tax and Revenue Anticipation Notes**	**1,521,797,629**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
SOURCES OF FUNDS				
1,418,988,160	1,413,851,517	1,383,220,000	General Fund	1,521,797,629
1,418,988,160	**1,413,851,517**	**1,383,220,000**	**Total Funds**	**1,521,797,629**

Bond Redemption and Interest

These are the amounts required for the payment of principal and interest on the General Obligation Bonds of the City.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
		EXPENDITURES AND APPROPRIATIONS		
			GOB Refunding Series 2016A Debt Service Fund (Sch. 36)	
1,734,429	1,539,417	1,539,000	GOB Debt Service - Interest	1,354,832
7,295,000	5,995,000	5,995,000	GOB Debt Service - Principal	5,915,000
			GOB Series 2017A Debt Service Fund (Sch. 36)	
1,850,108	1,728,608	1,729,000	GOB Debt Service - Interest	1,601,708
4,320,000	4,320,000	4,320,000	GOB Debt Service - Principal	4,320,000
			GOB Refunding Series 2017B Debt Service Fund (Sch. 36)	
562,125	340,000	340,000	GOB Debt Service - Interest	120,375
4,465,000	4,420,000	4,420,000	GOB Debt Service - Principal	4,365,000
			GOB Series 2018-A Debt Service Fund (Sch. 36)	
7,466,117	6,998,479	6,998,000	GOB Debt Service - Interest	6,518,408
13,815,000	13,815,000	13,815,000	GOB Debt Service - Principal	13,815,000
			GOB Refunding Series 2018B Debt Service Fund (Sch. 36)	
1,590,375	1,304,000	1,304,000	GOB Debt Service - Interest	1,016,375
5,715,000	5,740,000	5,740,000	GOB Debt Service - Principal	5,765,000
			GOB Refunding Series 2018C Debt Service Fund (Sch. 36)	
341,715	269,515	270,000	GOB Debt Service - Interest	204,493
1,815,000	1,795,000	1,795,000	GOB Debt Service - Principal	1,765,000
			GOB Series 2021A Debt Service Fund (Sch. 36)	
4,397,024	4,079,024	4,079,000	GOB Debt Service - Interest	3,761,024
10,600,000	10,600,000	10,600,000	GOB Debt Service - Principal	10,600,000
			GOB Refunding Series 2021B Debt Service Fund (Sch. 36)	
152,100	12,600	13,000	GOB Debt Service - Interest	-
6,345,000	630,000	630,000	GOB Debt Service - Principal	-
			GOB Series 2022A Debt Service Fund (Sch. 36)	
17,529,243	16,555,493	16,555,000	GOB Debt Service - Interest	15,581,743
19,475,000	19,475,000	19,475,000	GOB Debt Service - Principal	19,475,000
			GOB Series 2024A Debt Service Fund (Sch. 36)	

Bond Redemption and Interest

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
5,083,691	7,651,487	7,651,000	GOB Debt Service - Interest	7,177,637
-	7,900,000	7,900,000	GOB Debt Service - Principal	7,895,000
			GOB Series 2026A Debt Service Fund (Sch. 36)	
-	-	-	GOB Debt Service - Interest	4,700,494
114,551,927	**115,168,623**	**115,168,000**	**Total Bond Redemption and Interest**	**115,952,089**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
9,029,429	7,534,417	7,534,000	GOB Refunding Series 2016A Debt Service Fund (Sch. 36)	7,269,832
6,170,108	6,048,608	6,049,000	GOB Series 2017A Debt Service Fund (Sch. 36)	5,921,708
5,027,125	4,760,000	4,760,000	GOB Refunding Series 2017B Debt Service Fund (Sch. 36)	4,485,375
21,281,117	20,813,479	20,813,000	GOB Series 2018-A Debt Service Fund (Sch. 36)	20,333,408
7,305,375	7,044,000	7,044,000	GOB Refunding Series 2018B Debt Service Fund (Sch. 36)	6,781,375
2,156,715	2,064,515	2,065,000	GOB Refunding Series 2018C Debt Service Fund (Sch. 36)	1,969,493
14,997,024	14,679,024	14,679,000	GOB Series 2021A Debt Service Fund (Sch. 36)	14,361,024
6,497,100	642,600	643,000	GOB Refunding Series 2021B Debt Service Fund (Sch. 36)	-
37,004,243	36,030,493	36,030,000	GOB Series 2022A Debt Service Fund (Sch. 36)	35,056,743
5,083,691	15,551,487	15,551,000	GOB Series 2024A Debt Service Fund (Sch. 36)	15,072,637
-	-	-	GOB Series 2026A Debt Service Fund (Sch. 36)	4,700,494
114,551,927	**115,168,623**	**115,168,000**	**Total Funds**	**115,952,089**

Capital Finance Administration

An annual sum is appropriated to make lease and other payments, including trustee and arbitrage fees, required by various non-general obligation, long-term City financing programs. These financing programs utilize a financing lease or "lease purchase" generally paid out of General Fund appropriations and the sale of public securities (lease revenue bonds or certificates of participation) to acquire facilities and equipment items for use by City departments.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			General Fund	
847,871	847,871	847,000	Cardiac Monitors Lease Purchase	847,871
10,000,000	10,000,000	10,000,000	Commercial Paper	10,000,000
2,840,301	615,878	616,000	Debt Service for CDD Projects	628,639
180,426	350,000	350,000	General Administration	350,000
2,000,000	2,000,000	2,000,000	LACC Commerical Paper	2,000,000
1,536,474	1,537,659	1,537,000	MICLA 2010-C (Real Property RZEDB)	1,536,168
42,459,600	42,635,962	42,636,000	MICLA 2016-B (Real Property)	42,643,837
14,652,183	16,891,800	16,891,000	MICLA 2016-A (Capital Equipment)	17,241,625
2,501,386	2,502,500	2,502,000	MICLA 2018-B (Real Property)	2,503,750
3,013,347	3,021,741	3,021,000	MICLA 2018-C (MICLA AK Refunding)	3,019,426
6,994,795	6,995,125	6,995,000	MICLA 2018-A (Capital Equipment)	6,993,500
10,761,162	10,766,000	10,766,000	MICLA 2020-A (Capital Equipment)	10,766,500
7,550,047	4,081,750	4,081,000	MICLA 2020-B (Refunding) (Real Property)	4,085,250
9,138,283	9,134,884	9,135,000	MICLA 2020-C (Refunding - Taxable) (Real Property)	8,447,130
21,962,293	20,206,177	20,205,000	MICLA 2021-A (Ref-Taxable)(Cap Equip & Real Prop)	9,709,072
3,024,050	4,777,100	4,776,000	MICLA 2021-B (Refunding) (Capital Equipment & Real Property)	15,246,450
15,258,423	15,262,500	15,262,000	MICLA 2021-C (Capital Equipment & Real Property)	15,270,750
18,302,970	18,324,750	18,324,000	MICLA 2023-A (Capital Equipment & Real Property)	18,328,000
-	-	-	MICLA 2026-A (Capital Equipment & Real Property)	23,472,164
9,214,286	-	-	Police and Fire Radios	-
-	9,000,000	9,000,000	MICLA Refunding of Commercial Paper	-
12,700	55,000	55,000	Trustee Fees	55,000
			Special Parking Revenue Fund (Sch. 11)	
730,133	730,254	730,000	MICLA 2016-B (Real Property)	730,254
1,465,072	1,465,644	1,465,000	MICLA 2020-C (Refunding - Taxable) (Real Property)	1,465,644
3,295,000	3,296,175	3,296,000	Refinancing of Parking Revenue Bonds - CP	-
			Sewer Operations & Maintenance Fund (Sch. 14)	
706,329	706,268	706,000	MICLA 2016-B (Real Property)	706,268
			Sewer Capital Fund (Sch. 14)	

Capital Finance Administration

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
1,816,275	1,816,119	1,816,000	MICLA 2016-B (Real Property)	1,816,119
			Street Lighting Maintenance Assessment Fund (Sch. 19)	
4,469,876	4,469,877	4,470,000	MICLA 2017 Street Lighting	4,469,877
2,177,502	2,177,501	2,178,000	MICLA 2019 Street Lighting	2,177,501
988,184	988,184	988,000	MICLA 2020 Street Lighting	988,184
			MICLA Lease Revenue Commercial Paper (Sch. 29)	
24,849,363	-	19,000,000	Commercial Paper	-
			Targeted Destination Ambulance Service Fund (Sch. 29)	
500,000	500,000	500,000	Cardiac Monitors Lease Purchase	500,000
			Cannabis Regulation Special Revenue Fund (Sch. 33)	
181,023	181,122	181,000	MICLA 2016-B (Real Property)	181,122
			Building and Safety Building Permit Fund (Sch. 40)	
3,540,040	3,541,975	3,542,000	MICLA 2016-B (Real Property)	3,541,975
226,969,394	**198,879,816**	**217,871,000**	**Total Capital Finance Administration**	**209,722,076**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
182,250,597	179,006,697	178,999,000	General Fund	193,145,132
5,490,205	5,492,073	5,491,000	Special Parking Revenue Fund (Sch. 11)	2,195,898
706,329	706,268	706,000	Sewer Operations & Maintenance Fund (Sch. 14)	706,268
1,816,275	1,816,119	1,816,000	Sewer Capital Fund (Sch. 14)	1,816,119
7,635,562	7,635,562	7,636,000	Street Lighting Maintenance Assessment Fund (Sch. 19)	7,635,562
24,849,363	-	19,000,000	MICLA Lease Revenue Commercial Paper (Sch. 29)	-
500,000	500,000	500,000	Targeted Destination Ambulance Service Fund (Sch. 29)	500,000
181,023	181,122	181,000	Cannabis Regulation Special Revenue Fund (Sch. 33)	181,122
3,540,040	3,541,975	3,542,000	Building and Safety Building Permit Fund (Sch. 40)	3,541,975
226,969,394	**198,879,816**	**217,871,000**	**Total Funds**	**209,722,076**

Capital Finance Administration

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

Code/Program	Budget	Costs Allocated To Other Budgets	Total Cost of Program
AC53AC Crime Control	1,047,568	(1,047,568)	-
AF53AF Fire Suppression	3,582,693	(3,582,693)	-
BA53BA Building and Safety Services	3,723,097	(3,723,097)	-
BD53BD Public Improvements	102,511,273	(102,511,273)	-
BF53BF Wastewater	2,522,387	(2,522,387)	-
BH53BH Household Refuse Collection	16,527	(16,527)	-
CC53CC Parking Enforcement	2,404,463	(2,404,463)	-
EA53EA Convention Center Debt Service	2,000,000	(2,000,000)	-
FC53FC General Administration and Support	628,639	(628,639)	-
FH53FH Building Services	1,193,314	(1,193,314)	-
FI5302 Fleet Services and Operations	88,998,067	(88,998,067)	-
FI53FI Systems Operations	1,094,048	(1,094,048)	-
Total Capital Finance Administration	**209,722,076**	**(209,722,076)**	**-**

SEWER CONSTRUCTION AND MAINTENANCE FUND
CLEAN WATER SYSTEM MAJOR PROJECTS 2026-27 BUDGET APPROPRIATIONS

CONVEYANCE SYSTEMS (CS) [1]		**$161,612,000**
CBD SEWER REHABILITATION UNIT 2 – 12TH ST TO SANTEE ST	$6,217,000	
CBD SEWER REHABILITATION UNIT 5 - WISCONSIN ST TO DENKER AVE	$6,605,000	
CBD SEWER REHABILITATION UNIT 6 - DENKER AVE TO VAN NESS AVE	$7,131,000	
CBD SEWER REHABILITATION UNIT 10 – OLYMPIC BLVD TO WASHINGTON BLVD	$2,535,000	
CBD SEWER REHABILITATION UNIT 11A - 6TH ST SIPHON TO SANTA FE AVE	$409,000	
CBD SEWER REHABILITATION UNIT 11B- ALAMEDA TO 6TH	$5,038,000	
CBD SEWER REHABILITATION UNIT 12 - ALAMEDA TO 18TH STREET	$10,077,000	
CBD SEWER REHABILITATION UNIT 13 & 14 – GRIFFITH TO GRAND	$8,325,000	
CBD SEWER REHABILITATION UNIT 15 - JAMES M. WOOD BLVD TO 11TH STREET	$1,944,000	
CONVEYANCE SYSTEM YARD - HOLLYWOOD FACILITY	$9,640,000	
EMERGENCY SEWER REPLACEMENT	$34,500,000	
FIGUEROA PRIMARY SEWER REHABILITATION	$4,969,000	
MAINTENANCE HOLE RESETTING	$1,343,000	
NOS REHABILITATION UNIT 11 HUMBOLDT STREET TO CARDINAL STREET	$11,457,000	
NOS REHABILITATION UNIT 16 RIGALI AVE & PETITE CT	$4,832,000	
NOS REHABILITATION UNIT 17 COLORADO BLVD TO RIGALI AVE	$3,021,000	
NOS REHABILITATION UNIT 33 - MAGNOLIA BLVD & WOODMAN AVE	$12,238,000	
NOS REHABILITATION UNIT 35 NOBLE TO CEDROS	$9,155,000	
NOS REHABILITATION UNITS 20 & 21 RIVERSIDE DR & ZOO DR	$11,092,000	
SECONDARY SEWER RENEWAL PROGRAM D CONDITION 05 (H10 & N10)	$1,866,000	
SECONDARY SEWER RENEWAL PROGRAM D CONDITION 06 (A05, W33, Z28)	$1,411,000	
VERMONT AVENUE EAST PRIMARY SEWER REHABILITATION	$2,767,000	
WESTLAKE RELIEF DRAIN REHAB UNIT 5 - FERNDALE TO OBAMA	$5,040,000	
DONALD C. TILLMAN WATER RECLAMATION PLANT (DCT) [1]		**$354,949,000**
DCT ADVANCED WATER EQUALIZATION BASIN	$78,600,000	
DCT ADVANCED WATER PURIFICATION FACILITY	$239,994,000	
DCT AVORS & EVIS GATES REPLACEMENT	$100,000	
DCT CAPITAL EQUIPMENT REPLACEMENT PROGRAM (CERP)	$404,000	
DCT EFFLUENT FLOW METERS	$823,000	
DCT EMERGENCY BACKUP POWER	$363,000	
DCT JAPANESE GARDEN LAKE EFFLUENT BYPASS	$2,555,000	
DCT LA RIVER BULL CREEK WATER SAMPLING STAIRWAY	$350,000	
DCT MAINTENANCE AND WAREHOUSE FACILITY REPLACEMENT	$21,097,000	
DCT PRIMARY TREATMENT UPGRADES	$10,163,000	
DCT SCREW PUMP INLET GATE REHABILITATION	$500,000	
HYPERION WATER RECLAMATION PLANT (HWRP) [1]		**$70,650,000**
HWRP 1-MILE CHAMBER PUMP STATION	$1,832,000	
HWRP BATTERY B DIGESTER DEMOLITION	$17,951,000	
HWRP BIOSOLIDS TLF POWER SOURCE MOTOR CONTROL CENTER RELOCATION	$438,000	
HWRP CAPITAL EQUIPMENT REPLACEMENT PROGRAM (CERP)	$17,550,000	
HWRP CAPITAL UTILITY REPLACEMENT PROGRAM	$550,000	
HWRP CRYOGENIC FACILITY EMERGENCY REHABILITATION	$12,466,000	
HWRP CRYOGENIC FACILITY LOX AND LIN STORAGE TANKS REFURBISHING	$1,263,000	
HWRP DILUTE POLYMER SYSTEM IMPROVEMENT	$1,701,000	
HWRP EFFLUENT PUMPING PLANT FIVE PUMP TRAINS EQUIPMENT PROCUREMENT	$3,313,000	
HWRP GAS MIXING SYSTEM DEMONSTRATION	$316,000	
HWRP HEADWORKS ODOR CONTROL SYSTEM IMPROVEMENTS	$52,000	
HWRP HIR SECONDARY CLARIFIERS RAS FLOW METERS IMPROVEMENTS	$673,000	
HWRP SECONDARY CLARIFIERS 5C & 7D MOTOR DRIVES REPLACEMENT	$578,000	
HWRP SECONDARY CLARIFIERS WAS FLOWMETERS IMPROVEMENTS	$276,000	
HWRP STORMWATER DISCHARGE PIPING SEPARATION	$7,632,000	
HWRP TRUCK LOADING FACILITY LIVE BOTTOM FEEDERS REPLACEMENT	$4,059,000	
LA/GLENDALE WATER RECLAMATION PLANT (LAG) [1]		**$21,831,000**
LAG CAPITAL EQUIPMENT REPLACEMENT PROGRAM (CERP)	$142,000	
LAG HEADWORKS IMPROVEMENT	$3,533,000	
LAG PRIMARY EFFLUENT EQUALIZATION STORAGE AND CAMPUS IMPROVEMENTS	$18,156,000	

SEWER CONSTRUCTION AND MAINTENANCE FUND
CLEAN WATER SYSTEM MAJOR PROJECTS 2026-27 BUDGET APPROPRIATIONS

PUMPING PLANTS (PP) [1]		**$19,057,000**
CWCS – 2 SPECIAL CONSTRUCTION FACILITIES & TIWRP RECYCLED WATER FLOW	$29,000	
CWCS - DYNAC COMMUNICATION NETWORK IMPLEMENTATION	$143,000	
PUMPING PLANT CAPITAL EQUIPMENT REPLACEMENT PROGRAM (CERP)	$2,093,000	
PUMPING PLANT CLEAN-WATER CONTROL SYSTEM INTEGRATION - GROUP A	$3,148,000	
PUMPING PLANT CLEAN-WATER CONTROL SYSTEM INTEGRATION - GROUP B	$4,026,000	
PUMPING PLANT CLEAN-WATER CONTROL SYSTEM INTEGRATION - GROUP C	$4,587,000	
PUMPING PLANT 605 SAN PASCUAL REHABILITATION	$917,000	
PUMPING PLANT 648 THOMPSON REHABILITATION	$3,480,000	
PUMPING PLANT 669 HARRIS PLACE REHABILITATION	$634,000	
SYSTEM WIDE (SW) [1]		**$61,353,000**
BOND ASSISTANCE PROGRAM	$500,000	
CLEAN WATER NETWORK SERVERS CAPITAL EQUIPMENT REPLACEMENT PROGRAM	$410,000	
CLEAN WATER PLANNING & DESIGN SERVICES	$29,496,000	
CLEAN WATER SERVICES DURING CONSTRUCTION	$7,846,000	
CONSTRUCTION SERVICES CONTRACT (CISCO)	$2,000,000	
EMD OCEAN MONITORING VESSELS	$7,827,000	
LABORATORY CAPITAL EQUIPMENT REPLACEMENT PROGRAM (CERP)	$390,000	
RECYCLED WATER PLANNING & DESIGN SERVICES	$5,890,000	
RECYCLED WATER SERVICES DURING CONSTRUCTION	$6,994,000	
TERMINAL ISLAND WATER RECLAMATION PLANT (TIWRP) [1]		**$21,090,000**
TIWRP ABOVE GROUND LOW PRESSURE GAS PIPING REPLACEMENT	$553,000	
TIWRP AWPF CAPITAL EQUIPMENT REPLACEMENT PROGRAM (CERP)	$697,000	
TIWRP AWPF TOTAL ORGANIC CARBON ANALYZER SYSTEM IMPROVEMENTS	$937,000	
TIWRP CAPITAL EQUIPMENT REPLACEMENT PROGRAM (CERP)	$527,000	
TIWRP FLARING SYSTEM REPLACEMENT	$309,000	
TIWRP LOW PRESSURE GAS PIPING REPLACEMENT	$303,000	
TIWRP POLYMER SYSTEM REPLACEMENT	$3,019,000	
TIWRP PRELIMINARY TREATMENT ODOR CONTROL SYSTEM	$3,856,000	
TIWRP PRIMARY TREATMENT TANKS IMPROVEMENTS	$10,889,000	
CAPITAL IMPROVEMENT EXPENDITURE PROGRAM TOTAL		**$710,542,000**

[1] The Director of LA Sanitation and Environment may approve modifications to the planned utilization of funds within Individual Major Projects. The Mayor must approve transfers exceeding $1,000,000 between Major Projects.

MUNICIPAL FACILITIES

The Municipal Facilities Capital and Technology Improvement Expenditure Program includes such public facilities as parks, recreation centers, libraries, animal shelters, cultural facilities, off-street parking lots and major maintenance projects to improve City facilities. Facilities required to support municipal operations, such as police and fire stations, landfills, shops, communications installations and other miscellaneous facilities owned or operated by the City are also included.

2026-27 PROJECT APPROPRIATIONS

MUNICIPAL FACILITIES PROJECTS	General Fund	Park & Recreational Sites & Facilities Fund *	MICLA	TOTAL
Deferred Maintenance				
Alterations and Improvements Program	$ --	$ --	$ 181,481	$ 181,481
Building Equipment Lifecycle Replacement	--	--	1,115,000	1,115,000
Citywide Building Hazard Mitigation	750,000	--	--	750,000
Citywide Elevator Repairs	1,000,000	--	--	1,000,000
Citywide Infrastructure Improvements	--	--	338,027	338,027
Citywide Nuisance Abatement	800,000	--	--	800,000
Citywide Roof Capital Upgrades	--	--	1,800,000	1,800,000
Civic and Community Facilities	1,000,000	--	--	1,000,000
Deferred Maintenance Program		--	5,518,831	5,518,831
Fire Life Safety Building Systems (Regulation 4)	2,163,000	--	--	2,163,000
Police Station Door Fronts	--	--	50,000	50,000
Underground Fuel Storage Tank Sensors at Public Safety Facilities	500,000	--	--	500,000
Office Development and Capital Program				
Access Control Units Replacement	--	--	2,852,869	2,852,869
Capital Program - Figueroa Plaza Buildings	--	--	1,550,000	1,550,000
Capital Program - Mayfair Hotel	1,574,000	--	--	1,574,000
Capital Program - Public Works Building	--	--	1,000,000	1,000,000
Capital Program - Van Nuys Civic Center	--	--	500,000	500,000
Electric Vehicle Charger Infrastructure	500,000	--	4,000,000	4,500,000
Municipal Building Renovations	2,000,000	--	2,000,000	4,000,000
Municipal Buildings Energy and Water Management and Conservation	530,166	--	2,135,834	2,666,000
Revenue Control Equipment for Los Angeles Mall	--	--	395,000	395,000
Space Optimization Tenant Work	--	--	2,000,000	2,000,000
Public Safety Facilities and Security Upgrades				
Animal Services Facilities - Turf Replacement	--	--	619,395	619,395
Citywide Security Improvement Program	1,144,000	--	1,004,150	2,148,150
Police Davis Lead Remediation	--	--	500,000	500,000
Police Electric Vehicle Charger Installation and Power Upgrades	--	--	1,000,000	1,000,000
Public Safety Facilities - Animal Services	--	--	584,311	584,311
Public Safety Facilities - Police	--	--	2,124,051	2,124,051
Public Safety Facilities - Police Administration Building	--	--	280,000	280,000
Police West Los Angeles Jail	--	--	2,000,000	2,000,000
Recreation and Cultural Facilities				
Boyle Heights Sports Complex	--	--	10,510,000	10,510,000
Capital Program - Cultural Affairs	--	--	500,000	500,000
Capital Program - El Pueblo	--	--	500,000	500,000
Capital Program - Zoo	500,000	--	2,000,000	2,500,000
El Pueblo Security Camera Project Phase III	--	--	249,760	249,760
Hollyhock House Roof Replacement	--	--	2,838,574	2,838,574
Las Palmas Senior Citizen Center - Renovation / Decarbonization	--	--	1,407,300	1,407,300
Los Angeles Municipal Art Gallery Improvements	--	--	436,320	436,320
Los Angeles River Ecosystem Restoration and Recreation	233,320	--	--	233,320
Manchester Junior Arts Center	--	--	4,881,491	4,881,491
Nate Holden Theater Improvements	--	--	1,812,300	1,812,300
Sixth Street Park, Arts, and River Connectivity (PARC) Improvement Project	--	--	1,400,000	1,400,000

MUNICIPAL FACILITIES

The Municipal Facilities Capital and Technology Improvement Expenditure Program includes such public facilities as parks, recreation centers, libraries, animal shelters, cultural facilities, off-street parking lots and major maintenance projects to improve City facilities. Facilities required to support municipal operations, such as police and fire stations, landfills, shops, communications installations and other miscellaneous facilities owned or operated by the City are also included.

2026-27 PROJECT APPROPRIATIONS

MUNICIPAL FACILITIES PROJECTS	General Fund	Park & Recreational Sites & Facilities Fund *	MICLA	TOTAL
Sixth Street Park, Arts, and River Connectivity (PARC) Improvement Project - Security Cameras	--	--	330,000	330,000
Southeast Valley Roller Rink	--	--	1,477,600	1,477,600
Various Recreation Parks Facilities	--	2,700,000	--	2,700,000
Warner Grand Theatre Phase II	--	--	880,000	880,000
William Reagh/Teatro Sinergia Art Center Improvements	--	--	468,989	468,989
Zoo Habitat Infrastructure	--	--	6,000,000	6,000,000
Yards and Shops/Bridge Improvement Program				
Asphalt Plant No. 1 - Phase II	--	--	316,000	316,000
Asphalt Plant No. 1 - Safety Improvements	--	--	1,400,000	1,400,000
Capital Program - Bureau of Street Services	--	--	1,500,000	1,500,000
Electric Vehicles Infrastructure for Yards and Shops	--	--	1,200,000	1,200,000
Seventh Street Body Shop	--	--	2,110,000	2,110,000
Southeast Yard Reconstruction	--	--	1,604,096	1,604,096
Washington Yard Electrification and Microgrid Project	--	--	910,000	910,000
Yards and Shops - Capital Equipment	1,033,904	--	200,000	1,233,904
Other				
Brownsfields Program - Site Remediation	350,000	--	--	350,000
Community Investment Department Property Maintenance	417,740	--	--	417,740
Contaminated Soil Removal and Mitigation	1,155,000	--	--	1,155,000
One Percent for the Arts	300,000	--	--	300,000
Slauson and Wall Remediation	1,500,000	--	--	1,500,000
Los Angeles Convention Center (LACC)				
LACC Electrical Infrastructure	--	--	1,850,000	1,850,000
LACC Emergency Generators	--	--	700,000	700,000
LACC Escalator Replacement Program	--	--	2,100,000	2,100,000
LACC Fire System Infrastructure	--	--	1,500,000	1,500,000
LACC Fleet Replacement	--	--	500,000	500,000
LACC IT Infrastructure Upgrade	--	--	350,000	350,000
LACC Restroom Modernization	--	--	7,000,000	7,000,000
TOTAL MUNICIPAL FACILITIES PROJECTS	**$ 17,451,130**	**$ 2,700,000**	**$ 92,481,379**	**$ 112,632,509**

* Allocations to specific projects will be provided by the City Administrative Officer in accordance with Council policy or direction.

The City Administrative Officer is further authorized to approve all necessary appropriation documents to implement the allocations for specific projects.
NOTE: The City Administrative Officer may approve transfers of $25,000 or 25% of project amounts (whichever is greater), not to exceed $100,000 to or between eligible capital improvement projects or accounts within the same fund approved by Council.

CAPITAL AND TECHNOLOGY IMPROVEMENT EXPENDITURE PROGRAM (CTIEP)
PHYSICAL PLANT

Appropriations to authorize the preparation of plans, the acquisition of rights of way, or the construction of street improvements and other facilities.

BUDGET APPROPRIATIONS 2026-27 [1] [4] [5]

TYPE [6]	CD	PHYSICAL PLANT PROJECTS	Measure W Local Return Fund [7]	Proposition C Anti-Gridlock Transit Fund [2]	SB1 Road Maintenance & Rehabilitation Fund [8]	Measure M Local Return Fund [2]	Measure R Local Return Fund [2]	Local Transportation Fund [2]	MICLA	Total
		WATERSHED MANAGEMENT PROJECTS								
WQ	1	MacArthur Park Rehabilitation Project	$ 3,000,000	$ --	$ --	$ --	$ --	$ --	$ --	$ 3,000,000
WQ	Var	Stormwater System Integration	2,000,000	--	--	--	--	--	--	$ 2,000,000
WQ	15	Wilmington Q Street Local Area Urban Flow Management Project	2,900,978	--	--	--	--	--	--	$ 2,900,978
		TOTAL - WATERSHED MANAGEMENT PROJECTS	**$ 7,900,978**	**$ --**	**$ --**	**$ --**	**$ --**	**$ --**	**$ --**	**$ 7,900,978**
		STREET PROJECTS								
ST	Var	2028 Games First Last Mile Projects	$ --	$ --	$ 12,000,000	$ --	$ --	$ --	$ --	$ 12,000,000
ST	1,9,10	2028 Games Pico Boulevard Safety and Mobility Plan Project	--	--	704,050	--	--	--	--	$ 704,050
ST	Var	2028 Games Sidewalk Maintenance at Venue Approaches	--	--	3,500,000	--	--	--	--	$ 3,500,000
M	14	2028 Games Sixth Street Viaduct Lighting Replacement and Fortification	--	--	1,000,000	--	--	--	--	$ 1,000,000
ST	1,13,14	2028 Games Sunset Boulevard/ Chavez Avenue Safety and Mobility Project	--	--	928,345	--	--	--	--	$ 928,345
ST	9,5,14	2028 Games Venue Approaches	--	--	5,000,000	--	--	--	--	$ 5,000,000
M	14	2nd Street Tunnel Rehabilitation	--	--	1,000,000	--	--	--	--	$ 1,000,000
M	14	2nd Street Tunnel Safety Maintenance and Cleaning	--	--	84,000	--	--	--	--	$ 84,000
M	14	3rd Street Tunnel Safety Maintenance and Cleaning	--	--	89,000	--	--	--	--	$ 89,000
ST	15	Active Transportation Program Round 4: 112th Street and Flournoy Elementary	--	--	2,237,000	--	--	--	--	$ 2,237,000
ST	13	Active Transportation Program Round 4: Alexandria Elementary School	--	--	1,125,000	--	--	--	--	$ 1,125,000
ST	1	Active Transportation Program Round 4: Liechty Middle and Neighborhood	--	--	2,153,914	--	--	--	--	$ 2,153,914
ST	1, 10,	Active Transportation Program Round 6: Safe Routes To Schools Center City	--	--	977,000	--	--	--	--	$ 977,000
ST	Var	Affordable Housing and Sustainable Communities Grant (Rounds 3 - 5) Supplemental	--	--	16,180,768	--	--	--	--	$ 16,180,768
M	4	Blue Canyon Drive (3751) Bulkhead	--	--	576,000	--	--	--	--	$ 576,000
S1	All	Bridge and Tunnel Maintenance Program	--	--	420,000	--	--	--	--	$ 420,000
S1	Var	Bridge Preventative Maintenance Program (BPMP) 838 Project	--	--	471,795	--	--	--	--	$ 471,795
ST	3	Connecting Canoga Park Through Safety and Urban Cooling Improvements	--	--	2,000,000	--	--	--	--	$ 2,000,000
M	Var	Contingency [3]	--	--	--	500,000	--	--	--	$ 500,000
ST	10	Destination Little Ethiopia Signature Streetscapes & Green Alleys	--	--	--	500,000	--	--	--	$ 500,000
ST	14	Eastern Ave Multi-Modal Transportation Improvement Projects - Federal Grant	--	--	1,000,000	--	--	--	--	$ 1,000,000
M	Var	Erosion Control for Hillside Damage	--	--	400,000	--	--	--	--	$ 400,000
M	13	Fellowship Parkway (2365) Road Repair	--	--	915,000	--	--	--	--	$ 915,000
M	7	Flora Morgan Trail (7016-7151) Bulkheads	--	--	1,039,500	--	--	--	--	$ 1,039,500
S	4, 13	Glendale-Hyperion Complex of Bridges	--	--	--	--	--	--	67,464,994	$ 67,464,994
ST	15	Imperial Highway and San Pedro Street Railroad Crossing Improvement Project	--	--	318,000	--	--	--	--	$ 318,000
M	3, 5, 6	Los Angeles Riverway - San Fernando Valley Completion Peoject (Vanalden to	--	--	--	6,785,738	2,896,262	318,000	--	$ 10,000,000
ST	7	Maclay Street Reconfiguration Project	--	255,046	--	--	--	--	--	$ 255,046
M	4	Mount Lee Drive (1000-ft from Mulholland Highway) Bulkhead	--	--	473,000	--	--	--	--	$ 473,000
ST	10	Olympic Gateway Project	--	--	--	3,800,000	--	--	--	$ 3,800,000
M	11	Porto Marina Way (17909) Bulkhead	--	--	6,372,000	--	--	--	--	$ 6,372,000
M	1	Quail Drive (495) Bulkhead	--	--	1,033,000	--	--	--	--	$ 1,033,000
ST	8	Rail-to-Rail 67th Street and West Boulevard Improvements (Bicycle Connection)	--	--	--	--	--	800,000	--	$ 800,000
M	4	Roxbury Road (8210) Bulkhead	--	--	362,000	--	--	--	--	$ 362,000
ST	9	Safe Routes to Schools: Carver Middle, Ascot Avenue, and Harmony Elementary Schools Project	--	--	1,165,444	--	--	--	--	$ 1,165,444
ST	6	Safe Routes to Schools: Panorama City Elementary School Project	--	--	1,820,000	--	--	--	--	$ 1,820,000
M	All	Safety Related Drainage Projects	--	--	556,658	--	--	--	--	$ 556,658
ST	12	San Fernando Road Widening at Balboa Road	--	--	610,885	--	--	--	--	$ 610,885
ST	11	Sepulveda Boulevard (LAX) Tunnel Safety Maintenance and Cleaning	--	--	372,000	--	--	--	--	$ 372,000
ST	6	Sherman Way Tunnel Safety Maintenance and Cleaning	--	--	227,000	--	--	--	--	$ 227,000
ST	Var	Sidewalk Repair Program Access Request Site 1431,1437, 6310, and 6483	--	--	1,591,639	--	--	--	--	$ 1,591,639
ST	14	Sixth Street Viaduct Mission/ Myers Roundabout Project	--	--	99,604	--	--	--	--	$ 99,604
M	11	Tramonto Drive (17537) Bulkhead	--	--	769,936	--	--	--	--	$ 769,936
ST	9,14	Washington Boulevard Pedestrian Transit Access (Hooper/Alameda) II	--	--	450,000	--	--	--	--	$ 450,000

CAPITAL AND TECHNOLOGY IMPROVEMENT EXPENDITURE PROGRAM (CTIEP)
PHYSICAL PLANT

Appropriations to authorize the preparation of plans, the acquisition of rights of way, or the construction of street improvements and other facilities.

BUDGET APPROPRIATIONS 2026-27 [1] [4] [5]

TYPE [6]	CD	PHYSICAL PLANT PROJECTS	Measure W Local Return Fund [7]	Proposition C Anti-Gridlock Transit Fund [2]	SB1 Road Maintenance & Rehabilitation Fund [8]	Measure M Local Return Fund [2]	Measure R Local Return Fund [2]	Local Transportation Fund [2]	MICLA	Total
ST	Var	Willits Settlement Sidewalk Repair Program - Access Request Package 79	--	--	2,743,611	--	--	--	--	$ 2,743,611
		TOTAL - STREET PROJECTS	**$ --**	**$ 255,046**	**$ 72,766,149**	**$ 11,585,738**	**$ 2,896,262**	**$ 1,118,000**	**$ 67,464,994**	**$ 156,086,189**
		TOTAL CTIEP - PHYSICAL PLANT	**$ 7,900,978**	**$ 255,046**	**$ 72,766,149**	**$ 11,585,738**	**$ 2,896,262**	**$ 1,118,000**	**$ 67,464,994**	**$ 163,987,167**

[1] The City Administrative Officer may approve transfers within the same fund of $25,000 or 25 percent of project amounts (whichever is greater), not to exceed $1,000,000, to or between eligible capital improvement projects or accounts approved by the Mayor and City Council.

[2] Subject to receipt of actual funds from the Los Angeles County Metropolitan Transportation Authority.

[3] The City Administrative Officer may approve transfers of any amount from the Contingencies Account to any project listed or any project previously approved by the Mayor and City Council. The Department of Transportation may approve transfers of any amount from the Active Transportation Program Funding Gaps account to any project already receiving Active Transportation Grant funds.

[4] Council and Mayoral approval required to allocate Emergency Repairs funding to specific projects requiring emergency repairs as a result of disasters.

[5] The City Administrative Officer may approve changes in the planned utilization of funds between the Road Maintenance and Rehabilitation Fund (SB1), the General Fund, the Measure R Local Return Fund, the Measure W Local Return Fund, the Measure M Local Return Fund, Special Gas Tax Street Improvement Fund, Special Parking Revenue Fund, Street Lighting Maintenance Assessment Fund, Proposition A Local Transit Assistance Fund, Proposition C Anti-Gridlock Transit Improvement Fund, Street Damage Restoration Fee Special Fund, Sidewalk Repair Fund, RAISE LA Fund, Mobile Source Air Pollution Reduction Trust Fund and Local Transportation Fund for projects and may approve transfers of funds not required to complete approved capital projects to other

[6] Category Codes: "FC" indicates Flood Control; "M" indicates Miscellaneous (e.g., soundwalls and bulkheads); "S" indicates Seismic Strengthening, Bridge; "S1" indicates Bridges; "SL" indicates Street Lighting; "ST" indicates Street; "WQ" indicates Water Quality.

[7] Subject to receipt of funds from the County of Los Angeles.

[8] Subject to receipt of funds from the State of California.

CAPITAL AND TECHNOLOGY IMPROVEMENT EXPENDITURE PROGRAM
TECHNOLOGY

The Technology Capital and Technology Improvement Expenditure Program (CTIEP) includes Citywide technical infrastructure, such as radio towers, network equipment, and fiber optic infrastructure, as well as major technology projects and system replacements. The Technology CTIEP does not include items with an estimated cost of less than $1 million, unless the project is determined to have a significant Citywide impact. Unlike Municipal Facilities, Physical Plant, and Clean Water CTIEP projects, which are budgeted centrally, technology projects are budgeted within the individual department that administers the project and are summarized herein.

2025-26 PROJECT APPROPRIATIONS

TECHNOLOGY PROJECTS	General Fund	Special Funds	MICLA	TOTAL
General City Purposes – Open Data and Digital Services	1,274,000	--	--	1,274,000
Information Technology Agency - Network Outage Prevention	500,000	--	--	500,000
Information Technology Agency - Public Safety Radio Equipment	1,500,000	--	--	1,500,000
Los Angeles Fire Department – Radio Repeaters	--	--	1,500,000	1,500,000
Los Angeles Police Department – Data Center Disaster Recovery	--	850,000	--	850,000
Los Angeles Police Department – Radio Network Upgrade	--	--	5,000,000	5,000,000
Los Angeles Police Department – Sworn Technology Equipment	2,306,295	4,693,705	--	7,000,000
Office of Finance – LATAX System Transformation Project	24,881,800	--	--	24,881,800
Public Works: Bureau of Street Lighting - Co-Location Small Cell Communication	--	1,647,300	--	1,647,300
Public Works: Bureau of Street Lighting - Smart City and Street Lighting Technologies Initiatives	--	1,500,000	--	1,500,000
Public Works: Bureau of Street Services - Asset Management and Advanced Planning	3,550,000	--	--	3,550,000
Unappropriated Balance - City Attorney Civil Case Management System Replacement	2,000,000	--	--	2,000,000
Unappropriated Balance - Los Angeles Police Department Workday Payroll Integration	1,000,000	--	--	1,000,000
TOTAL TECHNOLOGY PROJECTS	$ 37,012,095	$ 8,691,005	$ 6,500,000	$ 52,203,100

Capital and Technology Improvement Expenditure Program

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
		EXPENDITURES AND APPROPRIATIONS		
		General Fund		
11,225,801	19,596,616	19,297,000	CTIEP - Municipal Facilities	17,451,130
12,835,084	10,575,601	6,345,000	CTIEP - Physical Plant	-
		Special Gas Tax Improvement Fund (Sch. 5)		
5,524,704	3,410,737	2,046,000	CTIEP - Physical Plant	-
		Stormwater Pollution Abatement Fund (Sch. 7)		
161,673	-	9,550,000	CTIEP - Physical Plant	-
		Sewer Capital Fund (Sch. 14)		
252,859,935	709,444,000	398,833,000	CTIEP - Clean Water	710,542,000
		Park and Recreational Sites and Facilities Fund (Sch. 15)		
2,486,567	2,700,000	2,700,000	CTIEP - Municipal Facilities	2,700,000
		Proposition C Anti-Gridlock Transit Fund (Sch. 27)		
-	-	-	CTIEP - Physical Plant	255,046
		Local Transportation Fund (Sch. 34)		
-	1,208,819	1,666,000	CTIEP - Physical Plant	1,118,000
		Street Damage Restoration Fee Fund (Sch. 47)		
802,634	-	-	CTIEP - Physical Plant	-
		Measure R Local Return Fund (Sch. 49)		
-	2,896,262	2,131,000	CTIEP - Physical Plant	2,896,262
		Measure M Local Return Fund (Sch. 52)		
1,479,302	18,690,753	9,254,000	CTIEP - Physical Plant	11,585,738
		Road Maintenance and Rehabilitation Program Special (Sch.54)		
25,471,421	102,017,566	34,000,000	CTIEP - Physical Plant	72,766,149
		Measure W Local Return Fund (Sch. 55)		

Capital and Technology Improvement Expenditure Program

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
15,852,431	14,984,298	13,498,000	CTIEP - Physical Plant	7,900,978
328,699,552	**885,524,652**	**499,320,000**	**Total Capital and Technology Improvement Expendit**	**827,215,303**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
24,060,885	30,172,217	25,642,000	General Fund	17,451,130
5,524,704	3,410,737	2,046,000	Special Gas Tax Improvement Fund (Sch. 5)	-
161,673	-	9,550,000	Stormwater Pollution Abatement Fund (Sch. 7)	-
252,859,935	709,444,000	398,833,000	Sewer Capital Fund (Sch. 14)	710,542,000
2,486,567	2,700,000	2,700,000	Park and Recreational Sites and Facilities Fund (Sch. 15)	2,700,000
-	-	-	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	255,046
-	1,208,819	1,666,000	Local Transportation Fund (Sch. 34)	1,118,000
802,634	-	-	Street Damage Restoration Fee Fund (Sch. 47)	-
-	2,896,262	2,131,000	Measure R Local Return Fund (Sch. 49)	2,896,262
1,479,302	18,690,753	9,254,000	Measure M Local Return Fund (Sch. 52)	11,585,738
25,471,421	102,017,566	34,000,000	Road Maintenance and Rehabilitation Program Special (Sch.54)	72,766,149
15,852,431	14,984,298	13,498,000	Measure W Local Return Fund (Sch. 55)	7,900,978
328,699,552	**885,524,652**	**499,320,000**	**Total Funds**	**827,215,303**

Capital and Technology Improvement Expenditure Program

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

Code/Program	Budget	Costs Allocated To Other Budgets	Total Cost of Program
BE50BE Capital Improvements - Flood Control	7,900,978	-	7,900,978
BF50BF Capital Improvements - Wastewater	710,542,000	-	710,542,000
CA50CA Capital Improvements - Street and Highway Transportation	72,766,149	-	72,766,149
CA54CA Capital Improvements - Street and Highway Transportation	1,118,000	-	1,118,000
CA94CA Capital Improvements - Street and Highway Transportation	14,737,046	-	14,737,046
DA54DA Capital Improvements - Arts and Cultural Opportunities	300,000	-	300,000
DC88DC Capital Improvements - Recreational Opportunities	2,700,000	-	2,700,000
FH54FH Capital Improvements - Public Buildings and Facilities	17,151,130	(17,151,130)	-
Total Capital and Technology Improvement Expenditure Program	**827,215,303**	**(17,151,130)**	**810,064,173**

General City Purposes

General City Purposes appropriations cover the cost of special services or purposes not chargeable to a specific department of the City. Departments responsible for administering General City Purposes contracts are designated in the Blue Book. Additional details related to specific items are shown in the Nondepartmental Footnotes (see Section 2, Part IV).

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
		General Fund		
594,452	9,000,000	4,000,000	Additional Homeless Services	7,500,000
24,675	-	-	Affinity Groups for Career Development	-
-	3,865,898	-	Alliance Settlement Agreement Program	58,300,000
-	180,000	280,000	Angeleno Connect Program	-
1,242,104	1,403,253	1,403,000	Annual City Audit/Single Audit	1,581,853
117,604	-	-	Breaking Through Barriers to Success - CD 1	-
-	10,605	21,000	California Contract Cities	12,400
6,341,672	7,200,000	9,500,000	CIRCLE: 24/7 Homelessness Crisis Response Pilot	10,000,000
828,107	-	-	Circle Team in the Harbor Area in CD15	-
-	500,000	573,000	City Charter Reform	-
-	47,000	47,000	City/County Native American Indian Commission	47,000
-	13,099,893	-	Citywide Homeless Interventions (Non-Alliance)	-
-	792,036	-	Clean and Green Job Program	792,036
-	100,000	-	Clinica Romero	-
-	365,408	-	Community Engagement	365,408
45,000	-	-	Community Engagement Proposals Fund - CD 15	-
125,000	-	-	Community Grants Program - CD 9	-
-	2,520,000	-	Community Safety	2,520,000
2,461,044	-	2,000,000	Council Community Projects	-
3,794,465	13,500,000	5,000,000	Council Projects	15,000,000
2,785,501	1,276,200	4,030,000	Council District Community Services	-
-	5,000	-	County Service-Massage Parlor Regulation	-
-	882,000	-	Crisis Response Team	882,000
100,000	-	-	Devonshire Police Activity League - CD 12	200,000
900,000	900,000	900,000	Discovery Cube Los Angeles	900,000
3,317,740	3,741,235	4,000,000	Domestic Abuse Response Teams	3,741,235
329,255	-	214,000	Encampment to Home	-
-	225,000	-	Equity and Inclusion	225,000
22,609	-	-	Fire Police Pension Defrayal	-
-	38,381,425	-	Gang Reduction and Youth Development Office	38,381,425
-	184,500	-	Green Workforce/Sustainability Plan	845,947
-	180,000	350,000	Heritage Month Celebration and Special Events	180,000

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
300,000	-	-	Homeless Encamp Outreach, Services & Public Education - CD 8	-
1,000,000	-	-	Homeless Families Services - CD 6	-
119,308	-	-	Housing and Homeless Services, San Pedro - CD 15	-
47,226,645	24,929,658	50,900,000	Homelessness Emergency	98,700,000
-	675,000	-	Immigration Integration	675,000
-	7,500	8,000	Independent Cities Association	7,500
-	450,000	-	Infrastructure Planning	450,000
80,000	558,000	-	International Engagement	558,000
40,000	40,000	40,000	International Visitors Council of Los Angeles	-
-	-	-	LA Cleantech Incubator	1,500,000
2,540,716	1,376,799	1,450,000	LA's BEST	1,376,799
126,699	130,500	131,000	League of California Cities	134,415
1,512	1,512	2,000	League of California Cities - County Division	1,512
10,064,596	20,035,000	15,035,000	Lifeline Reimbursement Program	35,121,000
265,091	278,486	285,000	Local Agency Formation Commission	313,642
-	5,934,815	-	Los Angeles Continuum of Care Administration	5,802,935
-	912,003	-	Los Angeles Homeless Count	1,070,399
40,500	40,500	41,000	Los Angeles Neighborhood Land Trust	-
62,500	125,000	125,000	Los Angeles Superior Court Teen Court Program	-
70,781,044	76,361,857	73,677,000	Medicare Contributions	76,930,082
-	67,600	-	Mobile Laundry Truck	-
51,410	52,952	51,000	National League of Cities	56,177
255,518	-	500,000	Neighborhood Service Enhancements	-
251,740	-	-	Nonprofit Youth Develop Programs for Underserved Comm - CD 2	-
124,975	-	-	Pacoima Beautiful - CD7	-
-	1,800,000	-	Office of Major Events	3,000,000
-	450,000	-	Office of Re-Integration	450,000
153,036	-	159,000	Official Notices	43,000
10,902	16,200	76,000	Official Visits of Dignitaries	16,200
-	1,125,000	-	Open Data and Digital Services	1,274,000
2,971,639	3,202,597	2,825,000	Pensions Savings Plans	3,202,597
780,000	-	60,000	Safe Passages in South Los Angeles - CDs 8 and 9	800,000
35,000	35,000	35,000	San Fernando Valley Council of Governments	35,000
18,208	18,755	19,000	Settlement Adjustment Processing	19,313
-	27,622,082	-	Shelter and Housing Interventions	26,542,840
2,280	2,500	2,000	Sister Cities International	2,500
-	80,000	80,000	Sister Cities of LA	80,000
2,016,442	2,159,982	1,916,000	Social Security Contributions	2,159,982

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
3,268,433	4,155,000	4,155,000	Solid Waste Fee Reimbursement	4,800,000
57,136	-	59,000	South Bay Cities Association	60,910
-	-	-	South LA Strong Summer Program	250,000
405,351	423,000	428,000	Southern California Association of Governments	444,000
37,811	735,000	200,000	Special Events Fee Subsidy - Citywide	735,000
-	300	-	State Annexation Fees	300
-	16,177,666	-	Street Strategies	19,416,394
-	5,760,000	-	Summer Night Lights	5,760,000
-	-	-	Trade and Commerce Relations	549,000
41,865	-	-	Unified Homeless Response Center Data Project	-
76,778	81,453	123,000	United States Conference of Mayors	91,339
30,000	30,000	30,000	Westside Cities Council of Governments	30,000
-	-	-	Wildfire Emergency Permit Fee Subsidies	20,000,000
-	-	342,000	Youth Development and Intervention - CD 6	-
328,254	-	686,000	Youth Development and Poverty Prevention - CD 13	-
-	2,700,000	-	Youth Employment Program	2,580,000
375,000	-	-	Youth Mental Health - CD 13	-
-	-	-	Citywide Recreational Vehicle to Home Program	1,698,342
			Solid Waste Resources Revenue Fund (Sch. 2)	
-	50,000	-	Clean and Green Job Program	50,000
450,000	450,000	450,000	Discovery Cube Los Angeles	450,000
30,000	30,000	30,000	Southern California Association of Governments	30,000
			California State Asset Forfeiture Fund (Sch. 3)	
-	25,000	-	Gang Reduction and Youth Development Office	25,000
			Sewer Operations & Maintenance Fund (Sch. 14)	
450,000	450,000	450,000	Discovery Cube Los Angeles	450,000
30,000	30,000	30,000	Southern California Association of Governments	30,000
			Arts and Cultural Facilities & Services Fund (Sch. 24)	
144,498	-	-	Council Community Projects	-
-	80,000	-	Cultural, Art, and City Events	-
155,502	220,000	220,000	Heritage Month Celebration and Special Events	220,000
			Proposition C Anti-Gridlock Transit Fund (Sch. 27)	
30,000	30,000	30,000	Southern California Association of Governments	30,000
			Encampment Resolution Fund (Sch. 29)	

General City Purposes

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
-	11,250,000	-	Homelessness Emergency	-
			Measure A - Local Solutions Fund (Sch. 29)	
-	-	-	Measure A Homelessness Program	54,725,376
			Neighborhood Council Fund (Sch. 29)	
4,200	-	-	Council District Community Services	-
			Opioids Settlement Trust Fund (Sch. 29)	
-	-	-	Opioid Remediation Services	2,000,000
1,347,971	4,000,000	-	Opioid Settlement	2,000,000
			State AB1290 City Fund (Sch. 29)	
244,715	-	-	Council District Community Services	-
			Tax and Revenue Anticipation Notes Debt (Sch. 29)	
371,541	-	-	Student to Student Success Pilot	-
			Citywide Recycling Trust Fund (Sch. 32)	
-	100,000	-	Clean and Green Job Program	100,000
			Multi-Family Bulky Item Fee Fund (Sch. 50)	
-	125,000	-	Clean and Green Job Program	125,000
170,228,044	**313,751,170**	**186,968,000**	**Total General City Purposes**	**518,447,858**

General City Purposes

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
166,969,617	296,911,170	185,758,000	General Fund	458,212,482
480,000	530,000	480,000	Solid Waste Resources Revenue Fund (Sch. 2)	530,000
-	25,000	-	California State Asset Forfeiture Fund (Sch. 3)	25,000
480,000	480,000	480,000	Sewer Operations & Maintenance Fund (Sch. 14)	480,000
300,000	300,000	220,000	Arts and Cultural Facilities & Services Fund (Sch. 24)	220,000
30,000	30,000	30,000	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	30,000
-	11,250,000	-	Encampment Resolution Fund (Sch. 29)	-
-	-	-	Measure A - Local Solutions Fund (Sch. 29)	54,725,376
4,200	-	-	Neighborhood Council Fund (Sch. 29)	-
1,347,971	4,000,000	-	Opioids Settlement Trust Fund (Sch. 29)	4,000,000
244,715	-	-	State AB1290 City Fund (Sch. 29)	-
371,541	-	-	Tax and Revenue Anticipation Notes Debt (Sch. 29)	-
-	100,000	-	Citywide Recycling Trust Fund (Sch. 32)	100,000
-	125,000	-	Multi-Family Bulky Item Fee Fund (Sch. 50)	125,000
170,228,044	**313,751,170**	**186,968,000**	**Total Funds**	**518,447,858**

General City Purposes

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

Code/Program	Budget	Costs Allocated To Other Budgets	Total Cost of Program
EA5601 Promotion of the Image of the City	16,200	(16,200)	-
FB5602 Governmental Services	517,446,815	(517,446,815)	-
FB5603 Intergovernmental Relations	984,843	(984,843)	-
Total General City Purposes	**518,447,858**	**(518,447,858)**	**-**

Human Resources Benefits

An annual sum is appropriated to each line item in this Fund for the following purposes: (1) payment of all workers' compensation and rehabilitation bills, claims, and awards; (2) payment of subsidies for the City's benefits program; and (3) payment of unemployment insurance claims. This Fund may also be used to provide other benefits as approved by the Mayor and Council. The Personnel Department administers this Fund. All civilian Health, Dental, Disability, and Life Insurance subsidies are included in the Civilian FLEX Program line item.

EXPENDITURES AND APPROPRIATIONS

ALLOC rollup

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
380,727,450	398,979,587	405,752,000	Civilian FLEX Program	433,064,235
29,974,864	34,333,440	34,533,000	Contractual Services	33,933,440
2,310,327	2,209,253	2,209,000	Employee Assistance Program	2,232,083
72,909,459	77,196,568	77,625,000	Fire Health and Welfare Program	81,068,610
169,837,937	174,906,385	174,359,000	Police Health and Welfare Program	182,352,253
6,666,171	6,398,315	6,501,000	Supplemental Civilian Union Benefits	6,604,261
2,625,697	4,180,000	3,376,000	Unemployment Insurance	3,400,000
266,108,385	249,464,000	249,464,000	Workers' Compensation/Rehabilitation	258,177,000
-	(947,667,548)	-	Cost Allocated to Other Departments	(1,000,831,882)
931,160,290	**947,667,548**	**953,819,000**	**Total Human Resources Benefits**	**1,000,831,882**

SOURCES OF FUNDS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
931,160,290	947,667,548	953,819,000	General Fund	1,000,831,882
931,160,290	**947,667,548**	**953,819,000**	**Total Funds**	**1,000,831,882**

SUPPORTING DATA

DISTRIBUTION OF 2026-27 APPROPRIATIONS BY PROGRAMS

Code/Program	Salaries	Expenses	Equipment	Special	Budget
FE Human Resources Benefits	-	-	-	1,000,831,882	1,000,831,882
Total	**-**	**-**	**-**	**1,000,831,882**	**1,000,831,882**

DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

Code/Program	Budget	Support Program Allocation	Related Costs	Cost Allocated to Other Budgets	Total
FE Human Resources Benefits	1,000,831,882	-	-	(1,000,831,882)	-
Total	**1,000,831,882**	**-**	**-**	**(1,000,831,882)**	**-**

Leasing

An annual sum is appropriated to this Fund for Citywide leasing obligations, common area maintenance, and tenant improvements for various departments whose activities are financed by the General Fund and Telecommunications Development Fund.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			General Fund	
146,203	5,012,414	5,012,000	A Bridge Home Leasing	6,703,330
3,902,812	-	-	Project Roomkey Leasing	-
30,588,191	34,096,634	36,148,000	General Fund Leasing	32,901,121
			PEG Development Fund (Sch. 20)	
105,735	65,000	65,000	Special Fund Leasing	-
34,742,941	**39,174,048**	**41,225,000**	**Total Leasing**	**39,604,451**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
SOURCES OF FUNDS				
34,637,206	39,109,048	41,160,000	General Fund	39,604,451
105,735	65,000	65,000	PEG Development Fund (Sch. 20)	-
34,742,941	**39,174,048**	**41,225,000**	**Total Funds**	**39,604,451**

Liability Claims

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			General Fund	
10,291,776	-	-	Fire Liability Payouts	-
151,522,468	-	-	Police Liability Payouts	-
2,336,633	-	-	Public Works, Engineering Liability Payouts	-
6,607,547	-	-	Public Works, Sanitation Liability Payouts	-
43,738,459	-	-	Public Works, Street Services Liability Payouts	-
25,250,000	-	-	Recreation and Parks Liability Payouts	-
19,818,000	-	-	Transportation Liability Payouts	-
49,702,538	180,000,000	180,000,000	Miscellaneous Liability Payouts	180,000,000
			Solid Waste Resources Revenue Fund (Sch. 2)	
2,000,000	2,000,000	5,500,000	Public Works, Sanitation Liability Payouts	25,000,000
			Sewer Operations & Maintenance Fund (Sch. 14)	
2,182,317	5,370,072	5,370,000	Public Works, Sanitation Liability Payouts	5,370,072
313,449,738	**187,370,072**	**190,870,000**	**Total Liability Claims**	**210,370,072**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
309,267,421	180,000,000	180,000,000	General Fund	180,000,000
2,000,000	2,000,000	5,500,000	Solid Waste Resources Revenue Fund (Sch. 2)	25,000,000
2,182,317	5,370,072	5,370,000	Sewer Operations & Maintenance Fund (Sch. 14)	5,370,072
313,449,738	**187,370,072**	**190,870,000**	**Total Funds**	**210,370,072**

Liability Claims

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

Code/Program	Budget	Costs Allocated To Other Budgets	Total Cost of Program
FD5901 Liability Claims	210,370,072	(210,370,072)	-
Total Liability Claims	**210,370,072**	**(210,370,072)**	**-**

Petroleum Products

An annual sum is appropriated to this Fund for the procurement of petroleum and petroleum-related products for Council-Controlled departments (excluding proprietaries).

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			General Fund	
-	28,168,954	29,147,000	Petroleum Products	28,168,954
			Solid Waste Resources Revenue Fund (Sch. 2)	
-	10,228,654	9,964,000	Petroleum Products	10,228,654
			Special Gas Tax Improvement Fund (Sch. 5)	
-	2,630,032	2,630,000	Petroleum Products	2,630,032
			Sewer Operations & Maintenance Fund (Sch. 14)	
-	1,381,955	1,382,000	Petroleum Products	1,381,955
			City Employees Ridesharing Fund (Sch. 28)	
-	700,000	457,000	Petroleum Products	700,000
-	**43,109,595**	**43,580,000**	**Total Petroleum Products**	**43,109,595**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
SOURCES OF FUNDS				
-	28,168,954	29,147,000	General Fund	28,168,954
-	10,228,654	9,964,000	Solid Waste Resources Revenue Fund (Sch. 2)	10,228,654
-	2,630,032	2,630,000	Special Gas Tax Improvement Fund (Sch. 5)	2,630,032
-	1,381,955	1,382,000	Sewer Operations & Maintenance Fund (Sch. 14)	1,381,955
-	700,000	457,000	City Employees Ridesharing Fund (Sch. 28)	700,000
-	**43,109,595**	**43,580,000**	**Total Funds**	**43,109,595**

Petroleum Products

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

Code/Program	Budget	Costs Allocated To Other Budgets	Total Cost of Program
FQ5701 Petroleum Products	43,109,595	(43,109,595)	-
Total Petroleum Products	**43,109,595**	**(43,109,595)**	**-**

Proposition A Local Transit Assistance Fund

The Proposition A Local Transit Assistance (PALTA) Fund provides for the utilization of one-half cent sales tax revenues for the planning, administration, and operation of Citywide public transportation programs. Proposed appropriations comply with the Proposition A Local Return Program Guidelines adopted by the Los Angeles County Transportation Commission, which administers this program approved by the voters in November 1980. This schedule reflects appropriations for non-departmental items. Appropriations to departmental budgets are shown in Section 2 Part II and Section 2 Part III.

EXPENDITURES AND APPROPRIATIONS

Proposition A Local Transit Assistance Fund (Sch. 26)

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
43,871	-	19,000	6th Street/Arts District Metro Station	-
4,311,224	-	-	Bikeshare Operations and Maintenance	1,837,546
-	-	3,669,000	Bus Driver Safety Risk Mitigation	2,985,800
34,104	-	-	Bus Facility Purchase Program	-
958,972	1,500,000	1,500,000	Cityride Fare Card	1,200,000
-	-	187,000	Commuter Express - Fleet Replacement	-
-	2,000,000	2,000,000	Consultant Services for Electrification	-
12,013,782	-	-	Electric Bus Yard Acquisition	-
311,374	393,239	393,000	Facility Lease	69,000
11,023,117	17,396,000	18,674,000	Facility Upgrades for Electrification	-
-	-	272,000	FTA CARES COVID-19 Recovery Funds	-
-	25,449,336	2,040,000	Harbor City Zero Emission Bus Yard Development	-
-	15,000	15,000	Inspection Travel Fleet Rep Procurement	-
1,927,401	1,894,188	1,869,000	Marketing City Transit Program	1,979,145
-	3,000,000	3,000,000	Matching Funds - Measure R Projects/LRPT/30-10	-
37,270	-	-	Memberships and Subscriptions	-
3,394	-	1,000	Office Supplies	-
1,338,279	1,565,043	1,497,000	Paratransit Program Coordinator Services	-
-	213,617	-	Reimbursement for MTA Bus Pass Sales	-
3,723,459	3,708,000	3,708,000	Senior Cityride Program	3,708,000
730,846	1,010,000	1,010,000	Senior/Youth Transportation Charter Bus Program	1,300,000
5,358,683	7,523,125	2,016,000	Smart Technology for DASH and Commuter Express Buses	4,952,252
6,736,202	-	-	Southern California Rapid Transit	-
-	3,830,175	3,830,000	Transit Facility State of Good Repair	-
127,847	422,400	400,000	Technology and Communications Equipment	-
52,655	150,000	150,000	Third Party Inspections for Transit Capital	150,000
276,282	2,120,089	400,000	Transit Bus Communications	400,000
-	2,000,000	2,000,000	Transit Bus Security Services	1,709,976
2,643,018	3,416,900	2,888,000	Transit Facility Security and Maintenance	4,497,648
99,410,119	220,905,715	220,906,000	Transit Operations	212,269,625
26,310,129	-	5,156,000	Transit Operations - ARPA	-

Proposition A Local Transit Assistance Fund

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
-	2,000,000	2,000,000	Transit Operations Consultant	1,450,000
8,014,902	-	-	Transit Operations Expansion	-
17,867,501	-	361,000	Transit Operations - CRRSAA	-
158,226	-	178,000	Transit Sign Production and Installation	213,842
740,127	911,862	903,000	Transit Store	4,235,459
49,876	50,000	50,000	Travel and Training	-
22,163	-	11,000	Vision Zero Bus Stop Security Lighting	-
500,000	500,000	500,000	Youth Program Bus Services - Recreation and Parks	500,000
-	-	4,564,000	Zero Emission Bus Purchase	-
7,788,749	10,283,509	10,678,000	Reimbursement of General Fund Costs	9,900,617
212,513,572	**312,258,198**	**296,845,000**	**Total Proposition A Local Transit Assistance Fund**	**253,358,910**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
212,513,572	312,258,198	296,845,000	Proposition A Local Transit Assistance Fund (Sch. 26)	253,358,910
212,513,572	**312,258,198**	**296,845,000**	**Total Funds**	**253,358,910**

Proposition C Anti-Gridlock Transit Improvement Fund

The one-half cent sales tax for transit improvements, Proposition C, was approved by the voters on November 6, 1990.

This schedule reflects appropriations for non-departmental items. Appropriations to departmental budgets are shown in Section 2 Part II and Section 2 Part III.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
			Proposition C Anti-Gridlock Transit Fund (Sch. 27)	
352,635	-	-	Bicycle Path Maintenance	-
108,045	-	150,000	Bicycle Plan/Program - Other	-
890,000	-	378,000	Expo Bike Path Phase II Northvale Segment	-
-	-	-	Field Operations Training, Licenses, and Equipment	563,000
100,000	-	-	L. A. Neighborhood Initiative	-
-	-	-	Open Streets Program	2,435,225
819,555	-	1,026,000	Paint and Sign Maintenance	-
-	-	-	Paint and Sign Maintenance Support - Overtime	1,700,000
586,634	-	150,000	Street Design Manual	900,000
-	-	1,000	Technology and Communications Equipment	-
2,200,585	-	571,000	Traffic Signal Supplies	-
-	-	-	Transportation Grant Fund Capital Stabilization	4,600,000
12,951	-	16,000	Travel and Training	-
33,142,849	50,231,020	41,310,021	Reimbursement of General Fund Costs	59,200,523
38,213,254	**50,231,020**	**43,602,021**	**Total Proposition C Anti-Gridlock Transit Improveme**	**69,398,748**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
SOURCES OF FUNDS				
38,213,254	50,231,020	43,602,021	Proposition C Anti-Gridlock Transit Fund (Sch. 27)	69,398,748
38,213,254	**50,231,020**	**43,602,021**	**Total Funds**	**69,398,748**

Special Parking Revenue Fund

The Special Parking Revenue Fund provides for the utilization of all monies collected from parking meters and City-owned parking lots in the City of Los Angeles. This schedule reflects appropriations for non-departmental items. Appropriations to departmental budgets are shown in Section 2 Part II.

EXPENDITURES AND APPROPRIATIONS

Special Parking Revenue Fund (Sch. 11)

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
-	-	-	Parking Structure Improvements	5,000,000
6,954,547	5,280,388	5,280,000	Capital Equipment Purchases	5,280,000
2,482,510	2,800,000	2,800,000	Collection Services	2,800,000
11,787,221	23,042,000	50,905,000	Contractual Services	29,420,904
415,481	-	-	Destination Crenshaw	-
1,517,135	2,500,000	2,500,000	Maintenance, Repair, & Utility Service for Off-Street Lots	2,500,000
48,953	-	-	Miscellaneous Equipment	100,000
1,273	-	-	Parking Facilities Lease Payments	-
5,727,371	5,327,964	4,617,000	Parking Meter and Off-Street Parking Administration	5,787,007
2,640,391	900,000	900,000	Replacement Parts, Tools and Equipment	1,400,000
24,158	-	-	Travel and Training	-
6,266,756	5,452,009	4,715,000	Reimbursement of General Fund Costs	6,066,905
37,865,796	**45,302,361**	**71,717,000**	**Total Special Parking Revenue Fund**	**58,354,816**

SOURCES OF FUNDS

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
37,865,796	45,302,361	71,717,000	Special Parking Revenue Fund (Sch. 11)	58,354,816
37,865,796	**45,302,361**	**71,717,000**	**Total Funds**	**58,354,816**

Unappropriated Balance

Charter Section 312 requires that an amount known as the Unappropriated Balance be included in the Budget to be available for appropriations later in the fiscal year to meet contingencies as they arise.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
		EXPENDITURES AND APPROPRIATIONS		
		General Fund		
-	-	-	2025 Windstorm and Wildfire After Action Report	430,000
-	-	-	ADA Transition Plan Development	100,000
-	-	-	Advantage Insight Project	150,000
-	-	-	Civil Case Management System Replacement	2,000,000
-	630,000	-	Community Services Efficiencies	-
-	12,000,000	-	Department Payroll Reconciliation	-
-	-	-	Elected Officials Transition Expenses	2,625,000
-	10,000,000	-	Election Expenses - General Municipal Elections	11,000,000
-	6,181,000	-	Equipment, Expenses, and Alterations & Improvements	6,181,000
-	-	-	Gang Injunction Settlement Agreement	1,000,000
-	50,000	-	General	50,000
-	30,000,000	-	Ground Emergency Medical Transport QAF Program	52,000,000
-	500,000	-	Information Technology Network Equipment Replacement	-
-	41,895,450	-	Interim Housing	-
-	-	-	Internal Cash Flow Borrowing	4,000,000
-	3,290,288	-	LAHSA Homeless Engagement Teams	-
-	528,408	-	LAHSA Outreach Navigators	-
-	9,800,000	-	LATAX Replacement Project	-
-	3,000,000	-	Mutual Aid Overtime	3,000,000
-	-	-	Nuisance Abatement Enforcement	2,000,000
-	5,982,000	-	Outside Counsel including Workers' Compensation	5,982,000
-	4,378,000	-	Police Department Sworn Overtime - Interim Homeless Housing	-
-	-	-	Police Workday Payroll Integration Software	1,000,000
-	20,000,000	-	Reserve for Extraordinary Liability	20,000,000
-	125,000,000	-	Reserve for Mid-Year Adjustments	38,000,000
-	59,021	-	South Bay Cities Association	-
-	549,000	-	Trade and Commerce Relations	-
-	-	-	Workforce and Economic Development Initiatives	500,000
		Solid Waste Resources Revenue Fund (Sch. 2)		
-	-	-	Outside Counsel including Workers' Compensation	675,000

Unappropriated Balance

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			Encampment Resolution Fund (Sch. 29)	
-	11,250,000	-	Interim Housing	-
			Cannabis Regulation Special Revenue Fund (Sch. 33)	
-	147,407	-	Cannabis Regulation Compliance Inspections	-
			Measure M Local Return Fund (Sch. 52)	
-	5,281,868	-	2028 Games Project Public Right of Way Improvements	-
-	**290,522,442**	**-**	**Total Unappropriated Balance**	**150,693,000**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
-	273,843,167	-	General Fund	150,018,000
-	-	-	Solid Waste Resources Revenue Fund (Sch. 2)	675,000
-	11,250,000	-	Encampment Resolution Fund (Sch. 29)	-
-	147,407	-	Cannabis Regulation Special Revenue Fund (Sch. 33)	-
-	5,281,868	-	Measure M Local Return Fund (Sch. 52)	-
-	**290,522,442**	**-**	**Total Funds**	**150,693,000**

Wastewater Special Purpose Fund

An annual sum is appropriated to reimburse the General Fund for the related costs (including General City Overhead) of City departments, offices and bureaus providing support to the Wastewater System Improvement Program. Provision is made for direct payment of non-salary related expense, equipment and special costs previously budgeted in operating budgets through subventions from Sewer Construction and Maintenance funds. An amount equal to 45 days operation and maintenance costs is reserved in accordance with the requirements of the General Resolution authorizing the Wastewater System Revenue Bonds. Funds are appropriated for bond redemption and interest on Wastewater System Revenue bonds.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			Sewer Operations & Maintenance Fund (Sch. 14)	
2,980,800	2,980,800	2,981,000	Department of Water and Power Fees	2,980,800
3,786,060	2,087,716	2,088,000	General Services Expense and Equipment	2,185,839
-	5,000,000	-	Insurance Reserve	5,000,000
-	71,870,268	-	Operations and Maintenance Reserve	75,644,005
129,280,749	209,900,434	151,427,000	PW-Sanitation Expense and Equipment	221,938,709
30,844,805	31,865,000	31,865,000	Sanitation-Project Related	26,531,000
23,181	250,000	250,000	Sewer Connect Fin Assist Prgm	250,000
-	500,000	-	Sewer Service Charge Refunds	-
24,675	-	500,000	Sewer Service Charge Refunds	500,000
36,674,228	52,157,787	52,158,000	Utilities	52,157,787
69,169,548	89,883,530	89,884,000	Reimbursement of General Fund Costs	97,622,165
			Sewer Capital Fund (Sch. 14)	
2,057,750	3,000,000	3,000,000	Bond Issuance Costs	3,000,000
1,493,797	12,569,000	12,569,000	General Services Expense and Equipment	18,750,000
-	295,932	296,000	Insurance and Bonds Premium Fund	304,810
-	5,000,000	-	Insurance Reserve	5,000,000
11,500,000	7,094,249	2,000,000	Interest-Commercial Paper	6,666,667
8,141	77,506	78,000	PW-Contract Admin-Expense and Equipment	80,451
1,480,796	1,657,201	1,657,000	PW-Engineering Expense and Equipment	1,720,175
1,576,332	11,486,027	6,115,000	PW-Sanitation Expense and Equipment	10,470,348
13,605,483	-	-	Repayment of State Revolving Fund Loan	-
3,000,000	3,000,000	3,000,000	Street Damage Restoration Fee Special Fund (Schedule 47)	3,000,000
-	80,000	80,000	WW System Auditors	80,000
37,656,783	40,006,276	40,006,000	Reimbursement of General Fund Costs	48,979,211
			WSRB Debt Service Reserve Fund (Sch. 14)	
16,160,925	-	-	Transfer to Escrow Agent	-
			WSRB Series 2010-A Debt Service Fund (Sch. 14)	
10,136,005	10,136,000	-	Interest Expense	-

Wastewater Special Purpose Fund

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			WSRB Series 2010-B Debt Service Fund (Sch. 14)	
5,208,448	5,208,000	5,208,000	Interest Expense	5,208,000
			WSRB Series 2013-A Debt Service Fund (Sch. 14)	
6,877,424	7,499,000	-	Interest Expense	-
			WSRB Series 2013-B Debt Service Fund (Sch. 14)	
2,279,253	2,485,000	-	Interest Expense	-
			WSRB Series 2013-A Subordinate Debt Service Fund (Sch. 14)	
10,531,380	10,668,500	-	Interest Expense	-
14,871,346	34,445,000	-	Principal	-
			WSRB Series 2015-A Debt Service Fund (Sch. 14)	
8,969,650	8,970,000	-	Interest Expense	-
			WSRB Refunding Series 2015-B Debt Service Fund (Sch. 14)	
2,058,750	2,059,000	-	Interest Expense	-
			WSRB Refunding Series 2015-C Debt Service Fund (Sch. 14)	
5,041,750	5,042,000	-	Interest Expense	-
			WSRB Refunding Series 2015-D Debt Service Fund (Sch. 14)	
3,586,000	2,770,750	-	Interest Expense	-
16,305,000	5,555,000	-	Principal	-
			WSRB Series 2017-A Subordinate Debt Service Fund (Sch. 14)	
11,032,563	11,033,000	11,033,000	Interest Expense	11,033,000
			WSRB Series 2017-B Subordinate Debt Service Fund (Sch. 14)	
4,410,438	4,410,438	4,410,000	Interest Expense	3,831,438
-	11,580,000	11,580,000	Principal	3,975,000
			WSRB Series 2017-C Subordinate Debt Service Fund (Sch. 14)	
3,552,688	3,403,075	3,403,000	Interest Expense	3,243,989
4,915,000	5,060,000	5,060,000	Principal	5,220,000
			WSRB Series 2018-A Subordinate Debt Service Fund (Sch. 14)	
10,658,750	10,582,250	10,582,000	Interest Expense	10,502,000
1,530,000	1,605,000	1,605,000	Principal	1,685,000

Wastewater Special Purpose Fund

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			WSRB Series 2018-B Subordinate Debt Service Fund (Sch. 14)	
6,953,400	5,307,400	5,307,000	Interest Expense	3,613,200
32,920,000	34,160,000	34,160,000	Principal	35,630,000
			WSRB Series 2021 Subordinate Debt Service Fund (Sch. 14)	
253,268	3,304,448	3,304,000	Interest Expense	4,000,000
			WSRB Series 2022-A Subordinate Debt Service Fund (Sch. 14)	
4,472,450	4,472,450	4,472,000	Interest Expense	4,472,450
			WSRB Series 2025-A Subordinate Debt Service Fund (Sch. 14)	
-	11,000,000	10,468,000	Interest Expense	9,838,938
			WSRB Series 2025-B Subordinate Debt Service Fund (Sch. 14)	
-	8,600,000	8,410,000	Interest Expense	7,732,857
-	-	3,855,000	Principal	5,160,000
			WSRB Series 2025-C Subordinate Debt Service Fund (Sch. 14)	
-	-	19,838,000	Interest Expense	16,919,750
-	-	34,545,000	Principal	55,440,000
			WSRB Series 2025-A Debt Service Fund (Sch. 14)	
-	-	25,274,000	Interest Expense	25,623,750
-	-	5,970,000	Principal	17,360,000
			WSRB Series 2022-B Subordinate Debt Service Fund (Sch. 14)	
2,926,758	2,926,758	2,927,000	Interest Expense	2,926,758
			WSRB Series 2022-C Subordinate Debt Service Fund (Sch. 14)	
14,612,250	12,648,000	12,648,000	Interest Expense	11,369,750
39,285,000	25,565,000	25,565,000	Principal	6,090,000
584,711,624	**801,257,795**	**649,578,000**	**Total Wastewater Special Purpose Fund**	**833,737,847**

Wastewater Special Purpose Fund

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
272,784,046	466,495,535	331,153,000	Sewer Operations & Maintenance Fund (Sch. 14)	484,810,305
72,379,082	84,266,191	68,801,000	Sewer Capital Fund (Sch. 14)	98,051,662
16,160,925	-	-	WSRB Debt Service Reserve Fund (Sch. 14)	-
10,136,005	10,136,000	-	WSRB Series 2010-A Debt Service Fund (Sch. 14)	-
5,208,448	5,208,000	5,208,000	WSRB Series 2010-B Debt Service Fund (Sch. 14)	5,208,000
6,877,424	7,499,000	-	WSRB Series 2013-A Debt Service Fund (Sch. 14)	-
2,279,253	2,485,000	-	WSRB Series 2013-B Debt Service Fund (Sch. 14)	-
25,402,726	45,113,500	-	WSRB Series 2013-A Subordinate Debt Service Fund (Sch. 14)	-
8,969,650	8,970,000	-	WSRB Series 2015-A Debt Service Fund (Sch. 14)	-
2,058,750	2,059,000	-	WSRB Refunding Series 2015-B Debt Service Fund (Sch. 14)	-
5,041,750	5,042,000	-	WSRB Refunding Series 2015-C Debt Service Fund (Sch. 14)	-
19,891,000	8,325,750	-	WSRB Refunding Series 2015-D Debt Service Fund (Sch. 14)	-
11,032,563	11,033,000	11,033,000	WSRB Series 2017-A Subordinate Debt Service Fund (Sch. 14)	11,033,000
4,410,438	15,990,438	15,990,000	WSRB Series 2017-B Subordinate Debt Service Fund (Sch. 14)	7,806,438
8,467,688	8,463,075	8,463,000	WSRB Series 2017-C Subordinate Debt Service Fund (Sch. 14)	8,463,989
12,188,750	12,187,250	12,187,000	WSRB Series 2018-A Subordinate Debt Service Fund (Sch. 14)	12,187,000
39,873,400	39,467,400	39,467,000	WSRB Series 2018-B Subordinate Debt Service Fund (Sch. 14)	39,243,200
253,268	3,304,448	3,304,000	WSRB Series 2021 Subordinate Debt Service Fund (Sch. 14)	4,000,000
4,472,450	4,472,450	4,472,000	WSRB Series 2022-A Subordinate Debt Service Fund (Sch. 14)	4,472,450
-	11,000,000	10,468,000	WSRB Series 2025-A Subordinate Debt Service Fund (Sch. 14)	9,838,938
-	8,600,000	12,265,000	WSRB Series 2025-B Subordinate Debt Service Fund (Sch. 14)	12,892,857
-	-	54,383,000	WSRB Series 2025-C Subordinate Debt Service Fund (Sch. 14)	72,359,750
-	-	31,244,000	WSRB Series 2025-A Debt Service Fund (Sch. 14)	42,983,750

Wastewater Special Purpose Fund

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
2,926,758	2,926,758	2,927,000	WSRB Series 2022-B Subordinate Debt Service Fund (Sch. 14)	2,926,758
53,897,250	38,213,000	38,213,000	WSRB Series 2022-C Subordinate Debt Service Fund (Sch. 14)	17,459,750
584,711,624	**801,257,795**	**649,578,000**	**Total Funds**	**833,737,847**

For the purpose of the budget, Total Wastewater Special Purpose Fund in the amount of $833,737,847 is considered the appropriate item to pay for the related costs (including General City Overhead), expense, equipment and special costs for City departments, offices and bureaus, to fund an operation and maintenance reserve, and to pay bond redemption and interest for Wastewater System Revenue Bonds. The departments and bureaus listed above and the City Controller and the Director of the Board of Public Works' Office of Accounting are authorized to make payments as appropriate. The details printed above are estimates used in determining the total appropriation and are not to be considered separate items of appropriation. They are presented solely for information.

Wastewater Special Purpose Fund

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

Code/Program	Budget	Costs Allocated To Other Budgets	Total Cost of Program
BF5014 Wastewater Collection, Treatment, and Disposal	833,737,847	(333,834,309)	499,903,538
Total Wastewater Special Purpose Fund	**833,737,847**	**(333,834,309)**	**499,903,538**

Water and Electricity

An annual sum is appropriated to this Fund to reimburse the Department of Water and Power for water and electrical services rendered to departments or special purposes whose activities are financed primarily from the General Fund.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			General Fund	
33,125,143	34,397,536	34,397,000	General Services Electricity	34,397,536
6,448,367	5,063,160	5,063,000	General Services Water	5,063,160
2,600,000	2,600,000	2,600,000	Street Lighting Assessments	2,600,000
861,938	3,042,488	3,042,000	Street Lighting General Benefit	3,042,488
1,109,576	819,718	820,000	Street Services Electricity	819,718
1,197,094	742,121	742,000	Street Services Water	742,121
4,773,557	4,238,465	4,238,000	Library Electricity	4,563,465
570,442	496,512	497,000	Library Water	536,512
			Special Gas Tax Improvement Fund (Sch. 5)	
956,707	-	983,000	Street Lighting General Benefit	-
51,642,824	**51,400,000**	**52,382,000**	**Total Water and Electricity**	**51,765,000**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
50,686,117	51,400,000	51,399,000	General Fund	51,765,000
956,707	-	983,000	Special Gas Tax Improvement Fund (Sch. 5)	-
51,642,824	**51,400,000**	**52,382,000**	**Total Funds**	**51,765,000**

Water and Electricity

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

Code/Program	Budget	Costs Allocated To Other Budgets	Total Cost of Program
AJ60AJ Lighting of Streets	5,713,213	(5,713,213)	-
BI60BI Aesthetic and Clean Streets and Parkway	742,121	(742,121)	-
CA60CA Street and Highway Transportation	819,718	(819,718)	-
DB60DB Educational Opportunities	5,099,977	(5,099,977)	-
FH60FH Public Buildings, Facilities and Services	39,389,971	(39,389,971)	-
Total Water and Electricity	**51,765,000**	**(51,765,000)**	**-**

Other Special Purpose Funds

Appropriations for items or activities not readily chargeable to a budgetary department.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			General Fund	
10,839,434	15,794,677	15,795,000	Accessible Housing Fund	12,445,138
400,000	-	-	Affordable Housing Trust Fund	-
5,488,618	6,149,541	6,150,000	Animal Sterilization Trust Fund	6,902,335
26,370,000	24,230,000	24,230,000	Arts and Cultural Fac. and Services Trust Fund	24,115,000
4,500,000	4,950,000	4,950,000	Attorney Conflicts Panel Fund	6,000,000
-	-	-	Budget Stabilization Fund	9,000,000
2,184,863	3,739,259	3,739,000	Business Improvement District Trust Fund	5,322,197
1,000,000	-	-	Cannabis Regulation Special Fund	-
36,826	-	-	Central Recycling Transfer Fund	-
6,112,969	6,420,734	6,421,000	City Ethics Commission Fund	6,445,085
-	-	-	Citywide Recycling Trust Fund	18,067,678
493,975	679,688	680,000	Emergency Operations Fund	748,884
5,118,037	-	-	Engineering Special Services Fund	-
7,099,200	4,100,000	4,100,000	Fig + Pico Conference Center Hotels Trust Fund	4,600,000
4,902,508	-	-	General Fund - Various Programs	-
5,700,202	-	-	Grand Avenue Hotel Project Trust Fund	1,500,000
109,684,961	-	-	Housing and Community Investment General Fund Program	-
400,000	-	-	Innovation Fund	142,376
6,882,795	7,100,000	7,100,000	Insurance and Bonds Premium Fund	7,450,000
3,000,000	-	-	LA Rise City General Fund Homeless Program	-
3,481,979	582,838	583,000	Los Angeles Zoo Enterprise Trust Fund	4,388,770
4,075,427	-	-	Matching Campaign Funds	4,275,471
2,100,000	-	-	Measure M Local Return Fund	-
-	2,794,144	2,794,000	Measure W Local Return Fund	1,857,285
598,184	-	-	Multi-Family Bulky Item Revenue Fund	-
3,228,000	2,535,000	2,535,000	Neighborhood Council Fund	2,535,000
3,621,802	2,880,791	2,881,000	Neighborhood Empowerment Fund	3,808,874
468,000	-	-	Other Programs for the Aging	-
438,000	250,000	250,000	Project Restore Trust Fund	250,000
37,755,768	121,782,358	121,782,000	Reserve Fund	-
21,126,025	24,106,823	24,107,000	Sewer and Construction and Maintenance Fund	15,232,020
13,695,344	15,869,632	15,870,000	Sidewalk Repair Fund	15,906,100
21,832,833	-	-	Solid Waste Resources Fund	-
324,033	-	-	Transportation Trust Fund	-

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
1,688,344	1,600,000	1,600,000	Village at Westfield Topanga Trust Fund	3,000,000
9,312,487	7,000,000	7,000,000	Wilshire Grand Hotel Project Trust Fund	11,400,000
			Los Angeles Convention & Visitors Bureau Trust Fund (Sch. 1)	
21,811,831	22,555,954	22,445,000	LA Convention and Visitors Bureau	22,459,730
-	5,566,314	-	Unallocated	5,441,119
			Solid Waste Resources Revenue Fund (Sch. 2)	
2,750	10,000	10,000	Arbitrage	40,000
-	600,000	600,000	CLARTS Community Amenities	600,000
6,498	20,000	20,000	Debt Administration	25,000
1,315,200	1,315,200	1,315,200	Department of Water and Power - Fees	1,315,200
128,323,050	157,718,401	143,543,000	PW-Sanitation Expense and Equipment	174,476,844
8,999,801	9,000,000	9,000,000	Solid Waste Resources Revenue Bonds 2013-A - Principal	9,000,000
528,101	427,500	428,000	Solid Waste Resources Revenue Bonds 2013-A - Interest	225,000
-	947,500	474,000	Solid Waste Resources Revenue Bonds 2013-B - Principal	960,000
-	87,000	44,000	Solid Waste Resources Revenue Bonds 2013-B - Interest	76,000
6,995,135	7,565,000	7,565,000	Solid Waste Resources Revenue Bonds 2018-A - Principal	7,750,000
8,688,823	9,290,000	9,290,000	Solid Waste Resources Revenue Bonds 2023-A - Principal	9,515,000
3,327,701	3,030,000	3,030,000	Solid Waste Resources Revenue Bonds 2018-A - Interest	2,845,150
8,091,352	7,801,000	7,801,000	Solid Waste Resources Revenue Bonds 2023-A - Interest	7,573,500
-	-	-	Household Hazardous Waste Fund (Schedule 39)	2,592,000
2,727	1,000,000	1,322,000	Utilities	1,000,000
-	48,019,211	31,019,000	Reimbursement of General Fund Costs	95,454,707
			US Department of Justice Asset Forfeiture Fund (Sch. 3)	
-	-	975,000	Black and White Vehicles	-
707,124	1,500,000	355,000	Supplemental Police Account	1,500,000
501,300	-	121,000	Technology	5,091,637
			US Treasury Asset Forfeiture Fund (Sch. 3)	
-	195,118	-	Black and White Vehicles	-
39,855	-	15,590	SPA-Misc Operational Expense	-
123,171	-	1,700	Technology	898,829

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			California State Asset Forfeiture Fund (Sch. 3)	
-	905,909	624,000	Black and White Vehicles	-
-	132,759	-	Gang Intervention Program - State Set-Aside	189,649
132,645	-	78,000	SPA-Misc Operational Expense	-
-	206,069	-	Academy Expenses	-
811,418	-	850,000	Technology	1,002,731
			Special Gas Tax Improvement Fund (Sch. 5)	
35,184,687	55,364,839	52,105,150	Reimbursement of General Fund Costs	49,560,512
			Affordable Housing Trust Fund (Sch. 6)	
182,971	-	-	ADU Accelerator Program	-
-	60,000	-	At-Risk Affordable Housing Tenant Outreach Services	-
2,986,000	10,419,552	10,420,000	Accessible Housing Fund	-
2,607,042	-	-	Homeless Prevention & Eviction Defense Program	-
135,475	-	-	Miscellaneous	-
1,000,000	-	-	Transfer of Floor Area Ratio Public Benefits Trust Fund	-
-	3,500,972	-	Unallocated	5,433,129
808,049	764,999	641,694	Reimbursement of General Fund Costs	1,287,414
			Stormwater Pollution Abatement Fund (Sch. 7)	
95,588	1,133,571	1,852,000	Expense and Equipment	1,049,710
269,403	330,000	416,000	Media Tech Center	330,000
535,109	2,155,115	5,083,000	NPDES Permit Compliance	2,348,536
3,490,592	2,500,000	9,491,000	On Call Contractors (Emergency Funds)	8,561,701
147,646	100,000	475,000	Operation and Maintenance - TMDL Compliance Projects	180,000
104,647	-	-	Payment for Sewer Construction Maintenance Fund Loan	-
-	-	1,000,000	PCB Restitution Remediation	-
2,911,197	2,425,227	5,081,000	Sanitation Contracts	2,969,417
1,925,213	1,519,631	1,320,000	Reimbursement of General Fund Costs	-
			Community Development Trust Fund (Sch. 8)	
2,327,339	-	3,399,000	Domestic Violence Shelters	-
19,314	-	25,000	Environmental Consultant	-
6,525,784	-	6,009,000	FamilySource Centers-Nonprofit Managed	-
6,349,319	8,301,980	5,479,000	Reimbursement of General Fund Costs	8,505,717

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			HOME Investment Partnership Program Fund (Sch. 9)	
19,000	-	23,000	Engineering Special Service Fund	23,038
67,205	100,000	100,000	Environmental Consultant	115,000
64,601	125,000	135,000	Technical Services	212,000
2,134,488	3,090,629	1,847,147	Reimbursement of General Fund Costs	3,349,535
			Mobile Source Air Pollution Reduction Fund (Sch. 10)	
76,991	-	-	Alternate Fuel Fleet Vehicles, Trucks, and Infrastructure	-
5,760	-	-	Carshare Bikeshare Professional Services	70,000
-	70,472	70,000	Electric Vehicle Charging Infrastructure	-
-	25,000	25,000	Single Audit Contract	25,000
1,963,547	3,456,866	2,296,000	Reimbursement of General Fund Costs	2,676,875
			Community Service Block Grant Trust Fund (Sch. 13)	
4,686,302	-	4,686,000	FamilySource Centers-Nonprofit Managed	-
635,433	718,324	718,000	Reimbursement of General Fund Costs	736,268
			Convention Center Revenue Fund (Sch. 16)	
32,640,879	29,617,903	29,618,000	LACC Private Operator Account	32,254,149
5,000,000	5,000,000	5,000,000	LACC Private Operator Cash Flow	5,000,000
-	116,821	117,000	LACC Private Operator Reserve	-
1,057,499	1,003,760	1,074,000	Reimbursement of General Fund Costs	1,274,770
			Department of Neighborhood Empowerment Fund (Sch. 18)	
32,385	-	51,000	Congress/Budget Advocacy Account	-
14,591	-	28,000	Neighborhood Council Budget Advocacy	-
-	237,331	-	Neighborhood Empowerment - Future Year	284,555
			Street Lighting Maintenance Assessment Fund (Sch. 19)	
57,748	-	-	Assessment District Analysis	-
-	425,000	425,000	Cartegraph/Open Gov Software System	425,000
9,926,314	12,971,919	12,972,000	Energy	12,969,843
217,735	217,735	218,000	Energy Conservation Assistance Loan Repayment	217,735
4,862	-	-	Main Street Lighting Improvement Unit1	-
575,100	-	-	NASA Grant PEACE for EEJ	-
-	10,000	10,000	Official Notices	10,000
-	1,600,000	1,600,000	Solar Lighting	-
3,998,035	4,481,219	4,481,000	Street Lighting Improvements and Supplies	4,481,000
196,298	49,451	57,000	Reimbursement of General Fund Costs	84,362

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			PEG Development Fund (Sch. 20)	
250,000	250,000	250,000	Grants to Citywide Access Corporation	250,000
1,832,960	2,812,014	2,305,000	L.A. Cityview 35 Operations	2,811,524
783,690	451,298	451,000	Reimbursement of General Fund Costs	1,080,086
			Telecommunications Development Fund (Sch. 20)	
100,000	-	-	Engineering Special Service Fund	-
224,355	-	-	L.A. Cityview 35 Operations	-
65,061	-	-	PEG Access Capital Costs	-
344,000	1,200,000	1,200,000	Reimbursement of General Fund Costs	-
			Telecommunications Development Fund (Sch. 20)	
255,000	255,000	255,000	Grants to Citywide Access Corporation	255,000
-	57,819	58,000	Reimbursement of General Fund Costs	45,658
			Workforce Innovation and Opportunity Act Fund (Sch. 22)	
343,002	4,265,595	3,211,000	Reimbursement of General Fund Costs	4,938,697
			Rent Stabilization Trust Fund (Sch. 23)	
1,357,362	940,232	940,000	Contract Programming - Systems Upgrades	1,183,891
8,000	-	9,000	Engineering Special Service Fund	8,639
426,294	600,000	600,000	Fair Housing	455,000
274,366	300,000	300,000	Revenue Management System	300,000
4,506	9,080	11,000	Hearing Officer Contract	12,971
891,190	3,000,000	3,000,000	Relocation Services Provider Fee	3,000,000
9,375	150,000	50,000	Rent and Code Outreach Program	150,000
-	-	-	Rent Information Management System	210,000
27,000	190,000	190,000	Rent Stabilization Fee Study	-
256,517	37,500	38,000	Service Delivery	37,500
4,327	36,582	36,000	Translation Services	36,582
-	30,622,052	-	Unallocated	37,461,286
7,480,879	7,940,552	7,244,000	Reimbursement of General Fund Costs	7,931,277
			Arts and Cultural Facilities & Services Fund (Sch. 24)	
-	-	200,000	Capital Improvement Exp Prog	-
250,000	-	-	Cultural Affairs Department Trust	-
285,000	325,000	325,000	El Pueblo Fund	325,000
279,130	450,000	200,000	Landscaping and Miscellaneous Maintenance	450,000

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
8,600	-	-	Mural Project Implementation	-
436,592	150,000	69,000	Others (Prop K Maintenance)	74,547
22,384	15,000	15,000	Solid Waste Resources Revenue Fund	15,000
10,490,551	13,889,961	13,890,000	Reimbursement of General Fund Costs	6,567,788
			Arts Development Fee Trust Fund (Sch. 25)	
-	514,568	515,000	Arts and Cultural Facilities and Services Fund (Schedule 24)	547,807
1,974,945	907,781	2,319,000	Arts Projects	2,402,687
-	1,079,243	-	Unallocated	-
			City Employees Ridesharing Fund (Sch. 28)	
-	89,206	-	Reimbursement of General Fund Costs	-
-	4,525,766	-	Reserve	5,433,634
			2019-20 CalVIP Grant Fund (Sch. 29)	
151,467	-	-	Reimbursement of General Fund Costs	-
			2023 Juvenile Justice Crime Prev. Act Grant Fund (Sch. 29)	
6,270	-	-	Reimbursement of General Fund Costs	-
			2022-23 CALVIP COHORT IV GRANT F (Sch. 29)	
47,878	-	-	Reimbursement of General Fund Costs	-
			Animal Sterilization Fund (Sch. 29)	
137,268	246,813	288,000	Reimbursement of General Fund Costs	280,343
			ARPA Business Assistance Programs Fund (Sch. 29)	
125,545	-	-	Reimbursement of General Fund Costs	-
			Bridge Improvement Program Cash (Sch. 29)	
298,436	-	-	Reimbursement of General Fund Costs	-
			Bureau of Street Services Transaction Fund (Sch. 29)	
-	-	309,000	Reimbursement of General Fund Costs	-
			CA For All Youth Jobs Corps Grant - Cycle 2 (Sch. 29)	
224,899	-	-	Reimbursement of General Fund Costs	-

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
		EXPENDITURES AND APPROPRIATIONS		
			CA For All Youth Workforce Development Grant Fund (Sch. 29)	
9,503	-	-	Reimbursement of General Fund Costs	-
			CIFD Miscellaneous Grants and Awards Fund (Sch. 29)	
126,013	-	-	Reimbursement of General Fund Costs	-
			City Attorney Consumer Protection Fund (Sch. 29)	
-	1,649,448	742,000	Reimbursement of General Fund Costs	2,004,059
			Coastal Transportation Corridor Trust Fund (Sch. 29)	
436,861	669,941	793,000	Reimbursement of General Fund Costs	723,900
			CRA Non-Housing Bond Proceeds Fund (Sch. 29)	
148,191	484,418	538,000	Reimbursement of General Fund Costs	268,498
			Deferred Compensation Plan Trust Fund (Sch. 29)	
867,547	822,488	659,000	Reimbursement of General Fund Costs	857,436
			DOT Expedited Fee Trust Fund (Sch. 29)	
1,439	453,843	23,000	Reimbursement of General Fund Costs	484,684
			Economic Development Trust Fund (Sch. 29)	
197,546	305,437	295,000	Reimbursement of General Fund Costs	282,912
			Federal Emergency Shelter Grant Fund (Sch. 29)	
-	187,201	50,000	Reimbursement of General Fund Costs	183,344
			Fiscal Year 2018-19 CALVIP Grant Fund (Sch. 29)	
74,673	-	-	Reimbursement of General Fund Costs	-
			Fiscal Years 2018, 2019 & 2020 Title II Grant Fund (Sch. 29)	
15,362	-	-	Reimbursement of General Fund Costs	-
			Foreclosure Registry Program Fund (Sch. 29)	
638,456	812,067	534,000	Reimbursement of General Fund Costs	630,442
			Fund for Senior Services (Sch. 29)	
9,402	-	-	Reimbursement of General Fund Costs	-

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			FY 19 Justice Assistance Grant Fund (Sch. 29)	
4,497	-	-	Reimbursement of General Fund Costs	-
			FY20 STC Fund (Sch. 29)	
61,536	-	-	Reimbursement of General Fund Costs	-
			FY20 UASI Homeland Security Grant Fund (Sch. 29)	
22,587	-	-	Reimbursement of General Fund Costs	-
			FY 2020 Justice Assistance Grant Fund (Sch. 29)	
77,190	-	-	Reimbursement of General Fund Costs	-
			FY 2021 Reg. Cat. Preparedness Grant Program Fund (Sch. 29)	
10,021	-	-	Reimbursement of General Fund Costs	-
			FY 2021 UASI Homeland Security Grant Fund (Sch. 29)	
537,540	-	-	Reimbursement of General Fund Costs	-
			FY22 IMPROVING CRIMINAL JUSTICE RESPONSES GRANT (Sch. 29)	
3,748	-	-	Reimbursement of General Fund Costs	-
			FY 2022 UASI HOMELAND SECURITY GRANT FUND (Sch. 29)	
73,543	-	-	Reimbursement of General Fund Costs	-
			HHAP-4 (Sch. 29)	
1,634,615	-	-	Reimbursement of General Fund Costs	-
			GOB Series 2011A Clean Water Cleanup Fund (Sch. 29)	
175,967	-	-	Reimbursement of General Fund Costs	-
			GOB Series 2022-A (Taxable), Prop HHH Construction (Sch. 29)	
869,218	-	-	Reimbursement of General Fund Costs	-
			HICAP Fund (Sch. 29)	
6,662	-	-	Reimbursement of General Fund Costs	-
			HOME-ARP (Sch. 29)	
141,045	320,156	373,000	Reimbursement of General Fund Costs	331,242

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			Homeless Housing, Assistance, and Prevention Grant (Sch. 29)	
1,092,550	-	-	Reimbursement of General Fund Costs	-
			Housing Impact Trust Fund (Sch. 29)	
1,500,004	1,541,430	1,494,000	Reimbursement of General Fund Costs	1,218,501
			Housing Production Revolving Fund (Sch. 29)	
624,444	469,471	588,000	Reimbursement of General Fund Costs	429,677
			Housing Small Grants & Awards Fund (Sch. 29)	
55,012	-	-	Reimbursement of General Fund Costs	-
			Innovation Fund (Sch. 29)	
-	53,876	-	Reimbursement of General Fund Costs	-
			Just Cause Enforcement Fee Trust Fund (Sch. 29)	
-	3,240,772	2,561,000	Reimbursement of General Fund Costs	3,101,499
			LA County Juvenile Justice Crime Prevention Act (Sch. 29)	
2,025	-	-	Reimbursement of General Fund Costs	-
			LA County LA RISE Measure H Fund (Sch. 29)	
30,105	-	-	Reimbursement of General Fund Costs	-
			LA County Project Invest Fund (Sch. 29)	
15,498	-	-	Reimbursement of General Fund Costs	-
			LA County Systems Involved Youth Fund (Sch. 29)	
2,531	-	-	Reimbursement of General Fund Costs	-
			LA County WIOA Fund (Sch. 29)	
535	-	-	Reimbursement of General Fund Costs	-
			Lead Grant 12 Fund (Sch. 29)	
53,130	-	-	Reimbursement of General Fund Costs	-
			Low and Moderate Income Housing Fund (Sch. 29)	

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
2,384,810	2,753,395	2,593,000	Reimbursement of General Fund Costs	2,631,306
			MICLA Lease Revenue Commercial Paper, Taxable B-1 (Sch. 29)	
223,375	-	-	Reimbursement of General Fund Costs	-
			Off-Site Sign Periodic Inspection Fee Fund (Sch. 29)	
-	534,043	508,000	Reimbursement of General Fund Costs	575,617
			Permit Parking Program Revenue Fund (Sch. 29)	
1,360,808	3,668,737	1,920,000	Reimbursement of General Fund Costs	3,995,060
			Police Department Grant Fund (Sch. 29)	
952,382	-	-	Reimbursement of General Fund Costs	-
			Police Department Trust Fund (Sch. 29)	
17,755	-	-	Reimbursement of General Fund Costs	-
			Prison To Employment Reg. P'ship & Tech. Assist. (Sch. 29)	
24,935	-	-	Reimbursement of General Fund Costs	-
			Prop HHH Perm. Supp. Hsg Loan Program Revenue (Sch. 29)	
2,737	-	-	Reimbursement of General Fund Costs	233,472
			SB 2 Permanent Local Housing Allocation Fund (Sch. 29)	
830,624	1,374,412	348,000	Reimbursement of General Fund Costs	1,283,870
			Short-term Rental Enforcement Trust Fund (Sch. 29)	
2,029,224	2,980,188	2,539,000	Reimbursement of General Fund Costs	2,813,421
			LA County Youth Job Program Fund (Sch. 29)	
30,900	286,017	315,000	Reimbursement of General Fund Costs	262,624
			Traffic Safety Education Program Fund (Sch. 29)	
58,479	76,378	81,000	Reimbursement of General Fund Costs	86,326
			Transportation Grants Fund (Sch. 29)	
517,055	-	-	Reimbursement of General Fund Costs	-
			Transportation Regulation & Enforcement Fund (Sch. 29)	

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
26,661	-	241,000	Reimbursement of General Fund Costs	23,056
			Ventura/Cahuenga Corridor Plan Fund (Sch. 29)	
16,229	159,351	67,000	Reimbursement of General Fund Costs	93,917
			Warner Center Mobility Trust Fund (Sch. 29)	
225,811	239,422	211,000	Reimbursement of General Fund Costs	241,805
			Warner Center Transportation Trust Fund (Sch. 29)	
14,407	378,592	118,000	Reimbursement of General Fund Costs	404,858
			West LA Transportation Improvement & Mitigation (Sch. 29)	
332,710	381,794	687,000	Reimbursement of General Fund Costs	410,219
			Staples Center Trust Fund (Sch. 31)	
-	-	9,229,905	Unallocated	-
			Citywide Recycling Trust Fund (Sch. 32)	
181,972	100,000	100,000	Commercial Recycling Development and Capital Costs	-
-	650,000	650,000	Community Benefits	650,000
510,824	2,429,800	5,488,000	Private Sector Recycling Programs	1,930,000
636,560	1,000,000	4,034,000	PW-Sanitation Expense and Equipment	636,600
-	14,000,000	-	Recycling Incentives	58,888,775
783,529	58,543	59,000	Solid Waste Resources Revenue Fund (Schedule 2)	62,367
15,819,294	17,610,455	17,610,000	Reimbursement of General Fund Costs	3,788,592
			Cannabis Regulation Special Revenue Fund (Sch. 33)	
350,425	-	-	Local Equity Grant Funding	-
420,851	-	1,262,000	Social Equity Program	-
2,984,606	7,670,870	6,615,000	Reimbursement of General Fund Costs	5,576,433
-	3,645,449	-	Reserve for Future Costs	6,242,324
			Local Transportation Fund (Sch. 34)	
-	-	-	Active Transportation Program	763,045
-	-	6,000	ATP Cycle I SRTS Bike/Ped Rehabilitation	-
358,485	-	410,000	Bike Path Maintenance & Refurbishment	1,200,000
-	-	905,000	Bikeshare Capital Expansion	-

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
133,090	-	473,000	Bikeways Program	-
309,900	-	-	Expo Bike Path Phase II Northvale Segment	650,000
4,156	-	-	LA River Headwaters Bike Path	-
-	-	39,000	Los Angeles River Bikeway	-
-	-	31,000	Open Streets Program	-
38,499	1,521,284	127,000	San Fernando Road Bike Path Phase 3 Metrolink Local Match	-
239,525	800,073	1,279,000	Sidewalk Repair Contractual Services	-
14,391	-	3,000	Speed Hump Program	-
			Planning Case Processing Fund (Sch. 35)	
87,603	438,583	439,000	Reimbursement of General Fund Costs	424,952
			Disaster Assistance Trust Fund (Sch. 37)	
-	51,708,373	-	Reserve for Pending Reimbursements	85,576,915
192,411,991	31,717,000	38,699,000	Federal Disaster Assistance	43,020,000
			Accessible Housing Fund (Sch. 38)	
2,392,194	4,250,000	2,650,000	Chief Architect	4,500,000
1,560,706	1,959,552	1,960,000	Contract Programming - Systems Upgrades	2,677,104
641,481	1,470,000	1,470,000	Court Monitor	1,620,000
812,692	960,000	960,000	Outside Auditor	960,000
468,550	593,750	594,000	Plaintiff Counsel	893,750
-	-	-	Relocation Consultant	300,000
-	12,000,000	1,000,000	Retrofit	12,000,000
-	45,000	45,000	Technical Contracts	45,000
-	-	-	Training Video Production	158,400
5,650	41,250	41,000	Translation Services	41,250
4,271,203	6,791,044	6,843,050	Reimbursement of General Fund Costs	7,195,845
			Household Hazardous Waste Fund (Sch. 39)	
427,067	641,289	3,641,000	PW-Sanitation Expense and Equipment	4,505,296
-	3,000,000	-	Reserve for Future Costs	-
115,223	149,400	149,000	Solid Waste Resources Revenue Fund (Schedule 2)	154,532
20,000	20,000	20,000	Zoo Enterprise Trust Fund (Schedule 44)	20,000
939,342	1,054,003	1,054,000	Reimbursement of General Fund Costs	1,096,295
			Building and Safety Building Permit Fund (Sch. 40)	
647,962	1,641,000	600,000	Alterations and Improvements	-
23,273	110,000	50,000	Bank Fees	50,000

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
14,327,810	23,133,000	14,000,000	Building and Safety Contractual Services	23,536,000
1,814,192	3,912,000	1,500,000	Building and Safety Expense and Equipment	2,000,000
576,290	687,000	585,000	Building and Safety Lease Costs	718,000
39,407	1,079,000	200,000	Building and Safety Training	250,000
35,567	36,000	36,000	Engineering Special Service Fund	128,804
89,543,515	126,532,422	112,942,000	Reimbursement of General Fund Costs	131,901,437
-	115,014,546	-	Reserve for Future Costs	43,811,658
-	100,000	-	Special Services Costs	77,000
2,364,580	4,821,000	180,000	Systems Development Project Costs	4,562,587
271,645	-	-	Universal Cashiering	-
			Housing Opportunities for Persons with AIDS Fund (Sch. 41)	
90,000	90,000	90,000	Outside Auditor	90,000
104,938	310,496	227,000	Reimbursement of General Fund Costs	362,630
			Systematic Code Enforcement Fee Fund (Sch. 42)	
25,228	30,000	25,000	Code Enforcement Training	30,000
-	-	175,000	Code Enforcement (SCEP) Fee Study	-
1,623,753	1,743,288	1,743,000	Contract Programming - Systems Upgrades	2,012,425
8,000	-	9,000	Engineering Special Service Fund	8,639
542,518	1,050,000	1,050,000	Revenue Management System	1,050,000
220,789	444,920	445,000	Hearing Officer Contract	635,604
928,125	940,500	940,000	Rent and Code Outreach Program	940,500
57,994	37,500	37,000	Service Delivery	37,500
38,024	80,350	72,000	Translation Services	80,350
-	49,247,119	-	Unallocated	45,233,006
22,880,190	23,953,276	24,063,000	Reimbursement of General Fund Costs	28,714,085
			El Pueblo de Los Angeles Historical Monument Fund (Sch. 43)	
262,860	272,730	-	Reimbursement of General Fund Costs	742,829
			Zoo Enterprise Trust Fund (Sch. 44)	
4,890	-	108,000	Animal Purchases and Sales	-
38,446	-	9,000	Bequests	-
199,823	250,000	250,000	Zoo Wastewater Facility	250,000
			Central Recycling Transfer Station Fund (Sch. 45)	
100,000	200,000	200,000	CLARTS Community Amenities	150,000
768,099	1,782,213	1,782,000	Private Haulers Expense	3,910,000

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
2,403,830	2,584,280	2,584,000	Private Landfill Disposal Fees	2,739,337
3,866,236	1,023,299	1,023,000	PW-Sanitation Expense and Equipment	935,561
-	3,000,000	-	Reserve for Future Costs	3,633,951
506,521	319,066	319,000	Solid Waste Resources Revenue Fund (Schedule 2)	330,159
992,172	1,111,017	1,111,000	Reimbursement of General Fund Costs	1,173,673
			Street Damage Restoration Fee Fund (Sch. 47)	
1,422,783	-	-	Pavement Preservation Program Access Ramps Backlog	-
11,371,309	11,974,541	11,975,000	Reimbursement of General Fund Costs	7,430,485
			Municipal Housing Finance Fund (Sch. 48)	
3,000	-	3,000	Engineering Special Service Fund	2,880
5,981	150,000	150,000	Revenue Management System	150,000
57,861	58,000	160,000	Technical Contracts	183,000
1,535	-	-	Technical Services	-
101	7,250	7,000	Translation Services	7,250
-	13,651,685	-	Unallocated	7,986,743
3,446,808	4,257,309	4,268,000	Reimbursement of General Fund Costs	4,213,458
			Measure R Local Return Fund (Sch. 49)	
151,872	-	-	7th Street Streetscape	-
1,989,972	3,370,409	1,780,000	ATSAC Systems Maintenance	-
9,403	-	-	Balboa Boulevard Project	-
919,700	-	508,000	Bicycle Plan/Program	-
117,482	-	602,000	Bicycle Plan/Program - Other	-
2,625	-	-	Bridge Maintenance Program	-
82,417	-	-	Broadway Streetscape Project	-
-	-	2,989,000	Destination Crenshaw	-
110,000	-	-	Engineering Special Services	-
10,928	-	189,000	Gender Equity in Transportation	-
52,381	-	-	Glendale-Hyperion Complex of Bridges	-
-	1,000,000	-	HLA Improvements	-
12,461,242	-	-	Matching Funds - Measure R Projects/LRPT/30-10	3,000,000
39,093	500,000	543,000	Paint and Sign Maintenance	-
389,451	-	111,000	Pedestrian Facility Inventory and Assessment	-
546,461	-	1,390,000	Pedestrian Plan/Program	-
-	-	619,000	Project Match Funds	-
65,779	-	1,000	Safe Routes to School Study	-
4,452,851	-	6,923,000	Sidewalk Access Request Acceleration	-

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
458,874	-	-	State AB1290 City Fund	-
28,851	100,000	98,000	Technology and Communications	-
22,535	-	4,000	Bicycle Parking/Racks	-
-	-	1,000	Traffic Signal Supplies	-
119	-	-	Vision Zero	-
15,191	-	4,000	Vision Zero Contracts, Speed Surveys, Outreach Campaign	-
888,302	-	22,000	Vision Zero Traffic Signals	-
18,619,897	31,064,132	29,595,000	Reimbursement of General Fund Costs	31,411,503
			Multi-Family Bulky Item Fee Fund (Sch. 50)	
900,000	450,000	450,000	Department of Water and Power Fees	450,000
154,474	-	-	PW-Sanitation Expense and Equipment	1,840,000
-	-	-	Rate Stabilization Reserve	5,462,878
2,380,157	3,867,262	3,867,000	Solid Waste Resources Revenue Fund (Schedule 2)	3,096,757
-	-	-	Household Hazardous Waste Fund (Schedule 39)	405,600
787,750	4,191,900	4,192,000	Reimbursement of General Fund Costs	3,509,397
			Sidewalk Repair Fund (Sch. 51)	
39,532	135,000	30,000	Monitoring and Fees	135,000
2,191,868	4,972,999	1,000,000	Sidewalk Repair Contractual Services	-
281,732	-	86,000	Sidewalk Repair Engineering Consulting Services	-
1,150,760	-	850,000	Sidewalk Repair Incentive Program	-
62,676	-	30,000	Street Tree Planting and Maintenance	-
4,751,964	232,354	232,000	Reimbursement of General Fund Costs	4,500,923
			Measure M Local Return Fund (Sch. 52)	
-	200,000	400,000	Asset Management - Transportation	-
-	1,300,000	881,000	Bicycle Path Maintenance	1,000,000
-	3,033,000	-	Bikeshare Operations and Maintenance	1,000,000
-	1,439,745	-	Caltrans HQ Expansion	1,339,000
-	1,000,000	-	Community First Engagement	-
83,440	-	9,000	Complete Streets	-
-	400,000	244,000	Computer Hardware Replacement	-
371,443	-	-	Contractual Services-Support	-
-	-	-	DOT Equipment - 2028 Games & Major Events	450,000
-	1,500,000	-	Electric Vehicle Charging Infrastructure	-
300,000	-	321,000	Los Angeles Neighborhood Initiative	-
9,521,757	-	3,000,000	Matching Funds - Measure R Projects/LRPT/30-10	-
-	3,000,000	3,000,000	Median Island Maintenance	3,000,000

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
1,770,898	797,718	1,606,000	Open Streets Program	-
1,170,785	3,021,360	1,553,000	Paint and Sign Maintenance	2,500,000
-	-	-	Paint and Sign Maintenance - 2028 Games Support	500,000
-	-	-	PPP Access Ramps	3,106,045
451,833	-	8,000	School Speed Limit Updates	-
-	-	1,540,000	Sidewalk Access Request Acceleration	-
-	1,515,432	1,515,000	Sidewalk Engineering Consulting Services	-
-	2,311,609	2,311,000	Sidewalk Repair - BSS Crews	-
-	1,554,706	1,554,000	Sidewalk Repair Contractual Services	-
457,435	715,000	1,125,000	Speed Hump Program	715,000
20,869	-	154,000	Street Reconstruction/Vision Zero Projects	-
4,513,383	7,400,000	11,072,000	Traffic Signal Supplies	5,600,000
130,713	-	79,000	Traffic Surveys	-
65,260	-	490,000	Universal Basic Mobility	-
2,513,270	-	2,342,000	Vision Zero Corridor Projects - M	-
881,219	1,000,000	1,312,000	Vision Zero Education and Outreach	-
66,053	-	-	Vision Zero Independent Program Evaluation	-
8,939	-	20,000	Vision Zero Traffic Signals	-
925,232	-	109,000	Vision Zero Treatment Maintenance	-
11,107,062	31,273,809	17,583,977	Reimbursement of General Fund Costs	28,542,649
			Code Compliance Fund (Sch. 53)	
168,326	158,610	145,000	ACE Contractual Services	148,088
404,069	823,864	901,000	Reimbursement of General Fund Costs	972,590
-	67,232	-	Reserve for Revenue Fluctuations	-
			Road Maintenance and Rehabilitation Program Special (Sch.54)	
-	-	-	ATSAC Maintenance	7,000,000
-	-	-	BSS Palisades Recovery	4,000,000
-	1,000,000	1,000,000	Concrete Streets	1,000,000
26,665	28,000,000	28,000,000	Pavement Preservation - Access Ramps	33,547,483
4,202,423	-	-	Sidewalk Repair - Access Request Acceleration	-
3,682,625	5,218,440	5,000,000	Sidewalk Repair Contractual Services	7,234,133
1,733,360	3,000,000	3,000,000	Sidewalk Repair Engineering Consulting Services	3,000,000
218,197	-	-	Street Reconstruction/Vision Zero Project Construction	-
12,801	-	-	TRANSPORTATION GRANT	-
66,359	-	-	Vision Zero - Concrete Improvements	-
-	25,369,717	-	Vision Zero - Projects	-
1,054,430	-	-	Vision Zero Citywide Flashing Beacons	-

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
1,178,473	-	25,300,000	Vision Zero Corridor Projects - SB1	25,000,000
2,072,156	-	-	Vision Zero Traffic Signals	-
			Measure W Local Return Fund (Sch. 55)	
581,495	1,882,025	4,715,000	Feasibility Studies	1,000,000
4,022,458	4,050,000	4,752,000	Operation and Maintenance - TMDL Compliance Projects	4,770,000
1,391,183	3,410,000	4,614,000	PW-Sanitation Expense and Equipment	3,202,152
773,023	5,053,631	5,408,000	Regional Project Development and Revolving Funds	9,035,216
7,611,116	8,145,718	8,146,000	Reimbursement of General Fund Costs	8,041,822
			Planning Long-Range Planning Fund (Sch. 56)	
29,612	-	-	Valley Transit Oriented Development	-
130,476	-	-	City Clerk	-
-	2,771,126	1,110,000	Reimbursement of General Fund Costs	1,086,896
			City Planning System Development Fund (Sch. 57)	
-	-	336,000	BuildLA Project	-
3,275,839	2,281,397	2,277,000	Reimbursement of General Fund Costs	606,244
			House LA Fund (Sch. 58)	
4,505,805	22,200,242	1,400,000	Administration	13,118,538
2,295,363	306,491,663	14,021,000	Affordable Housing Programs	332,086,187
165,000	-	-	CERIDA - Short Term Emerg. Asst	-
-	5,472,101	5,472,000	Contract Programming - Systems Upgrades	2,929,468
26,935,853	105,459,497	18,609,000	Homelessness Prevention Programs	142,322,652
24,943	12,000	20,000	Translation Services	20,000
35,176	-	-	ULA-Family Source Centers	-
1,985,920	3,881,418	2,973,568	Reimbursement of General Fund Costs	9,236,170
-	466,160,000	-	Reserve for Future Costs	515,661,782
			RAISE LA Fund (Sch. 59)	
-	50,000	50,000	Department of Water and Power - Fees	-
-	-	2,268,000	Destination Crenshaw Project	-
-	-	9,210,000	Metro Projects	-
237,701	-	331,000	Program Staffing	-
-	6,041,209	5,994,000	Sidewalk and Transit Amenities Program	6,262,973
1,048,510	3,707,993	3,708,000	Reimbursement of General Fund Costs	5,817,838

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
1,240,515,142	**2,465,520,518**	**1,276,306,981**	**Total Other Special Purpose Funds**	**2,564,008,247**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
323,960,614	252,565,485	252,567,000	General Fund	165,392,213
21,811,831	28,122,268	22,445,000	Los Angeles Convention & Visitors Bureau Trust Fund (Sch. 1)	27,900,849
166,281,138	246,830,812	215,461,200	Solid Waste Resources Revenue Fund (Sch. 2)	313,448,401
1,208,424	1,500,000	1,451,000	US Department of Justice Asset Forfeiture Fund (Sch. 3)	6,591,637
163,026	195,118	17,290	US Treasury Asset Forfeiture Fund (Sch. 3)	898,829
944,063	1,244,737	1,552,000	California State Asset Forfeiture Fund (Sch. 3)	1,192,380
35,184,687	55,364,839	52,105,150	Special Gas Tax Improvement Fund (Sch. 5)	49,560,512
7,719,537	14,745,523	11,061,694	Affordable Housing Trust Fund (Sch. 6)	6,720,543
9,479,395	10,163,544	24,718,000	Stormwater Pollution Abatement Fund (Sch. 7)	15,439,364
15,221,756	8,301,980	14,912,000	Community Development Trust Fund (Sch. 8)	8,505,717
2,285,294	3,315,629	2,105,147	HOME Investment Partnership Program Fund (Sch. 9)	3,699,573
2,046,298	3,552,338	2,391,000	Mobile Source Air Pollution Reduction Fund (Sch. 10)	2,771,875
5,321,735	718,324	5,404,000	Community Service Block Grant Trust Fund (Sch. 13)	736,268
38,698,378	35,738,484	35,809,000	Convention Center Revenue Fund (Sch. 16)	38,528,919
46,976	237,331	79,000	Department of Neighborhood Empowerment Fund (Sch. 18)	284,555
14,976,092	19,755,324	19,763,000	Street Lighting Maintenance Assessment Fund (Sch. 19)	18,187,940
2,866,650	3,513,312	3,006,000	PEG Development Fund (Sch. 20)	4,141,610
733,416	1,200,000	1,200,000	Telecommunications Development Fund (Sch. 20)	-
255,000	312,819	313,000	Telecommunications Development Fund (Sch. 20)	300,658
343,002	4,265,595	3,211,000	Workforce Innovation and Opportunity Act Fund (Sch. 22)	4,938,697
10,739,816	43,825,998	12,418,000	Rent Stabilization Trust Fund (Sch. 23)	50,787,146
11,772,257	14,829,961	14,699,000	Arts and Cultural Facilities & Services Fund (Sch. 24)	7,432,335
1,974,945	2,501,592	2,834,000	Arts Development Fee Trust Fund (Sch. 25)	2,950,494
-	4,614,972	-	City Employees Ridesharing Fund (Sch. 28)	5,433,634
151,467	-	-	2019-20 CalVIP Grant Fund (Sch. 29)	-
6,270	-	-	2023 Juvenile Justice Crime Prev. Act Grant Fund (Sch. 29)	-
47,878	-	-	2022-23 CALVIP COHORT IV GRANT F (Sch. 29)	-
137,268	246,813	288,000	Animal Sterilization Fund (Sch. 29)	280,343

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
125,545	-	-	ARPA Business Assistance Programs Fund (Sch. 29)	-
298,436	-	-	Bridge Improvement Program Cash (Sch. 29)	-
-	-	309,000	Bureau of Street Services Transaction Fund (Sch. 29)	-
224,899	-	-	CA For All Youth Jobs Corps Grant - Cycle 2 (Sch. 29)	-
9,503	-	-	CA For All Youth Workforce Development Grant Fund (Sch. 29)	-
126,013	-	-	CIFD Miscellaneous Grants and Awards Fund (Sch. 29)	-
-	1,649,448	742,000	City Attorney Consumer Protection Fund (Sch. 29)	2,004,059
436,861	669,941	793,000	Coastal Transportation Corridor Trust Fund (Sch. 29)	723,900
148,191	484,418	538,000	CRA Non-Housing Bond Proceeds Fund (Sch. 29)	268,498
867,547	822,488	659,000	Deferred Compensation Plan Trust Fund (Sch. 29)	857,436
1,439	453,843	23,000	DOT Expedited Fee Trust Fund (Sch. 29)	484,684
197,546	305,437	295,000	Economic Development Trust Fund (Sch. 29)	282,912
-	187,201	50,000	Federal Emergency Shelter Grant Fund (Sch. 29)	183,344
74,673	-	-	Fiscal Year 2018-19 CALVIP Grant Fund (Sch. 29)	-
15,362	-	-	Fiscal Years 2018, 2019 & 2020 Title II Grant Fund (Sch. 29)	-
638,456	812,067	534,000	Foreclosure Registry Program Fund (Sch. 29)	630,442
9,402	-	-	Fund for Senior Services (Sch. 29)	-
4,497	-	-	FY 19 Justice Assistance Grant Fund (Sch. 29)	-
61,536	-	-	FY20 STC Fund (Sch. 29)	-
22,587	-	-	FY20 UASI Homeland Security Grant Fund (Sch. 29)	-
77,190	-	-	FY 2020 Justice Assistance Grant Fund (Sch. 29)	-
10,021	-	-	FY 2021 Reg. Cat. Preparedness Grant Program Fund (Sch. 29)	-
537,540	-	-	FY 2021 UASI Homeland Security Grant Fund (Sch. 29)	-
3,748	-	-	FY22 IMPROVING CRIMINAL JUSTICE RESPONSES GRANT (Sch. 29)	-
73,543	-	-	FY 2022 UASI HOMELAND SECURITY GRANT FUND (Sch. 29)	-
1,634,615	-	-	HHAP-4 (Sch. 29)	-
175,967	-	-	GOB Series 2011A Clean Water Cleanup Fund (Sch. 29)	-
869,218	-	-	GOB Series 2022-A (Taxable), Prop HHH Construction (Sch. 29)	-
6,662	-	-	HICAP Fund (Sch. 29)	-
141,045	320,156	373,000	HOME-ARP (Sch. 29)	331,242
1,092,550	-	-	Homeless Housing, Assistance, and Prevention Grant (Sch. 29)	-
1,500,004	1,541,430	1,494,000	Housing Impact Trust Fund (Sch. 29)	1,218,501

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
624,444	469,471	588,000	Housing Production Revolving Fund (Sch. 29)	429,677
55,012	-	-	Housing Small Grants & Awards Fund (Sch. 29)	-
-	53,876		Innovation Fund (Sch. 29)	-
-	3,240,772	2,561,000	Just Cause Enforcement Fee Trust Fund (Sch. 29)	3,101,499
2,025	-	-	LA County Juvenile Justice Crime Prevention Act (Sch. 29)	-
30,105	-	-	LA County LA RISE Measure H Fund (Sch. 29)	-
15,498	-	-	LA County Project Invest Fund (Sch. 29)	-
2,531	-	-	LA County Systems Involved Youth Fund (Sch. 29)	-
535	-	-	LA County WIOA Fund (Sch. 29)	-
53,130	-	-	Lead Grant 12 Fund (Sch. 29)	-
2,384,810	2,753,395	2,593,000	Low and Moderate Income Housing Fund (Sch. 29)	2,631,306
223,375	-	-	MICLA Lease Revenue Commercial Paper, Taxable B-1 (Sch. 29)	-
-	534,043	508,000	Off-Site Sign Periodic Inspection Fee Fund (Sch. 29)	575,617
1,360,808	3,668,737	1,920,000	Permit Parking Program Revenue Fund (Sch. 29)	3,995,060
952,382	-	-	Police Department Grant Fund (Sch. 29)	-
17,755	-	-	Police Department Trust Fund (Sch. 29)	-
24,935	-	-	Prison To Employment Reg. P'ship & Tech. Assist. (Sch. 29)	-
2,737	-	-	Prop HHH Perm. Supp. Hsg Loan Program Revenue (Sch. 29)	233,472
830,624	1,374,412	348,000	SB 2 Permanent Local Housing Allocation Fund (Sch. 29)	1,283,870
2,029,224	2,980,188	2,539,000	Short-term Rental Enforcement Trust Fund (Sch. 29)	2,813,421
30,900	286,017	315,000	LA County Youth Job Program Fund (Sch. 29)	262,624
58,479	76,378	81,000	Traffic Safety Education Program Fund (Sch. 29)	86,326
517,055	-	-	Transportation Grants Fund (Sch. 29)	-
26,661	-	241,000	Transportation Regulation & Enforcement Fund (Sch. 29)	23,056
16,229	159,351	67,000	Ventura/Cahuenga Corridor Plan Fund (Sch. 29)	93,917
225,811	239,422	211,000	Warner Center Mobility Trust Fund (Sch. 29)	241,805
14,407	378,592	118,000	Warner Center Transportation Trust Fund (Sch. 29)	404,858
332,710	381,794	687,000	West LA Transportation Improvement & Mitigation (Sch. 29)	410,219
-	-	9,229,905	Staples Center Trust Fund (Sch. 31)	-
17,932,179	35,848,798	27,941,000	Citywide Recycling Trust Fund (Sch. 32)	65,956,334
3,755,882	11,316,319	7,877,000	Cannabis Regulation Special Revenue Fund (Sch. 33)	11,818,757
1,098,046	2,321,357	3,273,000	Local Transportation Fund (Sch. 34)	2,613,045
87,603	438,583	439,000	Planning Case Processing Fund (Sch. 35)	424,952
192,411,991	83,425,373	38,699,000	Disaster Assistance Trust Fund (Sch. 37)	128,596,915
10,152,476	28,110,596	15,563,050	Accessible Housing Fund (Sch. 38)	30,391,349

Other Special Purpose Funds

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			SOURCES OF FUNDS	
1,501,632	4,864,692	4,864,000	Household Hazardous Waste Fund (Sch. 39)	5,776,123
109,644,241	277,065,968	130,093,000	Building and Safety Building Permit Fund (Sch. 40)	207,035,486
194,938	400,496	317,000	Housing Opportunities for Persons with AIDS Fund (Sch. 41)	452,630
26,324,621	77,526,953	28,559,000	Systematic Code Enforcement Fee Fund (Sch. 42)	78,742,109
262,860	272,730	-	El Pueblo de Los Angeles Historical Monument Fund (Sch. 43)	742,829
243,159	250,000	367,000	Zoo Enterprise Trust Fund (Sch. 44)	250,000
8,636,858	10,019,875	7,019,000	Central Recycling Transfer Station Fund (Sch. 45)	12,872,681
12,794,092	11,974,541	11,975,000	Street Damage Restoration Fee Fund (Sch. 47)	7,430,485
3,515,286	18,124,244	4,588,000	Municipal Housing Finance Fund (Sch. 48)	12,543,331
41,435,426	36,034,541	45,379,000	Measure R Local Return Fund (Sch. 49)	34,411,503
4,222,381	8,509,162	8,509,000	Multi-Family Bulky Item Fee Fund (Sch. 50)	14,764,632
8,478,532	5,340,353	2,228,000	Sidewalk Repair Fund (Sch. 51)	4,635,923
34,359,591	61,462,379	52,228,977	Measure M Local Return Fund (Sch. 52)	47,752,694
572,395	1,049,706	1,046,000	Code Compliance Fund (Sch. 53)	1,120,678
14,247,489	62,588,157	62,300,000	Road Maintenance and Rehabilitation Program Special (Sch.54)	80,781,616
14,379,275	22,541,374	27,635,000	Measure W Local Return Fund (Sch. 55)	26,049,190
160,088	2,771,126	1,110,000	Planning Long-Range Planning Fund (Sch. 56)	1,086,896
3,275,839	2,281,397	2,613,000	City Planning System Development Fund (Sch. 57)	606,244
35,948,060	909,676,921	42,495,568	House LA Fund (Sch. 58)	1,015,374,797
1,286,211	9,799,202	21,561,000	RAISE LA Fund (Sch. 59)	12,080,811
1,240,515,142	**2,465,520,518**	**1,276,306,981**	**Total Funds**	**2,564,008,247**

Other Special Purpose Funds

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

Code/Program	Budget	Costs Allocated To Other Budgets	Total Cost of Program
AA62AA Animal Sterilization Trust Fund	6,902,335	-	6,902,335
AC7060 Forfeited Assets Trust Fund of the Police Department	8,682,846	-	8,682,846
AJ5019 Street Lighting Maintenance Assessment Fund	18,187,940	-	18,187,940
AK3220 Telecommunications Liquidated Damages - TDA	4,442,268	-	4,442,268
AL1062 Disaster Assistance Trust Fund	128,596,915	-	128,596,915
AL62AL Emergency Operations Fund	748,884	-	748,884
BA0845 Building and Safety Building Permit Enterprise Fund	207,035,486	-	207,035,486
BA1333 Cannabis Regulation Special Revenue Trust Fund	11,818,757	-	11,818,757
BA3953 Code Compliance Fund	1,120,678	-	1,120,678
BA4342 Code Enforcement Trust Fund	78,742,109	-	78,742,109
BB6855 Planning Case Processing Special Fund	424,952	-	424,952
BB6856 Planning Long-Range Planning Fund	1,086,896	-	1,086,896
BB6857 City Planning System Development Fund	606,244	-	606,244
BC2162 Community Development Trust Fund	8,505,717	-	8,505,717
BC4348 Municipal Housing Finance Fund	12,543,331	-	12,543,331
BC4360 Housing Department Affordable Housing Trust Fund	6,720,543	-	6,720,543
BC4369 Home Investment Partnerships Program Fund	3,699,573	-	3,699,573
BD62B5 Project Restore Trust Fund	250,000	-	250,000
BD62BD Business Improvement District Trust Fund	5,322,197	-	5,322,197
BF62BF Sewer and Construction and Maintenance Fund	15,232,020	-	15,232,020
BH5002 Solid Waste Resources Revenue Fund	313,448,401	(1,000,000)	312,448,401
BH5003 Multi-Family Bulky Item Special Fund	14,764,632	-	14,764,632
BH5004 Central Recycling Transfer Station Fund	12,872,681	-	12,872,681
BH5039 Household Hazardous Waste Special Fund	5,776,123	-	5,776,123
BH5051 Citywide Recycling Fund	65,956,334	-	65,956,334
BH621B Citywide Recycling Trust Fund	18,067,678	-	18,067,678
BHS5299 Schedule 52 - Default Program	47,752,694	-	47,752,694
BI5011 Sidewalk Repair Fund	4,635,923	-	4,635,923
BI62BI Sidewalk Repair Fund	15,906,100	-	15,906,100
BL5007 Stormwater Pollution Abatement	15,439,364	-	15,439,364
BL5056 Measure W	26,049,190	-	26,049,190
BL62BW Measure W Local Return Fund	1,857,285	-	1,857,285
BL9461 Mobile Source Air Pollution Reduction Trust Fund	2,771,875	-	2,771,875
BM4718 Neighborhood Empowerment	284,555	-	284,555
BM62B1 Neighborhood Council Fund	2,535,000	-	2,535,000
BM62BM Neighborhood Empowerment	3,808,874	-	3,808,874
BN4338 Accessible Housing Fund	30,391,349	-	30,391,349
BN4358 House LA Fund	1,015,374,797	-	1,015,374,797
BN62BN Accessible Housing Fund	12,445,138	-	12,445,138
CA5005 Special Gas Tax Street Improvements	49,560,512	-	49,560,512
CA5047 Street Damage Restoration Fee Special Fund	7,430,485	-	7,430,485

Other Special Purpose Funds

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

Code/Program	Budget	Costs Allocated To Other Budgets	Total Cost of Program
CA5054 Road Maintenance and Rehabilitation Program Special Fund	80,781,616	-	80,781,616
CA5059 RAISE LA Fund	12,080,811	-	12,080,811
CA9460 Measure R Traffic Relief and Rail Expansion Fund	34,411,503	-	34,411,503
CC9465 Local Transportation Fund	2,613,045	-	2,613,045
DA3024 Arts and Cultural Facilities and Services Trust Fund	7,432,335	-	7,432,335
DA3025 Arts Development Fee Trust Fund	2,950,494	-	2,950,494
DA62DA Arts and Cultural Opportunities	24,115,000	-	24,115,000
DC3343 El Pueblo de Los Angeles Historical Monument Revenue Fund	742,829	-	742,829
DC62DC Zoo Enterprise Trust Fund	4,388,770	-	4,388,770
DC8744 Zoo Enterprise Trust Fund	250,000	-	250,000
EA1061 LA Convention and Visitors Bureau Trust Fund	27,900,849	-	27,900,849
EA4816 Convention Center Revenue Fund	38,528,919	-	38,528,919
EA62E2 Village at Westfield Topanga	3,000,000	-	3,000,000
EA62E5 Wilshire Grand Hotel Project Trust Fund	11,400,000	-	11,400,000
EA62E8 Grand Avenue Hotel Trust Fund	1,500,000	-	1,500,000
EA62ED Fig + Pico Conference Center Hotels Trust Fund	4,600,000	-	4,600,000
EB2262 Workforce Investment Act Fund	4,938,697	-	4,938,697
EG2161 Community Services Block Grant Trust Fund	736,268	-	736,268
EG4323 Rent Stabilization Trust Fund	50,787,146	-	50,787,146
EG4341 Housing Opportunities For Persons With AIDS Fund	452,630	-	452,630
FC62FP Innovation Fund	142,376	-	142,376
FD6203 Attorney Conflicts Panel Fund	6,000,000	(6,000,000)	-
FE6129 Allocations from Other Governmental Agencies and Sources	857,436	-	857,436
FE62FE Insurance and Bonds Premium Fund	7,450,000	(7,450,000)	-
FE6660 City Employees Ridesharing Fund	5,433,634	-	5,433,634
FI0629 Allocations from Other Governmental Agencies and Sources	280,343	-	280,343
FI0829 Allocations from Other Governmental Agencies and Sources	575,617	-	575,617
FI1229 Allocations from Other Governmental Agencies and Sources	2,004,059	-	2,004,059
FI2129 Allocations from Other Governmental Agencies and Sources	86,326	-	86,326
FI2229 Allocations from Other Governmental Agencies and Sources	814,034	-	814,034
FI4329 Allocations from Other Governmental Agencies and Sources	10,043,353	-	10,043,353
FI6829 Allocations from Other Governmental Agencies and Sources	3,055,226	-	3,055,226
FI9429 Allocations from Other Governmental Agencies and Sources	6,135,694	-	6,135,694
FN6215 City Ethics Commission	6,445,085	-	6,445,085

Other Special Purpose Funds

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

Code/Program	Budget	Costs Allocated To Other Budgets	Total Cost of Program
FN62FN Matching Campaign Funds Trust Fund	4,275,471	(4,275,471)	-
FO6210 Budget Stabilization Fund	9,000,000	-	9,000,000
Total Other Special Purpose Funds	**2,564,008,247**	**(18,725,471)**	**2,545,282,776**

TOTAL NONDEPARTMENTAL

Appropriations and expenditures are provided for the nondepartmental portion of the budget for general government.

Actual Expenditures 2023-24	Adopted Budget 2024-25	Estimated Expenditures 2024-25		Budget Appropriation 2025-26
$ 5,704,252,258	$ 8,160,989,375	$ 6,022,472,002	Total Nondepartmental.....	$ 8,468,367,523

NONDEPARTMENTAL
FOOTNOTES

The following footnotes refer to those funds and items as listed.

TAX AND REVENUE ANTICIPATION NOTES

For purposes of the budget, “Total 2026 Tax and Revenue Anticipation Notes: $1,521,797,629” is considered the appropriated item to pay debt service required by the programs listed. The City Administrative Officer is authorized to make payments for such obligations.

CAPITAL FINANCE ADMINISTRATION FUND

For purposes of the budget, “Total Capital Finance Administration Fund: $209,722,076” is considered the appropriated item to pay lease payments and other expenses required by the programs listed. The City Administrative Officer is authorized to make payments for such services.

GENERAL CITY PURPOSES

As detailed below, for items in the General City Purposes Budget, administering departments and the City Clerk’s Office jointly prepare contracts, administering departments handle contract monitoring and approve payments, and the City Clerk’s Office handles the payments and final close-out of contracts.

Inclusion of all items requiring contracts in General City Purposes shall, at the time of final action on the Budget, constitute an acceptance by the City of the offer made by each of the applicants and an instruction to the City Clerk’s Office and the administering department to draft, subject to approval of the City Attorney, the appropriate contracts and present them to the applicants for execution, except as detailed below. The Mayor, unless otherwise specified, is authorized and directed to execute such contracts on behalf of the City. The administering departments will monitor the contractor and authorize all payments. Upon written authorization for payment by the administering departments, the City Clerk’s Office will prepare all documents required by the Controller for payment. The administering departments will perform initial contract close-out reviews to ensure any funds not used by the contractor, or used for items not authorized, are refunded to the City. Upon completion of their close-out review and any necessary action, the administering departments will forward written contract close-out statements with supporting documentation to the City Clerk’s Office for final contract close-out. Subsequent to the adoption of the Budget, appropriations to General City Purposes that require contracts shall be handled in a like manner.

1. The Controller shall transfer the following items to departments on July 1, 2026:

   Community Engagement, Community Safety, Crisis Response Team, Equity and Inclusion, Gang Reduction and Youth Development Office, Green Workforce/Sustainability Plan, Immigration Integration, Infrastructure Planning, International Engagement, Office of Major Events, Office of Re- Integration, Open Data and Digital Services, and Trade and Commerce Relations: To the Mayor’s Office;

   Clean and Green Job Program (Los Angeles Conservation Corps): To the Board of Public Works;

   Los Angeles Continuum of Care (CoC) Administration, Los Angeles Homeless Count, Shelter and Housing Interventions, and Street Strategies: To the Housing Department;

   Summer Night Lights: To the Department of Recreation and Parks; and,

   Youth Employment Program: To the Community Investment Department

NONDEPARTMENTAL
FOOTNOTES

2. Alliance Settlement Agreement Program: The Controller is hereby authorized to reappropriate any unspent funds in the same amounts and into the same accounts that exist on June 30, 2026.

3. California Contract Cities Association and Independent Cities Association: Authorize the transfer of funds from the General City Purposes Intergovernmental Relations Program Accounts to the Travel Accounts for Council's budget to pay for or reimburse these offices for travel related to the governmental oriented organizations: California Contract Cities Association and Independent Cities Association.

4. CIRCLE: 24/7 Homelessness Crisis Response: The Controller is hereby authorized to reappropriate any unspent funds in the same amounts and into the same accounts that exist on June 30, 2026.

5. Citywide Homeless Interventions (Non-Alliance): The Controller is hereby authorized to reappropriate any unspent funds in the same amounts and into the same accounts that exist on June 30, 2026.

6. Council District Community Services: The Controller is hereby authorized to reappropriate any unspent funds in the same amounts and into the same accounts that exist on June 30, 2026.

7. Council Projects: Funds are provided for the completion of projects in Council Districts. Expenditures for these projects are to be made at the discretion of the City Council.

8. Domestic Abuse Response Teams: To be expended by the City Clerk, as authorized and administered by the Mayor and Council. The Controller is hereby authorized to reappropriate any unspent funds in the same amounts and into the same accounts that exist on June 30, 2026.

9. Heritage Month Celebrations and Special Events: To be expended by the City Clerk as authorized and directed by the Mayor and President of the Council. Of the total amount ($400,000), $93,282 will be expended by the Mayor with no Council approval required and $306,718 will be expended by the Council with no Mayoral concurrence. The mover of the Council motion recommending allocation of the Council portion of the funds will act as the City representative responsible for signing contracts related to the heritage month celebration or special event. The Controller is hereby authorized to reappropriate any unspent funds in the same amounts and into the same accounts that exist on June 30, 2026.

10. Homelessness Emergency (Inside Safe): The Controller is hereby authorized to reappropriate any unspent funds in the same amounts and into the same accounts that exist on June 30, 2026.

11. Lifeline Reimbursement Program: Funds ($22,000,000) are used to reimburse the Solid Waste Resources Revenue Fund (SWRRF) for costs associated with the Solid Waste Lifeline Rate Program. Funds are used to reimburse the Sewer Construction and Maintenance (SCM) Fund ($12,500,000) and the Multi-Family Bulky Item (MFBI) Fund ($621,000) for costs attributed to the financial assistance programs for the Sewer Service Charge and Solid Resources Fee Multi-Family Bulky Item Fee. Reimbursements will be processed on an invoice basis. The Controller is hereby authorized to reappropriate any unspent funds in the same amounts and into the same accounts that exist on June 30, 2026.

12. Neighborhood Service Enhancements: Funding must be used for one-time expenditures and not for ongoing expenditures that create future obligations. The Controller is hereby authorized to reappropriate any unspent funds in the same amounts and into the same accounts that exist on June 30, 2026.

13. Office of Unarmed Response and Safety: The Controller is hereby authorized to reappropriate any unspent funds in the same amounts and into the same accounts that exist on June 30, 2026.

14. Official Visits of Dignitaries: The Controller is hereby authorized to reappropriate the unencumbered balance in the same amount and into the same account that exists on June 30, 2026. Of the 2026-27 appropriation, 50 percent will be allocated to the Mayor and 50 percent will be allocated to the Council. The Mayor will expend her allocated funds with no Council approval required and the Council President will expend the Council's allocation with no Mayoral concurrence required.

15. Opioid Settlement: The Mayor and City Council shall administer this account.

16. Solid Waste Fee Reimbursement: Funds ($3,600,000) are to be used to reimburse the Solid Waste Resources Revenue Fund for costs associated with refuse collection and disposal service to other City departments and special events. Funds ($1,200,000) are used to reimburse the Solid Waste Resources Revenue Fund for Solid Resources Fee bin service. The City cannot subsidize these costs with revenues from residential rate payers. Reimbursements will be processed on an invoice basis. Any unspent funds will revert to the Reserve Fund at year-end.

17. Special Events Fee Subsidy - Citywide: In 2009-10, two accounts were established to be divided evenly among all Council Districts for the subsidy of 50 percent of City fees for district-specific events, the subsidy of fees for Citywide special events, and development fee subsidies (C.F. 09-0600-S46). For the 2026-27 allocation, each Council District shall receive $43,000 and the balance shall be appropriated into the Citywide Special Events Fee Subsidy account. The Controller is hereby authorized to reappropriate any unspent funds in the same amounts and into the same accounts that exist on June 30, 2026.

LEASING

1. General Fund Leasing: Reappropriate up to $2,300,000 of the unencumbered balance in the Leasing Fund No.100/63, General Fund Leasing Account, into the same account and in the same amount that exists on June 30, 2026.

UNAPPROPRIATED BALANCE

1. Gang Injunction Settlement Agreement: Reappropriate the unencumbered balance in the Unappropriated Balance Fund No. 100/58, Gang Injunction Settlement Agreement Account, into the same account and in the same amount that exists on June 30, 2026 for settlement implementation.

WATER AND ELECTRICITY

1. For purpose of the budget, "Total Water and Electricity" is considered the appropriated item to reimburse the Department of Water and Power for water and electricity costs maintained by the Department of General Services. Water and electricity are provided to all public buildings, fire and police stations, libraries, collection and disposal sites, maintenance yards, parkway landscape, and service yards. The Library Department fully reimburses the General Fund for its portion of water and electricity. The Department of Recreation and Parks and the Bureau of Sanitation are billed directly. The details printed on the budget pages are estimates used in the determination of the total appropriation for such services and are not to be considered as separate items of appropriation. The estimates are presented for informational purposes only.

NONDEPARTMENTAL
FOOTNOTES

OTHER SPECIAL PURPOSE FUNDS

1. The Emergency Operations Board, as deemed appropriate, is authorized to redirect the expenditure of Emergency Operations Fund monies identified in the 2026-27 Proposed Budget in the event grant funds are unavailable.

2. Funding is provided to pay assessments on City-owned properties within the boundaries of established Business Improvement Districts and relevant General Benefits outlined in the Management District Plan.

3. Funding is provided to the Sewer Construction and Maintenance and Measure W Local Return funds for reimbursement for prior year related cost overpayments.

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SECTION 3

Budget Schedules and Statements

2026-27

Special Purpose Fund Schedules
Expenditures and Appropriations by Funding Source
Detailed Statement of Receipts
Summary of Revenues, Expenditures and Changes in Fund Balances
Reserve Fund
Budget Stabilization Fund
Condition of the Treasury
Staples Arena Funding Agreement
City Debt Information
Statement of Bonded Indebtedness

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SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 1

LOS ANGELES CONVENTION AND VISITORS BUREAU TRUST FUND

Receipts from a transient occupancy tax of one percent shall be placed in the Los Angeles Convention and Visitors Bureau Trust Fund in accordance with Section 5.315 of the Los Angeles Administrative Code. Expenditures shall be made solely to finance the promotion and advertising of the City for the purpose of attracting conventions, trade shows, and tourism to the City. The Los Angeles Convention and Visitors Bureau shall have the exclusive right to expend funds appropriated to the Fund pursuant to written contract with the City.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
1,977,933	2,961,413	Cash Balance, July 1	4,259,413
1,977,933	2,961,413	Balance Available, July 1	4,259,413
23,527,006	24,230,000	Transient Occupancy Tax	24,115,000
25,504,939	27,191,413	**Total Revenue**	28,374,413
EXPENDITURES		**APPROPRIATIONS**	
50,000	50,000	City Administrative Officer	50,000
681,695	437,000	City Tourism	423,564
		Special Purpose Fund Appropriations:	
21,811,831	22,445,000	LA Convention and Visitors Bureau	22,459,730
-	-	Unallocated	5,441,119
22,543,526	22,932,000	**Total Appropriations**	28,374,413
2,961,413	4,259,413	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 2

SOLID WASTE RESOURCES REVENUE FUND

The Solid Waste Collection, Transfer, Recycling, Recovery of Waste Resources and Disposal Fee (formerly Sanitation Equipment Charge) is imposed on all single family dwellings in the City and upon multiple unit dwellings for which the City provides refuse collection services. All receipts from the Fee are deposited in the Solid Waste Resources Revenue Fund. Funds are used for all costs of the City's solid waste collection, recycling, and disposal activities including, but not limited to: salaries; direct and indirect overhead costs; principal and interest payments; lease payments; landfill costs, including disposal, resource recovery facilities or refuse to energy and fuel facilities and closure of City owned landfill facilities; the development, acquisition, construction, operation and maintenance of equipment, alternative fuel infrastructure, recycling, organic waste processing, transfer facilities, or resource recovery facilities used in the collection, recycling, or recovery of solid waste resources; and storage of solid waste related equipment.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
39,772,798	31,150,861	Cash Balance, July 1	49,132,661
		Less:	
-	-	Prior Years' Unexpended Appropriations	28,331,000
39,772,798	31,150,861	Balance Available, July 1	20,801,661
509,285	500,000	California Beverage Reimbursement	500,000
506,521	319,000	Central Recycling Transfer Station Fund (Schedule 45)	330,160
783,529	59,000	Citywide Recycling Trust Fund (Schedule 32)	62,368
150,000	150,000	Contamination Reduction Contributions	150,000
21,832,833	13,700,000	General Fund	-
115,223	149,000	Household Hazardous Waste Special Fund (Schedule 39)	154,532
5,000,000	16,000,000	Integrated Solid Waste Management Fund (Schedule 29)	-
6,919,043	17,900,000	Solid Waste Fee Lifeline Rate Program	22,000,000
2,640,177	1,476,000	Alternative Fuel Tax Rebate/Reimbursement	-
2,380,157	3,867,000	Multi-Family Bulky Item Revenue Fund (Schedule 50)	3,096,756
4,937,581	9,000,000	Reimbursement from Proprietary Departments	7,000,000
564,750	300,000	Sale of Recyclables	200,000
167,677	-	Reimbursement from Other Agencies	-
3,035,633	4,000,000	Reimbursement from Other Funds	9,700,000
239,804	250,000	Sale of Salvage Property	200,000
286,974,811	362,170,000	Solid Waste Fee	485,450,000
177,444	100,000	State Grants	100,000
970,619	820,000	Other Receipts	820,000
1,123,111	900,000	Interest	1,000,000
378,800,996	462,810,861	**Total Revenue**	551,565,477
EXPENDITURES		**APPROPRIATIONS**	
99,354	107,000	City Administrative Officer	112,435
628,672	649,000	City Attorney	679,897
36,886	39,000	City Clerk	38,030
58,429	60,000	Emergency Management	66,377
52,133,107	45,001,000	General Services	49,736,008
607,945	824,000	Information Technology Agency	1,213,055
27,053	27,000	Mayor	27,053
815,364	981,000	Personnel	1,079,507
413,387	401,000	Board of Public Works	423,901
102,624	-	Bureau of Engineering	-
123,966,176	134,184,000	Bureau of Sanitation	148,307,159

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 2

SOLID WASTE RESOURCES REVENUE FUND

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
480,000	480,000	General City Purposes	530,000
2,000,000	5,500,000	Liability Claims	25,000,000
-	9,964,000	Petroleum Products	10,228,654
-	-	Unappropriated Balance	675,000
		Special Purpose Fund Appropriations:	
2,750	10,000	Arbitrage	40,000
-	600,000	CLARTS Community Amenities	600,000
6,498	20,000	Debt Administration	25,000
1,315,200	1,315,200	Department of Water and Power - Fees	1,315,200
128,323,050	143,543,000	PW-Sanitation Expense and Equipment	174,476,844
8,999,801	9,000,000	Solid Waste Resources Revenue Bonds 2013-A - Principal	9,000,000
528,101	428,000	Solid Waste Resources Revenue Bonds 2013-A - Interest	225,000
-	474,000	Solid Waste Resources Revenue Bonds 2013-B - Principal	960,000
-	44,000	Solid Waste Resources Revenue Bonds 2013-B - Interest	76,000
6,995,135	7,565,000	Solid Waste Resources Revenue Bonds 2018-A - Principal	7,750,000
8,688,823	9,290,000	Solid Waste Resources Revenue Bonds 2023-A - Principal	9,515,000
3,327,701	3,030,000	Solid Waste Resources Revenue Bonds 2018-A - Interest	2,845,150
8,091,352	7,801,000	Solid Waste Resources Revenue Bonds 2023-A - Interest	7,573,500
-	-	Household Hazardous Waste Fund (Schedule 39)	2,592,000
2,727	1,322,000	Utilities	1,000,000
-	31,019,000	Reimbursement of General Fund Costs	95,454,707
347,650,135	413,678,200	**Total Appropriations**	551,565,477
31,150,861	49,132,661	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 3

FORFEITED ASSETS TRUST FUND OF THE POLICE DEPARTMENT

Section 5.520 of the Los Angeles Administrative Code establishes the Forfeited Assets Trust Fund of the Police Department. This Fund receives monies forfeited in connection with various Federal and State violations and awarded to the City pursuant to Title 21 United States Code Section 881, California Health and Safety Code Section 11489, or any other Federal or State statute relating to forfeited assets. All monies received from the State and Federal Governments under those statutes are deposited in separate accounts within this Fund. A Supplemental Police Account is established within the Fund in an amount not to exceed $1.5 million to be administered by the Chief of Police in accordance with an expenditure plan approved by the Mayor and City Council. A 15 percent set-aside of annual State receipts is reserved for gang reduction expenditures. Both State and Federal laws require that these forfeited assets be used to enhance law enforcement resources and not to supplant resources which would have been committed to this purpose in their absence.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
Fund 44D		**US Department of Justice Asset Forfeiture Fund (Sch. 3)**	
		REVENUE	
10,444,779	10,453,130	Cash Balance, July 1	15,384,130
		Less:	
-	-	Prior Years' Unexpended Appropriations	8,792,493
10,444,779	10,453,130	Balance Available, July 1	6,591,637
948,374	6,186,000	United States Department of Justice Forfeited Assets	-
307,935	196,000	Interest	-
11,701,088	16,835,130	**Total Revenue**	6,591,637
EXPENDITURES		**APPROPRIATIONS**	
39,534	-	Police	-
		Special Purpose Fund Appropriations:	
-	975,000	Black and White Vehicles	-
707,124	355,000	Supplemental Police Account	1,500,000
501,300	121,000	Technology	5,091,637
1,247,958	1,451,000	**Total Appropriations**	6,591,637
10,453,130	15,384,130	**Ending Balance, June 30**	-

Fund 44E		**US Treasury Asset Forfeiture Fund (Sch. 3)**	
		REVENUE	
940,551	1,735,612	Cash Balance, July 1	1,847,322
		Less:	
-	-	Prior Years' Unexpended Appropriations	948,493
940,551	1,735,612	Balance Available, July 1	898,829
927,027	102,000	United States Treasury Department Forfeited Assets	-
31,060	27,000	Interest	-
1,898,638	1,864,612	**Total Revenue**	898,829
EXPENDITURES		**APPROPRIATIONS**	
		Special Purpose Fund Appropriations:	
39,855	15,590	SPA-Misc Operational Expense	-
123,171	1,700	Technology	898,829

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 3

FORFEITED ASSETS TRUST FUND OF THE POLICE DEPARTMENT

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
163,026	17,290	**Total Appropriations**	898,829
1,735,612	1,847,322	**Ending Balance, June 30**	-
Fund 44F		**California State Asset Forfeiture Fund (Sch. 3)**	
		REVENUE	
7,544,163	7,994,975	Cash Balance, July 1	7,251,975
		Less:	
-	-	Prior Years' Unexpended Appropriations	6,034,595
7,544,163	7,994,975	Balance Available, July 1	1,217,380
976,578	721,000	State of California Forfeited Assets	-
172,337	113,000	State of California Forfeited Assets - 15% Set-Aside	-
270,960	-	Interest	-
8,964,038	8,828,975	**Total Revenue**	1,217,380
EXPENDITURES		**APPROPRIATIONS**	
25,000	25,000	Mayor	-
-	-	General City Purposes	25,000
		Special Purpose Fund Appropriations:	
-	624,000	Black and White Vehicles	-
-	-	Gang Intervention Program - State Set-Aside	189,649
132,645	78,000	SPA-Misc Operational Expense	-
811,418	850,000	Technology	1,002,731
969,063	1,577,000	**Total Appropriations**	1,217,380
7,994,975	7,251,975	**Ending Balance, June 30**	-
		TOTAL FORFEITED ASSETS FUNDS	
20,183,717	24,483,427	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 4

TRAFFIC SAFETY FUND

The City's share of fines and forfeitures collected under Section 42200 et. al from any person charged with a misdemeanor or an infraction under the Vehicle Code of the State of California is used for traffic signs, signals, and other traffic control and safety devices; traffic law enforcement and accident prevention; and for the maintenance, improvement or construction of public streets, bridges and culverts within the City.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
888,585	-	Cash Balance, July 1	205,000
888,585	-	Balance Available, July 1	205,000
684,356	1,533,000	Municipal Court Fines	1,300,000
1,572,941	1,533,000	**Total Revenue**	1,505,000
EXPENDITURES		**APPROPRIATIONS**	
1,572,941	1,328,000	Transportation	1,505,000
1,572,941	1,328,000	**Total Appropriations**	1,505,000
-	205,000	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 5

SPECIAL GAS TAX IMPROVEMENT FUND

The Special Gas Tax Street Improvement Fund receives monies from the State's Excise Tax on the sale of gasoline and from federal reimbursements through the Surface Transportation Program - Local. These monies provide funding to various departments and to the CTIEP - Physical Plant for eligible activities and projects. Funding is apportioned through various formulas in accordance with Sections 2103, 2105, 2106, and 2107 of the Streets and Highways Code and through annual federal legislation relative to the Surface Transportation Program.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
4,968,565	2,513,439	Cash Balance, July 1	1,116,289
		Less:	
-	-	Prior Years' Unexpended Appropriations	1,116,289
4,968,565	2,513,439	Balance Available, July 1	-
37,262,573	36,690,000	State Gasoline Tax Section 2103	39,073,000
24,212,567	23,553,000	State Gasoline Tax Section 2105	23,914,000
13,788,221	13,364,000	State Gasoline Tax Section 2106	13,471,000
32,043,256	30,967,000	State Gasoline Tax Section 2107	32,135,000
49,660	50,000	Lease and Rental Fees	50,000
37,094	-	Reimbursement from Other Agencies	-
2,336,846	3,000,000	Surface Transportation Program (STP)	5,000,000
579,641	500,000	Interest	500,000
115,278,423	110,637,439	**Total Revenue**	114,143,000
EXPENDITURES		**APPROPRIATIONS**	
2,371,148	2,253,000	General Services	2,794,133
358,847	273,000	Board of Public Works	286,803
478,321	532,000	Bureau of Contract Administration	524,377
3,583,664	2,552,000	Bureau of Engineering	4,234,508
7,495,930	7,370,000	Bureau of Street Lighting	7,304,266
52,799,236	36,678,000	Bureau of Street Services	42,926,296
4,011,740	2,099,000	Transportation	3,882,073
-	2,630,000	Petroleum Products	2,630,032
		Special Purpose Fund Appropriations:	
956,707	983,000	Street Lighting General Benefit	-
5,524,704	2,046,000	CTIEP - Physical Plant	-
35,184,687	52,105,150	Reimbursement of General Fund Costs	49,560,512
112,764,984	109,521,150	**Total Appropriations**	114,143,000
2,513,439	1,116,289	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 6

HOUSING DEPARTMENT AFFORDABLE HOUSING TRUST FUND

The Housing Department Affordable Housing Trust Fund provides for the utilization of monies dedicated to the purpose of providing affordable, accessible, safe, secure and decent housing. Receipts are used for the purpose of acquiring, developing, constructing and rehabilitation.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
56,631,509	49,892,799	Cash Balance, July 1	40,371,105
		Less:	
-	-	Prior Years' Unexpended Appropriations	33,758,889
56,631,509	49,892,799	Balance Available, July 1	6,612,216
400,000	-	General Fund	-
632,223	1,507,000	Program Income	1,000,000
701,387	-	Reimbursement from Other Agencies	-
18,300	10,000	Relocation Services Provider Fee	-
1,558,208	1,200,000	Interest	1,328,000
59,941,627	52,609,799	**Total Revenue**	8,940,216
EXPENDITURES		**APPROPRIATIONS**	
776,925	337,000	Community Investment	-
1,552,366	840,000	Housing	2,219,673
		Special Purpose Fund Appropriations:	
182,971	-	ADU Accelerator Program	-
2,986,000	10,420,000	Accessible Housing Fund	-
2,607,042	-	Homeless Prevention & Eviction Defense Program	-
135,475	-	Miscellaneous	-
1,000,000	-	Transfer of Floor Area Ratio Public Benefits Trust Fund	-
-	-	Unallocated	5,433,129
808,049	641,694	Reimbursement of General Fund Costs	1,287,414
10,048,828	12,238,694	**Total Appropriations**	8,940,216
49,892,799	40,371,105	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 7

STORMWATER POLLUTION ABATEMENT FUND

The Environmental Protection Agency establishes regulations setting forth requirements for stormwater discharges from large municipal storm drains. The City enacted a Stormwater Pollution Abatement Charge (Article 4.2 of Chapter 6 of the Los Angeles Municipal Code) on all properties in the City in order to treat and abate stormwater. The charge is based on stormwater runoff and pollutant loading associated with property size and land use.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
28,581,384	47,244,688	Cash Balance, July 1	31,130,688
		Less:	
-	-	Prior Years' Unexpended Appropriations	22,629,810
28,581,384	47,244,688	Balance Available, July 1	8,500,878
16,680,737	4,379,000	Damage Claims	-
814,124	730,000	Developer Plan Review Fees	800,000
5,117,210	3,089,000	Reimbursement from Other Agencies	500,000
92,738	2,950,000	Reimbursement from Other Funds	239,203
28,663,683	28,400,000	Stormwater Pollution Abatement Charge	28,400,000
1,036,744	1,398,000	Interest	1,040,000
80,986,620	88,190,688	**Total Revenue**	39,480,081
EXPENDITURES		**APPROPRIATIONS**	
487,504	472,000	General Services	565,331
10,481	-	Information Technology Agency	-
27,053	27,000	Mayor	27,053
73,320	78,000	Personnel	88,545
32,350	33,000	Board of Public Works	34,735
402,754	462,000	Bureau of Contract Administration	310,653
2,969,200	1,418,000	Bureau of Engineering	2,317,864
14,305,121	15,487,000	Bureau of Sanitation	15,019,342
5,793,081	4,815,000	Bureau of Street Services	5,677,194
		Special Purpose Fund Appropriations:	
161,673	9,550,000	CTIEP - Physical Plant	-
95,588	1,852,000	Expense and Equipment	1,049,710
269,403	416,000	Media Tech Center	330,000
535,109	5,083,000	NPDES Permit Compliance	2,348,536
3,490,592	9,491,000	On Call Contractors (Emergency Funds)	8,561,701
147,646	475,000	Operation and Maintenance - TMDL Compliance Projects	180,000
104,647	-	Payment for Sewer Construction Maintenance Fund Loan	-
-	1,000,000	PCB Restitution Remediation	-
2,911,197	5,081,000	Sanitation Contracts	2,969,417
1,925,213	1,320,000	Reimbursement of General Fund Costs	-
33,741,932	57,060,000	**Total Appropriations**	39,480,081
47,244,688	31,130,688	**Ending Balance, June 30**	-

*Payment for Sewer Construction Maintenance Fund Loan includes both principal and interest amounts.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 8

COMMUNITY DEVELOPMENT TRUST FUND

The primary objective of the Community Development Block Grant (CDBG) Program is to promote viable urban communities through decent housing, expanded economic development opportunities and comprehensive social services to persons of low and moderate incomes.

The City of Los Angeles receives CDBG funds based on the ratio of population, poverty, and housing overcrowding in the City compared to the ratio within all U.S. metropolitan areas. Funds are allocated by the U.S. Department of Housing and Urban Development to specific programs or purposes, based on approved applications, and remitted to the City by a letter-of-credit arrangement.

The 2026-27 Budget reflects the receipt and use of funds for salaries, expenses, and related costs attributable to departmental budgets. The Mayor and Council are considering appropriations for additional projects and programs funded by CDBG funds as detailed in the 52nd Program Year (PY) Consolidated Plan, which is authorized from July 1, 2026 through June 30, 2027. Funding amounts are based on estimates and are subject to change pending receipt of actual entitlement award from the U.S. Department of Housing and Urban Development.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
30,012,397	26,415,000	Federal Grants	21,703,894
30,012,397	26,415,000	**Total Revenue**	21,703,894
EXPENDITURES		**APPROPRIATIONS**	
111,806	130,000	Aging	-
1,242,551	774,000	Building and Safety	-
110,312	-	City Administrative Officer	122,522
274,182	211,000	City Attorney	82,784
5,585,228	5,910,000	Community Investment	9,718,746
23,029	-	Controller	26,919
84,000	-	Cultural Affairs	-
2,047,119	2,018,000	Economic and Workforce Development	-
1,019,158	-	General Services	-
2,888,052	1,564,000	Housing	3,107,083
23,420	-	Information Technology Agency	-
87,704	-	Personnel	140,123
208,204	50,000	Bureau of Engineering	-
61,147	846,000	Bureau of Street Lighting	-
492,864	-	Bureau of Street Services	-
		Special Purpose Fund Appropriations:	
531,865	-	Library - Special Fund Appropriation	-
2,327,339	3,399,000	Domestic Violence Shelters	-
19,314	25,000	Environmental Consultant	-
6,525,784	6,009,000	FamilySource Centers-Nonprofit Managed	-
6,349,319	5,479,000	Reimbursement of General Fund Costs	8,505,717
30,012,397	26,415,000	**Total Appropriations**	21,703,894
-	-	**Ending Balance, June 30**	-

The dollar amounts shown reflect combined Actual 2024-25 expenditures for both administrative (Adopted Budget) and program costs (off-budget). These amounts are provided by the Controller's reporting system which does not differentiate between administrative and program costs.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 9

HOME INVESTMENT PARTNERSHIPS PROGRAM FUND

The primary objective of HOME Investment Partnerships Program (HOME) is to expand the supply of decent, safe, sanitary and affordable housing, with the primary focus on rental housing.

The 2026-27 Budget reflects the receipt and use of funds for salaries, expenses, and related costs attributable to departmental budgets. The Mayor and Council are considering appropriations for other programs funded by HOME funds as detailed in the 52nd Program Year (PY) Consolidated Plan, which is expected to be authorized from July 1, 2026 through June 30, 2027. Funding amounts are based on estimates and are subject to change pending receipt of actual entitlement award from the U.S. Department of Housing and Urban Development.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
6,145,730	6,634,147	Federal Grants	9,419,736
6,145,730	6,634,147	**Total Revenue**	9,419,736
EXPENDITURES		**APPROPRIATIONS**	
314,963	245,000	City Attorney	411,535
3,420,476	4,106,000	Housing	5,118,156
124,997	178,000	Personnel	190,472
		Special Purpose Fund Appropriations:	
19,000	23,000	Engineering Special Service Fund	23,038
67,205	100,000	Environmental Consultant	115,000
64,601	135,000	Technical Services	212,000
2,134,488	1,847,147	Reimbursement of General Fund Costs	3,349,535
6,145,730	6,634,147	**Total Appropriations**	9,419,736
-	-	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 10

MOBILE SOURCE AIR POLLUTION REDUCTION TRUST FUND

Chapter 7 to Part 5 of Division 26 of the Health and Safety Code provide for a distribution of funds to cities from a fee imposed on motor vehicle registration in order to implement the California Clean Air Act of 1988. A $6 per vehicle fee is imposed on vehicles in the South Coast Air Quality Management District. Twenty-seven percent of revenues are allocated to cities based on population. Funds are to be used for programs to reduce air pollution from motor vehicles.

Section 5.345 of the Los Angeles Administrative Code established the Mobile Source Air Pollution Reduction Trust Fund to receive fee revenues to implement mobile source air pollution reduction programs.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
4,911,173	5,886,364	Cash Balance, July 1	5,278,364
		Less:	
-	-	Prior Years' Unexpended Appropriations	4,196,504
4,911,173	5,886,364	Balance Available, July 1	1,081,860
5,023,574	5,127,000	Mobile Source Air Pollution Fee	5,046,934
196,674	177,000	Interest	162,378
10,131,421	11,190,364	**Total Revenue**	6,291,172
EXPENDITURES		**APPROPRIATIONS**	
-	898,000	General Services	944,456
-	27,000	Mayor	27,053
173,754	610,000	Personnel	498,640
2,025,005	1,986,000	Transportation	2,049,148
		Special Purpose Fund Appropriations:	
76,991	-	Alternate Fuel Fleet Vehicles, Trucks, and Infrastructure	-
5,760	-	Carshare Bikeshare Professional Services	70,000
-	70,000	Electric Vehicle Charging Infrastructure	-
-	25,000	Single Audit Contract	25,000
1,963,547	2,296,000	Reimbursement of General Fund Costs	2,676,875
4,245,057	5,912,000	**Total Appropriations**	6,291,172
5,886,364	5,278,364	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 11

SPECIAL PARKING REVENUE FUND

The Special Parking Revenue Fund receives all monies collected from parking meters and City-owned parking lots in the City in accordance with Division 5 of the Los Angeles Administrative Code (LAAC). Fund monies may be used for the following purposes: 1) purchasing, leasing, installing, maintaining, operating, regulating and policing of parking meters and metered spaces, collection of meter revenue and related expenses; 2) the purchase, improvement, and operation of off-street parking facilities; 3) the painting and marking of streets and curbs required for the parking of motor vehicles within parking meter zones; and, 4) the payment of debt service costs incurred for off-street parking facilities. LAAC Section 5.117 Subsection 6 allows the City to establish surplus funding which may be transferred to the Reserve Fund for general governmental purposes, after paying, or setting aside funding for the cost of operations and maintenance for eligible activities.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
37,729,090	28,764,824	Cash Balance, July 1	4,243,460
		Less:	
-	-	Prior Years' Unexpended Appropriations	4,243,460
37,729,090	28,764,824	Balance Available, July 1	-
11,024,106	11,458,000	Hollywood and Highland Lot 745	11,500,000
2,534,007	1,404,000	Lease and Rental Fees	840,000
550,044	550,000	Parking Fees	520,000
3,519,240	11,202,000	Parking Lots	9,500,000
40,279,804	46,723,000	Parking Meters	49,500,000
98,578	102,000	Other Receipts	100,000
1,568,865	1,150,000	Interest	1,200,000
		Less:	
24,622,874	19,544,364	Surplus Transfer to the Reserve Fund	12,214,686
72,680,860	81,809,460	**Total Revenue**	60,945,314
EXPENDITURES		**APPROPRIATIONS**	
5,145	-	General Services	-
114,374	-	Information Technology Agency	-
440,516	358,000	Transportation	394,600
5,490,205	5,491,000	Capital Finance Administration	2,195,898
		Special Purpose Fund Appropriations:	
-	-	Parking Structure Improvements	5,000,000
6,954,547	5,280,000	Capital Equipment Purchases	5,280,000
2,482,510	2,800,000	Collection Services	2,800,000
11,787,221	50,905,000	Contractual Services	29,420,904
415,481	-	Destination Crenshaw	-
1,517,135	2,500,000	Maintenance, Repair, & Utility Service for Off-Street Lots	2,500,000
48,953	-	Miscellaneous Equipment	100,000
1,273	-	Parking Facilities Lease Payments	-
5,727,371	4,617,000	Parking Meter and Off-Street Parking Administration	5,787,007
2,640,391	900,000	Replacement Parts, Tools and Equipment	1,400,000
24,158	-	Travel and Training	-
6,266,756	4,715,000	Reimbursement of General Fund Costs	6,066,905
43,916,036	77,566,000	**Total Appropriations**	60,945,314
28,764,824	4,243,460	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 12

CITY EMPLOYEES' RETIREMENT FUND

An annual tax levy or appropriation from available funds is required by Charter Section 1160 to meet the cost of maintenance of the retirement fund, which provides retirement, disability, and death benefits for officers and employees of the City except members of the Fire and Police Pensions System and members of the Water and Power Employees' Retirement Plan. This schedule reflects the contributions of the Airports and Harbor Departments and the Los Angeles City Employees' Retirement and Los Angeles Fire and Police Pensions Systems to pay for retirement costs for their employees.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
90,614,009	95,585,000	Airport Revenue Fund	107,338,145
28,614,167	30,907,000	Harbor Revenue Fund	32,826,528
5,941,503	6,951,000	City Employees' Retirement System Revenue Fund	7,585,543
4,245,559	4,356,000	Fire and Police Pensions System Revenue Fund	5,195,908
129,415,238	137,799,000	**Total Revenue**	152,946,124
EXPENDITURES		**APPROPRIATIONS**	
		Special Purpose Fund Appropriations:	
129,415,238	137,799,000	Civilian Pensions - Special Fund Appropriation	152,946,124
129,415,238	137,799,000	**Total Appropriations**	152,946,124
-	-	**Ending Balance, June 30**	-

The 2026-27 contribution reflects a credit from the 2025-26 true-up adjustment.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 13

COMMUNITY SERVICES BLOCK GRANT TRUST FUND

The Community Services Block Grant provides funds to alleviate the problems of poverty and to benefit low-income residents of the City. Program services are provided under contract by community-based delegate agencies. Program planning, monitoring, assessment, and other administrative activities are conducted by the City acting as the Community Action Agency.

This schedule reflects the receipt and appropriation of funds for the administrative budget of the Community Investment Department. Other funds are expended for program services outside the City Budget as authorized by the Mayor and Council.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
6,605,578	6,631,000	Federal Grants	1,837,322
6,605,578	6,631,000	**Total Revenue**	1,837,322
EXPENDITURES		**APPROPRIATIONS**	
1,283,843	1,227,000	Community Investment	1,101,054
		Special Purpose Fund Appropriations:	
4,686,302	4,686,000	FamilySource Centers-Nonprofit Managed	-
635,433	718,000	Reimbursement of General Fund Costs	736,268
6,605,578	6,631,000	**Total Appropriations**	1,837,322
-	-	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 14

SEWER CONSTRUCTION AND MAINTENANCE FUND

The Council shall designate by ordinance those monies which shall be deposited on a regular basis into the Fund in accordance with Section 64.19.2 of the Los Angeles Municipal Code (LAMC). Monies deposited into the Fund shall be expended only for sewer and sewage-related purposes including but not limited to industrial waste control, water reclamation purposes, funding of the Wastewater System Revenue Bond Funds created by Section 5.168.1 of the Los Angeles Administrative Code and funding of the Sewer Operation and Maintenance Fund and the Sewer Capital Fund as provided in Sections 64.19.3 and 64.19.4 of the LAMC. Expenditures shall be made from the Fund as provided in the Budget or by Council resolution unless provided otherwise by ordinance.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
497,315,223	476,055,856	Cash Balance, July 1	657,045,856
		Less:	
-	-	Prior Years' Unexpended Appropriations	536,691,060
-	-	Restricted Funds	87,289,435
497,315,223	476,055,856	Balance Available, July 1	33,065,361
81,665,821	185,000,000	Additional Revenue Debt	303,927,843
20,416,135	73,830,000	Debt Service Reserves	-
1,566,308	4,016,000	BABS & RZEDB Subsidy Payments	4,988,001
2,331,661	2,900,000	Federal Grants	2,052,972
21,126,025	24,107,000	General Fund	15,232,020
20,228,700	22,036,000	Industrial Waste Quality Surcharge	23,255,134
5,630,606	3,000,000	Revenue from Green Acres Farm	3,000,000
12,297,597	8,897,000	Revenue from Recycled Water Sales	14,000,000
14,491	100,000	Reimbursement from Other Agencies	100,000
-	-	Reimbursement for Recycled Water Projects - O&M	348,000
38,613,538	148,400,000	Reimbursement for Recycled Water Projects - Capital	332,900,000
7,454,039	13,540,000	Reimbursement from Other Funds	12,540,000
199,823	200,000	Repayment of Loans	200,000
721,389,697	927,160,000	Sewer Service Charges	1,019,781,575
30,752,826	34,000,000	Sewerage Disposal Contracts: O&M Charges	39,000,000
10,087,802	4,000,000	Sewerage Disposal Contracts: Capital Contribution	6,000,000
13,440,491	13,000,000	Sewerage Facilities Charge	13,000,000
-	3,000,000	State Grants	-
43,048,331	3,631,000	Other Receipts	3,471,000
20,433,442	12,000,000	Interest	12,000,000
1,548,012,556	1,958,872,856	**Total Revenue**	1,838,861,906

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 14

SEWER CONSTRUCTION AND MAINTENANCE FUND

Actual Expenditures 2024-25	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES		**APPROPRIATIONS**	
Fund 760		**Sewer Operations & Maintenance Fund (Sch. 14)**	
319,284	335,000	City Administrative Officer	351,933
793,839	811,000	City Attorney	851,509
36,886	39,000	City Clerk	38,030
58,429	60,000	Emergency Management	66,377
16	-	Finance	-
6,182,947	4,924,000	General Services	5,957,829
822,995	156,000	Information Technology Agency	153,912
27,053	-	Mayor	27,053
1,973,818	2,297,000	Personnel	2,700,631
2,132,953	2,664,000	Police	2,393,863
2,197,471	2,309,000	Board of Public Works	2,431,387
148,767,520	161,455,000	Bureau of Sanitation	186,254,313
-	48,000	Transportation	225,500
706,329	706,000	Capital Finance Administration	706,268
480,000	480,000	General City Purposes	480,000
2,182,317	5,370,000	Liability Claims	5,370,072
-	1,382,000	Petroleum Products	1,381,955
		Special Purpose Fund Appropriations:	
2,980,800	2,981,000	Department of Water and Power Fees	2,980,800
3,786,060	2,088,000	General Services Expense and Equipment	2,185,839
-	-	Insurance Reserve	5,000,000
-	-	Operations and Maintenance Reserve	75,644,005
129,280,749	151,427,000	PW-Sanitation Expense and Equipment	221,938,709
30,844,805	31,865,000	Sanitation-Project Related	26,531,000
23,181	250,000	Sewer Connect Fin Assist Prgm	250,000
24,675	500,000	Sewer Service Charge Refunds	500,000
36,674,228	52,158,000	Utilities	52,157,787
69,169,548	89,884,000	Reimbursement of General Fund Costs	97,622,165
439,465,903	514,189,000	**Subtotal**	694,200,937

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 14

SEWER CONSTRUCTION AND MAINTENANCE FUND

Actual Expenditures 2024-25	Estimated Expenditures 2025-26		Total Budget 2026-27
Fund 761		**Sewer Capital Fund (Sch. 14)**	
530,225	547,000	City Administrative Officer	596,032
627,910	389,000	City Attorney	408,956
219,294	260,000	Controller	288,649
540,404	511,000	Finance	528,695
1,231,279	1,193,000	General Services	1,362,066
472,791	515,000	Personnel	515,850
1,213,137	1,378,000	Board of Public Works	1,475,594
10,556,537	10,922,000	Bureau of Contract Administration	14,619,010
44,644,055	46,700,000	Bureau of Engineering	55,068,774
5,606,923	5,727,000	Bureau of Sanitation	7,316,944
1,237	218,000	Bureau of Street Lighting	264,212
243,217	204,000	Transportation	930,526
1,816,275	1,816,000	Capital Finance Administration	1,816,119
		Special Purpose Fund Appropriations:	
252,859,935	398,833,000	CTIEP - Clean Water	710,542,000
2,057,750	3,000,000	Bond Issuance Costs	3,000,000
1,493,797	12,569,000	General Services Expense and Equipment	18,750,000
-	296,000	Insurance and Bonds Premium Fund	304,810
-	-	Insurance Reserve	5,000,000
11,500,000	2,000,000	Interest-Commercial Paper	6,666,667
8,141	78,000	PW-Contract Admin-Expense and Equipment	80,451
1,480,796	1,657,000	PW-Engineering Expense and Equipment	1,720,175
1,576,332	6,115,000	PW-Sanitation Expense and Equipment	10,470,348
13,605,483	-	Repayment of State Revolving Fund Loan	-
3,000,000	3,000,000	Street Damage Restoration Fee Special Fund (Schedule 47)	3,000,000
-	80,000	WW System Auditors	80,000
37,656,783	40,006,000	Reimbursement of General Fund Costs	48,979,211
392,942,301	538,014,000	**Subtotal**	893,785,089
Fund W1A		**WSRB Series 2025-A Subordinate Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
-	10,468,000	Interest Expense	9,838,938
-	10,468,000	**Subtotal**	9,838,938
Fund W1B		**WSRB Series 2025-B Subordinate Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
-	8,410,000	Interest Expense	7,732,857
-	3,855,000	Principal	5,160,000
-	12,265,000	**Subtotal**	12,892,857

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 14

SEWER CONSTRUCTION AND MAINTENANCE FUND

Actual Expenditures 2024-25	Estimated Expenditures 2025-26		Total Budget 2026-27
Fund W1C		**WSRB Series 2025-C Subordinate Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
-	19,838,000	Interest Expense	16,919,750
-	34,545,000	Principal	55,440,000
-	54,383,000	**Subtotal**	72,359,750
Fund W1D		**WSRB Series 2025-A Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
-	25,274,000	Interest Expense	25,623,750
-	5,970,000	Principal	17,360,000
-	31,244,000	**Subtotal**	42,983,750
Fund W56		**WSRB Debt Service Reserve Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
16,160,925	-	Transfer to Escrow Agent	-
16,160,925	-	**Subtotal**	-
Fund W59		**WSRB Series 2010-A Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
10,136,005	-	Interest Expense	-
10,136,005	-	**Subtotal**	-
Fund W61		**WSRB Series 2010-B Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
5,208,448	5,208,000	Interest Expense	5,208,000
5,208,448	5,208,000	**Subtotal**	5,208,000
Fund W78		**WSRB Series 2013-A Subordinate Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
10,531,380	-	Interest Expense	-
14,871,346	-	Principal	-
25,402,726	-	**Subtotal**	-
Fund W79		**WSRB Series 2013-A Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
6,877,424	-	Interest Expense	-
6,877,424	-	**Subtotal**	-
Fund W80		**WSRB Series 2013-B Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
2,279,253	-	Interest Expense	-
2,279,253	-	**Subtotal**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 14

SEWER CONSTRUCTION AND MAINTENANCE FUND

Actual Expenditures 2024-25	Estimated Expenditures 2025-26		Total Budget 2026-27
Fund W81		**WSRB Series 2015-A Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
8,969,650	-	Interest Expense	-
8,969,650	-	**Subtotal**	-
Fund W82		**WSRB Refunding Series 2015-B Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
2,058,750	-	Interest Expense	-
2,058,750	-	**Subtotal**	-
Fund W83		**WSRB Refunding Series 2015-C Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
5,041,750	-	Interest Expense	-
5,041,750	-	**Subtotal**	-
Fund W84		**WSRB Refunding Series 2015-D Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
3,586,000	-	Interest Expense	-
16,305,000	-	Principal	-
19,891,000	-	**Subtotal**	-
Fund W86		**WSRB Series 2017-A Subordinate Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
11,032,563	11,033,000	Interest Expense	11,033,000
11,032,563	11,033,000	**Subtotal**	11,033,000
Fund W87		**WSRB Series 2017-B Subordinate Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
4,410,438	4,410,000	Interest Expense	3,831,438
-	11,580,000	Principal	3,975,000
4,410,438	15,990,000	**Subtotal**	7,806,438
Fund W88		**WSRB Series 2017-C Subordinate Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
3,552,688	3,403,000	Interest Expense	3,243,989
4,915,000	5,060,000	Principal	5,220,000
8,467,688	8,463,000	**Subtotal**	8,463,989
Fund W89		**WSRB Series 2018-A Subordinate Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
10,658,750	10,582,000	Interest Expense	10,502,000
1,530,000	1,605,000	Principal	1,685,000
12,188,750	12,187,000	**Subtotal**	12,187,000

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 14

SEWER CONSTRUCTION AND MAINTENANCE FUND

Actual Expenditures 2024-25	Estimated Expenditures 2025-26		Total Budget 2026-27
Fund W90		**WSRB Series 2018-B Subordinate Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
6,953,400	5,307,000	Interest Expense	3,613,200
32,920,000	34,160,000	Principal	35,630,000
39,873,400	39,467,000	**Subtotal**	39,243,200
Fund W92		**WSRB Series 2021 Subordinate Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
253,268	3,304,000	Interest Expense	4,000,000
253,268	3,304,000	**Subtotal**	4,000,000
Fund W94		**WSRB Series 2022-A Subordinate Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
4,472,450	4,472,000	Interest Expense	4,472,450
4,472,450	4,472,000	**Subtotal**	4,472,450
Fund W95		**WSRB Series 2022-B Subordinate Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
2,926,758	2,927,000	Interest Expense	2,926,758
2,926,758	2,927,000	**Subtotal**	2,926,758
Fund W96		**WSRB Series 2022-C Subordinate Debt Service Fund (Sch. 14)**	
		Special Purpose Fund Appropriations:	
14,612,250	12,648,000	Interest Expense	11,369,750
39,285,000	25,565,000	Principal	6,090,000
53,897,250	38,213,000	**Subtotal**	17,459,750
1,071,956,700	1,301,827,000	**Total Appropriations**	1,838,861,906
476,055,856	657,045,856	**Ending Balance, June 30**	-

*Restricted Funds include Debt Service Reserve Fund, Emergency Fund, and various bond rebate funds that are not available to fund appropriations. This also includes a minimum cash balance for 2026-27 O&M and a 50% cash reserve for 2026-27 CIEP (C.F. 10-1947).
**In 2025-26, the General Fund completed payment to the SCM Fund for the overallocation of related costs for the period that covered Fiscal Year (FY) 2023-24. In 2026-27, the General Fund will complete payment to the SCM Fund for the overallocation of related costs for the period that covered FY 2024-25.
***Capital related expenditures, including capital salaries, may be made from the Sewer Capital Fund, Reimbursement Tracking Fund, Commercial Paper Funds, from any Series of Wastewater System Revenue Bonds Construction Fund, WIFIA Construction Fund, or Debt Service Reserve Fund Releases Tracking Fund.
****Debt Service Reserve represents amounts expected to be released from the Debt Service Reserve Fund and Emergency Fund following the refinancing of certain Wastewater System Revenue Bonds and the effectuation of the Amended and Restated Wastewater System Revenue Bonds General Resolution.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 15

PARK AND RECREATIONAL SITES AND FACILITIES FUND

Section 21.10.3 of the Los Angeles Municipal Code imposes the Dwelling Unit Construction Tax upon every person who constructs any new dwelling unit in the City. The tax applies to new dwelling units created by new construction or modification of existing structures and also to new mobile home park sites. The rate of tax is $200 per dwelling unit. Funds received from this tax are used exclusively for the acquisition and development of park and recreational sites and facilities.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
16,449,372	16,174,146	Cash Balance, July 1	16,151,146
		Less:	
-	-	Prior Years' Unexpended Appropriations	16,151,146
16,449,372	16,174,146	Balance Available, July 1	-
2,487,168	3,177,000	Dwelling Unit Construction Tax	2,700,000
18,936,540	19,351,146	**Total Revenue**	2,700,000
EXPENDITURES		**APPROPRIATIONS**	
-	500,000	Cultural Affairs	-
275,827	-	General Services	-
		Special Purpose Fund Appropriations:	
2,486,567	2,700,000	CTIEP - Municipal Facilities	2,700,000
2,762,394	3,200,000	**Total Appropriations**	2,700,000
16,174,146	16,151,146	**Ending Balance, June 30**	-

* Allocations to specific projects will be provided by the City Administrative Officer in accordance with Council policy or direction. The City Administrative Officer is further authorized to approve all necessary appropriation documents to implement the allocation to specific projects. For 2026-27, funding priority is recommended to address funding shortfalls for Proposition K projects in order to leverage other supplemental funding sources and to satisfy the City's obligation to complete various program requirements. A specific allocation of $150,000 will fund increased maintenance at Department of Cultural Affairs facilities.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 16

CONVENTION CENTER REVENUE FUND

Section 8.148 of the Los Angeles Administrative Code establishes the Convention Center Revenue Fund. All revenues derived from the operation of the Convention Center shall be paid at the direction of the Executive Director of the Convention Center into either accounts maintained by the private entity under contract with the City to manage, operate, and maintain the Convention Center or into the fund. Such funds may be used for the expense of operation, management, maintenance, and improvement of the Convention Center.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
25,562,314	23,959,380	Cash Balance, July 1	24,102,380
		Less:	
-	-	Customer Deposits and Other Liabilities	7,203,261
-	-	LACC Private Operator Reserve	9,129,803
25,562,314	23,959,380	Balance Available, July 1	7,769,316
2,280,079	6,390,000	Convention Revenues	1,494,546
35,687,228	30,738,000	LACC Private Operator Receipts	30,759,603
63,529,621	61,087,380	**Total Revenue**	40,023,465
EXPENDITURES		**APPROPRIATIONS**	
871,863	1,176,000	City Tourism	1,494,546
		Special Purpose Fund Appropriations:	
32,640,879	29,618,000	LACC Private Operator Account	32,254,149
5,000,000	5,000,000	LACC Private Operator Cash Flow	5,000,000
-	117,000	LACC Private Operator Reserve	-
1,057,499	1,074,000	Reimbursement of General Fund Costs	1,274,770
39,570,241	36,985,000	**Total Appropriations**	40,023,465
23,959,380	24,102,380	**Ending Balance, June 30**	-

LACC Private Operator Reserve reflects the balance of the reserve account held by the private operator of the Los Angeles Convention Center.

LACC Private Operator Receipts reflect operating revenue generated by the Los Angeles Convention Center (Convention Center), which is collected and managed by the private operator in a private operating account, pursuant to the Management Agreement between the City and the private operator.

LACC Private Operator Account reflects private account from which the private operator manages and spends revenue collected from operating the Convention Center, pursuant to the Management Agreement.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 17

LOCAL PUBLIC SAFETY FUND

California voters passed Proposition 172 in 1993 to establish a permanent 1/2 cent statewide sales tax to support local public safety activities. Section 5.466 of the Los Angeles Administrative Code established the Local Public Safety Fund to receive the monies allocated pursuant to Chapter 6.5 of Division 3 of Title 3 of the Government Code of the State of California. Funds must be expended for public safety (primarily police and fire services).

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
2,651,902	-	Cash Balance, July 1	777,400
2,651,902	-	Balance Available, July 1	777,400
55,649,127	56,477,400	One-Half Cent Sales Tax	57,606,948
58,301,029	56,477,400	**Total Revenue**	58,384,348
EXPENDITURES		**APPROPRIATIONS**	
6,000,000	6,000,000	Fire	6,000,000
52,301,029	49,700,000	Police	52,384,348
58,301,029	55,700,000	**Total Appropriations**	58,384,348
-	777,400	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 18

NEIGHBORHOOD EMPOWERMENT FUND

Section 5.517 of the Los Angeles Administrative Code established the Department of Neighborhood Empowerment Fund. The Fund was created for the deposit and disbursement of funds appropriated to the Department for its operations and for the startup and function of neighborhood councils. All costs and expenses incurred in the operation of the Department shall be paid solely from the Fund.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
846,984	615,488	Cash Balance, July 1	240,488
		Less:	
-	-	Prior Years' Unexpended Appropriations	202,000
846,984	615,488	Balance Available, July 1	38,488
3,621,802	3,409,000	General Fund	3,808,874
114,144	64,000	Other Receipts	-
4,582,930	4,088,488	**Total Revenue**	3,847,362
EXPENDITURES		**APPROPRIATIONS**	
3,301	3,000	General Services	-
3,605	-	Information Technology Agency	-
3,913,560	3,766,000	Neighborhood Empowerment	3,562,807
		Special Purpose Fund Appropriations:	
32,385	51,000	Congress/Budget Advocacy Account	-
14,591	28,000	Neighborhood Council Budget Advocacy	-
-	-	Neighborhood Empowerment - Future Year	284,555
3,967,442	3,848,000	**Total Appropriations**	3,847,362
615,488	240,488	**Ending Balance, June 30**	-

*The detail of the Neighborhood Council Funding Program appropriation is in the Non-Departmental section of the Detail of Department Programs, Volume II.

Upon receipt of Neighborhood Council contributions to the Neighborhood Empowerment Fund, funds are appropriated for planned expenditures and obligations for the fiscal year to augment the established programs and activities of the Department of Neighborhood Empowerment or to achieve or assist in achieving the purposes and goals of the Neighborhood Councils under the Citywide System of Neighborhood Councils.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 19

STREET LIGHTING MAINTENANCE ASSESSMENT FUND

Division 6, Chapter 3 of the Los Angeles Administrative Code (LAAC) provides for annual assessments for the maintenance or improvement of street lighting in or along public streets, alleys or other public places in the City. Section 6.118 of the LAAC provides that all funds collected shall be placed in the Street Lighting Maintenance Assessment Fund for payment of the expense of maintaining and operating the street lighting system.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
5,976,453	7,171,073	Cash Balance, July 1	6,118,073
		Less:	
-	-	Prior Years' Unexpended Appropriations	3,766,352
5,976,453	7,171,073	Balance Available, July 1	2,351,721
203,033	100,000	Damage Claims	200,000
157,092	215,000	Maintenance Agreement Receipts	200,000
12,236,560	12,023,000	Permits and Fees	11,600,000
45,072,772	45,000,000	Assessments	45,000,000
6,723	-	Other Financing Sources	-
2,865,781	1,945,000	Other Receipts	1,681,000
66,518,414	66,454,073	**Total Revenue**	61,032,721
EXPENDITURES		**APPROPRIATIONS**	
40,468	40,000	Finance	42,316
1,092,682	896,000	General Services	957,623
42,526	10,000	Information Technology Agency	11,897
316,293	-	Mayor	-
125,763	134,000	Personnel	145,286
269,812	287,000	Board of Public Works	306,510
30,313	3,000	Bureau of Contract Administration	72,616
-	93,000	Bureau of Engineering	1,807
34,817,830	31,474,000	Bureau of Street Lighting	33,671,164
7,635,562	7,636,000	Capital Finance Administration	7,635,562
		Special Purpose Fund Appropriations:	
57,748	-	Assessment District Analysis	-
-	425,000	Cartegraph/Open Gov Software System	425,000
9,926,314	12,972,000	Energy	12,969,843
217,735	218,000	Energy Conservation Assistance Loan Repayment	217,735
4,862	-	Main Street Lighting Improvement Unit1	-
575,100	-	NASA Grant PEACE for EEJ	-
-	10,000	Official Notices	10,000
-	1,600,000	Solar Lighting	-
3,998,035	4,481,000	Street Lighting Improvements and Supplies	4,481,000
196,298	57,000	Reimbursement of General Fund Costs	84,362
59,347,341	60,336,000	**Total Appropriations**	61,032,721
7,171,073	6,118,073	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 20

TELECOMMUNICATIONS AND PEG DEVELOPMENT

Sections 5.97 and 5.98 of the Los Angeles Administrative Code establish the Telecommunications Development and the Public, Educational, and Government (PEG) Development funds, which jointly receive one percent of cable television franchise holders gross receipts to pay capital and operational costs related to providing PEG access programming. This fund was previously called the Telecommunications, Liquidated Damages and Lost Franchise Fees Fund, which included the Telecommunications Development Account, but was renamed to the Telecommunications Development and the PEG Development funds in 2021-22 pursuant to Ordinance No. 187363.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
34,808,473	34,453,967	Cash Balance, July 1	32,852,967
		Less:	
-	-	Prior Years' Unexpended Appropriations	31,151,801
34,808,473	34,453,967	Balance Available, July 1	1,701,166
412,442	391,000	Franchise Fee	379,000
4,550,813	4,044,000	PEG Access Capital Franchise Fee	3,923,000
180,603	110,000	Other Receipts	100,000
125,777	104,000	Interest	112,000
40,078,108	39,102,967	**Total Revenue**	6,215,166
EXPENDITURES		**APPROPRIATIONS**	
48,327	-	General Services	-
1,586,008	1,664,000	Information Technology Agency	1,772,898
29,005	2,000	Bureau of Engineering	-
105,735	65,000	Leasing	-
		Special Purpose Fund Appropriations:	
100,000	-	Engineering Special Service Fund	-
505,000	505,000	Grants to Citywide Access Corporation	505,000
2,057,315	2,305,000	L.A. Cityview 35 Operations	2,811,524
65,061	-	PEG Access Capital Costs	-
1,127,690	1,709,000	Reimbursement of General Fund Costs	1,125,744
5,624,141	6,250,000	**Total Appropriations**	6,215,166
34,453,967	32,852,967	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 21

OLDER AMERICANS ACT FUND

The Older Americans Act provides funds for the operation of the Area Plan for the Aging administered by the Community Investment Department, an Area Agency on Aging. The Community Investment Department administers funds received from the Older Americans Act Title III/V/VII/IIIE by the California Department of Aging.

This schedule reflects the receipt and appropriation of funds for the Community Investment Department. Other Older Americans Act funds are expended outside the City Budget directly from the Older Americans Act Grant Fund, as authorized by the Mayor and Council.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
2,910,640	3,364,000	Older Americans Act Grant	3,418,794
2,910,640	3,364,000	**Total Revenue**	3,418,794
EXPENDITURES		**APPROPRIATIONS**	
2,910,640	3,364,000	Aging	-
-	-	Community Investment	3,418,794
2,910,640	3,364,000	**Total Appropriations**	3,418,794
-	-	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 22

WORKFORCE INNOVATION AND OPPORTUNITY ACT FUND

The Workforce Innovation and Opportunity Act (WIOA) provides funds for employment and training opportunities for disadvantaged residents and dislocated workers of the City. This schedule reflects the receipt and appropriation of funds for the administrative budget of the training and job development program. Other funds are expended outside the City Budget directly from the WIOA Trust Fund, as authorized by the Mayor and Council. Funding amounts are subject to change pending the determination of the 2026-27 Federal and State allocations.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
9,636,614	14,666,000	Workforce Innovation and Opportunity Act Grant	18,064,780
9,636,614	14,666,000	**Total Revenue**	18,064,780
EXPENDITURES		**APPROPRIATIONS**	
57,366	46,000	City Attorney	290,332
230,983	-	Community Investment	12,313,809
38,295	44,000	Controller	59,531
8,355,790	10,883,000	Economic and Workforce Development	-
366,742	73,000	Mayor	73,447
244,436	409,000	Personnel	388,964
		Special Purpose Fund Appropriations:	
343,002	3,211,000	Reimbursement of General Fund Costs	4,938,697
9,636,614	14,666,000	**Total Appropriations**	18,064,780
-	-	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 23

RENT STABILIZATION TRUST FUND

Fees for the registration of rental units and other charges collected under the Rent Stabilization Ordinance, Section 151 of the Los Angeles Municipal Code are deposited in the Rent Stabilization Trust Fund. Receipts are used exclusively for rent regulation within the City. The Fund is administered by the Housing Department.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
42,395,899	45,353,724	Cash Balance, July 1	46,106,724
		Less:	
-	-	Prior Years' Unexpended Appropriations	5,302,628
-	-	Utility Maintenance Program (Escrow Account)	600,726
42,395,899	45,353,724	Balance Available, July 1	40,203,370
3,433	3,000	Code Enforcement Fees	2,000
931,127	900,000	Relocation Services Provider Fee	900,000
22,362,049	22,300,000	Rental Registration Fees	22,300,000
8,543	8,000	Other Receipts	8,300
1,265,564	1,200,000	Interest	1,400,000
66,966,615	69,764,724	**Total Revenue**	64,813,670
EXPENDITURES		**APPROPRIATIONS**	
63,655	93,000	City Administrative Officer	97,911
387,433	393,000	City Attorney	416,194
24,158	28,000	Controller	28,236
79	110,000	Finance	110,000
170,410	-	General Services	-
10,069,770	10,400,000	Housing	13,143,685
3,917	-	Information Technology Agency	-
153,653	216,000	Personnel	230,498
		Special Purpose Fund Appropriations:	
1,357,362	940,000	Contract Programming - Systems Upgrades	1,183,891
8,000	9,000	Engineering Special Service Fund	8,639
426,294	600,000	Fair Housing	455,000
274,366	300,000	Revenue Management System	300,000
4,506	11,000	Hearing Officer Contract	12,971
891,190	3,000,000	Relocation Services Provider Fee	3,000,000
9,375	50,000	Rent and Code Outreach Program	150,000
-	-	Rent Information Management System	210,000
27,000	190,000	Rent Stabilization Fee Study	-
256,517	38,000	Service Delivery	37,500
4,327	36,000	Translation Services	36,582
-	-	Unallocated	37,461,286
7,480,879	7,244,000	Reimbursement of General Fund Costs	7,931,277
21,612,891	23,658,000	**Total Appropriations**	64,813,670
45,353,724	46,106,724	**Ending Balance, June 30**	-

The majority of revenue to this fund is received in the first three months of the year. The Unallocated balance will be used to cover expenditure shortfalls that may occur between July through December 2026.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 24

ARTS AND CULTURAL FACILITIES AND SERVICES TRUST FUND

Section 5.115.4 of the Los Angeles Administrative Code establishes the Arts and Cultural Facilities and Services Trust Fund. The Fund shall receive an amount equal to one percent of the total cost of all construction, improvement or remodeling work for each public works capital improvement project undertaken by the City in compliance with the City's Public Works Improvement Arts Program. Also, an amount from the City's General Fund equivalent to the amount which would be derived from a Transient Occupancy Tax imposed at the rate of one percent shall be placed in the Fund. Expenditures from the Fund shall be exclusively for: (1) acquisition or placement of publicly accessible works of art; (2) acquisition or construction of arts and cultural facilities; (3) the providing of arts and cultural services; (4) restoration or preservation of existing works of art; (5) the City's costs of administering the Public Works Improvement Arts Program; and, (6) support to programs and operations of the Cultural Affairs Department.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
18,944,440	14,892,990	Cash Balance, July 1	5,658,990
		Less:	
-	-	Prior Years' Unexpended Appropriations	3,455,779
18,944,440	14,892,990	Balance Available, July 1	2,203,211
26,370,000	24,230,000	General Fund	24,115,000
306,911	486,000	One Percent for the Arts	300,000
632,218	2,948,000	Reimbursement from Other Funds	2,074,547
487,043	411,000	Interest	500,000
46,740,612	42,967,990	**Total Revenue**	29,192,758
EXPENDITURES		**APPROPRIATIONS**	
50,000	50,000	Council	-
17,701,713	20,181,000	Cultural Affairs	19,901,299
615,910	726,000	General Services	250,000
146,625	-	Information Technology Agency	-
134,255	144,000	Personnel	153,904
1,026,862	1,189,000	Police	1,188,802
100,000	100,000	Board of Public Works	46,418
300,000	220,000	General City Purposes	220,000
		Special Purpose Fund Appropriations:	
-	200,000	Capital Improvement Exp Prog	-
250,000	-	Cultural Affairs Department Trust	-
285,000	325,000	El Pueblo Fund	325,000
279,130	200,000	Landscaping and Miscellaneous Maintenance	450,000
8,600	-	Mural Project Implementation	-
436,592	69,000	Others (Prop K Maintenance)	74,547
22,384	15,000	Solid Waste Resources Revenue Fund	15,000
10,490,551	13,890,000	Reimbursement of General Fund Costs	6,567,788
31,847,622	37,309,000	**Total Appropriations**	29,192,758
14,892,990	5,658,990	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 25

ARTS DEVELOPMENT FEE TRUST FUND

Section 5.346 of the Los Angeles Administrative Code establishes the Arts Development Fee Trust Fund. The owners of any non-residential development project over $500,000 in value shall pay a fee not exceeding one percent of the total value of work and construction authorized by the building permit. The fee is used to provide cultural and artistic facilities, services, and community amenities for the project. If private facilities, services, and community amenities for cultural and artistic purposes are provided in the proposed development project, then a dollar-for-dollar credit may be granted against the Arts Development Fee.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
25,062,323	25,801,238	Cash Balance, July 1	25,467,238
		Less:	
-	-	Prior Years' Unexpended Appropriations	25,016,744
25,062,323	25,801,238	Balance Available, July 1	450,494
1,965,100	1,800,000	Arts Development Fee	1,800,000
748,760	700,000	Interest	700,000
27,776,183	28,301,238	**Total Revenue**	2,950,494
EXPENDITURES		**APPROPRIATIONS**	
		Special Purpose Fund Appropriations:	
-	515,000	Arts and Cultural Facilities and Services Fund (Schedule 24)	547,807
1,974,945	2,319,000	Arts Projects	2,402,687
1,974,945	2,834,000	**Total Appropriations**	2,950,494
25,801,238	25,467,238	**Ending Balance, June 30**	-

The actual fund transfer to Schedule 24 shall directly charge development project accounts.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 26

PROPOSITION A LOCAL TRANSIT ASSISTANCE FUND

Public Utilities Code Section 130350 provides that the Los Angeles County Transportation Commission may adopt a sales tax within the County, provided that it is approved by a majority of the electors. Funds are used to (a) improve and expand existing public transit Countywide, including reduction of transit fares, (b) construct and operate a rail rapid transit system, and (c) more effectively use State and Federal funds, benefit assessments, and fares. The City receives an allocation from a 25 percent share of the revenue collected, based on the City's percentage share of the population of Los Angeles County. Thirty-five percent of the proceeds are allocated to the Los Angeles County Transportation Commission for construction and operation of a rail system and 40 percent is allocated to the Commission for public transit purposes.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
317,080,429	346,127,066	Cash Balance, July 1	242,940,066
		Less:	
-	-	Prior Years' Unexpended Appropriations	182,364,677
317,080,429	346,127,066	Balance Available, July 1	60,575,389
4,405,492	9,614,000	County Grants	7,163,577
1,251,150	2,754,000	Farebox Revenue	2,968,492
20,312,158	3,216,000	Federal Grants	5,798,863
3,100	3,000	Lease and Rental Fees	3,100
98,817,871	100,955,000	Proposition A Local Transit Tax	100,431,489
73,183,660	68,000,000	Reimbursement from Other Agencies	67,257,528
5,530,000	1,920,000	Reimbursement from Other Funds	2,000,000
36,003,142	7,233,000	State Grants	6,000,000
848,566	933,000	Other Receipts	1,686,363
9,627,245	9,300,000	Interest	9,471,166
567,062,813	550,055,066	**Total Revenue**	263,355,967
EXPENDITURES		**APPROPRIATIONS**	
456,121	529,000	Aging	-
-	-	Community Investment	542,424
89,391	122,000	Controller	148,773
81,846	80,000	Council	80,136
165,073	1,411,000	General Services	-
145,435	156,000	Personnel	166,965
3,108	3,000	Bureau of Contract Administration	154,691
45,432	66,000	Bureau of Street Lighting	-
1,829,953	2,052,000	Bureau of Street Services	2,107,627
5,605,816	5,851,000	Transportation	6,796,441
		Special Purpose Fund Appropriations:	
		City Transit Service	
1,927,401	1,869,000	Marketing City Transit Program	1,979,145
99,410,119	220,906,000	Transit Operations	212,269,625
26,310,129	5,156,000	Transit Operations - ARPA	-
8,014,902	-	Transit Operations Expansion	-
17,867,501	361,000	Transit Operations - CRRSAA	-
158,226	178,000	Transit Sign Production and Installation	213,842
740,127	903,000	Transit Store	4,235,459
		Specialized Transit	

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 26

PROPOSITION A LOCAL TRANSIT ASSISTANCE FUND

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		Specialized Transit	
43,871	19,000	6th Street/Arts District Metro Station	-
4,311,224	-	Bikeshare Operations and Maintenance	1,837,546
958,972	1,500,000	Cityride Fare Card	1,200,000
1,338,279	1,497,000	Paratransit Program Coordinator Services	-
3,723,459	3,708,000	Senior Cityride Program	3,708,000
730,846	1,010,000	Senior/Youth Transportation Charter Bus Program	1,300,000
500,000	500,000	Youth Program Bus Services - Recreation and Parks	500,000
		Transit Capital	
34,104	-	Bus Facility Purchase Program	-
-	187,000	Commuter Express - Fleet Replacement	-
-	2,000,000	Consultant Services for Electrification	-
12,013,782	-	Electric Bus Yard Acquisition	-
11,023,117	18,674,000	Facility Upgrades for Electrification	-
-	2,040,000	Harbor City Zero Emission Bus Yard Development	-
-	15,000	Inspection Travel Fleet Rep Procurement	-
5,358,683	2,016,000	Smart Technology for DASH and Commuter Express Buses	4,952,252
6,736,202	-	Southern California Rapid Transit	-
52,655	150,000	Third Party Inspections for Transit Capital	150,000
22,163	11,000	Vision Zero Bus Stop Security Lighting	-
-	4,564,000	Zero Emission Bus Purchase	-
		Transit Facilities	
311,374	393,000	Facility Lease	69,000
-	3,830,000	Transit Facility State of Good Repair	-
2,643,018	2,888,000	Transit Facility Security and Maintenance	4,497,648
		Support Programs	
-	3,669,000	Bus Driver Safety Risk Mitigation	2,985,800
-	272,000	FTA CARES COVID-19 Recovery Funds	-
-	3,000,000	Matching Funds - Measure R Projects/LRPT/30-10	-
37,270	-	Memberships and Subscriptions	-
3,394	1,000	Office Supplies	-
127,847	400,000	Technology and Communications Equipment	-
276,282	400,000	Transit Bus Communications	400,000
-	2,000,000	Transit Bus Security Services	1,709,976
-	2,000,000	Transit Operations Consultant	1,450,000
49,876	50,000	Travel and Training	-
7,788,749	10,678,000	Reimbursement of General Fund Costs	9,900,617
220,935,747	307,115,000	**Total Appropriations**	263,355,967
346,127,066	242,940,066	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 27

PROPOSITION C ANTI-GRIDLOCK TRANSIT IMPROVEMENT FUND

Public Utilities Code Section 130350 provides that the Los Angeles County Transportation Commission may adopt a sales tax within the County, provided that it is approved by a majority of the electors. A one-half cent sales tax is collected to improve transit service and operations, reduce traffic congestion, improve air quality, efficiently operate and improve the condition of streets and freeways utilized by public transit, and reduce foreign fuel dependence.

The City receives funds from a 20 percent share of the revenues collected based on a per capita allocation. Funds may be used for public transit, paratransit, and repairing and maintaining streets used by public transit. The Los Angeles County Metropolitan Transportation Authority retains funding from the City's total Proposition C revenue allocation for a debt service payment.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
61,297,991	62,919,418	Cash Balance, July 1	53,909,397
		Less:	
-	-	Prior Years' Unexpended Appropriations	21,171,104
61,297,991	62,919,418	Balance Available, July 1	32,738,293
933,355	500,000	Construction Traffic Management Fee	900,000
7,625,164	8,283,000	Metro Rail Projects Reimbursement	14,642,666
88,565,613	84,309,000	Proposition C Local Transit Tax	83,305,277
-	-	Reimbursement from Other Agencies	2,405,612
6,602,714	7,863,000	Reimbursement from Other Funds	10,273,605
11,460	283,000	Other Receipts	15,000
2,829,900	1,918,000	Interest	1,953,300
167,866,197	166,075,418	**Total Revenue**	146,233,753
EXPENDITURES		**APPROPRIATIONS**	
95,096	101,000	City Administrative Officer	105,623
257,313	265,000	City Attorney	278,897
729,233	683,000	General Services	749,349
241,461	141,000	Mayor	141,363
387,291	411,000	Personnel	442,592
173,167	191,000	Board of Public Works	202,145
2,201,177	2,721,000	Bureau of Contract Administration	4,128,136
8,417,731	9,896,000	Bureau of Engineering	12,577,195
2,292,118	2,704,000	Bureau of Street Lighting	3,422,653
7,098,369	14,530,000	Bureau of Street Services	15,642,294
44,810,569	36,891,000	Transportation	38,859,712
30,000	30,000	General City Purposes	30,000
		Special Purpose Fund Appropriations:	
		Other Special Purpose Fund Appropriations	
-	-	CTIEP - Physical Plant	255,046
-	-	Open Streets Program	2,435,225
586,634	150,000	Street Design Manual	900,000
		Transportation Demand Management System	
352,635	-	Bicycle Path Maintenance	-
108,045	150,000	Bicycle Plan/Program - Other	-
100,000	-	L. A. Neighborhood Initiative	-
		Transit Infrastructure and Capital	

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 27

PROPOSITION C ANTI-GRIDLOCK TRANSIT IMPROVEMENT FUND

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		Transit Infrastructure and Capital	
890,000	378,000	Expo Bike Path Phase II Northvale Segment	-
819,555	1,026,000	Paint and Sign Maintenance	-
2,200,585	571,000	Traffic Signal Supplies	-
		Support Programs	
-	-	Field Operations Training, Licenses, and Equipment	563,000
-	-	Paint and Sign Maintenance Support - Overtime	1,700,000
-	1,000	Technology and Communications Equipment	-
-	-	Transportation Grant Fund Capital Stabilization	4,600,000
12,951	16,000	Travel and Training	-
33,142,849	41,310,021	Reimbursement of General Fund Costs	59,200,523
104,946,779	112,166,021	**Total Appropriations**	146,233,753
62,919,418	53,909,397	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 28

CITY EMPLOYEES RIDESHARING FUND

Section 5.344 of the Los Angeles Administrative Code establishes the City Employees Ridesharing Fund. Revenues to the Fund include City employee vanpool fares and parking fees. All monies deposited in the Fund shall be used to pay the costs, incurred in the City employee ridesharing program to provide for ridesharing enhancements that reduce City employee private vehicle usage in commuting to and from work, including transportation subsidies provided to employees. The City administers parking permit issuance and transportation subsidies in accordance with the Special Memorandum of Understanding Regarding City Employees Parking and Commute Options. The Fund is administered by the Personnel Department.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
3,675,344	4,743,001	Cash Balance, July 1	5,408,001
3,675,344	4,743,001	Balance Available, July 1	5,408,001
3,391,468	3,898,000	Other Receipts	3,700,000
124,618	110,000	Interest	120,000
7,191,430	8,751,001	**Total Revenue**	9,228,001
EXPENDITURES		**APPROPRIATIONS**	
465,369	-	General Services	-
1,983,060	2,886,000	Personnel	3,094,367
-	457,000	Petroleum Products	700,000
		Special Purpose Fund Appropriations:	
-	-	Reserve	5,433,634
2,448,429	3,343,000	**Total Appropriations**	9,228,001
4,743,001	5,408,001	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 29

ALLOCATIONS FROM OTHER GOVERNMENTAL AGENCIES AND SOURCES

The City receives funds from private agencies, citizens, and various County, State and Federal programs for engineering design, fire protection, acquiring rights of way, construction, and for various other programs. These funds are deposited into various special funds that are managed by City departments. Appropriations to departments are authorized based on the criteria in which the funds are received.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
151,467	-	2019-20 CalVIP Grant Fund (Sch. 29)	-
6,270	-	2023 Juvenile Justice Crime Prev. Act Grant Fund (Sch. 29)	-
91,445	-	2025 Juvenile Justice Crime Prev. Act Grant Fund (Sch. 29)	-
203,277	-	2022-23 CALVIP COHORT IV GRANT F (Sch. 29)	-
63,140	-	FY20 PROPOSITION 47 BOARD OF STATE AND COMM CORREC (Sc	-
32,266	-	Affordable Housing and Sustainable Communities (Sch. 29)	-
4,804	-	AMERICAN RESCUE PLAN ACT FUND (Sch. 29)	-
137,268	553,000	Animal Sterilization Fund (Sch. 29)	553,221
209,659	-	Animal Welfare Trust Fund (Sch. 29)	-
412,004	647,000	ARPA Business Assistance Programs Fund (Sch. 29)	-
369,193	-	Athens Services Community Benefits Trust Fund (Sch. 29)	-
42,698	27,000	ATSAC Trust Fund (Sch. 29)	-
117,719	-	Bicycle Plan Trust Fund (Sch. 29)	-
943,410	1,139,000	Bridge Improvement Program Cash (Sch. 29)	-
-	310,000	Bridge Improvement Program Fund (Sch. 29)	-
99,680	-	Bureau of Engineering Equipment & Training Fund (Sch. 29)	-
8,941,462	1,677,000	Bureau of Street Services Transaction Fund (Sch. 29)	-
1,114,434	1,041,000	Business Improvement Trust Fund (Sch. 29)	1,079,259
1,997,012	3,348,000	CA For All Youth Jobs Corps Grant - Cycle 2 (Sch. 29)	-
629,961	-	CA For All Youth Workforce Development Grant Fund (Sch. 29)	-
390,441	596,000	CASp Certification and Training Fund (Sch. 29)	697,921
747,724	1,317,000	CIFD Miscellaneous Grants and Awards Fund (Sch. 29)	-
3,661,189	742,000	City Attorney Consumer Protection Fund (Sch. 29)	4,575,343
3,588,352	3,703,000	City Attorney Grants Fund (Sch. 29)	-
-	267,000	Climate Equity Fund (Sch. 29)	-
1,002,910	1,853,000	Coastal Transportation Corridor Trust Fund (Sch. 29)	1,437,841
400,000	400,000	Council District 1 Real Property Trust Fund (Sch. 29)	-
145,540	-	Council District 2 Real Property Trust Fund (Sch. 29)	-
118,663	119,000	Council District 3 Real Property Trust Fund (Sch. 29)	-
50,000	50,000	Council District 5 Real Property Trust Fund (Sch. 29)	-
150,000	150,000	Council District 6 Real Property Trust Fund (Sch. 29)	-
1,271,084	-	Council District 8 Real Property Trust Fund (Sch. 29)	-
487,000	487,000	Council District 11 Real Property Trust Fund (Sch. 29)	-
250,000	-	Council District 14 Real Property Trust Fund (Sch. 29)	-
650,728	500,000	Council District 15 Real Property Trust Fund (Sch. 29)	-
2,225,504	1,476,000	CRA Non-Housing Bond Proceeds Fund (Sch. 29)	681,670
1,364	-	Cultural Affairs Department Trust Fund (Sch. 29)	-
9,930	-	Cultural Affairs Grant Fund (Sch. 29)	-
1,477,643	1,651,000	Deferred Compensation Plan Trust Fund (Sch. 29)	1,934,076
4,084,712	6,909,000	Department of Transportation Trust Fund (Sch. 29)	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 29

ALLOCATIONS FROM OTHER GOVERNMENTAL AGENCIES AND SOURCES

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
717,176	1,914,000	Digital Inclusion Fund (Sch. 29)	-
27,797	-	DOL Community Projects Earmarks (Sch. 29)	-
239,712	291,000	DOT Expedited Fee Trust Fund (Sch. 29)	941,158
300,000	-	Development Services Trust Fund (Sch. 29)	-
593,235	667,000	Economic Development Trust Fund (Sch. 29)	677,930
77,683	-	El Pueblo Cultural Improvement Trust Fund (Sch. 29)	-
155,457	387,000	FUNDS FOR OTHER AGING GRANTS & MISC. PROGRAMS (Sch. 29)	-
117,600	-	Emergency Operations Fund (Sch. 29)	-
3,093,380	195,000	Engineering Special Service Fund (Sch. 29)	-
64,601	124,000	Environmental Affairs Trust Fund (Sch. 29)	-
68	-	Equitable Community Revitalization Grant Fund (Sch. 29)	-
162,334	128,000	Federal Emergency Shelter Grant Fund (Sch. 29)	521,406
1,743,793	-	Fire Department Grant Fund (Sch. 29)	-
18,929	-	Fire Department Special Training Fund (Sch. 29)	-
74,673	-	Fiscal Year 2018-19 CALVIP Grant Fund (Sch. 29)	-
15,362	-	Fiscal Years 2018, 2019 & 2020 Title II Grant Fund (Sch. 29)	-
1,406,887	1,501,000	Foreclosure Registry Program Fund (Sch. 29)	1,896,597
66,045	-	Fund for Senior Services (Sch. 29)	-
8,426	-	FY 19 Justice Assistance Grant Fund (Sch. 29)	-
761,522	211,000	FY20 STC Fund (Sch. 29)	-
78,152	-	FY20 UASI Homeland Security Grant Fund (Sch. 29)	-
307,162	49,000	FY 2020 Justice Assistance Grant Fund (Sch. 29)	-
6,781	38,000	FY2020 Legislative Pre-Disaster Mitigation Fund (Sch. 29)	-
24,253	-	FY 2021 Reg. Cat. Preparedness Grant Program Fund (Sch. 29)	-
53,136	-	FY 2022 State Homeland Security Program Grant Fund (Sch. 29)	-
1,734,796	-	FY 2021 UASI Homeland Security Grant Fund (Sch. 29)	-
21,412	-	FY22 IMPROVING CRIMINAL JUSTICE RESPONSES GRANT (Sch. 29)	-
907,679	138,000	FY 2022 UASI HOMELAND SECURITY GRANT FUND (Sch. 29)	-
1,313,295	-	FY 2023 UASI Homeland Security Grant Fund (Sch. 29)	-
13,144,393	-	HHAP-4 (Sch. 29)	-
99,696	-	HCID General Fund Program (Sch. 29)	-
2,051,514	1,471,000	General Fund- Various Programs Fund (Sch. 29)	-
842,561	2,048,000	GOB Series 2011A Clean Water Cleanup Fund (Sch. 29)	-
1,083,674	-	GOB Series 2022-A (Taxable), Prop HHH Construction (Sch. 29)	-
64,056	39,000	HICAP Fund (Sch. 29)	-
25,000	-	Hit and Run Reward Program Trust Fund (Sch. 29)	-
440,031	906,000	HOME-ARP (Sch. 29)	831,252
90,428	-	Homeless Efforts - County Funding Agreement Fund (Sch. 29)	-
3,902,445	-	Homeless Housing, Assistance, and Prevention Grant (Sch. 29)	-
448,180	-	Homeless Housing, Assistance & Prevention Program (Sch. 29)	-
-	12,871,000	Homeless Housing Assistance & Prevention Program (Sch. 29)	-
3,629,741	3,874,000	Housing Impact Trust Fund (Sch. 29)	3,269,542
2,121,749	1,917,000	Housing Production Revolving Fund (Sch. 29)	1,220,897
100,273	-	Housing Small Grants & Awards Fund (Sch. 29)	-
833,463	259,000	Innovation Fund (Sch. 29)	142,376

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 29

ALLOCATIONS FROM OTHER GOVERNMENTAL AGENCIES AND SOURCES

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
1,450	-	Irs Sec501 Employee Benef Trus (Sch. 29)	-
-	6,357,000	Just Cause Enforcement Fee Trust Fund (Sch. 29)	9,435,234
393	-	LA County Department of Probation Grants (Sch. 29)	-
2,036	-	LA County Juvenile Justice Crime Prevention Act (Sch. 29)	-
218,213	-	LA County LA RISE Measure H Fund (Sch. 29)	-
48,408	21,000	LA County Project Invest Fund (Sch. 29)	-
3,276	-	LA County Systems Involved Youth Fund (Sch. 29)	-
10,904	14,000	LA County WIOA Fund (Sch. 29)	-
54,564	-	Landfill Closure & Postclosure Fund (Sch. 29)	-
76,911	-	Lead Grant 12 Fund (Sch. 29)	-
100,285	-	Library Trust Fund (Sch. 29)	-
120,194	127,000	Los Angeles Regional Agency Trust Fund (Sch. 29)	254,219
6,836,497	7,102,000	Low and Moderate Income Housing Fund (Sch. 29)	8,108,996
25,897	-	Mayor's Fund for Los Angeles Fund (Sch. 29)	-
-	-	Measure A - Local Solutions Fund (Sch. 29)	54,725,376
10,845,688	-	Medi-Cal Intergovernmental Transfer Program Fund (Sch. 29)	-
41,262,088	19,281,000	MICLA Lease Revenue Commercial Paper (Sch. 29)	-
596,624	-	MICLA Lease Revenue Commercial Paper, Taxable B-1 (Sch. 29)	-
-	295,000	MICLA Lease Series 2025 Construction Fund (Sch. 29)	-
17,475	-	Motion Picture Coordination Fund (Sch. 29)	-
18,509	-	Narcotics Analysis Laboratory (Sch. 29)	-
4,200	10,000	Neighborhood Council Fund (Sch. 29)	-
14	14,000	Neighborhood Traffic Management Fund (Sch. 29)	-
110,961	1,055,000	Off-Site Sign Periodic Inspection Fee Fund (Sch. 29)	1,210,332
1,347,971	520,000	Opioids Settlement Trust Fund (Sch. 29)	4,890,000
4,158,868	4,487,000	Permit Parking Program Revenue Fund (Sch. 29)	7,867,892
10,270,507	9,000	Police Department Grant Fund (Sch. 29)	-
333,594	-	Police Department Trust Fund (Sch. 29)	-
17,742	70,000	Printing Revolving Fund (Sch. 29)	-
74,418	-	Prison To Employment Reg. P'ship & Tech. Assist. (Sch. 29)	-
167,981	-	Prop HHH Perm. Supp. Hsg Loan Program Revenue (Sch. 29)	814,438
568,835	-	Proposition K Projects Fund (Sch. 29)	-
160,000	193,000	Public Works Trust Fund (Sch. 29)	-
150	1,000	Re Domestic Violence Trust Fund (Sch. 29)	-
1,085	2,000	REGIONAL EQUITY RECOVERY PARTNERSHIP GRANT FUND(Sch. 2	-
419,557	302,000	Repair & Demolition Fund (Sch. 29)	309,201
60,646	-	Residential Property Maintenance Fund (Sch. 29)	-
1,453	-	Returning Citizens Hsg Stab. Pilot Proj Fund (Sch. 29)	-
2,083,878	1,509,000	SB 2 Permanent Local Housing Allocation Fund (Sch. 29)	3,626,141
87,999	-	Senior Human Services Program Fund (Sch. 29)	-
5,378,387	6,325,000	Short-term Rental Enforcement Trust Fund (Sch. 29)	7,313,008
40,000	-	Sidewalk and Park Vending Trust Fund (Sch. 29)	-
367,554	-	SOLID WASTE RESOURCES REV BONDS SERIES 2023. (Sch. 29)	-
175,000	-	Special Reward Trust Fund (Sch. 29)	-
111,697	-	Standards and Training for Correc (Sch. 29)	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 29

ALLOCATIONS FROM OTHER GOVERNMENTAL AGENCIES AND SOURCES

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
10,348,870	7,348,000	State AB1290 City Fund (Sch. 29)	-
-	3,000	Stormwater Pollution Abatement Fund 513 (Sch. 29)	-
64,369	124,000	Street Banners Revenue Trust Fund (Sch. 29)	132,206
5,642,844	1,207,000	Street Furniture Revenue Fund (Sch. 29)	-
-	651,000	Subventions and Grants (Sch. 29)	-
256,000	1,877,000	Sunshine Canyon Community Amenities Fund (Sch. 29)	1,544,000
15,268	68,000	Supplemental Nutrition Assistance Program Fund (Sch. 29)	-
595	15,000	SYEP - Various Sources Fund (Sch. 29)	-
500,000	500,000	Targeted Destination Ambulance Service Fund (Sch. 29)	500,000
371,541	-	Tax and Revenue Anticipation Notes Debt (Sch. 29)	-
153,495	1,286,000	LA County Youth Job Program Fund (Sch. 29)	734,754
356,749	400,000	Traffic Safety Education Program Fund (Sch. 29)	332,216
1,066,931	502,000	Transportation Grants Fund (Sch. 29)	-
192,522	416,000	Transportation Regulation & Enforcement Fund (Sch. 29)	292,081
161,982	412,000	Transportation Review Fee Fund (Sch. 29)	-
432,356	273,000	Trust of Floor Area Ratio Public Benefits (Sch. 29)	-
225,779	-	Unified Program Trust Fund (Sch. 29)	-
218,980	50,000	Gang Injunction Curfew Settlement (Sch. 29)	-
246,448	3,000,000	LA RISE City General Fund Homeless Program (Sch. 29)	-
279,038	445,000	Used Oil Collection Trust Fund (Sch. 29)	729,125
-	35,000	US Treasury Emergency Rental Assistance Fund (Sch. 29)	-
1,410,238	144,000	Ventura/Cahuenga Corridor Plan Fund (Sch. 29)	271,513
500,761	494,000	Warner Center Mobility Trust Fund (Sch. 29)	507,612
34,207	128,000	Warner Center Transportation Trust Fund (Sch. 29)	786,152
1,021,199	1,453,000	West LA Transportation Improvement & Mitigation (Sch. 29)	801,158
188,930,584	126,515,000	**Total Revenue**	125,646,143
EXPENDITURES		**APPROPRIATIONS**	
372,761	494,000	Aging	-
-	265,000	Animal Services	272,878
527,786	919,000	Building and Safety	1,020,100
3,464,779	349,000	City Administrative Officer	240,287
8,052,034	4,483,000	City Attorney	3,579,928
982,761	1,111,000	City Clerk	1,079,259
3,601,093	4,019,000	City Planning	4,765,394
1,329,738	3,037,000	Community Investment	1,845,354
16,104	18,000	Controller	18,825
10,791,481	6,387,000	Council	-
390,441	1,116,000	Disability	1,349,808
4,498,249	7,873,000	Economic and Workforce Development	-
73,385	-	El Pueblo de Los Angeles	-
14,695,728	-	Fire	-
21,516,236	-	General Services	-
10,278,980	13,400,000	Housing	17,843,413
953,831	-	Information Technology Agency	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 29

ALLOCATIONS FROM OTHER GOVERNMENTAL AGENCIES AND SOURCES

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
3,297,850	387,000	Mayor	-
817,652	1,208,000	Personnel	1,393,669
18,864,360	-	Police	-
18,815,944	16,227,000	Board of Public Works	-
37,846	-	Bureau of Contract Administration	-
1,925,399	3,052,000	Bureau of Engineering	-
1,272,972	3,056,000	Bureau of Sanitation	2,527,344
1,380,703	4,904,000	Bureau of Street Lighting	132,206
4,191,453	3,156,000	Bureau of Street Services	-
9,429,111	12,679,000	Transportation	6,262,101
224,171	-	Youth Department	-
250,285	-	Assistance from General Fund	-
-	-	Recreation and Parks - Special Fund Appropriation	238,113
25,349,363	19,500,000	Capital Finance Administration	500,000
1,968,427	-	General City Purposes	58,725,376
		Special Purpose Fund Appropriations:	
19,559,661	18,875,000	Reimbursement of General Fund Costs	23,852,088
188,930,584	126,515,000	**Total Appropriations**	125,646,143
-	-	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 30

CITY ETHICS COMMISSION FUND

Section 5.340 of the Los Angeles Administrative Code establishes a special trust fund known as the City Ethics Commission Fund in compliance with Section 711 of the City Charter. All appropriations to finance any of the operations of the City Ethics Commission shall be placed in the Fund. All salaries and other expenses of the City Ethics Commission shall be paid from the Fund. Charter Section 711 requires that funds for the Commission shall be appropriated at least one year in advance of each subsequent fiscal year. The Fund shall be administered by the City Ethics Commission or its designee.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
323,949	626,281	Cash Balance, July 1	781,015
323,949	626,281	Balance Available, July 1	781,015
6,112,969	6,420,734	General Fund	6,445,085
6,436,918	7,047,015	**Total Revenue**	7,226,100
EXPENDITURES		**APPROPRIATIONS**	
5,810,637	6,266,000	City Ethics Commission	7,226,100
5,810,637	6,266,000	**Total Appropriations**	7,226,100
626,281	781,015	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 31

STAPLES ARENA TRUST FUND

The Crypto.com Arena, previously known as the Staples Center, is a sports and entertainment complex located adjacent to the Los Angeles Convention Center. The City entered into various agreements with the Arena Developer to advance approximately $70 million towards the Project. Pursuant to the GAP Funding Agreement between the City and the Developer, the Developer is obligated to fully offset the City's costs for debt service on the bonds issued for the Arena, reimbursement for property conveyed to the Developer, and compensation for loss of interest earnings on cash advanced toward the Project. The Agreement specifies certain credits that will offset the Developer's obligations to the City. This schedule records all cash payments received from the Developer and tracks the reimbursements to the General Fund. All unallocated funds are carried forward as a cash balance (credit) towards the obligation for the following year.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
8,678,986	8,938,905	Cash Balance, July 1	-
8,678,986	8,938,905	Balance Available, July 1	-
259,919	291,000	Interest	-
8,938,905	9,229,905	**Total Revenue**	-
EXPENDITURES		**APPROPRIATIONS**	
		Special Purpose Fund Appropriations:	
-	9,229,905	Unallocated	-
-	9,229,905	**Total Appropriations**	-
8,938,905	-	**Ending Balance, June 30**	-

The Unallocated amount is reserved for the anticipated final payment to the Developer pursuant to the GAP Funding Agreement. A final reconciliation of the fund will occur in FY 2026.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 32

CITYWIDE RECYCLING TRUST FUND

This special fund represents the receipt and expenditure of fees collected from private refuse haulers who operate within the City. Eligible expenditures include industrial, commercial, and multi-family recycling programs, including the administration of those programs, and for costs directly related to those programs, including but not limited to public education, technical assistance to private businesses, Assembly Bill 939 research and documentation, market development, infrastructure development of material recovery/diversion facilities and other programs and efforts approved by City Council designed to increase solid waste diversion rates in the industrial, commercial, multi-family, and any other non-residential institutional sectors within the City.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
37,947,992	31,040,760	Cash Balance, July 1	21,425,760
37,947,992	31,040,760	Balance Available, July 1	21,425,760
27,543,150	28,700,000	AB 939 Fees	42,405,559
-	253,000	Federal Grants	-
2,753,830	12,725,000	Franchise Fee	1,575,000
-	-	General Fund	18,067,678
22,000	-	Reimbursement from Other Funds	5,699,715
1,080,394	883,000	Interest	400,000
69,347,366	73,601,760	**Total Revenue**	89,573,712
EXPENDITURES		**APPROPRIATIONS**	
57,165	61,000	City Administrative Officer	63,374
500,000	-	City Attorney	-
230	-	General Services	-
700	-	Information Technology Agency	-
-	-	Personnel	4,685
229,777	246,000	Board of Public Works	155,411
19,586,555	23,928,000	Bureau of Sanitation	23,293,908
-	-	General City Purposes	100,000
		Special Purpose Fund Appropriations:	
181,972	100,000	Commercial Recycling Development and Capital Costs	-
-	650,000	Community Benefits	650,000
510,824	5,488,000	Private Sector Recycling Programs	1,930,000
636,560	4,034,000	PW-Sanitation Expense and Equipment	636,600
-	-	Recycling Incentives	58,888,775
783,529	59,000	Solid Waste Resources Revenue Fund (Schedule 2)	62,367
15,819,294	17,610,000	Reimbursement of General Fund Costs	3,788,592
38,306,606	52,176,000	**Total Appropriations**	89,573,712
31,040,760	21,425,760	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 33

CANNABIS REGULATION SPECIAL REVENUE TRUST FUND

Section 5.586 of the Los Angeles Administrative Code (LAAC) establishes the Cannabis Regulation Trust Fund. This fund receives monies from fees paid for the licensing and permitting of new and existing cannabis retailers, cultivators, distributors, and manufacturers in the City of Los Angeles pursuant to Chapter 10, Articles 4 and 5 of the Los Angeles Municipal Code (LAMC). The Fund is administered by the Department of Cannabis Regulation to pay for salaries, expenses, equipment, materials, and services in support of the Department's functions relating to those services for which fees are paid into the Fund.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
3,946,774	6,992,236	Cash Balance, July 1	6,783,236
		Less:	
-	-	Prior Years' Unexpended Appropriations	1,107,560
3,946,774	6,992,236	Balance Available, July 1	5,675,676
1,000,000	-	General Fund	-
15,037,537	13,339,000	Permit Fees	13,148,000
761,061	4,371,000	State Grants	3,500,000
195,973	178,000	Interest	253,000
20,941,345	24,880,236	**Total Revenue**	22,576,676
EXPENDITURES		**APPROPRIATIONS**	
7,199,627	7,641,000	Cannabis Regulation	8,395,380
1,173,044	1,175,000	City Attorney	891,530
73,770	78,000	City Clerk	76,060
1,019,266	349,000	Finance	368,232
114,030	104,000	General Services	136,000
13,428	-	Information Technology Agency	-
224,189	241,000	Personnel	258,587
194,850	451,000	Police	451,008
181,023	181,000	Capital Finance Administration	181,122
		Special Purpose Fund Appropriations:	
350,425	-	Local Equity Grant Funding	-
420,851	1,262,000	Social Equity Program	-
2,984,606	6,615,000	Reimbursement of General Fund Costs	5,576,433
-	-	Reserve for Future Costs	6,242,324
13,949,109	18,097,000	**Total Appropriations**	22,576,676
6,992,236	6,783,236	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 34

LOCAL TRANSPORTATION FUND

Funds from one-fourth of one percent of the sales tax are used for local transportation purposes in accordance with the State Public Utilities Code (see Sections 99231, claim for area's apportionment, and 99233, apportionment of fund priorities). Funds are allocated by the local transportation planning agency for a balanced transportation program for bicycle and pedestrian facilities.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
2,261,335	1,406,014	Cash Balance, July 1	7,014
		Less:	
-	-	Prior Years' Unexpended Appropriations	7,014
2,261,335	1,406,014	Balance Available, July 1	-
175,173	4,107,000	Local Transportation Sales Tax	3,663,045
67,552	92,000	Interest	68,000
2,504,060	5,605,014	**Total Revenue**	3,731,045
EXPENDITURES		**APPROPRIATIONS**	
-	659,000	Transportation	-
		Special Purpose Fund Appropriations:	
-	1,666,000	CTIEP - Physical Plant	1,118,000
-	-	Active Transportation Program	763,045
-	6,000	ATP Cycle I SRTS Bike/Ped Rehabilitation	-
358,485	410,000	Bike Path Maintenance & Refurbishment	1,200,000
-	905,000	Bikeshare Capital Expansion	-
133,090	473,000	Bikeways Program	-
309,900	-	Expo Bike Path Phase II Northvale Segment	650,000
4,156	-	LA River Headwaters Bike Path	-
-	39,000	Los Angeles River Bikeway	-
-	31,000	Open Streets Program	-
38,499	127,000	San Fernando Road Bike Path Phase 3 Metrolink Local Match	-
239,525	1,279,000	Sidewalk Repair Contractual Services	-
14,391	3,000	Speed Hump Program	-
1,098,046	5,598,000	**Total Appropriations**	3,731,045
1,406,014	7,014	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 35

PLANNING CASE PROCESSING SPECIAL FUND

Section 5.121.9 of the Los Angeles Administrative Code (LAAC) establishes the Department of City Planning Case Processing Special Revenue Fund. The Fund is administered by City Planning to provide necessary staffing, expenses and equipment to support functions necessary for the processing of planning and land use applications for any project for which planning or processing of requests for entitlements will severely impact departmental resources. In addition, fees that were previously received from developers under Supplemental Fee Agreements and deposited into the Major Projects Review Trust Fund and Expedited Permit Fund are deposited into the Planning Case Processing Special Fund pursuant to Sections 5.121.9.3 of the LAAC and 19.01 W of the Los Angeles Municipal Code. A separate account shall be established for each major project.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
9,303,671	5,132,871	Cash Balance, July 1	2,131,871
		Less:	
-	-	Prior Years' Unexpended Appropriations	1,311,910
9,303,671	5,132,871	Balance Available, July 1	819,961
21,330,979	22,889,000	Planning and Land Use Fees	26,291,845
-	210,000	Reimbursement from Other Funds	114,418
4,345	7,000	Special Services	8,022
469,671	451,000	Interest	438,509
31,108,666	28,689,871	**Total Revenue**	27,672,755
EXPENDITURES		**APPROPRIATIONS**	
110,116	137,000	Building and Safety	149,009
86,370	93,000	City Administrative Officer	99,553
388,799	389,000	City Attorney	417,180
25,272,648	25,500,000	City Planning	26,572,061
5,797	-	General Services	-
24,462	-	Information Technology Agency	-
-	-	Transportation	10,000
		Special Purpose Fund Appropriations:	
87,603	439,000	Reimbursement of General Fund Costs	424,952
25,975,795	26,558,000	**Total Appropriations**	27,672,755
5,132,871	2,131,871	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 36

BOND REDEMPTION AND INTEREST

Expenditures and appropriations for the payment of principal and interest on the General Obligation Bonds (GOB) of the City.

Actual 2024-25	Estimated 2025-26		Principal	Interest	Bond Requirements 2026-27
		GOB Refunding Series 2016A Debt Service Fund (Sch. 36)	5,915,000	1,354,832	7,269,832
		GOB Series 2017A Debt Service Fund (Sch. 36)	4,320,000	1,601,708	5,921,708
		GOB Refunding Series 2017B Debt Service Fund (Sch. 36)	4,365,000	120,375	4,485,375
		GOB Series 2018-A Debt Service Fund (Sch. 36)	13,815,000	6,518,408	20,333,408
		GOB Refunding Series 2018B Debt Service Fund (Sch. 36)	5,765,000	1,016,375	6,781,375
		GOB Refunding Series 2018C Debt Service Fund (Sch. 36)	1,765,000	204,493	1,969,493
		GOB Series 2021A Debt Service Fund (Sch. 36)	10,600,000	3,761,024	14,361,024
		GOB Series 2022A Debt Service Fund (Sch. 36)	19,475,000	15,581,743	35,056,743
		GOB Series 2024A Debt Service Fund (Sch. 36)	7,895,000	7,177,637	15,072,637
		GOB Series 2026A Debt Service Fund (Sch. 36)	-	4,700,494	4,700,494
			73,915,000	42,037,089	115,952,089
114,551,927	115,168,000	Total Appropriations			115,952,089
-	-	Ending Balance, June 30			-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 37

DISASTER ASSISTANCE TRUST FUND

Section 8.72.1 of the Los Angeles Administrative Code establishes the Disaster Assistance Trust Fund to receive monies for emergency and disaster response and recovery costs from various grant programs when directed by the City Council. Funds are expended in compliance with applicable federal and state laws, rules, regulations, instructions, and procedures. For purpose of the Budget, "Total Appropriations" include estimates of amounts to be transferred to various special funds, proprietary departments, and the General Fund where the costs approved for reimbursements were spent. Reimbursements to other departments include actual receipts from prior years not transferred in those fiscal years due to timing differences between receipt of funds and assembly of required documentation. The Office of the City Administrative Officer is authorized to make the payments.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
30,172,206	48,750,138	Cash Balance, July 1	48,501,138
30,172,206	48,750,138	Balance Available, July 1	48,501,138
208,407,820	34,734,000	Federal Grants	71,034,000
400,509	1,607,000	State Grants	7,514,000
2,460,624	2,566,000	Interest	2,029,000
241,441,159	87,657,138	**Total Revenue**	129,078,138
EXPENDITURES		**APPROPRIATIONS**	
279,030	457,000	City Administrative Officer	481,223
		Special Purpose Fund Appropriations:	
-	-	Reserve for Pending Reimbursements	85,576,915
192,411,991	38,699,000	Federal Disaster Assistance	43,020,000
192,691,021	39,156,000	**Total Appropriations**	129,078,138
48,750,138	48,501,138	**Ending Balance, June 30**	-

The estimated 2025-26 Federal Disaster Assistance appropriation includes a $9,770,209 loan to the Police Department Grant Fund No. 339 to procure Federal Emergency Management Agency (FEMA) grant reimbursable equipment and services from the Defense Logistics Agency of the United States Department of Defense (C.F. 26-0306). The Los Angeles Police Department (LAPD) will retroactively apply for FEMA reimbursement and immediately repay the loan to the Disaster Assistance Trust Fund upon receipt of FEMA funds.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 38

ACCESSIBLE HOUSING FUND

A Settlement Agreement was negotiated relative to the class action lawsuit, Independent Living Center of Southern California v. the City of Los Angeles, et al and was approved by Council on August 30, 2016 and concurred by the Mayor on September 5, 2016. The City also entered into a Voluntary Compliance Agreement with the U.S. Department of Housing and Urban Development, which was approved by Council and concurred by the Mayor on August 02, 2019. Funding is provided to the Accessible Housing Fund to implement the terms of the settlement agreement with the Independent Living Center (C.F. 16-1389) and the Voluntary Compliance Agreement with the U.S. Department of Housing and Urban Development (C.F. 12-0291).

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
23,917,563	20,504,327	Cash Balance, July 1	32,317,277
		Less:	
-	-	Prior Years' Unexpended Appropriations	2,067,262
23,917,563	20,504,327	Balance Available, July 1	30,250,015
10,839,434	15,795,000	General Fund	12,445,138
5,986,000	-	Reimbursement from Other Agencies	-
-	10,420,000	Affordable Housing Trust Fund (Schedule 6)	-
-	12,000,000	Proposition HHH PSH Loan Program Revenue Fund	-
40,742,997	58,719,327	**Total Revenue**	42,695,153
EXPENDITURES		**APPROPRIATIONS**	
357,766	391,000	City Attorney	578,926
9,728,428	10,448,000	Housing	11,724,878
		Special Purpose Fund Appropriations:	
2,392,194	2,650,000	Chief Architect	4,500,000
1,560,706	1,960,000	Contract Programming - Systems Upgrades	2,677,104
641,481	1,470,000	Court Monitor	1,620,000
812,692	960,000	Outside Auditor	960,000
468,550	594,000	Plaintiff Counsel	893,750
-	-	Relocation Consultant	300,000
-	1,000,000	Retrofit	12,000,000
-	45,000	Technical Contracts	45,000
-	-	Training Video Production	158,400
5,650	41,000	Translation Services	41,250
4,271,203	6,843,050	Reimbursement of General Fund Costs	7,195,845
20,238,670	26,402,050	**Total Appropriations**	42,695,153
20,504,327	32,317,277	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 39

HOUSEHOLD HAZARDOUS WASTE SPECIAL FUND

This special fund represents the receipt and expenditure of the City's share of a County of Los Angeles Solid Waste Management Fee on County landfills which is utilized to finance City household hazardous waste programs.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
6,928,369	6,614,274	Cash Balance, July 1	2,995,274
6,928,369	6,614,274	Balance Available, July 1	2,995,274
3,386,342	4,029,000	County Solid Waste Management Fee	3,000,000
-	-	Multi-Family Bulky Item Revenue Fund (Schedule 50)	405,600
-	-	Solid Waste Resources Revenue Fund (Schedule 2)	2,592,000
525,803	450,000	Other Receipts	350,000
170,696	150,000	Interest	100,000
11,011,210	11,243,274	**Total Revenue**	9,442,874
EXPENDITURES		**APPROPRIATIONS**	
2,895,304	3,384,000	Bureau of Sanitation	3,666,751
		Special Purpose Fund Appropriations:	
427,067	3,641,000	PW-Sanitation Expense and Equipment	4,505,296
115,223	149,000	Solid Waste Resources Revenue Fund (Schedule 2)	154,532
20,000	20,000	Zoo Enterprise Trust Fund (Schedule 44)	20,000
939,342	1,054,000	Reimbursement of General Fund Costs	1,096,295
4,396,936	8,248,000	**Total Appropriations**	9,442,874
6,614,274	2,995,274	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 40

BUILDING AND SAFETY BUILDING PERMIT ENTERPRISE FUND

Section 5.121.8 of the Los Angeles Administrative Code (LAAC) establishes the Building and Safety Building Permit Enterprise Fund. This fund receives monies from fees paid for plan check, permitting, and inspection of new construction in the City of Los Angeles; testing of construction materials and methods; and examining and licensing of welders, equipment operators, and registered deputy building inspectors. This Fund shall be used to finance all the programs, services, and support functions relating to those services for which fees are paid into the Fund. In addition to these fees, the Building and Safety Systems Development Surcharge, the Building and Safety Electrical and Mechanical Test Laboratory Surcharge, Annual Inspection Monitoring Program (AIM) and those fees which previously were deposited into the Building and Safety Special Services Fund are deposited into the Building Permit Enterprise Fund pursuant to Sections 5.412 and 5.417 of the LAAC.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
276,080,057	197,758,358	Cash Balance, July 1	105,896,358
276,080,057	197,758,358	Balance Available, July 1	105,896,358
833,222	515,000	Code Enforcement Fees	665,400
25,912,527	26,556,000	Inspection Fees	39,465,996
47,648,131	48,591,000	Permit Fees	74,398,462
59,611,897	74,944,000	Plan Check Fees	73,817,212
1,512,097	1,268,000	Reimbursement from Proprietary Departments	1,165,500
-	8,027,000	Reimbursement from Other Funds	55,618,404
3,049,233	2,984,000	Report Fees	4,226,246
3,394,883	3,036,000	Special Services	3,386,804
8,821,638	9,803,000	Systems Development Surcharge	10,616,346
6,108,165	4,591,000	Other Receipts	6,642,658
9,077,202	4,899,000	Interest	7,027,200
442,049,052	382,972,358	**Total Revenue**	382,926,586
EXPENDITURES		**APPROPRIATIONS**	
121,580,329	128,666,000	Building and Safety	156,338,326
273,142	293,000	City Administrative Officer	316,032
629,830	559,000	City Attorney	813,921
2,171,619	8,212,000	City Planning	9,071,517
79,511	100,000	Controller	176,164
3,377,696	2,302,000	General Services	2,301,976
1,545,684	1,568,000	Information Technology Agency	1,491,079
1,332,215	1,721,000	Personnel	1,820,110
116,387	20,000	Bureau of Engineering	20,000
3,540,040	3,542,000	Capital Finance Administration	3,541,975
		Special Purpose Fund Appropriations:	
647,962	600,000	Alterations and Improvements	-
23,273	50,000	Bank Fees	50,000
14,327,810	14,000,000	Building and Safety Contractual Services	23,536,000
1,814,192	1,500,000	Building and Safety Expense and Equipment	2,000,000
576,290	585,000	Building and Safety Lease Costs	718,000
39,407	200,000	Building and Safety Training	250,000
35,567	36,000	Engineering Special Service Fund	128,804
89,543,515	112,942,000	Reimbursement of General Fund Costs	131,901,437
-	-	Reserve for Future Costs	43,811,658
-	-	Special Services Costs	77,000
2,364,580	180,000	Systems Development Project Costs	4,562,587

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 40

BUILDING AND SAFETY BUILDING PERMIT ENTERPRISE FUND

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
271,645	-	Universal Cashiering	-
244,290,694	277,076,000	**Total Appropriations**	382,926,586
197,758,358	105,896,358	**Ending Balance, June 30**	-

*The "Reimbursements from Other Funds" revenue line item includes an anticipated $5.2 million for a FEMA/CalOES reimbursement in the current year; and $20 million for the approved reimbursements for fee waivers (pursuant to CF 25-0006-S57) and $35 million for additional FEMA/CalOES reimbursements anticipated. Due to the timing uncertainty of FEMA reimbursement, these funds are not appropriated and are included in the "Reserve of Future Costs" line item.
**The "Special Services Costs" Special Purpose Fund Appropriations line item supports per diem, airfare, and registration costs for testing agencies, licensed fabricators, and special equipment inspections.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 41

HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS FUND

The Housing Opportunities for Persons with AIDS (HOPWA) Program is authorized by the 1990 National Affordable Housing Act and is administered under the U.S. Department of Housing and Urban Development (HUD). Its purpose is to provide states and localities with resources and incentives to devise long-term comprehensive strategies for meeting the housing needs of low-income and/or homeless persons with HIV or AIDS, and their families.

The 2026-27 Budget reflects the receipt and appropriations of funds for the departmental budget. The Mayor and Council are considering appropriations for other programs funded by HOPWA funds as detailed in the 52nd Program Year (PY) Consolidated Plan, which is expected to be authorized from July 1, 2026 through June 30, 2027. Funding amounts are based on estimates and are subject to change pending receipt of actual entitlement award from the U.S. Department of Housing and Urban Development.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
739,557	690,000	Federal Grants	1,048,752
739,557	690,000	**Total Revenue**	1,048,752
EXPENDITURES		**APPROPRIATIONS**	
544,619	373,000	Housing	596,122
		Special Purpose Fund Appropriations:	
90,000	90,000	Outside Auditor	90,000
104,938	227,000	Reimbursement of General Fund Costs	362,630
739,557	690,000	**Total Appropriations**	1,048,752
-	-	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 42

CODE ENFORCEMENT TRUST FUND

The Code Enforcement Trust Fund provides for the utilization of all monies collected from a fee assessed to owners of multi-family residential complexes in the City. Receipts are used exclusively for the routine periodic inspections of these rental properties for basic code enforcement and habitability. The Fund is administered by the Housing Department.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
60,937,829	68,197,484	Cash Balance, July 1	67,617,484
		Less:	
-	-	Escrowed Rent	7,700,079
-	-	Prior Years' Unexpended Appropriations	4,497,128
60,937,829	68,197,484	Balance Available, July 1	55,420,277
63,173,357	63,000,000	Code Enforcement Fees	63,000,000
1,456,799	1,200,000	Rent Escrow Account Program Fees	1,200,000
327,569	319,000	Other Receipts	319,000
1,662,218	1,500,000	Interest	1,500,000
127,557,772	134,216,484	**Total Revenue**	121,439,277
EXPENDITURES		**APPROPRIATIONS**	
59,965	87,000	City Administrative Officer	92,237
338,729	309,000	City Attorney	375,556
24,158	28,000	Controller	28,236
146	200,000	Finance	200,000
292,545	-	General Services	-
32,158,304	37,200,000	Housing	41,770,641
8,167	-	Information Technology Agency	-
153,653	216,000	Personnel	230,498
		Special Purpose Fund Appropriations:	
25,228	25,000	Code Enforcement Training	30,000
-	175,000	Code Enforcement (SCEP) Fee Study	-
1,623,753	1,743,000	Contract Programming - Systems Upgrades	2,012,425
8,000	9,000	Engineering Special Service Fund	8,639
542,518	1,050,000	Revenue Management System	1,050,000
220,789	445,000	Hearing Officer Contract	635,604
928,125	940,000	Rent and Code Outreach Program	940,500
57,994	37,000	Service Delivery	37,500
38,024	72,000	Translation Services	80,350
-	-	Unallocated	45,233,006
22,880,190	24,063,000	Reimbursement of General Fund Costs	28,714,085
59,360,288	66,599,000	**Total Appropriations**	121,439,277
68,197,484	67,617,484	**Ending Balance, June 30**	-

The majority of revenue to this fund is received in the first three months of the year. The Unallocated balance will be used to cover expenditure shortfalls that may occur between July through December 2026.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 43

EL PUEBLO DE LOS ANGELES HISTORICAL MONUMENT REVENUE FUND

The El Pueblo de Los Angeles Historical Monument Revenue Fund was created for the purpose of receiving all revenues derived from the operation of the Monument or activities at the Monument, including rental and lease receipts (Administrative Code Section 22.630). To the maximum extent possible, all costs and expenses incurred in the operation of the El Pueblo de Los Angeles Historical Monument Authority Department are paid from this Trust Fund.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
947,737	686,586	Cash Balance, July 1	702,586
		Less:	
-	-	Prior Years' Unexpended Appropriations	452,844
947,737	686,586	Balance Available, July 1	249,742
192,408	243,000	Facilities Use Fees	500,000
-	620,000	General Fund	-
1,735,096	1,287,000	Lease and Rental Fees	2,250,327
2,340,658	2,572,000	Parking Fees	2,758,548
26,244	18,000	Reimbursement from Other Agencies	25,000
497,346	336,000	Other Receipts	335,000
48,577	32,000	Interest	55,000
5,788,066	5,794,586	**Total Revenue**	6,173,617
EXPENDITURES		**APPROPRIATIONS**	
2,089,938	2,213,000	El Pueblo de Los Angeles	2,960,738
1,705,785	1,794,000	General Services	1,323,268
350	-	Information Technology Agency	-
942,547	985,000	Police	1,046,782
		Special Purpose Fund Appropriations:	
100,000	100,000	Recreation and Parks - Special Fund Appropriation	100,000
262,860	-	Reimbursement of General Fund Costs	742,829
5,101,480	5,092,000	**Total Appropriations**	6,173,617
686,586	702,586	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 44

ZOO ENTERPRISE TRUST FUND

The Los Angeles Administrative Code establishes the Zoo Enterprise Trust Fund for the purpose of receiving all revenues derived from the operation of the Los Angeles Zoo or activities at the Zoo. Additionally, all appropriations to finance any of the operations of the Zoo shall also be placed in the Fund. Such funds shall be used for the operation, maintenance, management, control and improvement of the Los Angeles Zoo and shall be paid solely from the Trust Fund.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
8,280,649	7,253,473	Cash Balance, July 1	1,257,473
		Less:	
-	-	Prior Years' Unexpended Appropriations	565,957
8,280,649	7,253,473	Balance Available, July 1	691,516
14,333,493	15,571,000	Admission Fees	18,400,000
7,400,995	3,202,000	Concessions	3,000,000
3,481,979	583,000	General Fund	4,388,770
-	3,508,000	Greater Los Angeles Zoo Association Reimbursement	903,783
20,000	20,000	Household Hazardous Waste Special Fund (Schedule 39)	20,000
-	2,207,000	Membership Fees	3,000,000
-	922,000	Night Time Ticketed Events	1,500,000
318	-	Sale of Salvage Property	-
3,371,367	2,852,000	Other Receipts	2,668,000
421,670	250,000	Interest	100,000
37,310,471	36,368,473	**Total Revenue**	34,672,069
EXPENDITURES		**APPROPRIATIONS**	
-	1,500,000	General Services	-
107	7,000	Information Technology Agency	-
29,813,732	33,237,000	Zoo	34,422,069
		Special Purpose Fund Appropriations:	
4,890	108,000	Animal Purchases and Sales	-
38,446	9,000	Bequests	-
199,823	250,000	Zoo Wastewater Facility	250,000
30,056,998	35,111,000	**Total Appropriations**	34,672,069
7,253,473	1,257,473	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 45

CENTRAL RECYCLING TRANSFER STATION FUND

The Central Los Angeles Recycling and Transfer Station (CLARTS) Trust Fund receives revenue for transfer services provided to private haulers engaged in providing solid waste collection services to non-City entities. Revenue is used to pay the direct cost of hauling and disposing of solid waste as well as related community amenities. Revenue, including interest, generated in excess of the direct costs associated with processing waste from private haulers is used to pay a proportionate (in relation to private hauler tonnages) share of salaries, equipment, maintenance and capital improvement projects at the facility as directed by the Mayor and City Council.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
9,821,592	8,322,102	Cash Balance, July 1	8,058,102
		Less:	
-	-	Prior Years' Unexpended Appropriations	1,500,000
9,821,592	8,322,102	Balance Available, July 1	6,558,102
36,826	-	General Fund	-
7,739,187	7,606,000	Transfer Station Fees	7,606,000
273,044	218,000	Interest	200,000
17,870,649	16,146,102	**Total Revenue**	14,364,102
EXPENDITURES		**APPROPRIATIONS**	
149	-	General Services	-
911,540	1,069,000	Bureau of Sanitation	1,491,421
		Special Purpose Fund Appropriations:	
100,000	200,000	CLARTS Community Amenities	150,000
768,099	1,782,000	Private Haulers Expense	3,910,000
2,403,830	2,584,000	Private Landfill Disposal Fees	2,739,337
3,866,236	1,023,000	PW-Sanitation Expense and Equipment	935,561
-	-	Reserve for Future Costs	3,633,951
506,521	319,000	Solid Waste Resources Revenue Fund (Schedule 2)	330,159
992,172	1,111,000	Reimbursement of General Fund Costs	1,173,673
9,548,547	8,088,000	**Total Appropriations**	14,364,102
8,322,102	8,058,102	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 46

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND

Assembly Bill 3229 established the Citizens' Option for Public Safety (COPS) program, through which funding is provided to local government for the purpose of ensuring public safety. This program requires the establishment of a Supplemental Law Enforcement Services Fund for the deposit of COPS funds received from the County. These funds must be used for direct support of front line municipal police services and must supplement, not supplant, existing resources for such services.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
10,250,894	13,739,798	Cash Balance, July 1	15,013,798
10,250,894	13,739,798	Balance Available, July 1	15,013,798
11,433,443	12,496,000	County Grants	12,495,540
745,406	461,000	Interest	423,434
		Less:	
-	-	Transfer to the Reserve Fund	7,107,098
22,429,743	26,696,798	**Total Revenue**	20,825,674
EXPENDITURES		**APPROPRIATIONS**	
8,689,945	11,683,000	Police	20,825,674
8,689,945	11,683,000	**Total Appropriations**	20,825,674
13,739,798	15,013,798	**Ending Balance, June 30**	-

Funding in the amount of $7,107,098 is set aside for the reimbursement of outstanding Reserve Fund loans.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 47

STREET DAMAGE RESTORATION FEE SPECIAL FUND

The Street Damage Restoration Fee Special Fund was created by Council action to receive revenues from the Street Damage Restoration Fee. The Fee was established to compensate the City for damage to City streets caused by excavations or other work performed by any entity, including City agencies, required to obtain a permit for the performance of said excavations or other work. The funds are to be used only for street surfacing, resurfacing, repair and reconstruction, and laboratory fees, testing, materials, engineering, salaries and overhead associated therewith.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
19,949,148	11,413,728	Cash Balance, July 1	8,899,728
		Less:	
-	-	Prior Years' Unexpended Appropriations	8,165,728
19,949,148	11,413,728	Balance Available, July 1	734,000
-	3,000,000	Sewer Construction and Maintenance Fund (Schedule 14)	3,000,000
45,215,098	45,000,000	Street Damage Restoration Fee	45,000,000
448,515	400,000	Interest	400,000
65,612,761	59,813,728	**Total Revenue**	49,134,000
EXPENDITURES		**APPROPRIATIONS**	
7,675,853	4,160,000	General Services	4,868,127
241,857	256,000	Personnel	390,797
755,173	624,000	Bureau of Engineering	658,401
31,371,616	33,732,000	Bureau of Street Services	35,409,276
557,808	167,000	Transportation	376,914
		Special Purpose Fund Appropriations:	
802,634	-	CTIEP - Physical Plant	-
1,422,783	-	Pavement Preservation Program Access Ramps Backlog	-
11,371,309	11,975,000	Reimbursement of General Fund Costs	7,430,485
54,199,033	50,914,000	**Total Appropriations**	49,134,000
11,413,728	8,899,728	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 48

MUNICIPAL HOUSING FINANCE FUND

Monies derived from the sale of revenue bonds for multi-family residential housing developments, Section 5.120.5 of the Los Angeles Municipal Code, are deposited into the Municipal Housing Finance Fund. Receipts are used for the purpose of acquiring, developing, constructing and rehabilitating of single-family and multi-family residential housing developments. Proceeds are also used for the purpose of making loans for financing or refinancing of the acquisition, development, construction and rehabilitation of single-family and multi-family residential housing development. This fund is administered by the Housing Department.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
19,786,785	21,025,250	Cash Balance, July 1	19,227,250
		Less:	
-	-	Prior Years' Unexpended Appropriations	8,823,724
19,786,785	21,025,250	Balance Available, July 1	10,403,526
5,171,891	4,700,000	Land Use Covenant Fee	5,000,000
5,095,194	4,700,000	Municipal Bond Registration	5,000,000
357,615	300,000	Program Income	200,000
173,210	153,000	Other Receipts	153,000
649,817	576,000	Interest	400,000
31,234,512	31,454,250	**Total Revenue**	21,156,526
EXPENDITURES		**APPROPRIATIONS**	
59,965	87,000	City Administrative Officer	92,237
77,194	41,000	City Attorney	83,669
16,104	18,000	Controller	18,825
-	45,000	Finance	45,000
36,110	-	General Services	-
6,350,950	7,232,000	Housing	8,142,966
153,653	216,000	Personnel	230,498
		Special Purpose Fund Appropriations:	
3,000	3,000	Engineering Special Service Fund	2,880
5,981	150,000	Revenue Management System	150,000
57,861	160,000	Technical Contracts	183,000
1,535	-	Technical Services	-
101	7,000	Translation Services	7,250
-	-	Unallocated	7,986,743
3,446,808	4,268,000	Reimbursement of General Fund Costs	4,213,458
10,209,262	12,227,000	**Total Appropriations**	21,156,526
21,025,250	19,227,250	**Ending Balance, June 30**	-

*Includes $6.2 million in restricted funds that comes from Land Use Covenant Fee revenue. These monies may only be used to support the preparation, enforcement, monitoring, and associated work relating to the affordable housing covenants required by City housing incentive programs, and $1.7 in refundable deposits.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 49

MEASURE R TRAFFIC RELIEF AND RAIL EXPANSION FUND

Public Utilities Code Section 130350 provides that the Los Angeles County Metropolitan Transportation Commission (Metro) may adopt a sales tax within the County, provided that it is approved by a majority of the electors. In 2008, the voters in Los Angeles County approved the imposition of an additional one-half cent sales tax for a period of 30 years to (a) expand the County Metro rail system, including providing a direct airport connection; (b) make local street improvements, such as signal synchronization, filling potholes, repairing streets and making neighborhood streets and intersections safer for drivers, bicyclists and pedestrians in each community; (c) enhance safety and improve the flow of traffic on freeways and highways; (d) make public transportation more convenient and affordable (especially for seniors, students, the disabled and commuters); and, (e) provide alternatives to high gas prices, stimulate the local economy, create jobs, reduce pollution and decrease dependency on foreign oil. All transit projects funded by Metro through the Measure R transit capital fund will require a three percent local match. Matching funds identified will allow Metro to deliver transit projects within the City more quickly.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
72,316,125	64,967,523	Cash Balance, July 1	49,011,523
		Less:	
-	-	Prior Years' Unexpended Appropriations	38,578,602
72,316,125	64,967,523	Balance Available, July 1	10,432,921
66,427,365	61,381,000	Measure R Sales Tax	62,478,958
-	4,200,000	Reimbursement from Other Agencies	-
-	143,000	Reimbursement from Other Funds	-
2,354,466	2,120,000	Interest	2,159,018
141,097,956	132,811,523	**Total Revenue**	75,070,897
EXPENDITURES		**APPROPRIATIONS**	
2,471,841	1,722,000	General Services	1,996,776
1,100	-	Information Technology Agency	-
145,435	156,000	Personnel	166,965
378,538	528,000	Bureau of Engineering	575,057
588	371,000	Bureau of Street Lighting	617,195
26,427,377	26,052,000	Bureau of Street Services	26,231,648
5,270,128	7,461,000	Transportation	8,175,491
		Special Purpose Fund Appropriations:	
-	2,131,000	CTIEP - Physical Plant	2,896,262
151,872	-	7th Street Streetscape	-
1,989,972	1,780,000	ATSAC Systems Maintenance	-
9,403	-	Balboa Boulevard Project	-
919,700	508,000	Bicycle Plan/Program	-
117,482	602,000	Bicycle Plan/Program - Other	-
2,625	-	Bridge Maintenance Program	-
82,417	-	Broadway Streetscape Project	-
-	2,989,000	Destination Crenshaw	-
110,000	-	Engineering Special Services	-
10,928	189,000	Gender Equity in Transportation	-
52,381	-	Glendale-Hyperion Complex of Bridges	-
12,461,242	-	Matching Funds - Measure R Projects/LRPT/30-10	3,000,000
39,093	543,000	Paint and Sign Maintenance	-
389,451	111,000	Pedestrian Facility Inventory and Assessment	-
546,461	1,390,000	Pedestrian Plan/Program	-
-	619,000	Project Match Funds	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 49

MEASURE R TRAFFIC RELIEF AND RAIL EXPANSION FUND

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
65,779	1,000	Safe Routes to School Study	-
4,452,851	6,923,000	Sidewalk Access Request Acceleration	-
458,874	-	State AB1290 City Fund	-
28,851	98,000	Technology and Communications	-
22,535	4,000	Bicycle Parking/Racks	-
-	1,000	Traffic Signal Supplies	-
119	-	Vision Zero	-
15,191	4,000	Vision Zero Contracts, Speed Surveys, Outreach Campaign	-
888,302	22,000	Vision Zero Traffic Signals	-
18,619,897	29,595,000	Reimbursement of General Fund Costs	31,411,503
76,130,433	83,800,000	**Total Appropriations**	75,070,897
64,967,523	49,011,523	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 50

MULTI-FAMILY BULKY ITEM REVENUE FUND

The Bulky Item Fee is imposed on multi-family apartment complexes for which the City provides bulky item collection services. All receipts from the Fee are deposited in the Multi-Family Bulky Item Fee Revenue Fund. Funds are used for costs of the City's collection of bulky items from multi-family apartment complexes, including but not limited to: salaries, direct and indirect overhead costs, and principal and interest payments.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
5,085,415	2,657,535	Cash Balance, July 1	503,535
5,085,415	2,657,535	Balance Available, July 1	503,535
598,184	-	General Fund	-
6,768,035	10,560,000	Multi-Family Bulky Item Fee	19,750,000
182,761	440,000	Multi-Family Bulky Item Fee Lifeline Rate Program	634,000
119,775	92,000	Interest	142,000
12,754,170	13,749,535	**Total Revenue**	21,029,535
EXPENDITURES		**APPROPRIATIONS**	
559,439	581,000	General Services	631,072
125,000	124,000	Board of Public Works	-
5,189,815	4,032,000	Bureau of Sanitation	5,508,831
-	-	General City Purposes	125,000
		Special Purpose Fund Appropriations:	
900,000	450,000	Department of Water and Power Fees	450,000
154,474	-	PW-Sanitation Expense and Equipment	1,840,000
-	-	Rate Stabilization Reserve	5,462,878
2,380,157	3,867,000	Solid Waste Resources Revenue Fund (Schedule 2)	3,096,757
-	-	Household Hazardous Waste Fund (Schedule 39)	405,600
787,750	4,192,000	Reimbursement of General Fund Costs	3,509,397
10,096,635	13,246,000	**Total Appropriations**	21,029,535
2,657,535	503,535	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 51

SIDEWALK REPAIR FUND

The Los Angeles Administrative Code establishes the Sidewalk and Curb Repair Fund for the purpose of receiving revenues designated by the City for administration, inspection, design, and construction activities associated with the identification and remediation of conditions that impede the accessibility of sidewalks, curbs, and other Pedestrian Facilities. Pedestrian Facilities are defined as any sidewalk, curb, ramp, intersection, crosswalk, walkway, pedestrian right-of-way, pedestrian undercrossing, pedestrian overcrossing, or other pedestrian pathway.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
8,384,067	1,280,934	Cash Balance, July 1	4,634,934
		Less:	
-	-	Prior Years' Unexpended Appropriations	4,172,355
8,384,067	1,280,934	Balance Available, July 1	462,579
13,695,344	15,869,000	General Fund	15,906,100
156,554	60,000	Interest	50,000
22,235,965	17,209,934	**Total Revenue**	16,418,679
EXPENDITURES		**APPROPRIATIONS**	
59,013	86,000	City Attorney	91,753
8,885	39,000	Disability	42,339
76,521	79,000	General Services	83,841
191,360	216,000	Board of Public Works	227,865
1,113,609	1,047,000	Bureau of Contract Administration	1,456,754
3,568,375	3,653,000	Bureau of Engineering	4,164,763
-	79,000	Bureau of Street Lighting	-
7,262,276	5,031,000	Bureau of Street Services	5,550,541
196,460	117,000	Transportation	164,900
		Special Purpose Fund Appropriations:	
39,532	30,000	Monitoring and Fees	135,000
2,191,868	1,000,000	Sidewalk Repair Contractual Services	-
281,732	86,000	Sidewalk Repair Engineering Consulting Services	-
1,150,760	850,000	Sidewalk Repair Incentive Program	-
62,676	30,000	Street Tree Planting and Maintenance	-
4,751,964	232,000	Reimbursement of General Fund Costs	4,500,923
20,955,031	12,575,000	**Total Appropriations**	16,418,679
1,280,934	4,634,934	**Ending Balance, June 30**	-

2026-27 is the tenth Willits Settlement Program Year, and the City's obligation is $35,743,000. The Sidewalk Repair Fund provides $16,418,679 from the General Fund and interest. Additionally, a total of $4,316,364 (Direct Costs - $3,389,764, Fringe Benefits - $926,600) is provided in the Measure R Traffic Relief and Rail Expansion Fund for the installation of sidewalk access ramps; $10,234,133 is provided from the Road Maintenance and Rehabilitation Program (SB1) Fund; and the Airport and Harbor Department is estimating $948,648 in sidewalk repair work for facilities.

A total of $4,335,250 is included as part of the Capital Technology Improvement Expenditure Program from SB1 Fund for the Willits Settlement Sidewalk Repair Program Access Request Packages 79 ($2,743,611), and Sidewalk Repair Program Missing Curb Ramps ($1,591,639).

A total of $560,000 in General Fund revenue from the Library ($500,000) and Department of Water and Power ($60,000) will offset a portion of the General Fund cost. These amounts, plus the funds budgeted in the Sidewalk Repair Fund schedule meet the City's obligation under the Willits Settlement Agreement.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 52

MEASURE M LOCAL RETURN FUND

Public Utilities Code Section 130350 provides that the Los Angeles County Metropolitan Transportation Commission (Metro) may adopt a sales tax within the County, provided that it is approved by a majority of the electors. In 2016, the voters in Los Angeles County approved an increase of one-half of one percent (.5%) to the Sales Tax within Los Angeles County (County). The Sales Tax will increase to one percent (1%) on July 1, 2039, when the Measure R tax of one-half of one percent (.5%) tax imposed by Metro by Ordinance number 08-01 expires. Sales Tax revenue shall be used to meet the goals of improving freeway traffic flow; accelerating rail construction and building rail lines; enhancing local regional and express bus service, bike and pedestrian connections; improving transportation system connectivity, streets and intersections; addressing transit and highway safety; providing more accessibility, convenience, and affordability of transportation for seniors, students and the disabled; and incorporating modern technology in the transportation system.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
147,512,708	173,154,863	Cash Balance, July 1	159,276,886
		Less:	
-	-	Prior Years' Unexpended Appropriations	136,911,486
147,512,708	173,154,863	Balance Available, July 1	22,365,400
878,526	938,000	County Grants	-
2,100,000	-	General Fund	-
75,263,839	71,543,000	Measure M Local Return	71,104,478
1,474	-	Reimbursement from Other Agencies	-
100,992	-	Reimbursement from Other Funds	-
400,923	-	Other Receipts	-
4,881,820	5,174,000	Interest	5,269,322
231,140,282	250,809,863	**Total Revenue**	98,739,200
EXPENDITURES		**APPROPRIATIONS**	
56,845	119,000	City Administrative Officer	122,860
83,209	26,000	General Services	36,098
142,967	156,000	Personnel	166,965
731,029	1,890,000	Bureau of Contract Administration	2,191,112
554,267	2,049,000	Bureau of Engineering	12,070,602
760,115	780,000	Bureau of Street Lighting	1,440,325
7,492,680	6,958,000	Bureau of Street Services	3,400,328
12,325,414	18,072,000	Transportation	19,972,478
		Special Purpose Fund Appropriations:	
1,479,302	9,254,000	CTIEP - Physical Plant	11,585,738
-	400,000	Asset Management - Transportation	-
-	881,000	Bicycle Path Maintenance	1,000,000
-	-	Bikeshare Operations and Maintenance	1,000,000
-	-	Caltrans HQ Expansion	1,339,000
83,440	9,000	Complete Streets	-
-	244,000	Computer Hardware Replacement	-
371,443	-	Contractual Services-Support	-
-	-	DOT Equipment - 2028 Games & Major Events	450,000
300,000	321,000	Los Angeles Neighborhood Initiative	-
9,521,757	3,000,000	Matching Funds - Measure R Projects/LRPT/30-10	-
-	3,000,000	Median Island Maintenance	3,000,000
1,770,898	1,606,000	Open Streets Program	-
1,170,785	1,553,000	Paint and Sign Maintenance	2,500,000

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 52

MEASURE M LOCAL RETURN FUND

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
-	-	Paint and Sign Maintenance - 2028 Games Support	500,000
-	-	PPP Access Ramps	3,106,045
451,833	8,000	School Speed Limit Updates	-
-	1,540,000	Sidewalk Access Request Acceleration	-
-	1,515,000	Sidewalk Engineering Consulting Services	-
-	2,311,000	Sidewalk Repair - BSS Crews	-
-	1,554,000	Sidewalk Repair Contractual Services	-
457,435	1,125,000	Speed Hump Program	715,000
20,869	154,000	Street Reconstruction/Vision Zero Projects	-
4,513,383	11,072,000	Traffic Signal Supplies	5,600,000
130,713	79,000	Traffic Surveys	-
65,260	490,000	Universal Basic Mobility	-
2,513,270	2,342,000	Vision Zero Corridor Projects - M	-
881,219	1,312,000	Vision Zero Education and Outreach	-
66,053	-	Vision Zero Independent Program Evaluation	-
8,939	20,000	Vision Zero Traffic Signals	-
925,232	109,000	Vision Zero Treatment Maintenance	-
11,107,062	17,583,977	Reimbursement of General Fund Costs	28,542,649
57,985,419	91,532,977	**Total Appropriations**	98,739,200
173,154,863	159,276,886	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 53

CODE COMPLIANCE FUND

Receipts from the Administrative Citation Enforcement (ACE) Program shall be deposited in the Code Compliance Fund in accordance with Article 11 of Chapter 6 of Division 5, Section 5.121.11 of the Los Angeles Administrative Code. The ACE Program provides an alternative method of problem resolution and enforcement for violations of the Los Angeles Municipal Code. Receipts include administrative fines, administrative costs, and enforcement costs related to the ACE Program. Departments authorized to participate in the ACE Program include the Animal Services Department, Department of Building and Safety, Housing Department, Public Works Bureau of Street Services, Public Works Bureau of Sanitation, Police Department, and Department of Recreation and Parks. The Fund is administered by the Office of Finance.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
467,439	517,732	Cash Balance, July 1	275,732
467,439	517,732	Balance Available, July 1	275,732
1,430,747	1,751,000	Other Receipts	1,874,000
1,898,186	2,268,732	**Total Revenue**	2,149,732
EXPENDITURES		**APPROPRIATIONS**	
-	128,000	Animal Services	138,665
735,546	743,000	City Attorney	810,050
72,513	76,000	Finance	80,339
		Special Purpose Fund Appropriations:	
168,326	145,000	ACE Contractual Services	148,088
404,069	901,000	Reimbursement of General Fund Costs	972,590
1,380,454	1,993,000	**Total Appropriations**	2,149,732
517,732	275,732	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 54

ROAD MAINTENANCE AND REHABILITATION PROGRAM SPECIAL FUND

In April 2017, the Legislature enacted Chapter 5 (SB 1, Beall), also known as the Road Repair and Accountability Act. The administration estimates this legislation will increase state revenues for California's transportation system by an average of $5.2 billion annually over the next decade. The Road Maintenance and Rehabilitation Program Special Fund receives monies from the State for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads system, pursuant to Streets and Highways Code section 2032(h).

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
299,055,751	365,118,680	Cash Balance, July 1	378,544,680
		Less:	
-	-	Prior Years' Unexpended Appropriations	341,274,182
299,055,751	365,118,680	Balance Available, July 1	37,270,498
105,162,201	109,146,000	State Gasoline Tax - SB1	109,386,698
9,394,885	8,739,000	Interest	7,000,000
413,612,837	483,003,680	**Total Revenue**	153,657,196
EXPENDITURES		**APPROPRIATIONS**	
1,197,739	-	General Services	-
85,397	33,000	Board of Public Works	109,431
188,554	99,000	Bureau of Engineering	-
309,559	15,000	Bureau of Street Lighting	-
6,916,087	7,613,000	Bureau of Street Services	-
77,911	399,000	Transportation	-
		Special Purpose Fund Appropriations:	
25,471,421	34,000,000	CTIEP - Physical Plant	72,766,149
-	-	ATSAC Maintenance	7,000,000
-	-	BSS Palisades Recovery	4,000,000
-	1,000,000	Concrete Streets	1,000,000
26,665	28,000,000	Pavement Preservation - Access Ramps	33,547,483
4,202,423	-	Sidewalk Repair - Access Request Acceleration	-
3,682,625	5,000,000	Sidewalk Repair Contractual Services	7,234,133
1,733,360	3,000,000	Sidewalk Repair Engineering Consulting Services	3,000,000
218,197	-	Street Reconstruction/Vision Zero Project Construction	-
12,801	-	TRANSPORTATION GRANT	-
66,359	-	Vision Zero - Concrete Improvements	-
1,054,430	-	Vision Zero Citywide Flashing Beacons	-
1,178,473	25,300,000	Vision Zero Corridor Projects - SB1	25,000,000
2,072,156	-	Vision Zero Traffic Signals	-
48,494,157	104,459,000	**Total Appropriations**	153,657,196
365,118,680	378,544,680	**Ending Balance, June 30**	-

SB 1 funds in 2026-27 are being used to fund four citywide street improvements and repair programs, including program support, and 41 specified street related projects. These projects will be implemented during fiscal years 2026-27 and 2027-28. The useful life of the improvements provided by these projects is estimated to range from one to 50 years.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 55

MEASURE W LOCAL RETURN FUND

Los Angeles County Ordinance 2018-0044 established the Los Angeles Region Safe, Clean Water Program (Measure W) which imposes a parcel tax in the amount of 2.5 cents per square foot of impermeable surfaces. The City receives forty percent of revenues proportional to the amount generated from within the City. Funds are to be used for programs and projects that provide a water quality or water supply benefit and a community investment benefit.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
69,448,337	78,995,349	Cash Balance, July 1	70,935,349
		Less:	
-	-	Prior Years' Unexpended Appropriations	65,042,239
69,448,337	78,995,349	Balance Available, July 1	5,893,110
-	2,794,000	General Fund	1,857,285
36,702,421	36,124,000	Measure W Local Return	36,300,000
5,618,346	-	Reimbursement from Other Agencies	-
161,673	-	Reimbursement from Other Funds	-
2,621,010	328,000	State Grants	328,353
1,914,390	2,180,000	Interest	1,957,640
116,466,177	120,421,349	**Total Revenue**	46,336,388
EXPENDITURES		**APPROPRIATIONS**	
680,850	-	General Services	-
350	-	Information Technology Agency	-
-	68,000	Board of Public Works	95,062
-	905,000	Bureau of Contract Administration	527,704
1,793,343	1,995,000	Bureau of Engineering	2,203,924
4,764,579	5,385,000	Bureau of Sanitation	9,559,530
		Special Purpose Fund Appropriations:	
15,852,431	13,498,000	CTIEP - Physical Plant	7,900,978
581,495	4,715,000	Feasibility Studies	1,000,000
4,022,458	4,752,000	Operation and Maintenance - TMDL Compliance Projects	4,770,000
1,391,183	4,614,000	PW-Sanitation Expense and Equipment	3,202,152
773,023	5,408,000	Regional Project Development and Revolving Funds	9,035,216
7,611,116	8,146,000	Reimbursement of General Fund Costs	8,041,822
37,470,828	49,486,000	**Total Appropriations**	46,336,388
78,995,349	70,935,349	**Ending Balance, June 30**	-

*In 2026-27, the General Fund will complete payment to the Measure W Local Return Fund for the overallocation of related costs during the period of 2024-25.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 56

PLANNING LONG-RANGE PLANNING FUND

Section 5.400 of the Los Angeles Administrative Code (LAAC) establishes the Department of City Planning Long-Range Planning Special Revenue Trust Fund. The Fund is administered by City Planning to provide necessary staffing, expenses, and equipment to support General Plan maintenance, revisions, or amendments to the Zoning Code.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
2,115,907	999,680	Cash Balance, July 1	97,680
		Less:	
-	-	Prior Years' Unexpended Appropriations	96,990
2,115,907	999,680	Balance Available, July 1	690
6,966,427	8,025,000	General Plan Maintenance Surcharge	9,590,387
19,107	-	Reimbursement from Other Funds	-
9	-	Other Receipts	-
130,451	100,000	Interest	119,254
9,231,901	9,124,680	**Total Revenue**	9,710,331
EXPENDITURES		**APPROPRIATIONS**	
623,721	653,000	City Attorney	689,070
7,308,416	7,137,000	City Planning	7,526,148
2,195	-	General Services	-
3,173	-	Information Technology Agency	-
134,628	127,000	Transportation	408,217
		Special Purpose Fund Appropriations:	
29,612	-	Valley Transit Oriented Development	-
130,476	-	City Clerk	-
-	1,110,000	Reimbursement of General Fund Costs	1,086,896
8,232,221	9,027,000	**Total Appropriations**	9,710,331
999,680	97,680	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 57

CITY PLANNING SYSTEM DEVELOPMENT FUND

Section 5.457 of the Los Angeles Administrative Code (LAAC) establishes the City Planning Systems Development Fund. The Fund is administered by the Department of City Planning to provide necessary staffing, expenses, and equipment for the design, acquisition, development, implementation, operation, and maintenance of automated systems for existing City Planning programs and new programs designated by the Council that are related to the enforcement of the City's building and land use regulations.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
4,672,949	1,658,529	Cash Balance, July 1	343,529
		Less:	
-	-	Prior Years' Unexpended Appropriations	343,236
4,672,949	1,658,529	Balance Available, July 1	293
399	-	Planning and Land Use Fees	-
475,000	-	Reimbursement from Other Funds	-
7,476,745	8,255,000	Other Receipts	7,744,936
126,762	83,000	Interest	58,527
12,751,855	9,996,529	**Total Revenue**	7,803,756
EXPENDITURES		**APPROPRIATIONS**	
7,809,804	7,040,000	City Planning	7,197,512
7,683	-	Information Technology Agency	-
		Special Purpose Fund Appropriations:	
-	336,000	BuildLA Project	-
3,275,839	2,277,000	Reimbursement of General Fund Costs	606,244
11,093,326	9,653,000	**Total Appropriations**	7,803,756
1,658,529	343,529	**Ending Balance, June 30**	-

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 58

HOUSE LA FUND

In 2022, City voters approved Measure ULA, or the Homelessness and Housing Solutions Tax, a ballot initiative to establish a special tax to increase affordable housing and provide resources to tenants at risk of homelessness. Section 5.598.1 of the Los Angeles Administrative Code established the House LA Fund to receive the taxes collected pursuant to Subsection (b) of Section 21.9.2 of the Los Angeles Municipal Code. Funds must be expended according to the Los Angeles Program to Prevent Homelessness and Fund Affordable Housing guidelines.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
282,245,657	675,382,469	Cash Balance, July 1	1,144,459,683
		Less:	
-	-	Prior Years' Unexpended Appropriations	628,797,901
282,245,657	675,382,469	Balance Available, July 1	515,661,782
418,583,250	505,000,000	Other Taxes	505,000,000
12,997,429	10,661,782	Interest	10,661,782
713,826,336	1,191,044,251	**Total Revenue**	1,031,323,564
EXPENDITURES		**APPROPRIATIONS**	
-	48,000	City Attorney	428,897
386,079	532,000	Finance	652,335
2,109,728	3,501,000	Housing	14,512,510
-	-	Personnel	86,531
-	8,000	Bureau of Contract Administration	268,494
		Special Purpose Fund Appropriations:	
4,505,805	1,400,000	Administration	13,118,538
2,295,363	14,021,000	Affordable Housing Programs	332,086,187
165,000	-	CERIDA - Short Term Emerg. Asst	-
-	5,472,000	Contract Programming - Systems Upgrades	2,929,468
26,935,853	18,609,000	Homelessness Prevention Programs	142,322,652
24,943	20,000	Translation Services	20,000
35,176	-	ULA-Family Source Centers	-
1,985,920	2,973,568	Reimbursement of General Fund Costs	9,236,170
-	-	Reserve for Future Costs	515,661,782
38,443,867	46,584,568	**Total Appropriations**	1,031,323,564
675,382,469	1,144,459,683	**Ending Balance, June 30**	-

The 2026-27 Proposed Budget for the House LA Fund is an illustration and appropriations are according to the formula in the approved Measure ULA, based on cash on hand and projections through June 30, 2026. Actual appropriations and expenditures are approved by the ULA Citizen Oversight Committee.

SPECIAL PURPOSE FUND SCHEDULES

SCHEDULE 59

RAISE LA FUND

The Reinvestment in Accessibility, Infrastructure, and Streetscape Enhancements for Los Angeles Fund (RAISE LA) was created by Council action to receive revenues from advertisements placed in or upon street furniture and from any other uses of street furniture. The Fund was established to receive revenues in excess of $3 million, adjusted annually as determined by Office of the City Administrative Officer, that are deposited into the Council Discretionary Street Furniture Fund. The funds are to be used exclusively related to street and transit amenities, including but not limited to transit access improvements and transit amenities, pedestrian access and safety, and street trees, with priority placed on first/last mile locations.

Actual 2024-25	Estimated 2025-26		Total Budget 2026-27
		REVENUE	
-	17,880,656	Cash Balance, July 1	4,367,656
		Less:	
-	-	Prior Years' Unexpended Appropriations	1,453,000
-	17,880,656	Balance Available, July 1	2,914,656
21,241,214	12,931,000	Other Receipts	13,346,257
215,703	482,000	Interest	143,911
21,456,917	31,293,656	**Total Revenue**	16,404,824
EXPENDITURES		**APPROPRIATIONS**	
127,578	248,000	Bureau of Contract Administration	596,816
200,000	1,610,000	Bureau of Street Lighting	1,704,601
1,962,472	3,507,000	Bureau of Street Services	2,022,596
		Special Purpose Fund Appropriations:	
-	50,000	Department of Water and Power - Fees	-
-	2,268,000	Destination Crenshaw Project	-
-	9,210,000	Metro Projects	-
237,701	331,000	Program Staffing	-
-	5,994,000	Sidewalk and Transit Amenities Program	6,262,973
1,048,510	3,708,000	Reimbursement of General Fund Costs	5,817,838
3,576,261	26,926,000	**Total Appropriations**	16,404,824
17,880,656	4,367,656	**Ending Balance, June 30**	-

Authorize the deferral of the repayment for the Public Works Trust Loan to Fiscal Year 2029-30. The liability of the loan from the Public Works Trust Fund ($30 million) was reclassified from the General Fund to the RAISE LA Fund as part of the 2025-26 Adopted Budget.

EXPENDITURES AND APPROPRIATIONS BY FUNDING SOURCE

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
GENERAL FUND				
$ 4,193,038,366	$ 3,917,747,047	$ 4,368,224,000	Budgetary Departments	$ 4,195,178,518
241,090,102	269,765,136	248,236,000	Library Fund	279,695,417
366,027,745	298,047,986	298,048,000	Recreation and Parks Fund	308,819,462
1,418,988,160	1,413,851,517	1,383,220,000	2026 Tax and Revenue Anticipation Notes	1,521,797,629
182,250,597	179,006,697	178,999,000	Capital Finance Administration	193,145,132
24,060,885	30,172,217	25,642,000	Capital Improvement Expenditure Program	17,451,130
166,969,617	296,911,170	185,758,000	General City Purposes	458,212,482
931,160,290	947,667,548	953,819,000	Human Resources Benefits	1,000,831,882
34,637,206	39,109,048	41,160,000	Leasing	39,604,451
309,267,421	180,000,000	180,000,000	Liability Claims	180,000,000
--	28,168,954	29,147,000	Petroluem Products	28,168,954
--	273,843,167	--	Unappropriated Balance	150,018,000
50,686,117	51,400,000	51,399,000	Water and Electricity	51,765,000
10,839,434	15,794,677	15,795,000	Accessible Housing Fund	12,445,138
400,000	--	--	Affordable Housing Trust Fund	--
5,488,618	6,149,541	6,150,000	Animal Sterilization Trust Fund	6,902,335
26,370,000	24,230,000	24,230,000	Arts and Cultural Opportunities	24,115,000
4,500,000	4,950,000	4,950,000	Attorney Conflicts Panel Fund	6,000,000
--	--	--	Budget Stabilization Fund	9,000,000
2,184,863	3,739,259	3,739,000	Business Improvement District Trust Fund	5,322,197
1,000,000	--	--	Cannabis Regulation Special Revenue Trust Fund	--
36,826	--	--	Central Recyling & Transfer Fund	--
6,112,969	6,420,734	6,421,000	City Ethics Commission Fund	6,445,085
--	--	--	Citywide Recycling Fund	18,067,678
493,975	679,688	680,000	Emergency Operations Fund	748,884
5,700,202	--	--	Grand Avenue Hotel Trust Fund	1,500,000
400,000	--	--	Innovation Fund	142,376
5,118,037	--	--	Engineering Special Services Fund	--
7,099,200	4,100,000	4,100,000	Fig + Pico Conference Center Hotels Trust Fund	--
--	--	--	Gang Injunction Settlement Agreement	4,600,000
4,902,508	--	--	General Fund Various Programs	--
109,684,961	--	--	Housing Small Grants and Awards Fund	--
6,882,795	7,100,000	7,100,000	Insurance and Bonds Premium Fund	7,450,000
3,000,000	--	--	LA RISE	--
4,075,427	--	--	Matching Campaign Funds Trust Fund	4,275,471
2,100,000	--	--	Measure M Local Return	--
--	2,794,144	2,794,000	Measure W Local Return Fund	1,857,285
598,184	--	--	Multi-Family Bulky Item Revenue Fund	--
3,228,000	2,535,000	2,535,000	Neighborhood Council Fund	2,535,000
3,621,802	2,880,791	2,881,000	Neighborhood Empowerment Fund	3,808,874
468,000	--	--	Other Programs for the Aging	--
438,000	250,000	250,000	Project Restore Trust Fund	250,000
37,755,768	121,782,358	121,782,000	Reserve Fund	--
21,126,025	24,106,823	24,107,000	Sewer and Construction & Maintenance	15,232,020
13,695,344	15,869,632	15,870,000	Sidewalk Repair Fund	15,906,100
21,832,833	--	--	Solid Waste Resources Revenue Fund	--
324,033	--	--	Transportation Trust Fund	--
1,688,344	1,600,000	1,600,000	Village at Westfield Topanga	3,000,000
9,312,487	7,000,000	7,000,000	Wilshire Grand Hotel Project Trust Fund	11,400,000
3,481,979	582,838	583,000	Zoo Enterprise Trust Fund	4,388,770
$ 8,242,137,120	$ 8,178,255,972	$ 8,196,219,000	Total General Fund	$ 8,590,080,270

EXPENDITURES AND APPROPRIATIONS BY FUNDING SOURCE (Continued)

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
SPECIAL PURPOSE FUNDS				
$ 1,338,645,578	$ 1,305,849,787	$ 1,326,206,000	Budgetary Departments	$ 1,442,897,283
782,150	--	--	Library Fund	--
600,000	363,665	100,000	Recreation and Parks Fund	338,113
129,415,238	150,558,319	137,799,000	City Employees' Retirement Fund	152,946,124
44,718,797	19,873,119	38,872,000	Capital Finance Administration	16,576,944
304,638,667	855,352,435	473,678,000	Capital Improvement Expenditure Program	809,764,173
3,258,427	16,840,000	1,210,000	General City Purposes	60,235,376
105,735	65,000	65,000	Leasing	--
--	14,940,641	14,433,000	Petroleum Products	14,940,641
--	16,679,275	--	Unappropriated Balance	675,000
4,182,317	7,370,072	10,870,000	Liability Claims	30,370,072
584,711,624	801,257,795	649,578,000	Wastewater Special Purpose Fund	833,737,847
956,707	--	983,000	Water and Electricity	--
1,205,147,150	2,620,746,612	1,435,904,002	Appropriations to Special Purpose Funds	2,779,728,508
$ 3,617,162,390	$ 5,809,896,720	$ 4,089,698,002	Total Special Funds	$ 6,142,210,081
BOND REDEMPTION AND INTEREST FUNDS				
$ 114,551,927	$ 115,168,623	$ 115,168,000	General City Bonds	$ 115,952,089
$ 114,551,927	$ 115,168,623	$ 115,168,000	Total Bond Redemption and Interest Funds	$ 115,952,089
$ 11,973,851,437	$ 14,103,321,315	$ 12,401,085,002	Total (All Purposes)	$ 14,848,242,440

DETAILED STATEMENT OF RECEIPTS

Actual Receipts 2024-25	Adopted Budget 2025-26	Estimated Receipts 2025-26		Adopted Budget 2026-27
GENERAL FUND				
$ 2,759,316,893	$ 2,839,082,000	$ 2,850,970,470	Property Tax	$ 2,954,152,000
152,912,714	172,622,000	151,497,000	Property Tax - Ex-CRA Increment	155,613,000
694,711,320	702,520,000	746,010,000	Utility Users Tax	769,790,000
1,373,573,231	1,644,974,145	1,666,210,138	Departmental Receipts	1,856,059,584
845,522,594	825,000,000	889,470,000	Business Tax	895,950,000
661,958,548	647,485,000	670,670,000	Sales Tax	681,500,000
177,368,976	193,702,000	193,128,000	Documentary Transfer Tax	203,006,000
219,312,000	227,943,000	225,782,000	Power Revenue Transfer	219,662,000
305,786,569	314,990,000	304,070,000	Transient Occupancy Tax	313,500,000
108,319,037	108,400,000	125,600,000	Parking Fines	125,600,000
140,264,649	141,336,000	147,400,000	Parking Occupancy Tax	151,910,000
138,391,054	144,103,000	140,974,000	Franchise Income	130,274,000
6,146,858	6,146,000	5,960,342	State Motor Vehicle License Fees	5,960,000
174,202,005	46,830,876	42,931,000	Grants Receipts	21,085,000
9,064,165	9,555,000	9,064,000	Tobacco Settlement	9,064,000
3,726,367	3,580,000	5,905,000	Residential Development Tax	4,740,000
24,622,874	36,646,951	19,544,364	Special Parking Revenue Transfer	12,214,686
77,824,552	84,340,000	74,000,000	Interest	80,000,000
--	29,000,000	29,000,000	Transfer from Budget Stabilization Fund	--
$ 7,873,024,406	$ 8,178,255,972	$ 8,298,186,314	Total General Fund	$ 8,590,080,270
SPECIAL PURPOSE FUNDS				
$ 1,050,697,333	$ 1,533,005,638	$ 1,482,817,000	Sewer Construction and Maintenance Fund	$ 1,805,796,545
249,982,384	193,065,988	550,055,066	Proposition A Local Transit Assistance Fund	202,780,578
106,568,206	103,268,395	103,156,000	Prop. C Anti-Gridlock Transit Improvement Fund	113,495,460
34,951,770	36,183,049	53,044,636	Special Parking Revenue Fund	60,945,314
23,527,006	24,230,000	24,230,000	Los Angeles Convention and Visitors Bureau Fund	24,115,000
339,028,198	432,582,437	431,660,000	Solid Waste Resources Revenue Fund	530,763,816
3,634,271	--	7,345,000	Forfeited Assets Trust Fund	--
684,356	1,300,000	1,533,000	Traffic Safety Fund	1,300,000
110,309,858	116,135,000	108,124,000	Special Gas Tax Street Improvement Fund	114,143,000
3,310,118	3,248,675	2,717,000	Housing Department Affordable Housing Trust Fund	2,328,000
52,405,236	32,371,073	40,946,000	Stormwater Pollution Abatement Fund	30,979,203
30,012,397	22,886,499	26,415,000	Community Development Trust Fund	21,703,894
6,145,730	8,596,402	6,634,147	HOME Investment Partnerships Program Fund	9,419,736
5,220,248	4,659,620	5,304,000	Mobile Source Air Pollution Reduction Fund	5,209,312
129,415,238	150,558,319	137,799,000	City Employees' Retirement Fund	152,946,124
6,605,578	1,719,761	6,631,000	Community Services Administration Grant	1,837,322
2,487,168	2,700,000	3,177,000	Park and Recreational Sites and Facilities Fund	2,700,000
37,967,307	32,128,233	37,128,000	Convention Center Revenue Fund	32,254,149
55,649,127	55,699,146	56,477,400	Local Public Safety Fund	57,606,948
3,735,946	2,880,791	3,473,000	Neighborhood Empowerment Fund	3,808,874
60,541,961	58,800,000	59,283,000	Street Lighting Maintenance Assessment Fund	58,681,000
5,269,635	5,020,000	4,649,000	Telecommunications and PEG Development	4,514,000
2,910,640	3,362,124	3,364,000	Older Americans Act Fund	3,418,794
9,636,614	18,354,136	14,666,000	Workforce Innovation Opportunity Act Fund	18,064,780
24,570,716	24,060,550	24,411,000	Rent Stabilization Trust Fund	24,610,300
27,796,172	28,008,927	28,075,000	Arts and Cultural Facilities and Services Fund	26,989,547
2,713,860	1,650,000	2,500,000	Arts Development Fee Trust Fund	2,500,000
3,516,086	4,008,000	4,008,000	City Employees Ridesharing Fund	3,820,000
188,930,584	90,011,979	126,515,000	Allocations from Other Sources	125,646,143
6,112,969	6,420,734	6,420,734	City Ethics Commission Fund	6,445,085
259,919	--	291,000	Staples Arena Special Fund	--
31,399,374	44,500,000	42,561,000	Citywide Recycling Fund	68,147,952
16,994,571	20,960,000	17,888,000	Cannabis Regulation Special Revenue Trust Fund	16,901,000
242,725	3,530,176	4,199,000	Local Transportation Fund	3,731,045
21,804,995	26,881,758	23,557,000	Planning Case Processing Fund	26,852,794

DETAILED STATEMENT OF RECEIPTS (Continued)

Actual Receipts 2024-25	Adopted Budget 2025-26	Estimated Receipts 2025-26		Adopted Budget 2026-27
$ 211,268,953	$ 50,412,000	$ 38,907,000	Disaster Assistance Trust Fund	$ 80,577,000
16,825,434	38,214,229	38,215,000	Accessible Housing Fund	12,445,138
4,082,841	3,670,000	4,629,000	Household Hazardous Waste Special Fund	6,447,600
165,968,995	176,998,822	185,214,000	Building and Safety Building Permit Enterprise Fund	277,030,228
739,557	973,526	690,000	Housing Opportunities for Persons with AIDS Fund	1,048,752
66,619,943	63,161,100	66,019,000	Code Enforcement Trust Fund	66,019,000
4,840,329	5,312,845	5,108,000	El Pueblo Revenue Fund	5,923,875
29,029,822	31,352,506	29,115,000	Zoo Enterprise Fund	33,980,553
8,049,057	6,035,000	7,824,000	Central Recycling and Transfer Fund	7,806,000
12,178,849	10,568,179	12,957,000	Supplemental Law Enforcement Services	5,811,876
45,663,613	51,400,000	48,400,000	Street Damage Restoration Fee Fund	48,400,000
11,447,727	10,851,000	10,429,000	Municipal Housing Finance Fund	10,753,000
68,781,831	63,703,200	67,844,000	Measure R Traffic Relief and Rail Expansion Fund	64,637,976
7,668,755	12,230,055	11,092,000	Multi-Family Bulky Item Fund	20,526,000
13,851,898	16,019,632	15,929,000	Sidewalk Repair Fund	15,956,100
83,627,574	73,125,176	77,655,000	Measure M Local Return Fund	76,373,800
1,430,747	1,500,000	1,751,000	Code Compliance Fund	1,874,000
114,557,086	117,036,000	117,885,000	Road Maintenance and Rehabilitation Fund	116,386,698
47,017,840	40,594,114	41,426,000	Measure W Local Return Fund	40,443,278
7,115,994	10,945,000	8,125,000	Planning Long-Range Planning Fund	9,709,641
8,078,906	9,171,405	8,078,906	City Planning System Development Fund	7,803,463
431,580,679	466,160,000	515,661,782	House LA Fund	515,661,782
21,456,917	10,306,584	13,413,000	Raise LA Fund	13,490,168
$ 4,036,921,643	$ 4,362,527,783	$ 4,777,421,671	Subtotal Special Purpose Funds	$ 5,003,561,643
Available Balances				
$ --	$ 247,865,145	$ --	Sewer Construction and Maintenance Fund	$ 33,065,361
--	128,703,589	--	Proposition A Local Transit Assistance Fund	60,575,389
--	18,479,370	--	Prop. C Anti-Gridlock Transit Improvement Fund	32,738,293
--	15,005,985	--	Special Parking Revenue Fund	--
--	4,379,159	--	Los Angeles Convention and Visitors Bureau Fund	4,259,413
--	214	--	Solid Waste Resources Revenue Fund	20,801,661
--	2,964,855	--	Forfeited Assets Trust Fund	8,707,846
--	28,585	--	Traffic Safety Fund	205,000
--	319,648	--	Special Gas Tax Fund	--
--	12,779,346	--	Housing Department Affordable Housing Trust Fund	6,612,216
--	179,280	--	Stormwater Pollution Abatement Fund	8,500,878
--	2,413,098	--	Mobile Source Air Pollution Reduction Fund	1,081,860
--	5,000,000	--	Convention Center Revenue Fund	7,769,316
--	853	--	Local Public Safety Fund	777,400
--	453,985	--	Neighborhood Empowerment Fund	38,488
--	3,766,939	--	Street Lighting Maintenance Assessment Fund	2,351,721
--	1,737,752	--	Telecommunications and PEG Development	1,701,166
--	32,910,394	--	Rent Stabilization Trust Fund	40,203,370
--	8,627,424	--	Arts and Cultural Facilities and Services Fund	2,203,211
--	851,592	--	Arts Development Fee Trust Fund	450,494
--	4,192,343	--	City Employees Ridesharing Fund	5,408,001
--	579,266	--	City Ethics Commission Fund	781,015
--	17,701,993	--	Citywide Recycling Fund	21,425,760
--	2,557,633	--	Cannabis Regulation Special Revenue Trust Fund	5,675,676
--	126,043	--	Planning Case Processing Fund	819,961
--	33,470,206	--	Disaster Assistance Trust Fund	48,501,138
--	1,212,076	--	Accessible Housing Fund	30,250,015
--	4,812,369	--	Household Hazardous Waste Special Fund	2,995,274
--	258,274,063	--	Building and Safety Building Permit Enterprise Fund	105,896,358
--	53,604,057	--	Code Enforcement Trust Fund	55,420,277
--	47,967	--	El Pueblo Revenue Fund	249,742
--	--	--	Zoo Enterprise Trust Fund	691,516
--	5,403,592	--	Central Recycling and Transfer Fund	6,558,102
--	1,114,929	--	Supplemental Law Enforcement Services Fund	15,013,798
--	245,283	--	Street Damage Restoration Fee Fund	734,000

DETAILED STATEMENT OF RECEIPTS (Continued)

Actual Receipts 2024-25	Adopted Budget 2025-26	Estimated Receipts 2025-26		Adopted Budget 2026-27
$ --	$ 15,851,504	$ --	Municipal Housing Finance Fund	$ 10,403,526
--	11,265,854	--	Measure R Traffic Relief and Rail Expansion Fund	10,432,921
--	2,173,415	--	Multi-Family Bulky Item Fund	503,535
--	--	--	Sidewalk Repair Fund	462,579
--	40,761,269	--	Measure M Local Return Fund	22,365,400
--	520,439	--	Code Compliance Fund	275,732
--	47,668,006	--	Road Maintenance and Rehabilitation Fund	37,270,498
--	7,785,452	--	Measure W Local Return Fund	5,893,110
--	812	--	Planning Long-Range Planning Fund	690
--	149,153	--	City Planning System Development Fund	293
--	447,773,000	--	House LA Fund	515,661,782
--	3,611,000	--	Raise LA Fund	2,914,656
$ --	$ 1,447,368,937	$ --	Total Available Balances	$ 1,138,648,438
$ 4,036,921,643	$ 5,809,896,720	$ 4,777,421,671	Total Special Purpose Funds	$ 6,142,210,081
Bond Redemption and Interest Funds				
$ 114,551,927	$ 115,168,623	$ 115,168,000	Property Tax - City Levy for Bond Redemption and Interest	$ 115,952,089
$ 114,551,927	$ 115,168,623	$ 115,168,000	Total Bond Redemption and Interest Funds	$ 115,952,089
$ 12,024,497,976	$ 14,103,321,315	$ 13,190,775,985	Total Receipts	$ 14,848,242,440

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

($ million)

	General Fund			Special Purpose Funds			Bond Redemption and Interest			Total		
	Actual 2024-25	Estimate 2025-26	Budget 2026-27	Actual 2024-25	Estimate 2025-26	Budget 2026-27	Actual 2024-25	Estimate 2025-26	Budget 2026-27	Actual 2024-25	Estimate 2025-26	Budget 2026-27
Available Balance, July 1	$ - *	$ - *	$ - *	$ 919.8	$ 1,447.4	$ 1,138.6	$ -	$ -	$ -	$ 919.8	$ 1,447.4	$ 1,138.6
Receipts:												
Property Tax	2,912.2	3,002.5	3,109.8	-	-	-	114.6	115.2	115.9	3,026.8	3,117.7	3,225.7
Other Taxes	2,829.3	2,956.7	3,020.4	694.3	769.3	770.8	-	-	-	3,523.6	3,726.0	3,791.2
Departmental Receipts	1,373.6	1,666.2	1,856.1	-	-	-	-	-	-	1,373.6	1,666.2	1,856.1
Grants	174.2	42.9	21.1	697.8	830.9	526.0	-	-	-	872.0	873.8	547.1
Other Receipts	583.7	600.9	582.7	2,644.8	3,177.1	3,706.8	-	-	-	3,228.5	3,778.0	4,289.5
Transfer from BSF	-	29.0	-	-	-	-	-	-	-	-	29.0	-
Reserve for Encumbrances - Carried Forward	369.1	-	-	107.9	-	-	-	-	-	477.0	-	-
Total	$ 8,242.1	$ 8,298.2	$ 8,590.1	$ 5,064.6	$ 6,224.7	$ 6,142.2	$ 114.6	$ 115.2	$ 115.9	$ 13,421.3	$ 14,638.1	$ 14,848.2
Expenditures:												
Operating Departments	$ 4,800.2	$ 4,914.5	$ 4,783.7	$ 1,340.0	$ 1,326.3	$ 1,443.2	$ -	$ -	$ -	$ 6,140.2	$ 6,240.8	$ 6,226.9
Employee Benefits	2,350.1	2,337.0	2,522.6	129.4	137.8	153.0	-	-	-	2,479.5	2,474.8	2,675.6
Capital Finance Administration	182.2	179.0	193.1	44.7	38.9	16.6	-	-	-	226.9	217.9	209.7
General City Purposes	167.0	185.8	458.2	3.3	1.2	60.2	-	-	-	170.3	187.0	518.4
Unappropriated Balance	-	-	150.0	-	-	0.7	-	-	-	-	-	150.7
Water and Electricity	50.7	51.4	51.8	1.0	1.0	-	-	-	-	51.7	52.4	51.8
Leasing	34.6	41.2	39.6	0.1	0.1	-				34.7	41.3	39.6
Liability Claims	309.3	180.0	180.0	4.2	10.8	30.4	-	-	-	313.5	190.8	210.4
Petroluem Products	-	29.1	28.2	-	14.4	14.9	-	-	-	-	43.5	43.1
General City Bonds	-	-	-	-	-	-	114.6	115.2	115.9	114.6	115.2	115.9
Capital and Technology Improvement Expenditure Program***	24.1	25.6	17.5	304.6	473.7	809.8	-	-	-	328.7	499.3	827.3
Wastewater Special Purpose Fund	-	-	-	584.7	649.6	833.7	-	-	-	584.7	649.6	833.7
Other Purposes	323.9	252.6	165.4	1,205.2	1,435.9	2,779.7	-	-	-	1,529.1	1,688.5	2,945.1
Reserve for Committed Projects	-	102.0	-	-	996.4	-	-	-	-	-	1,098.4	-
Total	$ 8,242.1	$ 8,298.2	$ 8,590.1	$ 3,617.2	$ 5,086.1	$ 6,142.2	$ 114.6	$ 115.2	$ 115.9	$ 11,973.9	$ 13,499.5	$ 14,848.2
Available Balance, June 30	$ - **	$ - **	$ - **	$ 1,447.4	$ 1,138.6	$ -	$ -	$ -	$ -	$ 1,447.4	$ 1,138.6	$ -

* An amount only reflects the transfer from the Reserve Fund into the budget to assist in financing the General Fund portion of the budget. All excess general revenue and general unencumbered funds at year-end are transferred into this fund. The Reserve Fund is an unbudgeted fund to finance contingencies and major emergencies that may occur. The condition of the fund is shown in Section 3 of the budget schedules and statements.

** An amount reflects unencumbered balances and unallocated revenues that revert to the Reserve Fund.

*** Funding for technology items that are not part of this program are reflected in other departmental and non-departmental accounts.

RESERVE FUND

Actual 2024-25	Estimated 2025-26		Proposed 2026-27
Cash at Beginning of Fiscal Year			
$ 671,912,911	$ 558,976,555	Cash Balance, July 1	$ 762,620,139
		ADD:	
23,890,932	22,483,799	Charter Section 261i Advances Returned on 7/1	21,000,000
37,755,768	121,782,358	Appropriation to Reserve Fund	--
		Reappropriation of Prior Year's Unexpended Capital Improvement Appropriations and Advances and	
(395,148,554)	(301,337,439)	Technical Adjustments	(294,225,000)
--	--	Transfer to Budget*	--
$ 338,411,057	$ 401,905,274	Balance Available, July 1	$ 489,395,139
		LESS:	
220,908,000	224,902,000	Emergency Reserve** (2.75% of GF Budget)	236,227,000
$ 117,503,057	$ 177,003,274	Contingency Reserve - Balance Available, July 1	$ 253,168,139
RECEIPTS			
$ 69,437,003	$ 22,433,631	Loans	$ 12,287,473
36,352,468	30,527,658	Charter Section 261i Advances Returned after 7/1	30,000,000
219,312,000	225,782,000	Transfer of Power Revenue Surplus	219,662,000
301,337,439	338,775,000	Unencumbered Balance	--
--	64,930,342	Unallocated Revenue	--
24,622,874	19,544,364	Transfer of Special Parking Revenue Surplus	12,214,686
102,204,554	10,000,000	Reversion of Unencumbered and Special Funds	--
6,073,141	14,660,124	Miscellaneous	12,956,443
$ 759,339,479	$ 726,653,119	Total Receipts	$ 287,120,602
$ 876,842,536	$ 903,656,393	Total Available Cash and Receipts	$ 540,288,741
DISBURSEMENTS			
$ 55,318,670	$ 10,000,000	Loans	$ --
$ 219,312,000	225,782,000	Budget--Power Revenue Surplus	219,662,000
24,622,874	19,544,364	Budget--Special Parking Revenue Surplus	12,214,686
154,442,217	45,611,890	Transfers--Contingencies	--
83,872,631	65,000,000	Charter Section 261i Advances to Departments on 6/30	65,000,000
1,205,589	--	Advances for Unfunded Expenditure - Year-end Closing	--
$ 538,773,981	$ 365,938,254	Total Disbursements	$ 296,876,686
Cash at Close of Fiscal Year			
$ 220,908,000	$ 224,902,000	Add, Emergency Reserve**	$ 236,227,000
$ 558,976,555	$ 762,620,139	Cash Balance, June 30	$ 479,639,055

* Transfers are made during the fiscal year by the Controller subject to the cash condition.

** Pursuant to the City Charter, a minimum of 2.75% of the General Fund Budget must be kept in reserves for emergencies as an Emergency Reserve account, which may only be used after a finding of "urgent economic necessity" made by the Mayor with confirmation of the City Council. The remaining available balance within the Reserve Fund is allocated to the Contingency Reserve account.

BUDGET STABILIZATION FUND

The Mayor and Council established the Budget Stabilization Fund as part of the 2009-10 budget process. The purpose of the Budget Stabilization Fund is to set aside savings during periods of robust economic growth that can then be drawn upon to stabilize revenues during economic downturns. In 2011, Charter Amendment P added the Budget Stabilization Fund to the Charter. In March 2014, Administrative Code Section 5.120.4 was adopted, which established the rules of the Fund. The Fund's rules, as stated in its accompanying policy, were revised in January 2020 (C.F. 19-0600-S171). This Fund is comprised of excess revenue from seven economy-sensitive taxes, Property Tax, Utilities Users' Tax, Business Tax, Sales Tax, Transient Occupancy Tax, Documentary Tax, and Parking Users' Tax, pursuant to the Administrative Code. When growth in the cumulative receipts from these taxes exceeds the Average Annual Ongoing Growth Threshold (the average ongoing annual growth over the prior 20 years), the budget must include a deposit into the Fund. For every one half percent that revenues exceed the Average Annual Ongoing Growth Threshold, five percent of the value of that excess revenue must be deposited into the Fund, not to exceed 25 percent of the growth. Similarly, when growth of these receipts falls short of the Average Annual Ongoing Growth Threshold, the Budget may include a withdrawal from the Fund in the amount of five percent of the revenue shortfall for each one percent of growth below the Average Annual Growth Threshold.

Actual 2024-25	Estimated 2025-26		Estimated 2026-27
Cash at Beginning of Fiscal Year			
$ 202,746,120	$ 208,826,174	Cash Balance, July 1	$ 185,526,174
$ --	$ --	General Fund	$ 9,000,000
6,080,055	5,700,000	Interest	6,000,000
$ 208,826,174	$ 214,526,174	Total Receipts	$ 200,526,174
DISBURSEMENTS			
$ --	$ 29,000,000	Transfer to Budget	$ --
$ --	$ 29,000,000	Total Disbursements	$ --
Cash at Close of Fiscal Year			
$ 208,826,174	$ 185,526,174	Cash Balance, June 30	$ 200,526,174

CONDITION OF THE TREASURY

Actual 2024-25	Estimated 2025-26		Estimated 2026-27
CASH BALANCE AT CLOSE OF FISCAL YEAR			
$ 558,976,555	$ 762,620,000	Reserve Fund	$ 479,639,055
1,229,581,548	889,000,000	General Fund	1,020,000,000
5,534,830,001	6,150,000,000	Special Purpose Funds	6,554,000,000
399,237,701	453,000,000	Capital Projects Funds	479,000,000
8,647,059,627	8,942,000,000	Public Service Enterprise Funds	9,144,000,000
120,934,123	121,000,000	Debt Service Funds	124,000,000
120,641,478	115,000,000	Trust and Agency Funds	120,000,000
$ 16,611,261,033	$ 17,432,620,000	Condition of The Treasury	$ 17,920,639,055

STAPLES ARENA FUNDING AGREEMENT RECONCILIATION

The Crypto.com Arena, previously known as the Staples Center, is a sports and entertainment complex located adjacent to the Los Angeles Convention Center. The City entered into various agreements with the Arena Developer to advance approximately $70 million towards the project. Pursuant to the Gap Funding Agreement between the City and the Developer, the Developer is obligated to fully offset the City's costs for debt service on bonds issued for the Arena, reimbursement for property conveyed to the Developer, and compensation for loss of interest earnings on cash advanced toward the project. The Agreement specifies certain credits that will offset the Developer's obligations to the City. This schedule serves as an accounting of the Developer's obligations and offsetting credits.

Actual 2024-25	Estimated 2025-26		Budget 2026-27
		OBLIGATIONS	
$ -	$ -	Arena Debt Service *	$ -
--	--	City Proceeds Obligation	--
$ -	$ --	Total Obligations	$ --
		CREDITS	
1,080,555	--	Gross Receipts from Arena Admissions Fee	--
250,000	--	Incremental Convention Center Parking Revenue	--
259,919	291,000	Interest Earnings	--
$ 1,590,474	$ 291,000	Total Credits	$ -
$ (1,590,474)	$ (291,000)	Obligation/(Credit) **	$ -

*Debt payments are budgeted within the Capital Finance Administration Fund, with the Staples Arena Trust Fund as the source of funds. The final debt service payment occurred in 2022-23, however this Fund will remain open until 2024-25 pursuant to the terms of the Gap Funding Agreement. A final reconciliation of this Fund will be completed in 2025-26.

**The 1998 Gap Funding Agreement authorized the Staples Developer to offset the repayment obligations with certain allowable credits. When the allowable credit exceeds the obligation amount, the Staples Developer is allowed to carry the credit forward in the following fiscal year. In 2003, Amendment No. 1 to the Gap Funding Agreement authorized the Staples Developer to prepay its repayment obligations. In exchange for the City's agreement to modify the credit enhancement requirements, the Staples Developer paid the City $16.5 million, comprised of $14.7 million for estimated shortfalls and $1.8 million for additional inducement.

CITY DEBT POLICY STATEMENT

In August 1998, the City adopted a formal debt policy, and in April 2005 this debt policy was incorporated into the City's Financial Policies. The debt policy established guidelines for the structure and management of the City's debt obligations, including target and ceiling levels for certain debt ratios to be used for financial planning purposes. The policy places certain restrictions on the types of items that can be financed, limiting financing only to those items with a useful life of six years or more. In accordance with the policy, the ratio of annual debt payments cannot exceed 15 percent of General Revenues for voter-approved and non voter-approved debt overall, and cannot exceed six percent of General Revenues for non voter-approved debt alone. The six percent ceiling for non voter-approved debt may be exceeded only if there is a guaranteed new revenue stream for the debt payments and the additional debt will not cause the ratio to exceed 7.5 percent, or there is not a guaranteed revenue stream but the six percent ceiling will only be exceeded for one year.

RATIO	CEILING	ADOPTED 2025-26	REVISED 2025-26	PROPOSED 2026-27
Total Direct Debt Service as Percent of General Revenues	15%	3.76%	3.72%	3.73%
Non-Voted Direct Debt Service as Percent of General Revenues	6%	2.40%	2.39%	2.43%

STATEMENT OF BONDED INDEBTEDNESS AND OTHER OBLIGATIONS

Charter Section 312(g) requires that the budget provide all essential facts regarding the bonded and other indebtedness of the City government. Under the California Constitution, the City may issue general obligation bonds subject to the approval of two-thirds of the voters voting on the bond proposition. An ad valorem tax on real property is levied without limitation as to rate and amount to pay principal and interest on general obligation bonds. The City may also levy special taxes on real property based on the size of improvements (rather than assessed valuation) with two-thirds voter approval. These taxes may secure bonded obligation. The City may issue revenue bonds under the State 1941 Act with approval by 50 percent plus one of the voters, and under the City Charter, the City may establish its own procedures for issuing revenue bonds. Under State law, the City may also enter into long-term lease obligations without obtaining voter approval. Lease revenue bonds and certificates of participation may be issued, which are secured by such lease-purchase agreements. Under various sections of State law, the City may establish assessment or Mello-Roos districts and issue bonds for infrastructure improvements. The bonds are secured solely by the properties in the district. The table below summarizes the outstanding general obligation bonded indebtedness of the City, lease revenue bonds, revenue bonds, and special assessment and Mello-Roos districts.

	Voter Authorization	Amount Issued as of 7/1/26[1]	Remaining Authorization	Amount Outstanding as of 7/1/26[2]	Projected Issuance 2026-27	Debt Service 2026-27[3]
General Obligation Bonds[4]	$ 2,678,506,000	$ 2,618,006,000	$ 60,500,000	$ 1,036,090,000	$ 60,500,000	$ 115,952,086
Fire Facilities	378,506,000	378,506,000	--	--	--	--
Citywide Security	600,000,000	600,000,000	--	--	--	--
Storm Water Projects	500,000,000	439,500,000	60,500,000	76,080,000	60,500,000	20,506,074
Homelessness	1,200,000,000	1,200,000,000	--	960,010,000	--	95,446,012
Lease Obligations	N/A	3,975,804,160	N/A	2,278,772,399	1,800,000,000	195,340,566
DEBT SERVICE TO GENERAL FUND REVENUES AND SPECIAL TAXES** (% of General Revenues)						$ 311,292,652 3.6%
Revenue Bonds						
Wastewater[5]	$ 3,500,000,000	$ 4,021,716,474	N/A	$ 2,345,505,000	150,000,000	$ 246,875,889
Solid Waste Resources	N/A	--	N/A	226,405,000	--	37,944,650
Parking[6]	N/A	120,605,000	N/A	--	--	--
Special Assessment/Mello-Roos[7]						
Playa Vista	N/A	135,000,000	N/A	27,120,000	--	$ 5,007,375
Legends at Cascades	N/A	6,000,000	N/A	4,745,000	--	309,760
Ponte Vista	N/A	22,410,000	N/A	20,220,000	--	1,426,200

Notes:
[1] Does not include refundings and commercial paper notes, only new money bond issues.
[2] Total General Fund debt outstanding is $3,314,862,399. Total outstanding City debt including revenue and assessment obligations is $5,938,857,399.
[3] Debt service amounts for 2026-27 do not include debt service for anticipated issuances in 2026-27.
[4] The Charter limits general obligation indebtedness to 3.75% of assessed valuation. Outstanding general obligation indebtedness as of June 30, 2025 was 0.12% of assessed valuation. The ratio for June 30, 2026 is estimated at 0.12%.
[5] Procedural Ordinance No. 182531 effective June 10, 2013 was adopted to enable revenue bond issuances that are not subject to the voter authorization limit. "Amount Issued as of 7/1/26" includes bonds issued pursuant to the voter authorization limit and under Procedural Ordinance No. 182531. Wastewater amounts do not include amounts relating to the Water Infrastructure Finance and Innovation Act loan agreement between the City and the United States Environmental Protection Agency in the original principal amount of up to $223,921,010 that has been partially drawn upon.
[6] The Parking System Revenue Bonds, Series 1999-A and Series 2003-A (the "Parking Bonds") were redeemed in full effective November 1, 2013. Taxable lease revenue commercial paper notes were issued to redeem the Parking Bonds. As of July 1, 2026, there are no outstanding taxable lease revenue commercial paper notes remaining.
[7] Backed solely by assessments on participating properties.
**Based on projected revenues for 2026-27 plus incremental revenue from self-supporting debt, including General Obligation Bonds.

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SECTION 4

Budgets of Departments Having Control of Their Own Revenues or Special Funds

2026-27

Airports

City Employees' Retirement System

Harbor

Library

Pensions

Recreation and Parks

Water and Power

The budget recommended and submitted by the Mayor does not cover the operations, either as to receipts or expenditures (other than appropriations required by Charter, or other assistance under Charter Section 246), of the departments of City government given control of their own revenues or special funds, but is accompanied by copies of the proposed budgets of such departments for the information of the Council and the public. The budget of each of these departments is adopted by the citizen boards of commissioners charged with the control and management of such departments in accordance with Charter Sections 511 and 1160.

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DEPARTMENT OF AIRPORTS

The Department, under its Board of Commissioners, is responsible for the management, supervision and control of all airports and airport facilities under the jurisdiction of the City of Los Angeles. It plans, constructs and maintains its own buildings, and controls its own funds in accordance with the Los Angeles City Charter.

RECEIPTS

Actual Revenue 2024-25	Adopted Budget 2025-26	Estimated Revenue 2025-26		Projected Revenue 2026-27
$ 3,597,000,000	$ 4,868,696,000	$ 4,452,125,000	Available from Prior Period (1)	$ 3,540,497,000
2,074,061,000	2,270,950,000	2,224,095,000	Operating Revenue	2,794,948,000
194,939,000	139,182,000	140,332,000	Non-Op Inc & Accting Adj for Cash	147,349,000
3,797,665,000	2,977,345,000	500,000,000	Proceeds from debt issuance	3,797,145,000
70,228,000	70,895,000	67,735,000	CFC Collections	75,967,000
148,938,000	156,527,000	143,601,000	PFC Receipts	145,037,000
161,150,000	230,244,000	97,547,000	Grants Reimbursements - LAX	127,865,000
238,000	18,469,000	30,409,000	Grants Reimbursements - VNY	8,572,000
$ 10,044,219,000	$ 10,732,308,000	$ 7,655,844,000	Total Receipts	$ 10,637,380,000

EXPENDITURES

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Projected Appropriation 2026-27
MAINTENANCE AND OPERATIONS EXPENSE				
$ 524,470,000	$ 631,737,000	$ 617,224,000	Total Salaries and Benefits	$ 836,178,000
518,782,000	627,569,000	524,122,000	Total Materials, Supplies and Services	913,567,000
$ 1,043,252,000	$ 1,259,306,000	$ 1,141,346,000	Total Maintenance and Operations Exp (Sch. 2)	$ 1,749,745,000
NONOPERATING AND CAPITAL EXPENDITURES				
$ 26,011,000	$ 65,000,000	$ 23,552,000	Capital Outlays, Equipment and Vehicles	$ 65,000,000
2,348,000	104,500,000	4,500,000	PFC/CFCFunded Capital Expenditures	4,500,000
151,961,000	245,742,000	127,355,000	Grant Funded Capital Expenditures	133,655,000
1,771,738,000	2,249,216,000	1,515,665,000	Revenue Funded Capital Expenditures	2,265,127,000
296,105,000	6,128,000	6,128,000	Oth Non-Op Exp & Adj:Payables/Capitalization	6,220,000
2,300,679,000	1,208,316,000	1,296,801,000	Bond Redemption and Interest	2,164,537,000
$ 4,548,842,000	$ 3,878,902,000	$ 2,974,001,000	Total Non-operating & Capital Expenditures	$ 4,639,039,000
RESERVES				
$ 300,745,000	$ 322,728,000	$ 285,337,000	Reserve for Maintenance and Operations	$ 437,436,000
255,965,000	250,199,000	257,998,000	Reserve for Self-Insurance Trust	257,998,000
175,904,000	281,859,000	243,639,000	Committed CFC Collections	315,106,000
285,890,000	282,263,000	424,991,000	Committed PFC Collections	419,554,000
1,861,597,000	2,511,844,000	608,696,000	Other Restricted Funds	181,900,000
1,572,024,000	1,945,207,000	1,719,836,000	Revenue Fund Reserve	2,636,602,000
$ 4,452,125,000	$ 5,594,100,000	$ 3,540,497,000	Total Reserves	$ 4,248,596,000
$ 10,044,219,000	$ 10,732,308,000	$ 7,655,844,000	Total Appropriations	$ 10,637,380,000

[1]Available from Prior Period includes the Total Reserves.

DEPARTMENT OF AIRPORTS

SCHEDULE 1 -- REVENUE

Actual Revenue 2024-25	Adopted Budget 2025-26	Estimated Revenue 2025-26		Estimated Revenue 2026-27
AVIATION REVENUES				
$ 367,918,000	$ 397,807,000	$ 380,314,000	Signatory Flight Fees	$ 612,598,000
698,000	3,000,000	1,576,000	Non-Signatory Flight Fees	3,000,000
1,030,193,000	1,173,864,000	1,179,715,000	Building Rentals	1,487,093,000
132,217,000	147,568,000	148,060,000	Land Rentals	150,939,000
4,115,000	39,488,000	4,058,000	Fuel Fees	4,145,000
11,308,000	10,000,000	12,021,000	Plane Parking	10,000,000
3,166,000	2,769,000	3,827,000	Other Aviation Revenues	2,769,000
$ 1,549,615,000	$ 1,774,496,000	$ 1,729,571,000	Total Aviation Revenues	$ 2,270,544,000
CONCESSION REVENUES				
$ 161,043,000	$ 162,821,000	$ 161,102,000	Auto Parking	$ 162,821,000
79,788,000	80,100,000	75,759,000	Rent-A-Car	74,190,000
67,704,000	67,181,000	63,984,000	Bus, Limo and Taxi	84,577,000
20,334,000	19,200,000	23,227,000	Food and Beverage	24,500,000
9,864,000	10,600,000	9,703,000	Gift and News	10,000,000
59,929,000	49,600,000	40,517,000	Duty Free Sales	40,000,000
3,313,000	2,900,000	1,930,000	Foreign Exchange, Business Centers	3,100,000
5,408,000	1,199,000	3,211,000	Telecommunications	3,275,000
39,423,000	32,000,000	34,660,000	Advertising	38,000,000
49,662,000	48,100,000	49,200,000	Terminal Concession Management	51,672,000
14,521,000	6,716,000	14,983,000	Other Concession Revenue	15,696,000
$ 510,989,000	$ 480,417,000	$ 478,276,000	Total Concession Revenues	$ 507,831,000
AIRPORT SALES AND SERVICES				
$ --	$ --	$ --	Airfield Bus	$ --
213,000	340,000	200,000	Accommodations	204,000
11,146,000	13,712,000	14,231,000	Other Sales and Services	14,516,000
$ 11,359,000	$ 14,052,000	$ 14,431,000	Total Sales and Services	$ 14,720,000
MISCELLANEOUS REVENU				
$ 2,098,000	$ 1,985,000	$ 1,817,000	Miscellaneous Revenues	$ 1,853,000
TOTAL REVENUES				
$ 2,074,061,000	$ 2,270,950,000	$ 2,224,095,000	Total Operating Revenues	$ 2,794,948,000
194,939,000	139,182,000	140,332,000	Nonoperating Income	147,349,000
$ 2,269,000,000	$ 2,410,132,000	$ 2,364,427,000	Total Revenues	$ 2,942,297,000

DEPARTMENT OF AIRPORTS

SCHEDULE 2 -- MAINTENANCE AND OPERATIONS EXPENSE

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Projected Appropriation 2026-27
SALARIES AND BENEFITS				
$ 315,117,000	$ 406,637,000	$ 357,560,000	Salaries--Regular	$ 472,891,000
42,154,000	20,000,000	49,277,000	Salaries--Overtime	20,000,000
87,847,000	130,447,000	134,935,000	Retirement Contributions	254,962,000
54,283,000	60,653,000	58,452,000	Health Subsidy	70,326,000
25,069,000	14,000,000	17,000,000	Workers Comp	17,999,000
$ 524,470,000	$ 631,737,000	$ 617,224,000	Total Salaries and Benefits	$ 836,178,000
MATERIALS, SUPPLIES AND SERVICES				
$ 350,252,000	$ 409,761,000	$ 333,515,000	Contractual Services	$ 673,167,000
3,784,000	5,311,000	3,367,000	Administrative Services	6,772,000
68,013,000	86,675,000	68,990,000	Materials and Supplies	94,702,000
70,212,000	78,928,000	83,033,000	Utilities	84,649,000
1,825,000	2,563,000	1,386,000	Advertising and Public Relations	4,182,000
24,696,000	44,331,000	33,831,000	Other Operating Expenses	50,095,000
$ 518,782,000	$ 627,569,000	$ 524,122,000	Total Materials, Supplies and Services	$ 913,567,000
$ 1,043,252,000	$ 1,259,306,000	$ 1,141,346,000	Total Maintenance and Operations Expense	$ 1,749,745,000
ASSETS				
$ 26,011,000	$ 65,000,000	$ 23,552,000	Total Assets	$ 65,000,000
$ 1,069,263,000	$ 1,324,306,000	$ 1,164,898,000	Total Operating Expenses and Assets	$ 1,814,745,000

Airports

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
5	0160	Assistant General Manager Airports	13456(2)	(280,961 - 422,005)
1	0161	General Manager Airports		(750,009)
11	0162	Deputy General Manager Airports/1	11802(2)	(246,425 - 370,160)
5	0163	Deputy General Manager Airports/2	9656(2)	(201,617 - 302,864)
3	0602-2	Special Investigator II	5523(2)	(115,320 - 173,220)
1	0604	Chief Special Investigator	7463(2)	(155,827 - 234,085)
183	0845-1	Airport Guide I	1785(6)	(37,270 - 56,021)
26	1116	Secretary	3058(2)	(63,851 - 95,943)
16	1117-2	Executive Administrative Assistant II	3678(2)	(76,796 - 115,382)
1	1117-3	Executive Administrative Assistant III	3945(2)	(82,371 - 123,734)
1	1119-1	Accounting Records Supervisor I	3377(2)	(70,511 - 105,945)
1	1119-2	Accounting Records Supervisor II	3972(2)	(82,935 - 124,590)
2	1121-1	Delivery Driver I	2218(2)	(46,311 - 69,593)
2	1121-2	Delivery Driver II	2420(2)	(50,529 - 75,898)
2	1121-3	Delivery Driver III	2614(2)	(54,580 - 81,995)
2	1129	Personnel Records Supervisor	3601(2)	(75,188 - 112,939)
2	1170	Payroll Supervisor	4134(2)	(86,317 - 129,623)
11	1201	Principal Clerk	3377(2)	(70,511 - 105,945)
60	1223	Accounting Clerk	2969(2)	(61,992 - 93,145)
106	1358	Administrative Clerk	2285(2)	(47,710 - 71,639)
107	1368	Senior Administrative Clerk	2812(2)	(58,714 - 88,238)
1	1404	Chief Information Security Officer	8261(2)	(172,489 - 259,099)
10	1409-1	Information Systems Manager I	6755(2)	(141,044 - 211,911)
5	1409-2	Information Systems Manager II	7463(2)	(155,827 - 234,085)
5	1431-1	Programmer/Analyst I	3950(2)	(82,476 - 123,901)
1	1431-4	Programmer/Analyst IV	4978(2)	(103,940 - 156,140)
9	1431-5	Programmer/Analyst V	5360(2)	(111,916 - 168,146)
8	1455-1	Systems Administrator I	5312(7)	(110,914 - 166,643)
8	1455-2	Systems Administrator II	5713(2)	(119,287 - 179,213)
18	1455-3	Systems Administrator III	6191(2)	(129,268 - 194,184)
5	1458	Principal Communications Operator	3581(2)	(74,771 - 112,355)
1	1461-2	Communications Information Representative II	2812(2)	(58,714 - 88,238)
43	1461-3	Communications Information Representative III	3027(2)	(63,203 - 94,962)
2	1466	Chief Communications Operator	3776(2)	(78,842 - 118,473)
3	1467-1	Senior Communications Operator I	3220(2)	(67,233 - 101,017)

Airports

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
7	1467-2	Senior Communications Operator II	3397(2)	(70,929 - 106,529)
4	1470	Data Base Architect	5965(2)	(124,549 - 187,105)
17	1513	Accountant	3662(2)	(76,462 - 114,881)
4	1517-2	Auditor II	4033(2)	(84,209 - 126,491)
3	1518	Senior Auditor	4536(2)	(94,711 - 142,276)
5	1523-1	Senior Accountant I	4276(2)	(89,282 - 134,133)
6	1523-2	Senior Accountant II	4636(2)	(96,799 - 145,387)
1	1525-1	Principal Accountant I	4992(2)	(104,232 - 156,579)
4	1525-2	Principal Accountant II	5263(2)	(109,891 - 165,077)
2	1530-1	Risk Manager I	5020(2)	(104,817 - 157,476)
2	1530-2	Risk Manager II	6210(2)	(129,664 - 194,768)
1	1530-3	Risk Manager III	7463(2)	(155,827 - 234,085)
34	1539	Management Assistant	3048(2)	(63,642 - 95,588)
1	1540	Airport Aide	2717(2)	(56,730 - 85,211)
1	1549-1	Financial Analyst I	4280(2)	(89,366 - 134,279)
1	1549-2	Financial Analyst II	4924(2)	(102,813 - 154,449)
6	1555-1	Fiscal Systems Specialist I	5360(2)	(111,916 - 168,146)
5	1555-2	Fiscal Systems Specialist II	6261(2)	(130,729 - 196,397)
2	1557-1	Financial Manager I	5786(2)	(120,811 - 181,530)
3	1557-2	Financial Manager II	7212(2)	(150,586 - 226,213)
3	1593-4	Departmental Chief Accountant IV	7463(2)	(155,827 - 234,085)
20	1596	Systems Analyst	4280(2)	(89,366 - 134,279)
8	1597-1	Senior Systems Analyst I	5264(2)	(109,912 - 165,119)
9	1597-2	Senior Systems Analyst II	6518(2)	(136,095 - 204,456)
1	1610	Departmental Audit Manager	7463(2)	(155,827 - 234,085)
4	1625-2	Internal Auditor II	4280(2)	(89,366 - 134,279)
1	1625-3	Internal Auditor III	5055(2)	(105,548 - 158,562)
1	1625-4	Internal Auditor IV	6261(2)	(130,729 - 196,397)
5	1645	Risk and Insurance Assistant	3335(2)	(69,634 - 104,587)
2	1653-1	Airport Financial Advisor I	6709(2)	(140,083 - 210,449)
1	1653-2	Airport Financial Advisor II	7317(2)	(152,778 - 229,512)
1	1670-3	Graphics Designer III	3951(2)	(82,496 - 123,943)
3	1670-A	Graphics Designer II - Airports	3657(2)	(76,358 - 114,672)
6	1702-1	Emergency Management Coordinator I	5151(2)	(107,552 - 161,569)
2	1702-2	Emergency Management Coordinator II	6379(2)	(133,193 - 200,134)
1	1714-3	Personnel Director III	7783(2)	(162,509 - 244,128)

Airports

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
2	1726-1	Safety Engineering Associate I	3851(7)	(80,408 - 120,811)
2	1726-2	Safety Engineering Associate II	4338(7)	(90,577 - 136,074)
2	1727	Safety Engineer	5312(2)	(110,914 - 166,643)
1	1728	Safety Administrator	7463(2)	(155,827 - 234,085)
15	1731	Personnel Analyst	4280(2)	(89,366 - 134,279)
1	1768	Director of Airport Marketing	7463(2)	(155,827 - 234,085)
8	1774	Workers' Compensation Analyst	4187(6)	(87,424 - 131,293)
2	1779-1	Data Analyst I	4321(2)	(90,222 - 135,552)
2	1779-2	Data Analyst II	5161(2)	(107,761 - 161,945)
15	1783-1	Airport Information Specialist I	2846(2)	(59,424 - 89,282)
7	1783-2	Airport Information Specialist II	3560(2)	(74,332 - 111,666)
2	1785-1	Public Relations Specialist I	3048(2)	(63,642 - 95,588)
3	1785-2	Public Relations Specialist II	3473(2)	(72,516 - 108,951)
5	1786	Principal Public Relations Representative	4153(2)	(86,714 - 130,270)
2	1788-1	Airports Pub & Community Rel Director I	5261(2)	(109,849 - 165,014)
2	1788-2	Airports Pub & Community Rel Director II	6717(2)	(140,250 - 210,679)
1	1790	Special Events Coordinator	4132(2)	(86,276 - 129,581)
2	1793-1	Photographer I	3165(2)	(66,085 - 99,242)
2	1800-2	Public Information Director II	6180(2)	(129,038 - 193,849)
2	1832-1	Warehouse and Toolroom Worker I	2540(2)	(53,035 - 79,698)
11	1832-2	Warehouse and Toolroom Worker II	2660(2)	(55,540 - 83,436)
8	1835	Storekeeper	2812(2)	(58,714 - 88,238)
2	1837	Senior Storekeeper	3466(2)	(72,370 - 108,680)
3	1852	Procurement Supervisor	5055(2)	(105,548 - 158,562)
5	1859-1	Procurement Analyst I	3631(2)	(75,815 - 113,900)
4	1859-2	Procurement Analyst II	4280(2)	(89,366 - 134,279)
1	1865-2	Supply Services Manager II	7463(2)	(155,827 - 234,085)
1	1941-1	Real Estate Associate I	3093(2)	(64,581 - 96,987)
2	1957	Asset Manager	7463(2)	(155,827 - 234,085)
9	1960-A	Real Estate Officer - Airport	4781(2)	(99,827 - 149,960)
9	1961	Senior Real Estate Officer	5199(2)	(108,555 - 163,051)
3	1964-1	Property Manager I	5882(2)	(122,816 - 184,474)
2	1964-2	Property Manager II	6533(2)	(136,409 - 204,937)
5	1964-3	Property Manager III	7076(2)	(147,746 - 221,975)
2	1964-4	Property Manager IV	7868(2)	(164,283 - 246,759)
1	2236-2	Crime and Intelligence Analyst II	4280(2)	(89,366 - 134,279)

Airports

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
1	2314	Occupational Health Nurse	4242(6)	(88,572 - 133,089)
1	2454	Arts Associate	3048(2)	(63,642 - 95,588)
1	2455-2	Arts Manager II	5263(2)	(109,891 - 165,077)
1	2455-3	Arts Manager III	5581(2)	(116,531 - 175,057)
1	2480-2	Transportation Planning Associate II	4629(6)	(96,653 - 145,199)
2	2481-2	Supervising Transportation Planner II	6591(2)	(137,620 - 206,732)
1	2485	Rideshare Program Administrator	6429(2)	(134,237 - 201,596)
1	2495	Volunteer Coordinator	3631(2)	(75,815 - 113,900)
1	2500	Community Program Director	5134(2)	(107,197 - 161,005)
77	3112	Maintenance Laborer	2273(2)	(47,460 - 71,263)
1	3113-Y	Vocational Worker Custodian - Airport	2031(8)	(42,407 - 63,725)
29	3115	Maintenance and Construction Helper	2408(2)	(50,279 - 75,543)
2	3127-1	Construction and Maintenance Supervisor I		(156,015)
3	3127-2	Construction and Maintenance Supervisor II		(171,696)
56	3141	Gardener Caretaker	2408(2)	(50,279 - 75,543)
5	3143	Senior Gardener	2697(2)	(56,313 - 84,584)
1	3145-A	Park Maintenance Supervisor Airport	3117(2)	(65,082 - 97,781)
1	3146	Senior Park Maintenance Supervisor	4282(2)	(89,408 - 134,321)
611	3156-A	Custodian - Airports	2031(2)	(42,407 - 63,725)
32	3157-A	Senior Custodian Airport	2237(2)	(46,708 - 70,198)
27	3173-A	Window Cleaner - Airports	2646(2)	(55,248 - 82,998)
2	3174-A	Senior Window Cleaner - Airports	2850(2)	(59,508 - 89,387)
46	3176-A	Custodian Supervisor - Airports	2487(2)	(51,928 - 78,007)
1	3178-A	Head Custodian Supervisor - Airports	2904(2)	(60,635 - 91,078)
478	3181	Security Officer	2504(2)	(52,283 - 78,529)
55	3184	Senior Security Officer	2792(2)	(58,296 - 87,570)
9	3200	Principal Security Officer	3110(2)	(64,936 - 97,509)
288	3225-2	Airport Police Officer II	4179	(87,257 - 131,084)
145	3225-3	Airport Police Officer III	4417	(92,226 - 138,538)
66	3226	Airport Police Sergeant	5693	(118,869 - 164,597)
16	3227	Airport Police Lieutenant	6341	(132,400 - 183,347)
8	3228	Airport Police Captain	7845	(163,803 - 214,855)
1	3232	Airport Police Chief	9712	(202,786 - 266,011)
2	3233	Airport Police Commander	8304	(173,387 - 227,424)
3	3234	Airport Assistant Police Chief	8787	(183,472 - 240,662)
16	3331	Airports Maintenance Superintendent	5480(2)	(114,422 - 171,925)

Airports

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
8	3333-1	Building Repairer I	2697(2)	(56,313 - 84,584)
12	3336-1	Airports Maintenance Supervisor I	4036(2)	(84,271 - 126,616)
10	3336-2	Airports Maintenance Supervisor II	4256(2)	(88,865 - 133,506)
22	3336-3	Airports Maintenance Supervisor III	4383(2)	(91,517 - 137,473)
1	3341	Construction Estimator	4493(2)	(93,813 - 140,960)
16	3344	Carpenter		(112,209)
4	3345	Senior Carpenter		(125,864)
4	3347	Senior Construction Estimator	5023(2)	(104,880 - 157,560)
9	3351	Cement Finisher Worker	2826(2)	(59,006 - 88,656)
3	3353	Cement Finisher		(103,021)
5	3393	Locksmith		(109,327)
2	3418	Carpet Layer		(111,311)
1	3419	Sign Shop Supervisor		(120,602)
1	3421-1	Traffic Painter and Sign Poster I	2760(2)	(57,628 - 86,568)
6	3421-2	Traffic Painter and Sign Poster II	2910(2)	(60,760 - 91,287)
7	3421-3	Traffic Painter and Sign Poster III	3072(2)	(64,143 - 96,382)
21	3423	Painter		(107,573)
2	3424	Senior Painter		(118,326)
4	3428	Sign Painter		(107,573)
2	3433	Pipefitter		(122,816)
30	3443	Plumber		(122,816)
5	3444	Senior Plumber		(134,947)
3	3446	Plumber Supervisor		(142,443)
2	3453	Plasterer		(115,445)
2	3476	Roofer		(100,203)
3	3493	Tile Setter		(113,461)
16	3525	Equipment Operator		(122,920)
6	3531	Garage Attendant	2332(2)	(48,692 - 73,163)
7	3541	Construction Equipment Service Worker	2593(2)	(54,141 - 81,348)
14	3584	Heavy Duty Truck Operator	2843(6)	(59,361 - 89,199)
6	3585	Motor Sweeper Operator	3345(2)	(69,843 - 104,963)
47	3588	Bus Operator	3007(2)	(62,786 - 94,314)
6	3589	Bus Operator Supervisor	3500(2)	(73,080 - 109,787)
3	3638	Senior Communications Electrician		(133,256)
12	3686	Communications Electrician		(121,438)
1	3689	Communications Electrician Supervisor		(140,835)

Airports

2026-27 Counts	Code	Title		2026-27 Salary Range and Annual Salary
GENERAL				
Regular Positions				
11	3711-5	Equipment Mechanic		(105,276)
1	3712-5	Senior Equipment Mechanic		(122,607)
1	3714	Automotive Supervisor		(129,330)
1	3718	General Automotive Supervisor		(159,230)
2	3723-5	Upholsterer		(105,276)
1	3734-1	Equipment Specialist I	3916(2)	(81,766 - 122,774)
1	3734-2	Equipment Specialist II	4338(2)	(90,577 - 136,074)
14	3743	Heavy Duty Equipment Mechanic		(129,393)
3	3745	Senior Heavy Duty Equipment Mechanic		(151,526)
2	3746	Equipment Repair Supervisor		(126,929)
21	3771	Mechanical Helper	2539(2)	(53,014 - 79,657)
1	3772	Senior Mechanical Repairer		(119,245)
8	3773	Mechanical Repairer		(112,480)
23	3774	Air Conditioning Mechanic		(122,816)
3	3781-1	Air Conditioning Mechanic Supervisor I		(135,010)
1	3781-2	Air Conditioning Mechanic Supervisor II		(142,819)
3	3796	Welder		(111,332)
1	3798	Welder Supervisor	41310	(86,255 - 129,560)
8	3799	Electrical Craft Helper		(82,851)
1	3802	Communications Cable Worker	3714(2)	(77,548 - 116,510)
20	3843-A	Instrument Mechanic - Airports		(144,447)
4	3844-A	Instrument Mechanic Supervisor - Airports		(165,348)
21	3860	Elevator Mechanic Helper		(109,849)
41	3863	Electrician		(121,438)
4	3864	Senior Electrician		(133,235)
3	3865	Electrician Supervisor		(140,835)
22	3866	Elevator Mechanic		(156,537)
3	3869-1	Elevator Repairer Supervisor I		(167,562)
1	3869-2	Elevator Repairer Supervisor II		(176,832)
3	3913	Irrigation Specialist	2910(2)	(60,760 - 91,287)
4	4150-1	Street Services Worker I	2539(2)	(53,014 - 79,657)
2	4150-2	Street Services Worker II	2697(2)	(56,313 - 84,584)
12	4208-4	Assistant Inspector IV	3287	(68,632 - 103,084)
23	5923-A	Building Operating Engineer - Airports		(129,852)
6	5925-A	Senior Building Operating Engineer - Airports		(151,630)
1	5927-A	Chief Building Operating Engineer - Airports		(176,853)

Airports

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
1	7209	Senior Electrical Engineering Drafting Technician	3706(2)	(77,381 - 116,238)
1	7212-1	Office Engineering Technician I	2752(2)	(57,461 - 86,317)
4	7213	Geographic Information Systems Specialist	4363(2)	(91,099 - 136,826)
1	7214-1	Geographic Information Systems Supervisor I	4845(2)	(101,163 - 151,964)
1	7214-2	Geographic Information Systems Supervisor II	5247(2)	(109,557 - 164,576)
4	7217-A	Engineering Designer-Airport	4280(2)	(89,366 - 134,279)
2	7232-A	Civil Engineering Drafting Technician - Airports	3624(2)	(75,669 - 113,670)
5	7237-A	Civil Engineer - Airports	5906(2)	(123,317 - 185,247)
20	7246-2	Civil Engineering Associate II	4494(6)	(93,834 - 140,981)
11	7246-3	Civil Engineering Associate III	4999(2)	(104,379 - 156,808)
13	7246-4	Civil Engineering Associate IV	5434(2)	(113,461 - 170,443)
10	7256-1	Airport Engineer I	6373(2)	(133,068 - 199,863)
6	7256-2	Airport Engineer II	6783(2)	(141,629 - 212,767)
4	7257-1	Senior Airport Engineer I	7260(2)	(151,588 - 227,717)
4	7257-2	Senior Airport Engineer II	7842(2)	(163,740 - 245,987)
19	7258-2	Chief of Operations II	6133(2)	(128,057 - 192,388)
7	7259	Assistant Airport Manager	6630(2)	(138,434 - 207,964)
3	7260-1	Airport Manager I	6144(2)	(128,286 - 192,722)
5	7260-2	Airport Manager II	6994(2)	(146,034 - 219,407)
9	7260-3	Airport Manager III	8195(2)	(171,111 - 257,032)
1	7266	Director of Automated People Mover Systems	10543(2)	(220,137 - 330,718)
39	7268-1	Airport Superintendent of Operations I	4039(2)	(84,334 - 126,678)
64	7268-2	Airport Superintendent of Operations II	4830(2)	(100,850 - 151,484)
37	7268-3	Airport Superintendent of Operations III	5538(2)	(115,633 - 173,721)
3	7270-1	Director of Maintenance Airports I	6717(2)	(140,250 - 210,679)
2	7270-2	Director of Maintenance Airports II	7463(2)	(155,827 - 234,085)
1	7274-1	Chief Airports Engineer I	8269(2)	(172,656 - 259,413)
4	7274-2	Chief Airports Engineer II	8726(2)	(182,198 - 273,736)
1	7278	Transportation Engineer	5434(2)	(113,461 - 170,443)
1	7280-4	Transportation Engineering Associate IV	5434(2)	(113,461 - 170,443)
2	7283	Land Surveying Assistant	4146(2)	(86,568 - 130,040)
1	7286-1	Survey Party Chief I	4629(2)	(96,653 - 145,199)
1	7286-2	Survey Party Chief II	4986(7)	(104,107 - 156,391)
34	7291-A	Construction Inspector - Airports	4495(8)	(93,855 - 141,002)
14	7294-A	Senior Construction Inspector - Airports	5045(2)	(105,339 - 158,249)
2	7296	Chief Construction Inspector	7670(2)	(160,149 - 240,579)

Airports

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
7	7297	Principal Construction Inspector	6643(2)	(138,705 - 208,361)
8	7304-2	Environmental Supervisor II	5434(2)	(113,461 - 170,443)
6	7310-1	Environmental Specialist I	3728(2)	(77,840 - 116,948)
7	7310-2	Environmental Specialist II	4494(2)	(93,834 - 140,981)
9	7310-3	Environmental Specialist III	4999(2)	(104,379 - 156,808)
5	7320	Environmental Affairs Officer	6163(2)	(128,683 - 193,327)
1	7525-2	Electrical Engineering Associate II	4494(6)	(93,834 - 140,981)
2	7525-3	Electrical Engineering Associate III	4999(2)	(104,379 - 156,808)
2	7525-4	Electrical Engineering Associate IV	5434(2)	(113,461 - 170,443)
1	7554-2	Mechanical Engineering Associate II	4494(6)	(93,834 - 140,981)
1	7554-3	Mechanical Engineering Associate III	4999(2)	(104,379 - 156,808)
2	7554-4	Mechanical Engineering Associate IV	5434(2)	(113,461 - 170,443)
9	7607-2	Communications Engineering Associate II	4494(6)	(93,834 - 140,981)
7	7607-4	Communications Engineering Associate IV	5434(2)	(113,461 - 170,443)
5	7610	Communications Engineer	5434(2)	(113,461 - 170,443)
6	7614	Senior Communications Engineer	6390(2)	(133,423 - 200,406)
4	7640	Telecommunications Planning and Utilization Officer	6042(2)	(126,156 - 189,548)
2	7642	Telecommunications Planner	4824(2)	(100,725 - 151,338)
1	7871-2	Environmental Engineering Associate II	4494(6)	(93,834 - 140,981)
3	7925	Architect	5434(2)	(113,461 - 170,443)
1	7926-1	Architectural Associate I	4018(6)	(83,895 - 126,052)
2	7927	Senior Architect	6390(2)	(133,423 - 200,406)
4	7930	Airport Planner	5856(2)	(122,273 - 183,681)
3	7934	Senior Airport Planner	6900(2)	(144,072 - 216,442)
1	7935-1	Graphics Supervisor I	5040(2)	(105,235 - 158,103)
1	7935-2	Graphics Supervisor II	5319(2)	(111,060 - 166,852)
1	7939	Planning Assistant	3848(2)	(80,346 - 120,749)
1	7941	City Planning Associate	4629(2)	(96,653 - 145,199)
1	7944	City Planner	5616(2)	(117,262 - 176,164)
3	7945-1	Chief of Airports Planning I	7463(2)	(155,827 - 234,085)
4	7945-2	Chief of Airports Planning II	7870(2)	(164,325 - 246,843)
3	7957-4	Structural Engineering Associate IV	5434(2)	(113,461 - 170,443)
20	9167-1	Senior Personnel Analyst I	5418(2)	(113,127 - 169,942)
6	9167-2	Senior Personnel Analyst II	6707(2)	(140,042 - 210,407)
1	9170-1	Parking Manager I	4268(2)	(89,115 - 133,882)
1	9170-2	Parking Manager II	4936(2)	(103,063 - 154,825)

Airports

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
37	9171-1	Senior Management Analyst I	5264(2)	(109,912 - 165,119)
47	9171-2	Senior Management Analyst II	6518(2)	(136,095 - 204,456)
13	9182	Chief Management Analyst	7463(2)	(155,827 - 234,085)
153	9184	Management Analyst	4280(2)	(89,366 - 134,279)
12	9186	Executive Assistant Airports	8027(2)	(167,603 - 251,812)
3	9210-1	Airport Labor Relations Advocate I	5695(2)	(118,911 - 178,670)
2	9210-2	Airport Labor Relations Advocate II	6480(2)	(135,302 - 203,245)
1	9230	Chief Financial Officer	8679(2)	(181,217 - 272,212)
1	9262	Senior Transportation Engineer	6390(2)	(133,423 - 200,406)
3	9302	Director of Airports Administration	8772(2)	(183,159 - 275,156)
2	9304	Director of Airports Operations	8772(2)	(183,159 - 275,156)
1	9306	Director of Airport Safety Services	9656(2)	(201,617 - 302,864)
1	9374	Chief Information Officer	9811(2)	(204,853 - 307,792)
3	9422-2	Airport Environmental Manager II	7463(2)	(155,827 - 234,085)
1	9424	Chief of Aviation Technology	8664(2)	(180,904 - 271,732)
3	9482	Legislative Representative	5695	(118,911 - 178,670)
1	9485	Senior Civil Engineer	6390(2)	(133,423 - 200,406)
1	9489	Principal Civil Engineer	7463(2)	(155,827 - 234,085)
1	9734-1	Commission Executive Assistant I	3377(2)	(70,511 - 105,945)
1	9734-2	Commission Executive Assistant II	4280(2)	(89,366 - 134,279)
4,326				
Commissioner Positions				
7	0101-2	Commissioner	$50/mtg	
7				
AS NEEDED				
To be Employed As Needed in Such Numbers as Required				
	0845-1	Airport Guide I	1785(6)	(37,270 - 56,021)
	0845-2	Airport Guide II	2039(6)	(42,574 - 63,955)
	1114	Community and Administrative Support Worker III	$26.97/hr	
	1501	Student Worker	$19.06/hr	
	1502	Student Professional Worker	2036(7)	(42,511 - 63,892)
	3588	Bus Operator	3007(2)	(62,786 - 94,314)
	7203-3	Student Engineer III	2132(7)	(44,516 - 66,920)

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary
HIRING HALL			
Hiring Hall to be Employed As Needed in Such Numbers as Required			
	0852	Building Operating Engineer - Hiring Hall (with License)	$56.68/hr
	0855	Air Conditioning Mechanic - Hiring Hall	$52.87/hr
	0857	Cabinet Maker - Hiring Hall	$49.63/hr
	0858	Carpenter - Hiring Hall	$49.63/hr
	0858-Z	City Craft Assistant - Hiring Hall	$24.67/hr
	0859	Carpet Layer - Hiring Hall	$42.89/hr
	0860	Cement Finisher I - Hiring Hall	$15.39/hr
	0861-1	Communications Electrician I	$39.13/hr
	0861-2	Communications Electrician II	$53.12/hr
	0862	Electrical Craft Helper - Hiring Hall	$40.17/hr
	0863	Electrical Mechanic - Hiring Hall	$53.92/hr
	0865	Electrician - Hiring Hall	$53.92/hr
	0866	Elevator Mechanic - Hiring Hall	$65.96/hr
	0867	Elevator Mechanic Helper - Hiring Hall	$48.60/hr
	0868	Glazier - Hiring Hall	$52.73/hr
	0869	Masonry Worker - Hiring Hall	$45.89/hr
	0870	Painter - Hiring Hall	$38.95/hr
	0870-A	Drywall Taper	$46.86/hr
	0872-1	Pipefitter I - Hiring Hall	$22.13/hr
	0872-2	Pipefitter II - Hiring Hall	$30.83/hr
	0872-3	Pipefitter III - Hiring Hall	$53.28/hr
	0873	Plasterer - Hiring Hall	$41.97/hr
	0874-2	Plumber II - Hiring Hall	$53.28/hr
	0875	Roofer - Hiring Hall	$47.15/hr
	0876	Sheet Metal Worker - Hiring Hall	$53.36/hr
	0878	Sign Painter - Hiring Hall	$38.95/hr
	0880-2	Tile Setter II - Hiring Hall	$47.57/hr
	0899-E	Laborer (Group V) - Hiring Hall	$47.01/hr

	Regular Positions	Commissioner Positions
Total	4,326	7

LOS ANGELES CITY EMPLOYEES' RETIREMENT SYSTEM

This Department, under its Board of Administration, is vested with the exclusive management and control of the investments of the City Employees' Retirement Fund and the administration of the provisions of the City Charter and Administrative Code relative to the retirement, disability, and death benefits provided for all City employees, except the uniformed forces of the Fire and Police Departments, a portion of Harbor Port Police and Airport Police, and the Department of Water and Power.

COMBINED STATEMENT OF RECEIPTS AND EXPENDITURES[1]

Actual 2024-25	Adopted Budget 2025-26[2]	Estimated 2025-26		Budget Appropriation 2026-27[3]
			RECEIPTS	
$ 895,541,108	$ 853,748,770	$ 857,112,000	City Contributions (see Schedule 1)	952,669,043
306,724,567	338,351,000	322,400,000	Member Contributions	338,520,000
40,133	37,000	39,000	Family Death Benefit Plan Member Contributions	30,000
13,127,429	14,145,000	13,595,000	Self-Funded Dental Insurance Premium	14,145,000
1,082,466	900,000	410,000	Member Insurance Premium Reserve	318,000
566,619,060	536,879,000	584,000,000	Earnings on Investments	601,520,000
963,478,828	--	992,000,000	Gain on Sale of Investments	--
$ 2,746,613,592	$ 1,744,060,770	$ 2,769,556,000	Total Receipts	$ 1,907,202,043
			EXPENDITURES	
$ 1,317,935,960	$ 1,477,440,000	1,433,000,000	Retirement Allowances	$ 1,547,640,000
770,725	820,000	830,000	Family Death Benefit Plan Allowance	830,000
150,816,616	179,140,000	174,100,000	Retired Medical & Dental Subsidy	188,028,000
22,521,303	25,153,000	24,600,000	Retired Medicare Part B Reimbursements	27,452,000
11,954,798	13,701,000	12,500,000	Self-Funded Dental Insurance Claims	13,925,000
13,475,469	15,950,000	17,200,000	Refund of Member Contributions	18,920,000
2,291,537	2,373,000	2,995,000	Refund of Deceased Retired Accum. Contributions	3,295,000
44,644,609	51,939,680	48,999,000	Administrative Expense (see Schedule 2)	54,321,714
942,569	1,013,000	1,000,000	Self-Funded Administrative Fee	1,021,000
169,010,363	157,178,340	156,616,000	Investment Management Expense	173,621,030
$ 1,734,363,949	$ 1,924,708,020	$ 1,871,840,000	Total Expenditures	$ 2,029,053,744
$ 1,012,249,643	$ (180,647,250)	$ 897,716,000	Increase in Fund Balance	$ (121,851,701)
$ 2,746,613,592	$ 1,744,060,770	$ 2,769,556,000	Total Expenditures and Increase in Fund Balance	$ 1,907,202,043

1. The Combined Statement of Receipts and Expenditures includes the 115 Trust Fund receipts and expenditures.

2. The City contribution amount reflects the City contribution per the City's 2025-26 Adopted Budget and includes the net 2024-25 true-up credit adjustment of $36,516,489. The contribution amount may vary from the LACERS Board Adopted Resolution due to the timing of the budget approval.

3. The 2026-27 City contribution includes a true-up credit adjustment of $22,304,819 for 2025-26.

LOS ANGELES CITY EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE 1 -- CITY CONTRIBUTIONS

ACTUARIAL REQUIREMENTS

To fund the liabilities of the System for future service as required in Article XI Section 1158 and 1160 of the City Charter in accordance with the actuarial valuation of those liabilities as of June 30, 2025 as follows:

Tier 1 33.63% of $1,724,798,293 total actuarial salary of Tier 1 members for fiscal year 2026-27.		$ 580,049,668
Tier 3 29.50% of $1,332,898,960 total actuarial salary of Tier 3 members for fiscal year 2026-27.		393,205,194
	Subtotal	$ 973,254,862
Family Death Benefit Fund To match the estimated total amount contributed by Family Death Benefit Plan members in accordance with the provisions of Section 4.1090 of the Los Angeles Administrative Code (LAAC).		$ 30,000
Excess Benefit Plan Fund To fund retirement benefits in excess of the limits set by Internal Revenue Code Section 415 (b) in accordance with the provisions of Section 4.1800 of the LAAC.		1,608,000
Limited Term Plan Fund To fund the Defined Contribution Plan for elected City officials in accordance with the provisions of Section 4.1850 of the LAAC.		81,000
	Total City Contributions	**$ 974,973,862**
True-up Adjustments: Credit of difference in City contribution based on 2025-26 estimated covered payroll on July 15, 2025 compared to actual covered payroll up to March 7, 2026 and projected covered payroll through June 30, 2026.		$ (22,304,819)
	Total City Contributions After True-up	**$ 952,669,043**

City Contributions by Funding Source:

	Total Covered Payroll	Contributions Tier 1[1] (33.63%)	Tier 3[1] (29.50%)	Shared Cost for FDBP/EBP/LTP	True-up Adjustments	Total
General City (TRAN)	$ 2,495,256,769	$ 467,551,233	$ 322,896,207	$ 1,402,803	$ 7,872,676	$ 799,722,919
Airports	396,718,353	74,905,719	54,612,598	223,030	(22,403,202)	107,338,145
Harbor	121,504,761	28,458,845	10,720,366	68,308	(6,420,991)	32,826,528
LACERS	27,100,170	5,025,321	3,553,104	15,236	(1,008,118)	7,585,543
LAFPP	17,117,200	4,108,550	1,422,919	9,623	(345,184)	5,195,908
Total	$ 3,057,697,253	$ 580,049,668	$ 393,205,194	$ 1,719,000	$ (22,304,819)	$ 952,669,043

1. The total City contribution is based on the contribution rates of 33.63% for Tier 1 and 29.50% for Tier 3, however the allocation to the five funding sources is adjusted so that $4,131,766 in costs associated with the enhanced benefits for Airport Peace Officers (who elect to stay in LACERS effective January 7, 2018) are borne exclusively by Airports.

LOS ANGELES CITY EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE 2 -- ADMINISTRATIVE EXPENSE[1]

Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
			SALARIES	
$ 23,716,199	$ 26,525,753	$ 25,292,000	General	$ 28,198,110
635,864	$ 1,303,295	546,000	As Needed	$ 982,040
490,294	486,604	480,000	Overtime	510,934
$ 24,842,357	$ 28,315,652	$ 26,318,000	Total Salaries	$ 29,691,084
			EXPENSE	
$ 78,485	$ 144,500	$ 136,000	Printing and Binding	$ 149,000
98,895	247,365	239,000	Travel	263,340
11,076,549	12,157,169	12,094,000	Employee Benefits	12,359,010
6,306	170,500	11,000	Transportation Expense	170,500
6,826,737	8,346,465	7,751,000	Contracts	9,158,525
1,298,009	2,072,829	1,973,000	Office and Administrative	2,212,055
$ 19,384,981	$ 23,138,828	$ 22,204,000	Total Expense	$ 24,312,430
			EQUIPMENT	
$ 417,271	$ 485,200	$ 477,000	Furniture, Office and Technical Equipment	$ 318,200
$ 417,271	$ 485,200	$ 477,000	Total Equipment	$ 318,200
$ 44,644,609	$ 51,939,680	$ 48,999,000	Total Administrative Expense	$ 54,321,714

1. The Schedule 2 - Administrative Expenses includes the 115 Trust Fund administrative expenses.

City Employees' Retirement

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
2	1117-2	Executive Administrative Assistant II	3678(2)	(76,796 - 115,382)
1	1117-3	Executive Administrative Assistant III	3945(2)	(82,371 - 123,734)
1	1129	Personnel Records Supervisor	3601(2)	(75,188 - 112,939)
1	1170	Payroll Supervisor	4134(2)	(86,317 - 129,623)
1	1201	Principal Clerk	3377(2)	(70,511 - 105,945)
36	1203	Benefits Specialist	3377(2)	(70,511 - 105,945)
15	1223	Accounting Clerk	2969(2)	(61,992 - 93,145)
10	1358	Administrative Clerk	2285(2)	(47,710 - 71,639)
20	1368	Senior Administrative Clerk	2812(2)	(58,714 - 88,238)
1	1409-2	Information Systems Manager II	7463(2)	(155,827 - 234,085)
2	1431-3	Programmer/Analyst III	4595(2)	(95,943 - 144,113)
1	1431-5	Programmer/Analyst V	5360(2)	(111,916 - 168,146)
1	1445-2	Senior Cyber Security Analyst II	7463(2)	(155,827 - 234,085)
1	1455-1	Systems Administrator I	5312(7)	(110,914 - 166,643)
2	1455-2	Systems Administrator II	5713(2)	(119,287 - 179,213)
1	1455-3	Systems Administrator III	6191(2)	(129,268 - 194,184)
3	1513	Accountant	3662(2)	(76,462 - 114,881)
2	1523-1	Senior Accountant I	4276(2)	(89,282 - 134,133)
3	1523-2	Senior Accountant II	4636(2)	(96,799 - 145,387)
2	1525-2	Principal Accountant II	5263(2)	(109,891 - 165,077)
1	1555-2	Fiscal Systems Specialist II	6261(2)	(130,729 - 196,397)
1	1593-4	Departmental Chief Accountant IV	7463(2)	(155,827 - 234,085)
2	1596	Systems Analyst	4280(2)	(89,366 - 134,279)
1	1597-1	Senior Systems Analyst I	5264(2)	(109,912 - 165,119)
1	1597-2	Senior Systems Analyst II	6518(2)	(136,095 - 204,456)
1	1610	Departmental Audit Manager	7463(2)	(155,827 - 234,085)
1	1625-3	Internal Auditor III	5055(2)	(105,548 - 158,562)
1	1625-4	Internal Auditor IV	6261(2)	(130,729 - 196,397)
1	1714-1	Personnel Director I	6835(2)	(142,714 - 214,374)
1	1731	Personnel Analyst	4280(2)	(89,366 - 134,279)
1	1800-1	Public Information Director I	5261(2)	(109,849 - 165,014)
30	9108	Benefits Analyst	4459(2)	(93,103 - 139,875)
14	9109-1	Senior Benefits Analyst I	5480(2)	(114,422 - 171,925)
7	9109-2	Senior Benefits Analyst II	6778(2)	(141,524 - 212,621)
3	9146-1	Investment Officer I	5819(2)	(121,500 - 182,532)

City Employees' Retirement

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
5	9146-2	Investment Officer II	7249(2)	(151,359 - 227,383)
2	9146-3	Investment Officer III	9115(2)	(190,321 - 285,888)
1	9147	Chief Investment Officer	13030(2)	(272,066 - 408,663)
1	9150	General Manager - LACERS		(386,488)
3	9151	Chief Benefits Analyst	7463(2)	(155,827 - 234,085)
1	9167-1	Senior Personnel Analyst I	5418(2)	(113,127 - 169,942)
1	9167-2	Senior Personnel Analyst II	6707(2)	(140,042 - 210,407)
2	9171-1	Senior Management Analyst I	5264(2)	(109,912 - 165,119)
1	9171-2	Senior Management Analyst II	6518(2)	(136,095 - 204,456)
1	9182	Chief Management Analyst	7463(2)	(155,827 - 234,085)
6	9184	Management Analyst	4280(2)	(89,366 - 134,279)
2	9414	Assistant General Manager - LACERS	9422(2)	(196,731 - 295,556)
1	9734-2	Commission Executive Assistant II	4280(2)	(89,366 - 134,279)
199				
Commissioner Positions				
7	0101-2	Commissioner	$50/mtg	
7				
AS NEEDED				
To be Employed As Needed in Such Numbers as Required				
	1133	Relief Retirement Worker	2396(4)	(50,028 - 75,147)
	1358	Administrative Clerk	2285(2)	(47,710 - 71,639)
	1501	Student Worker	$19.06/hr	
	1502	Student Professional Worker	2036(7)	(42,511 - 63,892)
	1535-1	Administrative Intern I	1935(9)	(40,402 - 60,698)
	1535-2	Administrative Intern II	2110(9)	(44,056 - 66,168)
	1538	Senior Project Coordinator	4760(2)	(99,388 - 149,271)
	1596	Systems Analyst	4280(2)	(89,366 - 134,279)
	9108	Benefits Analyst	4459(2)	(93,103 - 139,875)
	9184	Management Analyst	4280(2)	(89,366 - 134,279)

	Regular Positions	Commissioner Positions
Total	199	7

HARBOR DEPARTMENT

This Department, under its Board of Harbor Commissioners, is responsible for the management, supervision and control of the Harbor District, and operates the Port of Los Angeles. It constructs and maintains its own facilities, and controls its own funds which must be used in connection with maritime commerce, navigation, fisheries and marine recreation in accordance with the Los Angeles City Charter and the State of California Tidelands Trust.

HARBOR REVENUE FUND

RECEIPTS

Receipts 2024-25	Adopted Budget 2025-26	Estimated Receipts 2025-26		Proposed Budget 2026-27
$ 1,473,292,348	$ 1,535,576,796	$ 1,705,860,000	Unrestricted Funds	$ 1,845,094,529
202,988,341	192,230,518	217,554,000	Total Restricted Funds (1)	267,322,523
$ 1,676,280,689	**$ 1,727,807,314**	**$ 1,923,414,000**	**Total Cash Available**	**$ 2,112,417,052**
$ 798,684,895	$ 657,587,468	$ 738,051,000	Operating Receipts	$ 785,027,523
121,995,773	244,567,818	210,880,000	Non-Operating Receipts (2)	294,920,057
$ 920,680,668	**$ 902,155,286**	**$ 948,931,000**	**Total Receipts (Schedule 1)**	**$ 1,079,947,580**
15,097,595	75,667,503	40,519,000	Grant Receipts (Capital)	261,246,859
242,492,018	--	--	Proceeds from debt issuance	--
$ 2,854,550,970	**$ 2,705,630,103**	**$ 2,912,864,000**	**Total Receipts and Cash Funds**	**$ 3,453,611,491**

APPROPRIATIONS

Expenditures 2024-25	Adopted Budget Appropriation 2025-26	Estimated Expenditures 2025-26		Proposed Budget Appropriation 2026-27
$ 104,984,411	$ 130,315,300	$ 113,902,000	General Salaries	$ 135,749,513
11,811,125	7,165,065	10,111,000	Overtime (OT)	7,134,267
$ 116,795,536	$ 137,480,365	$ 124,013,000	Total Salaries	$ 142,883,780
$ 77,003,859	$ 93,861,468	$ 88,734,000	Employee Paid and Accrued Benefits	$ 96,283,963
1,897,585	1,167,284	1,001,000	Other Employee Benefits	1,147,122
(16,233,871)	(15,991,000)	(15,510,000)	Less Salaries, Benefits, & OT for Capital Projects (3)	(16,645,336)
$ 179,463,109	**$ 216,518,117**	**$ 198,238,000**	**Total Salaries and Benefits**	**$ 223,669,529**
$ 3,525,482	$ 4,408,690	$ 4,379,000	Marketing & Public Relations	$ 4,588,822
907,587	1,909,464	1,770,000	Travel Expenses	2,006,638
43,433,946	64,625,435	64,482,000	Outside Services	62,716,062
7,399,208	9,481,289	9,979,000	Materials, Supplies & Equipment	9,239,842
			Rentals, Incentives & Subsidies:	
18,069,898	16,955,950	16,904,000	Environmental Initiatives (4)	29,382,470
19,703,385	20,011,644	18,823,000	Other Rentals, Incentives & Subsidies (5)	19,031,347
57,324,614	72,662,124	69,984,000	City Services	76,793,341
			Other Operating Expenses:	
(35,253,218)	(24,562,326)	(24,562,000)	Allocations of Overhead to Capital (3)	(35,605,751)
6,666,030	7,132,600	6,075,000	Insurance	7,086,001
7,325,946	2,000,000	2,000,000	Litigation/Worker's Comp Claims	3,000,000
1,584,525	2,074,168	2,064,000	Telephone	2,214,791
32,782,219	29,657,047	36,699,000	Utilities	38,716,432
3,457,625	4,210,351	4,540,000	Other Operating Expenses (6)	5,167,836
$ 346,390,356	**$ 427,084,553**	**$ 411,375,000**	**Total Operating Expenses**	**$ 448,007,360**
$ --	$ --	$ --	Interest Expense - Notes	$ --
10,360,749	13,977,250	14,083,000	Interest Expense - Bonds (7)	12,200,362
1,355,379	116,057,813	111,336,000	Other Non-Operating Expenses (8)	168,157,359
$ 11,716,128	**$ 130,035,063**	**$ 125,419,000**	**Total Non-Operating Expenses**	**$ 180,357,721**
$ 358,106,484	**$ 557,119,616**	**$ 536,794,000**	**Total Operating Budget**	**$ 628,365,081**

Note: Rounding of figures may occur.

HARBOR DEPARTMENT

APPROPRIATIONS (Continued)

Expenditures 2024-25	Adopted Budget Appropriation 2025-26	Estimated Expenditures 2025-26		Proposed Budget Appropriation 2026-27
$ 35,253,218	$ 24,562,326	$ 24,562,000	Capitalized Expenditures (9)	$ 35,605,751
--	--	--	Land and Property Acquisition	--
8,650,516	22,237,675	22,183,000	Equipment Purchases	24,294,278
122,663,425	231,324,616	179,932,000	Construction and Capital Improvements	302,246,703
$ 166,567,159	**$ 278,124,617**	**$ 226,677,000**	**Total Capital Budget**	**$ 362,146,732**
$ 524,673,643	**$ 835,244,233**	**$ 763,471,000**	**Total Operating and Capital Budget**	**$ 990,511,813**
$ (9,054,753)	$ 3,173,138	$ 915,000	Accrual Adjustments	$ (1,988,739)
415,518,503	36,060,000	36,060,000	Debt Repayments (7)	39,365,000
$ 931,137,393	**$ 874,477,371**	**$ 800,446,000**	**Total Budget**	**$ 1,027,888,074**
			Projected Year-End Balances:	
$ 217,553,953	$ 233,230,518	$ 267,323,000	Restricted Cash (10)	$ 298,562,826
1,705,859,624	1,597,922,214	1,845,095,000	Unappropriated Balance/Carried Forward	2,127,160,591
$ 2,854,550,970	**$ 2,705,630,103**	**$ 2,912,864,000**	**Total Appropriations**	**$ 3,453,611,491**

Note: Rounding of figures may occur.

(1) Includes Construction Fund, Debt Service Reserve Fund, China Shipping Funds, Clean Truck Fund, etc.

(2) Includes interest and investment income, land sales, pass-through grant receipts, settlements, rebates, and other reimbursements.

(3) Represents the portion of direct salaries, benefits, and overtime (S&B) and indirect overhead utilized on capital projects. The S&B expenses are included as positive figures within the "Construction and Capital Improvements" appropriation line, and within the individual projects shown on the "Capital Expenditure Improvement Program" Report.

(4) Includes costs associated with the Clean Air Action Plan and the Clean Truck Program.

(5) Includes customer incentives, equipment rental, equipment rental maintenance, etc.

(6) Includes memberships, subscriptions, taxes, assessments, etc.

(7) FY 2026-27 total Debt Services is $51.5 million, which includes debt repayments for principal of $39.4 million, and interest payments of $12.1 million. Debt Repayments for FY 2024-25 include principal redemption of the 2014 series bonds for $267.7 million due to refunding, and principal redemption of the 2015A & 2016BC series bonds for $104.5M due to defeasance.

(8) Includes debt issuance costs, pass-through grant disbursements, etc.

(9) Includes overhead expenses which are allocated to capital projects.

(10) Includes $174.1 million earmarked for use towards Zero Emission (ZE) trucks and related infrastructure in FY 2026-27.

HARBOR DEPARTMENT

SCHEDULE 1 - RECEIPTS

Receipts 2024-25	Adopted Budget 2025-26	Estimated Receipts 2025-26		Proposed Budget 2026-27
			SHIPPING SERVICES	
$ 4,070,670	$ 3,542,210	$ 4,271,000	Dockage	$ 4,271,300
509,222,908	445,625,826	508,543,000	Wharfage	494,991,689
100,000	82,457	100,000	Demurrage	100,000
11,519,371	8,908,956	9,613,000	Assignment Charges	8,908,956
15,370,714	12,125,287	15,334,000	Pilotage	16,384,838
22,500	30,749	23,000	Lay Day Fees	22,500
$ 540,306,163	$ 470,315,485	$ 537,884,000	Total Shipping Services	$ 524,679,283
			RENTALS	
$ 121,365,237	$ 118,707,702	$ 119,492,000	Land Rent	$ 114,162,157
278,459	283,106	283,000	Building Rentals	290,886
792,022	719,828	774,000	Warehousing	795,425
1,210,973	1,013,432	1,212,000	Wharf and Shed Rentals	1,237,851
(5,720,467)	(4,500,000)	(5,000,000)	Lease Revenue	(5,000,000)
$ 117,926,224	$ 116,224,068	$ 116,761,000	Total Rentals	$ 111,486,319
			ROYALTIES, FEES, AND OTHER OPERATING REVENUES	
$ 8,556,522	$ 6,893,844	$ 7,963,000	Fees, Permits, and Concessions	$ 7,663,376
47,513,505	34,923,865	41,764,000	Clean Truck Fund Rate & Clean Truck Program Fees	39,941,610
34,283	93,398	8,000	Oil Royalties	7,862
84,348,198	29,136,808	33,671,000	Other Operating Revenue	101,249,073
$ 140,452,508	$ 71,047,915	$ 83,406,000	Total Miscellaneous Operating Revenue	$ 148,861,921
$ 798,684,895	**$ 657,587,468**	**$ 738,051,000**	**Total Operating Revenues**	**$ 785,027,523**
			NON-OPERATING REVENUES	
$ 53,338,854	$ 41,697,905	$ 56,185,000	Interest Income - Cash	$ 47,895,805
--	--	--	Interest Income - Notes	--
40,721,018	5,186	53,000	Interest Income - Bonds	5,050
2,538,380	2,000,000	2,000,000	Net Investment Income	2,000,000
11,665,999	--	12,016,000	Interest Revenue	12,376,458
5,477,240	200,514,727	125,287,000	Grants, Gains on Sale of Assets, and Fees	216,844,608
8,254,282	350,000	15,338,000	Miscellaneous Other Non-Operating Revenues	15,798,136
$ 121,995,773	$ 244,567,818	$ 210,879,000	Total Non-Operating Revenues	$ 294,920,057
$ 920,680,668	**$ 902,155,286**	**$ 948,930,000**	**Total Receipts - Harbor Department**	**$ 1,079,947,580**

Note: Rounding of figures may occur.

HARBOR DEPARTMENT

CAPITAL IMPROVEMENT EXPENDITURE PROGRAM

The projects listed herein are those which are to be financed from the Harbor Revenue Fund or special funds available to the Board of Harbor Commissioners. The projects listed are to be wholly or partially undertaken in FY 2026-27. The project data shown in this portion of the Budget are presented for information purposes only.

ESTIMATED EXPENDITURES 2026-27

(In Thousands of $)

CAPITAL IMPROVEMENT PROJECTS

Cruise Terminals	$	39,903
Berth 100-102 - China Shipping Container Terminal	$	404
Berth 121-131 - Terminal Investment Limited (TIL) Container Terminal	$	4,063
Berth 135-147 - TraPac Container Terminal	$	9
Berth 171-181 - Pasha Terminal	$	805
Berth 212-224 - YTI Container Terminal	$	48
Berth 222-236 - Everport Terminal	$	-
Berth 300-306 - Fenix Terminal	$	34,101
Berth 400-409 - APMT Terminal	$	1,414
Motems (Marine Oil Terminal Engineering and Maintenance Standards)	$	22,687
Miscellaneous Terminal Improvements	$	14,160
Transportation Improvements	$	35,486
Homeland Security	$	3,976
Port-wide Public Enhancements	$	-
Los Angeles Waterfront	$	78,573
Environmental Enhancements and Zero Emissions	$	16,258
Harbor Department Facilities	$	16,045
Miscellaneous Projects	$	19,315
Unallocated Capital Improvement Program Fund	$	15,000
Total Construction Projects *	$	302,247
Capitalized & Allocated Expenditures	$	35,606
Land and Property Acquisition	$	-
Equipment Purchases	$	24,294
Total Capital Improvement	$	362,147

* Includes Labor - Salaries & Benefits.
Note: Rounding of figures may occur.

Harbor

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
3	0801-1	Port Warden I	10025	(209,322 - 289,856)
1	0801-2	Port Warden II	11129	(232,373 - 321,739)
8	0803	Traffic Manager	8273(2)	(172,740 - 259,496)
5	0805	First Deputy General Manager Harbor	11802(2)	(246,425 - 370,160)
2	0807	Second Deputy General Manager Harbor	10028(2)	(209,384 - 314,536)
7	1116	Secretary	3058(2)	(63,851 - 95,943)
3	1117-2	Executive Administrative Assistant II	3678(2)	(76,796 - 115,382)
2	1117-3	Executive Administrative Assistant III	3945(2)	(82,371 - 123,734)
1	1119-1	Accounting Records Supervisor I	3377(2)	(70,511 - 105,945)
1	1119-2	Accounting Records Supervisor II	3972(2)	(82,935 - 124,590)
1	1121-2	Delivery Driver II	2420(2)	(50,529 - 75,898)
1	1121-3	Delivery Driver III	2614(2)	(54,580 - 81,995)
1	1129	Personnel Records Supervisor	3601(2)	(75,188 - 112,939)
2	1170	Payroll Supervisor	4134(2)	(86,317 - 129,623)
7	1190-1	Wharfinger I	3572(2)	(74,583 - 112,021)
3	1190-2	Wharfinger II	4070(2)	(84,981 - 127,681)
10	1201	Principal Clerk	3377(2)	(70,511 - 105,945)
17	1223	Accounting Clerk	2969(2)	(61,992 - 93,145)
7	1358	Administrative Clerk	2285(2)	(47,710 - 71,639)
40	1368	Senior Administrative Clerk	2812(2)	(58,714 - 88,238)
9	1368-3	Senior Administrative Clerk III	3357(2)	(70,094 - 105,318)
1	1404	Chief Information Security Officer	8261(2)	(172,489 - 259,099)
2	1409-1	Information Systems Manager I	6755(2)	(141,044 - 211,911)
2	1409-2	Information Systems Manager II	7463(2)	(155,827 - 234,085)
2	1431-2	Programmer/Analyst II	4212(2)	(87,946 - 132,107)
3	1431-3	Programmer/Analyst III	4595(2)	(95,943 - 144,113)
3	1431-4	Programmer/Analyst IV	4978(2)	(103,940 - 156,140)
2	1431-5	Programmer/Analyst V	5360(2)	(111,916 - 168,146)
3	1444-2	Cyber Security Analyst II	6246(2)	(130,416 - 195,917)
2	1455-1	Systems Administrator I	5312(7)	(110,914 - 166,643)
5	1455-2	Systems Administrator II	5713(2)	(119,287 - 179,213)
4	1455-3	Systems Administrator III	6191(2)	(129,268 - 194,184)
7	1461-3	Communications Information Representative III	3027(2)	(63,203 - 94,962)
1	1467-2	Senior Communications Operator II	3397(2)	(70,929 - 106,529)
3	1470	Data Base Architect	5965(2)	(124,549 - 187,105)

Harbor

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
1	1493	Duplicating Machine Operator	2850(2)	(59,508 - 89,387)
1	1500	Senior Duplicating Machine Operator	3037(2)	(63,412 - 95,233)
2	1513	Accountant	3662(2)	(76,462 - 114,881)
5	1523-2	Senior Accountant II	4636(2)	(96,799 - 145,387)
1	1525-1	Principal Accountant I	4992(2)	(104,232 - 156,579)
4	1525-2	Principal Accountant II	5263(2)	(109,891 - 165,077)
2	1530-2	Risk Manager II	6210(2)	(129,664 - 194,768)
1	1530-3	Risk Manager III	7463(2)	(155,827 - 234,085)
4	1549-2	Financial Analyst II	4924(2)	(102,813 - 154,449)
1	1555-1	Fiscal Systems Specialist I	5360(2)	(111,916 - 168,146)
1	1555-2	Fiscal Systems Specialist II	6261(2)	(130,729 - 196,397)
5	1557-1	Financial Manager I	5786(2)	(120,811 - 181,530)
4	1596	Systems Analyst	4280(2)	(89,366 - 134,279)
2	1597-1	Senior Systems Analyst I	5264(2)	(109,912 - 165,119)
2	1597-2	Senior Systems Analyst II	6518(2)	(136,095 - 204,456)
1	1610	Departmental Audit Manager	7463(2)	(155,827 - 234,085)
1	1625-2	Internal Auditor II	4280(2)	(89,366 - 134,279)
1	1625-3	Internal Auditor III	5055(2)	(105,548 - 158,562)
1	1645	Risk and Insurance Assistant	3335(2)	(69,634 - 104,587)
2	1652-3	Harbor Finance Administrator III	8055(2)	(168,188 - 252,668)
2	1670-3	Graphics Designer III	3951(2)	(82,496 - 123,943)
1	1702-1	Emergency Management Coordinator I	5151(2)	(107,552 - 161,569)
1	1702-2	Emergency Management Coordinator II	6379(2)	(133,193 - 200,134)
1	1714-3	Personnel Director III	7783(2)	(162,509 - 244,128)
2	1727	Safety Engineer	5312(2)	(110,914 - 166,643)
1	1731	Personnel Analyst	4280(2)	(89,366 - 134,279)
3	1781	Port Marketing Manager	5137(2)	(107,260 - 161,130)
2	1782-1	Director of Port Marketing I	6069(2)	(126,720 - 190,342)
3	1782-2	Director of Port Marketing II	7463(2)	(155,827 - 234,085)
1	1785-1	Public Relations Specialist I	3048(2)	(63,642 - 95,588)
3	1786	Principal Public Relations Representative	4153(2)	(86,714 - 130,270)
1	1793-2	Photographer II	3634(2)	(75,877 - 114,004)
1	1800-1	Public Information Director I	5261(2)	(109,849 - 165,014)
1	1800-2	Public Information Director II	6180(2)	(129,038 - 193,849)
1	1832-2	Warehouse and Toolroom Worker II	2660(2)	(55,540 - 83,436)
3	1835	Storekeeper	2812(2)	(58,714 - 88,238)

Harbor

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
1	1837	Senior Storekeeper	3466(2)	(72,370 - 108,680)
1	1852	Procurement Supervisor	5055(2)	(105,548 - 158,562)
1	1859-2	Procurement Analyst II	4280(2)	(89,366 - 134,279)
5	1960	Real Estate Officer	4781(2)	(99,827 - 149,960)
5	1961	Senior Real Estate Officer	5199(2)	(108,555 - 163,051)
1	1964-1	Property Manager I	5882(2)	(122,816 - 184,474)
5	1964-3	Property Manager III	7076(2)	(147,746 - 221,975)
1	1964-4	Property Manager IV	7868(2)	(164,283 - 246,759)
2	2496	Community Affairs Advocate	6210(2)	(129,664 - 194,768)
30	3112	Maintenance Laborer	2273(2)	(47,460 - 71,263)
2	3114	Tree Surgeon	2904(2)	(60,635 - 91,078)
8	3115	Maintenance and Construction Helper	2408(2)	(50,279 - 75,543)
1	3117-1	Tree Surgeon Supervisor I	4465(2)	(93,229 - 140,063)
2	3123-2	Director of Port Construction and Maintenance II	7463(2)	(155,827 - 234,085)
1	3127-1	Construction and Maintenance Supervisor I		(156,015)
2	3127-2	Construction and Maintenance Supervisor II		(171,696)
3	3128	Port Maintenance Supervisor	2786(2)	(58,171 - 87,382)
31	3141	Gardener Caretaker	2408(2)	(50,279 - 75,543)
4	3143	Senior Gardener	2697(2)	(56,313 - 84,584)
2	3145	Park Maintenance Supervisor	3117(2)	(65,082 - 97,781)
1	3147-2	Principal Grounds Maintenance Supervisor II	5102(2)	(106,529 - 160,003)
1	3151	Tree Surgeon Assistant	2273(2)	(47,460 - 71,263)
17	3156-H	Custodian - Harbor	2031(2)	(42,407 - 63,725)
1	3157-1	Senior Custodian I	2071(5)	(43,242 - 64,936)
35	3181	Security Officer	2504(2)	(52,283 - 78,529)
6	3184	Senior Security Officer	2792(2)	(58,296 - 87,570)
1	3200	Principal Security Officer	3110(2)	(64,936 - 97,509)
72	3221-2	Port Police Officer II	4415	(92,185 - 127,660)
43	3221-3	Port Police Officer III	4669	(97,488 - 134,968)
21	3222	Port Police Sergeant	6210	(129,664 - 179,547)
11	3223	Port Police Lieutenant	6917	(144,426 - 200,009)
3	3224	Port Police Captain	8923	(186,312 - 258,014)
1	3238	Port Police Specialist	4415	(92,185 - 127,660)
1	3338	Building Repairer Supervisor	4383(6)	(91,517 - 137,473)
1	3341	Construction Estimator	4493(2)	(93,813 - 140,960)
7	3344	Carpenter		(112,209)

Harbor

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
2	3345	Senior Carpenter		(125,864)
1	3346	Carpenter Supervisor		(134,070)
3	3348	Ship Carpenter		(112,209)
2	3393	Locksmith		(109,327)
1	3421-2	Traffic Painter and Sign Poster II	2910(2)	(60,760 - 91,287)
1	3421-3	Traffic Painter and Sign Poster III	3072(2)	(64,143 - 96,382)
7	3423-2	Painter II		(112,584)
1	3424-2	Senior Painter II		(123,338)
1	3426-2	Painter Supervisor II - Harbor		(130,353)
9	3443	Plumber		(122,816)
3	3444	Senior Plumber		(134,947)
1	3446	Plumber Supervisor		(142,443)
1	3451	Masonry Worker		(116,844)
9	3476	Roofer		(100,203)
1	3477	Senior Roofer		(110,183)
1	3478	Roofer Supervisor		(116,510)
4	3525	Equipment Operator		(122,920)
1	3527	Equipment Supervisor	4252(7)	(88,781 - 133,360)
3	3531	Garage Attendant	2332(2)	(48,692 - 73,163)
8	3553-1	Pile Driver Worker I		(116,092)
1	3553-2	Pile Driver Worker II		(127,618)
1	3556	Pile Driver Supervisor		(134,822)
1	3558	Power Shovel Operator		(124,089)
3	3584	Heavy Duty Truck Operator	2843(6)	(59,361 - 89,199)
1	3585	Motor Sweeper Operator	3345(2)	(69,843 - 104,963)
6	3711-H	Equipment Mechanic - Harbor		(106,300)
1	3716	Senior Automotive Supervisor		(138,476)
2	3731	Mechanical Repair General Supervisor		(175,141)
1	3734-2	Equipment Specialist II	4338(2)	(90,577 - 136,074)
10	3743	Heavy Duty Equipment Mechanic		(129,393)
3	3745	Senior Heavy Duty Equipment Mechanic		(151,526)
1	3746	Equipment Repair Supervisor		(126,929)
24	3758	Port Electrical Mechanic		(139,916)
3	3759	Port Electrical Mechanic Supervisor		(165,661)
2	3763-H	Machinist - Harbor		(131,481)
1	3766-H	Machinist Supervisor - Harbor	4893(2)	(102,165 - 153,488)

Harbor

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
4	3771	Mechanical Helper	2539(2)	(53,014 - 79,657)
1	3773	Mechanical Repairer		(112,480)
5	3774	Air Conditioning Mechanic		(122,816)
1	3775	Sheet Metal Worker		(118,264)
1	3781-2	Air Conditioning Mechanic Supervisor II		(142,819)
4	3796-H	Welder - Harbor		(113,524)
1	3799	Electrical Craft Helper		(82,851)
5	3847	Senior Port Electrical Mechanic		(157,038)
5	3863	Electrician		(121,438)
2	3864	Senior Electrician		(133,235)
1	3865	Electrician Supervisor		(140,835)
2	3866	Elevator Mechanic		(156,537)
1	3913	Irrigation Specialist	2910(2)	(60,760 - 91,287)
1	4150-1	Street Services Worker I	2539(2)	(53,014 - 79,657)
1	4150-2	Street Services Worker II	2697(2)	(56,313 - 84,584)
1	4221	Electrical Inspector	4057(8)	(84,710 - 127,242)
1	4223	Senior Electrical Inspector	4495(8)	(93,855 - 141,002)
1	5113-1	Boat Captain I		(109,432)
1	5113-2	Boat Captain II		(120,435)
4	5113-3	Boat Captain I - Harbor		(132,504)
2	5131	Deck Hand		(94,106)
5	5131-H	Deck Hand - Harbor		(107,406)
16	5151-2	Port Pilot II		(293,886)
2	5154	Chief Port Pilot	13159(12)	(274,759 - 412,776)
4	5923	Building Operating Engineer		(123,087)
1	5927	Chief Building Operating Engineer		(167,645)
3	6147	Audio Visual Technician		(114,067)
1	7207	Senior Civil Engineering Drafting Technician	3706(2)	(77,381 - 116,238)
1	7209	Senior Electrical Engineering Drafting Technician	3706(2)	(77,381 - 116,238)
1	7214-2	Geographic Information Systems Supervisor II	5247(2)	(109,557 - 164,576)
1	7217-1	Engineering Designer I	3764(2)	(78,592 - 118,076)
1	7219	Principal Civil Engineering Drafting Technician	4356(2)	(90,953 - 136,638)
3	7228	Field Engineering Aide	3806(6)	(79,469 - 119,391)
2	7232-H	Civil Engineering Drafting Technician - Harbor	3624(2)	(75,669 - 113,670)
12	7237	Civil Engineer	5434(2)	(113,461 - 170,443)
11	7246-2	Civil Engineering Associate II	4494(6)	(93,834 - 140,981)

Harbor

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
14	7246-3	Civil Engineering Associate III	4999(2)	(104,379 - 156,808)
8	7246-4	Civil Engineering Associate IV	5434(2)	(113,461 - 170,443)
2	7278	Transportation Engineer	5434(2)	(113,461 - 170,443)
1	7280-2	Transportation Engineering Associate II	4494(6)	(93,834 - 140,981)
1	7280-3	Transportation Engineering Associate III	4999(2)	(104,379 - 156,808)
5	7283	Land Surveying Assistant	4146(2)	(86,568 - 130,040)
5	7286-2	Survey Party Chief II	4986(7)	(104,107 - 156,391)
1	7288	Senior Survey Supervisor	6341(2)	(132,400 - 198,902)
3	7291	Construction Inspector	4057(8)	(84,710 - 127,242)
8	7294	Senior Construction Inspector	4511(8)	(94,189 - 141,503)
1	7296	Chief Construction Inspector	7670(2)	(160,149 - 240,579)
3	7297	Principal Construction Inspector	6643(2)	(138,705 - 208,361)
13	7310-3	Environmental Specialist III	4999(2)	(104,379 - 156,808)
2	7320	Environmental Affairs Officer	6163(2)	(128,683 - 193,327)
2	7525-2	Electrical Engineering Associate II	4494(6)	(93,834 - 140,981)
2	7525-3	Electrical Engineering Associate III	4999(2)	(104,379 - 156,808)
1	7525-4	Electrical Engineering Associate IV	5434(2)	(113,461 - 170,443)
2	7543-1	Building Electrical Engineer I	5749(2)	(120,039 - 180,298)
1	7543-2	Building Electrical Engineer II	6390(2)	(133,423 - 200,406)
1	7554-2	Mechanical Engineering Associate II	4494(6)	(93,834 - 140,981)
2	7561-1	Building Mechanical Engineer I	5749(2)	(120,039 - 180,298)
1	7607-2	Communications Engineering Associate II	4494(6)	(93,834 - 140,981)
2	7614	Senior Communications Engineer	6390(2)	(133,423 - 200,406)
2	7925	Architect	5434(2)	(113,461 - 170,443)
2	7926-3	Architectural Associate III	4999(2)	(104,379 - 156,808)
1	7926-4	Architectural Associate IV	5434(2)	(113,461 - 170,443)
1	7927	Senior Architect	6390(2)	(133,423 - 200,406)
2	7933-2	Landscape Architectural Associate II	4494(6)	(93,834 - 140,981)
1	7935-1	Graphics Supervisor I	5040(2)	(105,235 - 158,103)
1	7935-2	Graphics Supervisor II	5319(2)	(111,060 - 166,852)
1	7957-2	Structural Engineering Associate II	4494(6)	(93,834 - 140,981)
1	7967-3	Materials Testing Engineering Associate III	4999(2)	(104,379 - 156,808)
1	7967-4	Materials Testing Engineering Associate IV	5434(2)	(113,461 - 170,443)
4	7968-2	Materials Testing Technician II	3453(2)	(72,098 - 108,346)
1	7973-2	Materials Testing Engineer II	6390(2)	(133,423 - 200,406)
6	9167-1	Senior Personnel Analyst I	5418(2)	(113,127 - 169,942)

Harbor

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
3	9167-2	Senior Personnel Analyst II	6707(2)	(140,042 - 210,407)
24	9171-1	Senior Management Analyst I	5264(2)	(109,912 - 165,119)
17	9171-2	Senior Management Analyst II	6518(2)	(136,095 - 204,456)
3	9182	Chief Management Analyst	7463(2)	(155,827 - 234,085)
40	9184	Management Analyst	4280(2)	(89,366 - 134,279)
1	9212	Staff Assistant to General Manager Harbor	9172(2)	(191,511 - 287,684)
3	9224-2	Harbor Planning & Economic Analyst II	5017(2)	(104,754 - 157,372)
1	9233	Director of Port Operations	7858(2)	(164,075 - 246,488)
1	9234-1	Harbor Planning & Research Director I	5572(2)	(116,343 - 174,786)
2	9234-2	Harbor Planning & Research Director II	6533(2)	(136,409 - 204,937)
2	9262	Senior Transportation Engineer	6390(2)	(133,423 - 200,406)
8	9279-1	Harbor Engineer I	7463(2)	(155,827 - 234,085)
5	9279-2	Harbor Engineer II	7877(2)	(164,471 - 247,093)
2	9286	Chief Harbor Engineer	9225(2)	(192,618 - 289,334)
1	9289	General Manager Harbor Department		(711,131)
2	9425	Senior Structural Engineer	6755(2)	(141,044 - 211,911)
5	9433	Marine Environmental Supervisor	5434(2)	(113,461 - 170,443)
2	9437-1	Marine Environmental Manager I	6465(2)	(134,989 - 202,786)
1	9437-2	Marine Environmental Manager II	7185(2)	(150,022 - 225,399)
1	9480	Harbor Public & Community Relations Director	6533(2)	(136,409 - 204,937)
3	9482-H	Legislative Representative - Harbor	6289	(131,314 - 197,295)
15	9485	Senior Civil Engineer	6390(2)	(133,423 - 200,406)
1	9734-2	Commission Executive Assistant II	4280(2)	(89,366 - 134,279)
1,048				
Commissioner Positions				
5	0101-2	Commissioner	$50/mtg	
5				

	Regular Positions	Commissioner Positions
Total	1,048	5

LIBRARY DEPARTMENT

This Department operates and maintains: a Central Library which is organized into subject departments and specialized service units; eight regional branches providing reference and circulating service in their respective regions of the City; and 72 branches providing neighborhood service.

Receipts 2024-25	Adopted Budget 2025-26	Estimated Receipts 2025-26		Budget Appropriation 2026-27
			REVENUE	
			APPROPRIATIONS	
$ 256,501,930	$ 269,765,136	$ 256,501,930	Mayor-Council Appropriation	$ 279,695,417
$ 256,501,930	$ 269,765,136	$ 256,501,930	Total Appropriations	$ 279,695,417
			OTHER REVENUE	
$ 1,004,082	$ --	$ 251,000	Other Receipts	$ --
8,675,975	--	--	Unspent Prior Year Funds from UUFB	--
$ 9,680,057	$ --	$ 251,000	Total Other Revenue	$ --
$ 266,181,987	$ 269,765,136	$ 256,752,930	Total Revenue	$ 279,695,417

Expenditures 2024-25	Budget Appropriation 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
			EXPENDITURES	
			SALARIES	
$ 92,529,564	$ 101,334,356	$ 98,594,000	General	$ 106,902,917
3,022,271	4,186,924	3,775,000	As Needed	4,186,924
757,113	250,000	680,000	Overtime	250,000
$ 96,308,948	$ 105,771,280	$ 103,049,000	Total Salaries	$ 111,339,841
			EXPENSE	
$ 1,309	$ 30,462	$ --	Office Equipment	$ --
396,289	372,000	322,000	Printing and Binding	372,000
25,400,947	34,033,643	26,180,000	Contractual Services	29,359,882
87,605	97,463	114,000	Transportation	97,463
7,702,877	11,384,837	8,800,000	Office and Administrative	11,839,530
201,301	335,886	75,000	Operating Supplies	270,486
$ 33,790,328	$ 46,254,291	$ 35,491,000	Total Expense	$ 41,939,361
			EQUIPMENT	
$ 791,606	$ 486,706	$ 309,000	Furniture, Office and Technical Equipment	$ 460,000
445,056	344,000	344,000	Transportation Equipment	344,000
$ 1,236,662	$ 830,706	$ 653,000	Total Equipment	$ 804,000
			SPECIAL	
$ 22,166,775	$ 23,035,130	$ 24,035,000	Library Materials	$ 24,035,130
88,369,539	93,873,729	85,008,000	Various Special	101,577,085
$ 110,536,314	$ 116,908,859	$ 109,043,000	Total Special	$ 125,612,215
$ 241,872,252	$ 269,765,136	$ 248,236,000	Total Library	$ 279,695,417

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	DB4401 Branch Library Services	DB4402 Central Library Services	DB4403 Engagement and Learning Services	DB4404 Library Experience Office	DB4405 Emerging Technology and Collections Program
Budget					
Salaries	61,694,085	16,559,647	7,142,840	3,060,141	5,775,354
Expense	1,027,000	810,507	1,798,014	3,067,000	1,851,463
Equipment	-	40,000	-	-	-
Special	36,213,164	10,296,746	3,648,875	14,854,602	27,238,226
Total Departmental Budget	98,934,249	27,706,900	12,589,729	20,981,743	34,865,043
Support Program Allocation	24,651,347	7,112,839	2,241,032	1,201,713	2,078,638
Related and Indirect Costs					
Pensions and Retirement	23,665,384	6,828,352	2,151,398	1,153,648	1,995,500
Human Resources Benefits	18,681,257	5,390,244	1,698,296	910,681	1,575,231
Water and Electricity	3,225,735	930,746	293,249	157,249	271,999
Building Services	-	-	-	-	-
Other Department Related Costs	8,439,515	2,435,116	767,228	411,412	711,632
Capital Finance and Wastewater	3,838	1,107	349	187	324
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	18,065	5,213	1,642	881	1,523
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	2,289	660	208	112	193
Subtotal Related Costs	54,036,083	15,591,438	4,912,370	2,634,170	4,556,402
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**177,621,679**	**50,411,177**	**19,743,131**	**24,817,626**	**41,500,083**
Positions	759	219	69	37	64

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	DB4406 Facilities Planning and Maintenance	DB4449 Technology Support	DB4450 General Administration and Support	Total
Budget				
Salaries	3,137,238	5,456,244	8,514,292	111,339,841
Expense	16,816,301	10,594,259	5,974,817	41,939,361
Equipment	344,000	420,000	-	804,000
Special	25,345,753	2,792,314	5,222,535	125,612,215
Total Departmental Budget	45,643,292	19,262,817	19,711,644	279,695,417
Support Program Allocation	1,688,893	(19,262,817)	(19,711,644)	-
Related and Indirect Costs				
Pensions and Retirement	1,621,344	-	-	37,415,626
Human Resources Benefits	1,279,875	-	-	29,535,584
Water and Electricity	220,999	-	-	5,099,977
Building Services	-	-	-	-
Other Department Related Costs	578,201	-	-	13,343,104
Capital Finance and Wastewater	263	-	-	6,068
Bond Interest and Redemption	-	-	-	-
Liability Claims	1,238	-	-	28,562
Judgement Obligation Bond Debt Service	-	-	-	-
Other Special Purpose Allocations	-	-	-	-
Non-Department Allocations	157	-	-	3,619
Subtotal Related Costs	3,702,077	-	-	85,432,540
Cost Allocated to Other Departments	-	-	-	-
Total Cost of Program	**51,034,262**	**-**	**-**	**365,127,957**
Positions	52	38	73	1,311

DEPARTMENT OF PENSIONS

FIRE AND POLICE PENSIONS SYSTEM

The Board of Fire and Police Pension Commissioners has the sole and exclusive responsibility for the administration of the System and investment of monies in the funds of the Fire and Police Pensions System, and administers the provisions of the Charter relative to service, disability, and survivor pensions for members of the Fire and Police Departments and certain Harbor Port Police, Airport Peace Officers, and Recreation and Parks Park Rangers.

Actual Receipts 2024-25[1]	Adopted Budget 2025-26	Estimated Receipts 2025-26		Budget Appropriation 2026-27[2]
			RECEIPTS	
$ 481,053,148	$ 443,146,663	$ 443,147,000	City Contribution - Pension (General Fund)	$ 461,861,297
(1,601,119)	(2,197,782)	(2,031,000)	less: Excess Benefit Plan	(2,658,926)
$ 178,994,992	$ 190,268,944	$ 190,269,000	City Contribution - OPEB (General Fund)	$ 208,863,815
$ 658,447,021	$ 631,217,825	$ 631,385,000	Total City Contribution (General Fund)	$ 668,066,186
$ 4,345,066	$ 5,415,300	$ 5,476,000	Harbor Revenue Fund - Pension	$ 5,518,304
$ 1,234,960	$ 1,217,196	$ 1,231,000	Harbor Revenue Fund - OPEB	$ 1,394,066
$ 5,580,026	$ 6,632,496	$ 6,707,000	Total Harbor Revenue Fund	$ 6,912,370
$ 3,161,138	$ 5,526,170	$ 5,313,000	Airport Revenue Fund - Pension	$ 11,709,657
$ 1,419,752	$ 1,540,524	$ 1,456,000	Airport Revenue Fund - OPEB	$ 3,754,037
4,580,890	7,066,694	6,769,000	Total Airport Revenue Fund	15,463,694
$ 668,607,937	$ 644,917,015	$ 644,861,000	City Contributions to LAFPP (All Sources)	$ 690,442,250
164,291,253	188,726,523	167,063,000	Member Contributions	192,157,867
854,695,583	585,000,000	585,000,000	Earnings on Investments	585,000,000
1,592,570,876	--	--	Gain (Loss) on Sale of Investments	--
375,632	500,000	504,000	Miscellaneous	500,000
$ 3,280,541,281	**$ 1,419,143,538**	**$ 1,397,428,000**	**Total Receipts**	**$ 1,468,100,117**

Actual Expenditures 2024-25[1]	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27[2]
			EXPENDITURES	
$ 1,024,493,510	$ 1,204,000,000	$ 1,069,193,000	Service Pensions	$ 1,156,000,000
87,001,299	192,572,000	166,408,000	Service Pensions - DROP payout	223,100,000
112,064,003	114,000,000	111,977,000	Disability Pensions	115,000,000
167,251,603	178,000,000	175,881,000	Surviving Spouses'/DP Pensions	186,000,000
3,402,564	4,000,000	3,367,000	Minors'/Dependents' Pensions	3,400,000
4,777,388	6,500,000	4,615,000	Refund of Contributions	5,500,000
1,398,990,367	1,699,072,000	1,531,441,000	*Subtotal Pension Benefits*	1,689,000,000
150,970,472	175,000,000	158,327,000	Health Insurance Subsidy	190,000,000
4,927,075	5,800,000	4,977,000	Dental Insurance Subsidy	5,700,000
17,832,003	20,000,000	17,162,000	Medicare Reimbursement	22,000,000
1,929,299	2,300,000	2,029,000	Health Insurance Premium Reimbursement	2,300,000
175,658,849	203,100,000	182,495,000	*Subtotal Health Benefits*	220,000,000
1,574,649,216	1,902,172,000	1,713,936,000	Total Benefit Expenses	1,909,000,000
193,436,030	188,633,768	196,856,000	Investment Management Expense	219,082,102
28,637,241	32,711,000	31,474,000	Administrative Expense	34,139,000
$ 1,796,722,487	$ 2,123,516,768	$ 1,942,266,000	**Total Expenditures**	$ 2,162,221,102

DEPARTMENT OF PENSIONS

FIRE AND POLICE PENSIONS SYSTEM

EXPENDITURES (continued)

Actual Expenditures 2024-25[1]	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27[2]
$ 1,483,818,794	$ (704,373,230)	$ (544,838,000)	Increase (Decrease) in Fund Balance.....	$ (694,120,985)
$ 3,280,541,281	**$ 1,419,143,538**	**$ 1,397,428,000**	**Total Expenditures and Increase/(Decrease) in Fund Balance**	**$ 1,468,100,117**

1) 2024-25 Actual Receipts and Expenditures are derived from LAFPP's Audited Financial Statements using the modified accrual basis. 2025-26 Estimated Receipts and Expenditures and 2026-27 Budgeted Receipts and Expenditures are calculated on a cash basis.

2) The total City Contribution (General Fund) in a given Fiscal Year is the sum of the General Fund and Excess Benefit Plan (EBP) line items. For 2026-27 these amounts total $670,725,112. Since the EBP revenue is transferred to the Controller, however, it is excluded from LAFPP total revenue. The Harbor and Airports contributions are calculated separately and are reflected in separate line items. In accordance with Measure FF, the 2026-27 City (General Fund) contribution includes the normal cost for Police and Recreation and Parks members that transferred from the Los Angeles City Employees' Retirement System (LACERS) to LAFPP in January 2026. Additionally, it also includes a partial payment for the cost of transferring these employees under Measure FF in anticipation of a revised implementation ordinance that would permit consideration to amortize the transfer cost under Measure FF over a five-year period.

DEPARTMENT OF PENSIONS

FIRE AND POLICE PENSIONS SYSTEM

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Budget Appropriation 2026-27
ADMINISTRATIVE EXPENSE				
			SALARIES	
$ 15,556,632	$ 18,125,000	$ 17,441,000	Salaries General	$ 18,709,000
240,325	246,500	195,000	Salaries As Needed	147,000
70,037	125,700	51,000	Overtime	129,000
$ 15,866,994	$ 18,497,200	$ 17,687,000	*Subtotal Salaries*	$ 18,985,000
			EMPLOYEE BENEFITS	
$ 1,837,063	$ 2,402,000	$ 2,101,000	Health Insurance	$ 2,546,000
51,213	63,000	56,000	Dental Insurance	69,000
48,059	65,000	59,000	Other Employee Benefits	75,000
4,721,462	4,896,000	4,882,000	Retirement Contribution	5,562,000
228,784	269,000	257,000	Medicare Contribution	276,000
$ 6,886,581	$ 7,695,000	$ 7,355,000	*Subtotal Salaries*	$ 8,528,000
			EXPENSE	
$ 8,578	$ 31,100	$ 31,000	Printing and Binding	$ 26,500
63,750	142,200	55,000	Travel Expense	153,100
5,165,999	5,250,300	5,250,000	Contractual Expense	5,208,000
6,000	6,000	6,000	Transportation	6,000
213,303	400,000	400,000	Medical Services	350,000
53,097	--	--	Election Expense	31,400
365,939	683,700	684,000	Office and Administrative	838,000
--	--	--	Furniture, Office and Technical Equipment	13,000
7,000	5,500	6,000	Tuition Reimbursement	--
$ 5,883,666	$ 6,518,800	$ 6,432,000	*Subtotal Expense*	$ 6,626,000
$ 28,637,241	**$ 32,711,000**	**$ 31,474,000**	**Total Administrative Expense**	**$ 34,139,000**

Fire and Police Pensions

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
1	1116	Secretary	3058(2)	(63,851 - 95,943)
1	1117-2	Executive Administrative Assistant II	3678(2)	(76,796 - 115,382)
1	1117-3	Executive Administrative Assistant III	3945(2)	(82,371 - 123,734)
22	1203	Benefits Specialist	3377(2)	(70,511 - 105,945)
3	1358	Administrative Clerk	2285(2)	(47,710 - 71,639)
14	1368	Senior Administrative Clerk	2812(2)	(58,714 - 88,238)
2	1455-1	Systems Administrator I	5312(7)	(110,914 - 166,643)
1	1455-2	Systems Administrator II	5713(2)	(119,287 - 179,213)
1	1455-3	Systems Administrator III	6191(2)	(129,268 - 194,184)
8	1513	Accountant	3662(2)	(76,462 - 114,881)
1	1523-1	Senior Accountant I	4276(2)	(89,282 - 134,133)
1	1523-2	Senior Accountant II	4636(2)	(96,799 - 145,387)
1	1525-1	Principal Accountant I	4992(2)	(104,232 - 156,579)
1	1525-2	Principal Accountant II	5263(2)	(109,891 - 165,077)
1	1593-4	Departmental Chief Accountant IV	7463(2)	(155,827 - 234,085)
5	1596	Systems Analyst	4280(2)	(89,366 - 134,279)
3	1597-1	Senior Systems Analyst I	5264(2)	(109,912 - 165,119)
2	1597-2	Senior Systems Analyst II	6518(2)	(136,095 - 204,456)
1	1610	Departmental Audit Manager	7463(2)	(155,827 - 234,085)
1	1625-2	Internal Auditor II	4280(2)	(89,366 - 134,279)
1	1625-4	Internal Auditor IV	6261(2)	(130,729 - 196,397)
1	1731	Personnel Analyst	4280(2)	(89,366 - 134,279)
18	9108	Benefits Analyst	4459(2)	(93,103 - 139,875)
8	9109-1	Senior Benefits Analyst I	5480(2)	(114,422 - 171,925)
6	9109-2	Senior Benefits Analyst II	6778(2)	(141,524 - 212,621)
2	9146-1	Investment Officer I	5819(2)	(121,500 - 182,532)
5	9146-2	Investment Officer II	7249(2)	(151,359 - 227,383)
2	9146-3	Investment Officer III	9115(2)	(190,321 - 285,888)
1	9147	Chief Investment Officer	13030(2)	(272,066 - 408,663)
1	9151	Chief Benefits Analyst	7463(2)	(155,827 - 234,085)
1	9167-1	Senior Personnel Analyst I	5418(2)	(113,127 - 169,942)
1	9171-1	Senior Management Analyst I	5264(2)	(109,912 - 165,119)
1	9171-2	Senior Management Analyst II	6518(2)	(136,095 - 204,456)
1	9182	Chief Management Analyst	7463(2)	(155,827 - 234,085)
7	9184	Management Analyst	4280(2)	(89,366 - 134,279)

Fire and Police Pensions

2026-27 Counts	Code	Title	2026-27 Salary Range and Annual Salary	
GENERAL				
Regular Positions				
1	9267	General Manager Fire and Police Pension System		(331,323)
2	9269	Assistant General Manager Fire and Police Pension System	9422(2)	(196,731 - 295,556)
1	9375	Director of Systems	7463(2)	(155,827 - 234,085)
1	9734-2	Commission Executive Assistant II	4280(2)	(89,366 - 134,279)
132				
Commissioner Positions				
9	0101-2	Commissioner	$50/mtg	
9				
AS NEEDED				
To be Employed As Needed in Such Numbers as Required				
	0820	Administrative Trainee	2036(7)	(42,511 - 63,892)
	1133	Relief Retirement Worker	2396(4)	(50,028 - 75,147)
	1358	Administrative Clerk	2285(2)	(47,710 - 71,639)
	1501	Student Worker	$19.06/hr	
	1502	Student Professional Worker	2036(7)	(42,511 - 63,892)
	1535-1	Administrative Intern I	1935(9)	(40,402 - 60,698)
	1535-2	Administrative Intern II	2110(9)	(44,056 - 66,168)

	Regular Positions	Commissioner Positions
Total	132	9

DEPARTMENT OF RECREATION AND PARKS

This Department operates and maintains parks, playgrounds, swimming pools, public golf courses, recreation centers, recreation camps and educational facilities, and structures of historic significance; supervises all recreation activities at such

Actual 2024-25	Adopted Budget 2025-26	Estimated Receipts 2025-26		Budget Appropriation 2026-27
			REVENUE	
			APPROPRIATIONS	
$ 296,871,533	$ 298,047,986	$ 298,048,000	Mayor-Council Appropriation	$ 308,819,462
	--	--	Council District 12 North West Valley Project Mitigation Fund	--
	--	--	Council District 14 Public Benefits Trust Fund	--
	--	--	Council District 2 Real Property Trust	--
	--	--	Sunshine Canyon Community Amenities	--
	--	--	Californians For All Youth Workforce Development Grant Fund	--
	--	--	State AB 1290 City Fund (Sch. 29)	--
100,000	100,000	100,000	El Pueblo Revenue Fund (Sch. 43)	100,000
--	263,665	--	CASP Certification and Training Fund Appropriation	238,113
--		--	Sidewalk Repair Fund	--
500,000	--	--	Proposition A Local Transit	--
	--	--	Less: Prior Years' Unexpended Appropriations	--
$ 297,471,533	$ 298,411,651	$ 298,148,000	Total Appropriations	$ 309,157,575
			OTHER REVENUE	
$ 10,039,643	$ 12,114,040	$ 12,050,000	Administration	$ 12,114,040
447,685	160,000	374,000	Camps	160,000
51,759	23,000	53,000	Museums	23,000
2,960,007	2,580,000	2,864,000	Observatory	2,580,000
153,624	127,000	156,000	Parks	127,000
1,443,940	1,900,000	1,228,000	Pools	1,900,000
3,995,074	4,250,000	4,250,000	Recreation Centers	4,250,000
1,508,824	1,350,000	1,529,000	Tennis	1,350,000
4,011,599	4,909,232	4,909,000	Reimbursements from Special Funds	4,909,232
12,642,763	10,500,000	10,500,000	Reimbursements from Harbor Department	11,033,017
9,098,238	9,500,000	9,500,000	Reimbursements from Golf Operations	10,300,000
1,750,000	1,750,000	1,750,000	Pershing Square Transfers	1,750,000
14,653,056	5,000,000	34,916,000	Transfers from Various Accounts	5,500,000
4,200,000	4,500,000	4,500,000	Greek Theatre	4,500,000
2,200,000	2,200,000	2,200,000	Griffith Park Parking	2,200,000
$ 69,156,212	$ 60,863,272	$ 90,779,000	Total Other Revenue	$ 62,696,289
$ 366,627,745	$ 359,274,923	$ 388,927,000	Total Revenue	$ 371,853,864

Note: The General Fund appropriation to the Department is expressly conditioned with the requirement that all new positions proposed to be created by the Board of Recreation and Park Commissioners by any means (order, resolution, substitute, or upgrade) during the fiscal year must be submitted to the City Administrative Officer for review and approval prior to Board action to ensure that funds appropriated are utilized as intended by the Mayor and Council.

Recreation and Parks

This Department operates and maintains parks, playgrounds, swimming pools, public golf courses, recreation centers, recreation camps and educational facilities, and structures of historic significance; and supervises all recreational activities at such facilities.

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
			EXPENDITURES AND APPROPRIATIONS	
			Salaries	
118,110,462	127,129,227	135,039,000	Salaries General	135,378,930
73,638,125	44,971,503	65,697,000	Salaries, As-Needed	42,670,192
3,817,410	2,451,676	3,278,000	Overtime General	2,451,676
1,022,047	751,684	852,000	Hiring Hall Salaries	751,684
344,236	344,236	344,000	Benefits Hiring Hall	344,236
196,932,280	175,648,326	205,210,000	Total Salaries	181,596,718
			Expense	
356,428	515,517	516,000	Printing and Binding	467,350
19,445,147	16,934,787	17,466,000	Contractual Services	17,266,608
76,664	123,285	64,000	Field Equipment Expense	112,174
10,974,735	11,166,599	10,444,000	Maintenance Materials, Supplies and Services	14,345,681
137,263	105,203	205,000	Transportation	105,203
36,173,512	30,505,486	30,505,000	Utilities Expense Private Company	30,505,486
358,000	313,290	213,000	Uniforms	311,290
20,584	31,055	31,000	Animal Food/Feed and Grain	31,055
245,800	320,130	282,000	Camp Food	320,130
960,727	1,292,423	865,000	Office and Administrative	1,353,994
7,097,694	5,379,315	6,350,000	Operating Supplies	5,870,143
18,169	103,004	24,000	Leasing	98,004
75,864,723	66,790,094	66,965,000	Total Expense	70,787,118
			Equipment	
-	-	167,000	Transportation Equipment	-
18,852	114,000	109,000	Other Operating Equipment	226,000
18,852	114,000	276,000	Total Equipment	226,000
			Special	
250,294	3,468,000	3,468,000	Refuse Collection	3,468,000
1,602,436	1,297,250	1,051,000	Children's Play Equipment	1,297,250
91,957,305	111,957,253	111,957,000	General Fund Reimbursement	114,478,778
1,855	-	-	Summer Night Lights Vendors	-
93,811,890	116,722,503	116,476,000	Total Special	119,244,028

Recreation and Parks

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
EXPENDITURES AND APPROPRIATIONS				
366,627,745	**359,274,923**	**388,927,000**	**Total Recreation and Parks**	**371,853,864**

Actual Expenditures 2024-25	Adopted Budget 2025-26	Estimated Expenditures 2025-26		Total Budget 2026-27
SOURCES OF FUNDS				
366,627,745	359,274,923	388,927,000	Recreation and Parks Other Revenue	371,853,864
366,627,745	**359,274,923**	**388,927,000**	**Total Funds**	**371,853,864**

RECREATION AND PARKS GOLF OPERATIONS

The Golf Special Fund was established for the purpose of receiving all revenues derived from the operation of the City's municipal golf courses. All costs and expenses incurred in the operation of the golf courses, including related costs, will be disbursed from the Golf Special Fund. In accordance with Charter Section 591, the Board of Recreation and Park Commissioners shall have the power to manage and control the Golf Special Fund.

A statement of the operating revenues and expenditures from golf operations is presented below. The proposed full-time staffing for the City's 13 golf facilities is presented in the next page.

	Fiscal Year 2026-27
REVENUES	
Green Fees	$ 24,500,000
Golf Carts	6,000,000
Driving Range and Lessons - Self Operated	6,000,000
Player Cards	550,000
Tregnan Junior Golf Academy	250,000
Food and Beverage Concessions	550,000
Interest Income	1,000,000
Merchandise Sales	750,000
Other	900,000
TOTAL Revenue	$ 40,500,000
EXPENDITURES AND APPROPRIATIONS	
Salaries, General	$ 9,600,000
Salaries, As-Needed	6,500,000
Maintenance, Materials and Supplies and Contractual Services	5,830,000
Concession Expenses	20,000
Utilities	4,000,000
Insurance	200,000
Board Mandated Golf Capital Improvement	4,050,000
Reimbursement of General Fund Costs	10,300,000
TOTAL Expenditures and Appropriations	$ 40,500,000

RECREATION AND PARKS GOLF OPERATIONS

2026-27 POSITION AUTHORITIES

CLASS CODE	CLASS TITLE	COUNT
1513	Accountant	1
1358	Administrative Clerk	1
3333-1	Building Repairer I	1
1549-2	Financial Analyst II	1
3141	Gardener Caretaker	40
2458	Golf Manager	1
2457	Golf Operations Supervisor	1
2453	Golf Starter	23
2479-1	Golf Starter Supervisor I	9
2479-2	Golf Starter Supervisor II	2
3913	Irrigation Specialist	7
3523	Light Equipment Operator	5
9184	Management Analyst	2
3145	Park Maintenance Supervisor	9
3147-2	Principal Grounds Maintenance Supervisor II	1
1116	Secretary	1
3143	Senior Gardener	34
3146	Senior Park Maintenance Supervisor	2
1596	Systems Analyst	1
	TOTAL	142

Recreation and Parks

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	DC8801 Museums and Educational	DC8802 Griffith Observatory	DC8807 Aquatics	DC8809 Building and Facilities Maintenance	DC8810 Land Maintenance
Budget					
Salaries	5,148,706	4,962,056	17,948,488	15,957,356	56,774,471
Expense	271,167	973,881	2,755,632	7,227,735	13,116,140
Equipment	-	-	-	-	226,000
Special	3,322,581	2,081,043	7,977,794	13,943,895	42,088,192
Total Departmental Budget	8,742,454	8,016,980	28,681,914	37,128,986	112,204,803
Support Program Allocation	985,894	482,459	3,628,927	2,789,869	11,977,558
Related and Indirect Costs					
Pensions and Retirement	1,531,609	749,511	5,637,626	4,334,129	18,607,423
Human Resources Benefits	1,314,233	643,135	4,837,497	3,719,001	15,966,538
Water and Electricity	8,299	4,061	30,548	23,485	100,829
Building Services	3,031	1,483	11,155	8,576	36,818
Other Department Related Costs	1,991,913	974,766	7,331,935	5,636,690	24,199,621
Capital Finance and Wastewater	44,348	21,702	163,238	125,495	538,782
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	238,467	116,697	877,761	674,811	2,897,120
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	216,955	106,170	798,580	613,937	2,635,775
Subtotal Related Costs	5,348,855	2,617,525	19,688,340	15,136,124	64,982,906
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**15,077,203**	**11,116,964**	**51,999,181**	**55,054,979**	**189,165,267**
Positions	47	23	173	133	571

Recreation and Parks

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	DC8811 Capital Projects and Planning	DC8812 Expo Center	DC8813 Partnerships, Grants, and Sponsorships	DC8820 Recreational Programming	DC8821 Venice Beach
Budget					
Salaries	4,636,798	3,220,753	927,652	44,237,633	2,216,848
Expense	306,025	799,290	10,123	6,627,053	615,916
Equipment	-	-	-	-	-
Special	2,748,412	2,271,463	1,039,516	25,886,519	1,207,799
Total Departmental Budget	7,691,235	6,291,506	1,977,291	76,751,205	4,040,563
Support Program Allocation	713,200	587,341	125,859	7,425,667	356,600
Related and Indirect Costs					
Pensions and Retirement	1,107,973	912,448	195,525	11,535,951	553,986
Human Resources Benefits	950,722	782,947	167,774	9,898,693	475,361
Water and Electricity	6,004	4,944	1,059	62,509	3,002
Building Services	2,192	1,805	387	22,826	1,096
Other Department Related Costs	1,440,958	1,186,672	254,287	15,002,918	720,479
Capital Finance and Wastewater	32,082	26,420	5,661	334,025	16,041
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	172,508	142,065	30,443	1,796,113	86,254
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	156,946	129,250	27,696	1,634,088	78,473
Subtotal Related Costs	3,869,385	3,186,551	682,832	40,287,123	1,934,692
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**12,273,820**	**10,065,398**	**2,785,982**	**124,463,995**	**6,331,855**
Positions	34	28	6	354	17

Recreation and Parks

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	DC8822 Utilities and Sanitation Services	DC8823 Public Safety	DC8824 City Services	DC8849 Information Technology	DC8850 General Administration and Support
Budget					
Salaries	-	5,482,164	3,481,074	2,797,539	13,805,180
Expense	30,488,134	1,139,361	2,069,109	595,399	3,792,153
Equipment	-	-	-	-	-
Special	3,456,253	3,445,149	265,911	1,447,310	8,062,191
Total Departmental Budget	33,944,387	10,066,674	5,816,094	4,840,248	25,659,524
Support Program Allocation	-	964,917	461,482	(4,840,248)	(25,659,524)
Related and Indirect Costs					
Pensions and Retirement	-	1,499,022	716,924	-	-
Human Resources Benefits	-	1,286,271	615,173	-	-
Water and Electricity	-	8,123	3,885	-	-
Building Services	-	2,966	1,419	-	-
Other Department Related Costs	-	1,949,532	932,385	-	-
Capital Finance and Wastewater	-	43,404	20,759	-	-
Bond Interest and Redemption	-	-	-	-	-
Liability Claims	-	233,393	111,623	-	-
Judgement Obligation Bond Debt Service	-	-	-	-	-
Other Special Purpose Allocations	-	-	-	-	-
Non-Department Allocations	-	212,339	101,553	-	-
Subtotal Related Costs	-	5,235,050	2,503,721	-	-
Cost Allocated to Other Departments	-	-	-	-	-
Total Cost of Program	**33,944,387**	**16,266,641**	**8,781,297**	**-**	**-**
Positions		46	22	18	82

Recreation and Parks

SUPPORTING DATA
DISTRIBUTION OF 2026-27 TOTAL COST OF PROGRAMS

	Total
Budget	
Salaries	181,596,718
Expense	70,787,118
Equipment	226,000
Special	119,244,028
Total Departmental Budget	371,853,864
Support Program Allocation	-
Related and Indirect Costs	
Pensions and Retirement	47,382,127
Human Resources Benefits	40,657,345
Water and Electricity	256,748
Building Services	93,754
Other Department Related Costs	61,622,156
Capital Finance and Wastewater	1,371,957
Bond Interest and Redemption	-
Liability Claims	7,377,255
Judgement Obligation Bond Debt Service	-
Other Special Purpose Allocations	-
Non-Department Allocations	6,711,762
Subtotal Related Costs	165,473,104
Cost Allocated to Other Departments	-
Total Cost of Program	**537,326,968**
Positions	1,554

DEPARTMENT OF WATER AND POWER

This Department, under the City Charter, is responsible for supplying the City and its inhabitants with water and electric energy by constructing, operating, and maintaining for that purpose works extending throughout the City and to Inyo and Mono Counties to import water and electric energy and to other western states to import electric energy; fixes rates for water and electric service subject to approval of the Council by ordinance; controls its own funds; and maintains a retirement, disability, and death benefit insurance plan.

WATER REVENUE FUND

RECEIPTS

Receipts 2024-25	Estimated Receipts 2025-26		Estimated Receipts 2026-27
$ 743,300,000	$ 566,300,000	Balance available, July 1	$ 579,300,000
		Less:	
--	--	Payments to City of Los Angeles (Held in Reserve)	--
$ 743,300,000	$ 566,300,000	Adjusted Balance	$ 579,300,000
2,063,183,000	2,132,552,000	Sale of Water (1)	2,063,846,000
579,849,000	602,254,000	From Power Revenue Fund for services and materials	751,582,000
--	388,101,000	Proceeds from sale of bonds for construction expenditures made by Water Revenue Fund	941,198,000
--	--	Proceeds from Securitization (2)	--
300,000,000	--	Proceeds from Revolving Line of Credit	-
10,991,000	25,774,000	Proceeds from State of California Loan	46,125,000
56,451,000	46,529,000	Contributions in aid of construction	109,584,000
40,885,000	43,370,000	Customers' deposits	44,368,000
6,643,000	6,072,000	From individuals, companies and governmental agencies for services and materials	6,044,000
58,245,000	24,792,000	Miscellaneous	23,652,000
$ 3,859,547,000	$ 3,835,744,000	Total Water Revenue Fund	$ 4,565,699,000

APPROPRIATIONS

Expenditures 2024-25	Estimated Expenditures 2025-26		Estimated Appropriation 2026-27
$ 692,484,000	$ 689,243,000	Salaries and wages	$ 769,239,000
430,339,000	360,750,000	Materials, supplies and equipment	420,569,000
315,018,000	249,910,000	Water purchased for resale	227,264,000
107,678,000	180,509,000	Contracts - Construction work	310,956,000
11,137,000	21,329,000	Contracts - Operation and maintenance work	17,080,000
49,805,000	48,502,000	Rentals and leases	67,496,000
--	--	Payments to other utilities for proportionate share of construction, operation and maintenance of jointly-owned facilities	--
124,323,000	144,789,000	Outside services and regulatory fees	378,310,000
706,000	171,000	Purchase of land and buildings	10,946,000
23,467,000	24,417,000	Property taxes	26,683,000
26,159,000	23,611,000	Utility services for electricity and heat	30,162,000
29,801,000	16,833,000	Injuries and damages	23,438,000
--	95,000	Postal services	109,000
57,362,000	77,926,000	Professional services	124,089,000

WATER REVENUE FUND

APPROPRIATIONS (Continued)

Expenditures 2024-25	Estimated Expenditures 2025-26		Estimated Appropriation 2026-27
$ 4,044,000	$ 3,259,000	Transportation, lodging and employee mileage reimbursements in connection with construction, operation and maintenance work	$ 3,051,000
9,344,000	7,038,000	Insurance	7,079,000
9,985,000	8,910,000	Refunds of customers' deposits	9,115,000
427,439,000	511,841,000	Reimbursements to Power System for proportional share of intradepartmental facilities and activities	596,447,000
429,285,000	442,652,000	Redemption and Interest - Water Revenue Bond and State Loan	499,058,000
--	150,000,000	Payment of Revolving Line of Credit	150,000,000
151,406,000	168,991,000	Health Care Plans	190,391,000
143,137,000	121,725,000	Retirement and Death Benefit Insurance Plan	104,507,000
$ 3,042,919,000	$ 3,252,501,000	Total Appropriations (3)	$ 3,965,989,000
		Less:	
$ (250,328,000)	$ (3,943,000)	Adjustments (Accrual, etc.)	$ (60,210,000)
566,300,000	579,300,000	Unexpended Balance	
--	--	Unappropriated Balance	539,500,000
$ 3,859,547,000	$ 3,835,744,000	Total Water Revenue Fund	$ 4,565,699,000

1. Includes "pass-throughs" for water supply costs, water quality improvements, water reclamation and conservation projects, water infrastructure, water expense stabilization, Owens Valley regulatory adjustment, low income subsidy adjustment and water right revenue.
2. Proceeds from securitization of capital expenditures for mandated and local water supply projects.
3. Appropriations net of receipts from Power System, individuals and companies, contributions in aid of construction, customer deposits, and other miscellaneous sources, results in a Water Revenue Fund Operating Budget of $3,030,759,000.

DEPARTMENT OF WATER AND POWER

This Department, under the City Charter, is responsible for supplying the City and its inhabitants with water and electric energy by constructing, operating, and maintaining for that purpose works extending throughout the City and to Inyo and Mono Counties to import water and electric energy and to other western states to import electric energy; fixes rates for water and electric service subject to approval of the Council by ordinance; controls its own funds; and maintains a retirement, disability, and death benefit insurance plan.

POWER REVENUE FUND

RECEIPTS

Receipts 2024-25	Estimated Receipts 2025-26		Estimated Receipts 2026-27
$ 1,198,100,000	$ 1,131,000,000	Balance available, July 1	$ 1,845,000,000
		Less:	
219,312,000	226,154,000	Payments to City of Los Angeles	219,662,000
$ 978,788,000	$ 904,846,000	Adjusted Balance	$ 1,625,338,000
5,197,962,000	5,650,510,000	Sale of electric energy (1)	5,845,303,000
424,024,000	512,415,000	From Water Revenue Fund for services and materials	596,451,000
1,141,773,000	1,808,215,000	Proceeds from sale of bonds for construction expenditures made by Power Revenue Fund	1,828,968,000
150,000,000	--	Proceeds from Revolving Line of Credit	--
63,915,000	88,910,000	Contributions in aid of construction	101,023,000
139,181,000	116,296,000	From individuals, companies and governmental agencies for services and materials	107,648,000
348,372,000	274,614,000	Miscellaneous	258,613,000
$ 8,444,015,000	$ 9,355,806,000	Total Power Revenue Fund	$ 10,363,344,000

APPROPRIATIONS

Expenditures 2024-25	Estimated Expenditures 2025-26		Estimated Appropriation 2026-27
$ 1,623,356,000	$ 1,620,321,000	Salaries and wages	$ 1,767,085,000
443,468,000	498,293,000	Materials, supplies and equipment	649,582,000
1,548,966,000	1,612,478,000	Purchased energy and fuel for generation	1,603,154,000
449,225,000	431,191,000	Contracts - Construction work	1,176,257,000
66,332,000	82,306,000	Contracts - Operation and maintenance work	93,476,000
20,706,000	30,755,000	Rentals and leases	39,979,000
20,812,000	23,764,000	Payments to other utilities for proportionate share of construction, operation and maintenance of jointly-owned facilities	28,411,000
216,419,000	410,726,000	Outside services and regulatory fees	567,168,000
50,222,000	124,710,000	Purchase of land and buildings	113,565,000
19,795,000	20,518,000	Property taxes	22,002,000
17,565,000	16,690,000	Utility services for telecommunications and water	15,889,000
90,458,000	28,460,000	Injuries and damages	30,029,000
10,087,000	11,147,000	Postal services	13,100,000

POWER REVENUE FUND

APPROPRIATIONS (Continued)

Expenditures 2024-25	Estimated Expenditures 2025-26		Estimated Appropriation 2026-27
$ 162,612,000	$ 301,843,000	Professional services	$ 520,825,000
13,869,000	10,679,000	Transportation, lodging and employee mileage reimbursements in connection with construction, operation and maintenance work	9,499,000
66,016,000	87,167,000	Insurance	91,467,000
8,235,000	4,420,000	Refunds of customers' deposits	4,522,000
580,460,000	603,842,000	Reimbursements to Water System for proportional share of intradepartmental facilities and activities	751,582,000
754,824,000	901,184,000	Bond redemption and interest - Electric Plant Revenue Bonds (Including Debt Restructuring)	1,023,878,000
--	--	Payment of Revolving Line of Credit	150,000,000
303,732,000	335,954,000	Health Care Plans	367,694,000
306,463,000	260,350,000	Retirement and Death Benefit Insurance Plan	220,979,000
$ 6,773,622,000	$ 7,416,798,000	Total Appropriations (2)	$ 9,260,143,000
		Less:	
$ (539,393,000)	$ (94,008,000)	Adjustments (Accrual, etc.)	$ 139,799,000
1,131,000,000	1,845,000,000	Unexpended Balance	
		Unappropriated Balance	1,243,000,000
$ 8,444,015,000	$ 9,355,806,000	Total Power Revenue Fund	$ 10,363,344,000

1. Includes "pass-throughs" for fuel and purchased power costs, demand side management, renewable power portfolio, power reliability program, and low income subsidy adjustment.
2. Appropriations net of receipts from Water System, individuals and companies, contributions in aid of construction, and other miscellaneous sources, results in a Power Revenue Fund Operating Budget of $8,196,408,000.

WATER REVENUE FUND

CAPITAL IMPROVEMENT PROGRAM

	Projected Expenditures 2026-27
INFRASTRUCTURE - PASS THRU	
Distribution Mains	$ 180,214,000
Trunk Line & Major System Connections	123,442,000
Infrastructure Reservoir Improvements	93,573,000
Services, Meters & Hydrants	79,314,000
Pump Stations	24,507,000
Water Systems Infrastructure Support	16,176,000
Regulator Stations	10,357,000
Seismic Improvements	4,575,000
Water Services Organization Facilities - Water Infrastructure Adjustment	4,114,000
Griffith Park Water Distribution System	3,758,000
Planning Hydraulic Model Development - Water Infrastructure Adjustment	1,765,000
Total	$ 541,795,000
INFRASTRUCTURE - BASE	
Water Services Organization Facilities	$ 25,172,000
Water Services Organization Information Technology	17,144,000
Water System Security Improvement Projects	4,644,000
Tools & Equipment	1,328,000
LA Aqueduct Water Resource Development	52,000
Total	$ 48,340,000
WATER QUALITY	
Water Reuse	$ 202,943,000
Water Treatment Improvements	175,709,000
Chloramination Station Installations	33,727,000
Meter Replacement Program	25,610,000
Groundwater Remediation and Cleanup	16,769,000
Water Quality Improvement Project - Trunkline Improvements	11,695,000
Water Quality Improvement Project - Reservoir Improvements	9,982,000
Tools & Equipment - Water Quality	1,285,000
Water System Security Improvement Projects- Water Quality	214,000
Water Services Organization Facilities - Water Quality	107,000
Total	$ 478,041,000
INFRASTRUCTURE - OPERATING SUPPORT	
Joint Capital-Water Share	$ 81,165,000
Fleet Equipment Replacements & Additions	49,841,000
Emergency Management Capital	25,503,000
Enterprise Cyber Security Water Funded	14,744,000
ERP Program Water Funded	14,247,000
John Ferraro Building Capital (LEED)	4,348,000
PC Equipment - Water Services	4,077,000
Fleet Construction Projects	3,620,000
Facilities Additions & Betterments - Water Fund	2,454,000
Security Planning Capital - Water	2,197,000
Cloud Infrastructure Water Funded	1,945,000
Water Ergonomics, Furniture, and Remodel	912,000
Joint Facilities (Non-JFB) Water	604,000
PC Equipment Water - Joint	551,000
HR Capital Projects & Equipment	533,000
Corporate Safety Capital Projects & Equipment	338,000
Environmental Lab Capital	335,000
Tools & Equipment - Power Construction & Maintenance (PCM) Shops	279,000
Industrial Graphics Equipment	33,000
Cafeteria Equipment (JFB)	18,000
Tools & Equipment - Corporate Services Organization	10,000
Total	$ 207,754,000

CAPITAL IMPROVEMENT PROGRAM (continued)

	Projected Expenditures 2026-27
WSCA - RECYCLED WATER	
Watershed - Stormwater Capture	$ 61,816,000
Water Recycling - Capital	7,231,000
Total	$ 69,047,000
WSCA - LAA	
LA Aqueduct System - Additions & Betterments South	$ 19,700,000
LA Aqueduct System - Additions & Betterments North	10,797,000
E. Sierra Environmental Capital	5,410,000
Water Services Organization Facilities - WSCA - LAA	190,000
Total	$ 36,097,000
WSCA - WATER CONSERVATION	
Water Conservation	$ 21,610,000
Total	$ 21,610,000
WSCA - GROUNDWATER	
Groundwater Management	$ 16,798,000
Total	$ 16,798,000
OWENS VALLEY REGULATORY	
Owens Lake Dust Mitigation Project Capital Additions & Betterments	$ 20,224,000
Owens Lake Master Project	2,806,000
Owens Lake Supplemental Dust Control Development	2,604,000
Total	$ 25,634,000
Gross Capital	$ 1,445,116,000
Accounting Accruals and Adjustments	(3,000)
Net Capital Improvement Program	$ 1,445,113,000

POWER REVENUE FUND

CAPITAL IMPROVEMENT PROGRAM

	Projected Expenditures 2026-27
POWER SYSTEM RELIABILITY PROGRAM	
PSRP - Distribution	$ 575,575,000
PSRP - Substation	231,934,000
New Business Revenue Generation PSRP	186,571,000
Unified Utilities Rebuild	163,464,000
Inter-Agency and Customer Initiative PSRP	110,485,000
Information Application System Capital - PSIAT	109,968,000
Critical Infrastructure Protection (CIP) Program Support	60,694,000
Advanced Meter Infrastructure	56,800,000
Generation Modernization	37,614,000
PSRP - Transmission	30,873,000
PSRP - Generation	24,747,000
General Facility Improvements - Transmission	14,960,000
Substation Reliability Improvement	10,890,000
General Facility Improvements - Power Construction and Maintenance - PSRP	5,759,000
Sylmar Converter Station Additions and Betterments	2,897,000
Eastern Stations Additions and Betterments	143,000
Transmission Lines Additions and Betterments	(26,000)
Total	$ 1,623,348,000
INFRASTRUCTURE	
New Business - Revenue Generation	$ 92,378,000
Inter-Agency and Customer Initiative	79,498,000
Haynes Generating Station Additions and Betterments	59,807,000
General Facility Improvements - Power Construction and Maintenance	49,345,000
Castaic Power Plant Additions and Betterments	38,737,000
Automatic Meter Reading	37,340,000
Palo Verde Generating Station Capital Improvements	24,553,000
Valley Generating Station Additions and Betterments	20,173,000
Scattergood Generating Station Additions and Betterments	17,530,000
Harbor Generating Station Additions and Betterments	12,261,000
Streetlight Systems	10,044,000
Electric Vehicle Program Infrastructure (Capital)	9,879,000
General Capital Expenses	5,059,000
Power System General (Capital)	4,573,000
PCM General Business Equipment	2,641,000
Generation Miscellaneous Improvements on Various DWP Facilities	2,281,000
Generation Station and Power Plant Additions and Betterments	2,008,000
Owens Valley Eastern Sierra (OVES) Distribution Additions and Betterments	767,000
Advanced Technology Infrastructure Meters - Capital Tools and Equipment	479,000
NERC Critical Infrastructure Protection (CIP) Cybersecurity Power (Capital)	305,000
General Facility Improvement	245,000
SmartGrid, Infrastructure	1,000
Total	$ 469,904,000
REPOWERING	
Scattergood Demo/Modernization	$ 455,000
Haynes Demo/Modernization	44,000
Total	$ 499,000
GAS DRILLING	
SCPPA Gas Reserves Project	$ 718,000
Total	$ 718,000

CAPITAL IMPROVEMENT PROGRAM (Continued)

	Projected Expenditures 2026-27
RENEWABLE PORTFOLIO STANDARD	
Transmission Lines	$ 520,988,000
RE Cinco Solar Facility	113,410,000
Valley Generating Station Additions and Betterments RPS	40,219,000
Distributed Energy Resources (DER) Incentive Program	26,800,000
Barren Ridge Renewable Transmission	21,922,000
Small Hydro Plants Additions and Betterments	17,263,000
Long - Term Planning & Development	16,627,000
Owens Valley Eastern Sierra Generation and Facilities Additions and Betterments	16,183,000
Resource Development - Renewable Projects	11,241,000
Energy Imbalance Market Capital	9,135,000
Generation Wind Power Plant Additions and Betterments	6,375,000
Energy Storage 10YR/<	158,000
Total	$ 800,321,000
OPERATING SUPPORT	
Capital Allocation from Water	$ 180,979,000
Joint Facilities (Non - JFB) Power	68,929,000
GHG Funded Projects (Capital)	38,670,000
ERP Program - Power Funded	29,000,000
Enterprise Cyber Security	28,622,000
New Hardware and Software Implementation	26,332,000
Information Systems Project Funding	25,865,000
CIS Replacement Project	24,460,000
Communications Systems	22,787,000
Revenue and Credit Management (Capital)	16,987,000
PC Equipment Power - Joint	12,949,000
Fiber Optic Enterprise - Capital	11,956,000
Customer Service Support- Analysis & Management	11,213,000
Network and Collaboration Infrastructure	7,773,000
LCFS Funded Projects (Capital)	4,577,000
Rate Technology	3,891,000
Cloud Infrastructure - Power Funded	3,776,000
Customer Service Division Capital Projects	3,171,000
Security Planning - Power (Capital)	2,909,000
Remittance Processing Center (Capital)	2,286,000
Field Operations Equipment & Betterments	1,850,000
Power - Ergonomics, Furniture, and Remodel	1,199,000
Budget and Financial Planning System	911,000
LaKretz (Capital)	832,000
Economic Development - Capital	822,000
Corporate Software Licenses	303,000
Systems and Infrastructure	173,000
Additions and Betterments - Corporate Services	141,000
Accounting Information Systems Development	80,000
General Facility Improvement - ITS	54,000
Total	$ 533,497,000
ENERGY EFFICIENCY	
Energy Efficiency - Power Funded	$ 132,056,000
Total	$ 132,056,000
Gross Capital	$ 3,560,343,000
Accounting Accruals and Adjustments	(1,000)
Net Capital Improvement Program	$ 3,560,342,000

DEPARTMENT OF WATER AND POWER
WATER AND POWER EMPLOYEES' RETIREMENT, DISABILITY AND DEATH BENEFIT INSURANCE PLAN
FY 2026-27

RETIREMENT FUND

RECEIPTS

Actual 2024-25	Budget 2025-26	Estimated 2025-26		Budget 2026-27
$ 433,308,167	$ 268,980,000	$ 297,980,000	Department Contributions	$ 294,000,000
181,754,501	172,310,000	173,520,000	Member Contributions	178,380,000
2,010,205,838	1,228,810,000	1,262,040,000	Investment Return	1,344,070,000
2,625,268,506	1,670,100,000	1,733,540,000	TOTAL RECEIPTS	1,816,450,000

APPROPRIATIONS

824,098,940	862,390,000	852,030,000	Benefit Payments	898,880,000
112,865,649	148,020,000	148,020,000	Administrative Expense*	160,040,000
1,688,303,917	659,690,000	733,490,000	Available for Investment	757,530,000
$ 2,625,268,506	$ 1,670,100,000	$ 1,733,540,000	TOTAL APPROPRIATIONS	$1,816,450,000

**Total active investment management fee of $105.8 M for 2024-25 Actual, $137.9 M for 2025-26 Estimate, and $148.5 M for 2026-27 Budget.*

DISABILITY FUND

RECEIPTS

Actual 2024-25	Budget 2025-26	Estimated 2025-26			Budget 2026-27
$ 21,296,712	$ 20,920,000	$ 17,080,000	**	Department Contributions	$ 16,990,000
581,927	575,700	590,000		Member Contributions	595,900
1,877,155	850,000	850,000		Investment Return	880,000
23,755,794	22,345,700	18,520,000		TOTAL RECEIPTS	18,465,900

APPROPRIATIONS

20,406,574	20,710,000	21,830,000	**	Benefit Payments	22,480,000
1,635,482	2,140,000	2,140,000		Administrative Expense	2,540,000
1,713,738	(504,300)	(5,450,000)		Available for Investment	(6,554,100)
$ 23,755,794	$ 22,345,700	$ 18,520,000		TOTAL APPROPRIATIONS	$ 18,465,900

***Include $1.27 M for contingent disability benefits previously classified as advances and reimbursed by the Department. These benefits are incorporated into the FY2025-26 budget and will be accounted for in subsequent budgets.*

DEPARTMENT OF WATER AND POWER
WATER AND POWER EMPLOYEES' RETIREMENT, DISABILITY AND DEATH BENEFIT INSURANCE PLAN
FY 2026-27

DEATH BENEFIT FUND

RECEIPTS

Actual 2024-25	Budget 2025-26	Estimated 2025-26		Budget 2026-27
$ 19,635,914	$ 19,890,000	$ 21,070,000	Department Contributions	$ 21,320,000
401,420	395,000	366,000	Member Contributions	369,700
3,982,634	1,670,000	1,900,000	Investment Return	1,950,000
24,019,968	21,955,000	23,336,000	TOTAL RECEIPTS	23,639,700

APPROPRIATIONS

9,526,536	9,860,000	8,370,000	Benefit Payments	8,640,000
2,480,885	3,440,000	3,440,000	Administrative Expense	4,060,000
12,012,547	8,655,000	11,526,000	Available for Investment	10,939,700
$ 24,019,968	$ 21,955,000	$ 23,336,000	TOTAL APPROPRIATIONS	$ 23,639,700

RETIREE HEALTH BENEFITS FUND

RECEIPTS

Actual 2024-25	Budget 2025-26	Estimated 2025-26		Budget 2026-27
$ 129,447,730	$ 128,560,000	$ 136,490,000	Department Contributions	$ 141,380,000
-	-	-	Member Contributions	-
370,680,907	226,920,000	235,690,000	Investment Return	251,010,000
500,128,637	355,480,000	372,180,000	TOTAL RECEIPTS	392,390,000

APPROPRIATIONS

128,243,470	126,960,000	134,550,000	Benefit Payments	139,520,000
21,126,186	27,070,000	27,070,000	Administrative Expense*** ...	29,600,000
350,758,981	201,450,000	210,560,000	Available for Investment	223,270,000
500,128,637	355,480,000	372,180,000	TOTAL APPROPRIATIONS	392,390,000

****Total active investment management fee of $19.9 M for 2024-25 Actual, $25.5 M for 2025-26 Estimate, and $ 27.7 M for 2026-27 Budget.*

DEPARTMENT OF WATER AND POWER

WATER REVENUE FUND

Salaries and Authorized Number of Positions

Authorized Number of Positions	Class Code	Class Title	Minimum Monthly Salary	Maximum Monthly Salary
2	151	ASST GNL MGR WP	$ 25,205.64	$ 32,745.06
2	360	EXEC ASST TO THE GM	$ 21,000.06	$ 26,089.56
2	655	PHYSICIAN II	$ 19,047.78	$ 23,665.74
1	657	PHYSICIAN III	$ 20,190.96	$ 25,085.58
2	1171	PRINCIPAL CLERK PERSONNEL	$ 8,491.20	$ 10,547.88
39	1202	PRINCIPAL CLERK UTILITY	$ 7,991.82	$ 10,365.18
12	1203	BENEFITS SPECIALIST	$ 6,728.58	$ 8,360.70
16	1336	UTILITY EXECUTIVE SECRETARY	$ 7,977.90	$ 10,687.08
26	1358	ADMINISTRATIVE CLERK	$ 5,298.30	$ 6,582.42
217	1368	SENIOR ADMINISTRATIVE CLERK	$ 6,443.22	$ 8,004.00
1	1455	SYSTEMS PROGRAMMER	$ 13,020.42	$ 16,175.04
1	1483	PRINTING SERVICES SUPERVISOR	$ 7,866.54	$ 9,773.58
1	1490	INDUSTRIAL GRAPHICS SUPERVISOR	$ 14,584.68	$ 18,118.62
3	1493	DUPLICATING MACHINE OPERATOR	$ 6,043.02	$ 7,508.10
2	1497	PRODUCTION EQUIPMENT OPERATOR	$ 5,540.16	$ 6,883.44
2	1500	SR DUPL MCHN OPR	$ 6,443.22	$ 8,743.50
3	1508	MANAGEMENT AIDE	$ 6,443.22	$ 8,004.00
4	1530	RISK MANAGER	$ 11,497.92	$ 20,681.64
19	1539	MANAGEMENT ASSISTANT	$ 6,443.22	$ 8,004.00
8	1631	UTILITIES SERVICE INVESTIGATOR	$ 10,756.68	$ 15,713.94
16	1693	WATER SERVICE REPRESENTATIVE	$ 8,096.22	$ 10,057.20
4	1697	SUPVG WTR SRVC REPTV	$ 9,054.96	$ 13,940.88
5	1702	EMERG PREPRDNSS COORD	$ 10,429.56	$ 16,027.14
10	1726	SAFETY ENGINEERING ASSOCIATE	$ 9,918.00	$ 12,322.68
4	1727	SAFETY ENGINEER	$ 12,508.86	$ 15,541.68
2	1728	SAFETY ADMINISTRATOR	$ 14,158.38	$ 17,591.40
5	1769	SR WKR CMPNSTN ANLST	$ 10,065.90	$ 12,508.86
13	1774	WORKERS COMPENSATION ANALYST	$ 8,586.90	$ 10,667.94
4	1775	WORKERS COMP CLAIMS ASST	$ 6,695.52	$ 8,320.68
2	1777	PL WKR CMPNSTN ANLST	$ 12,830.76	$ 15,940.14
9	1779	DATA ANALYST	$ 11,346.54	$ 16,583.94
9	1832	WAREHOUSE & TOOLROOM WORKER	$ 6,149.16	$ 8,137.98
2	1835	STOREKEEPER	$ 7,198.38	$ 8,943.60
1	1937	REAL ESTATE TRAINEE	$ 6,549.36	$ 8,137.98
2	1941	REAL ESTATE ASSOCIATE	$ 7,267.98	$ 9,030.60
3	1943	TITLE EXAMINER	$ 8,075.34	$ 10,704.48
1	1949	CHIEF REAL ESTATE OFFICER	$ 19,503.66	$ 24,231.24
31	1960	REAL ESTATE OFFICER	$ 10,140.72	$ 12,597.60
11	1961	SENIOR REAL ESTATE OFFICER	$ 11,219.52	$ 13,940.88
11	1964	PROPERTY MANAGER	$ 13,371.90	$ 21,099.24
5	2314	OCCUPATIONAL HEALTH NURSE	$ 7,450.68	$ 9,256.80

DEPARTMENT OF WATER AND POWER

WATER REVENUE FUND

Salaries and Authorized Number of Positions

Authorized Number of Positions	Class Code	Class Title	Minimum Monthly Salary	Maximum Monthly Salary
1	2315	SUPVG OCPTNL HLTH NURSE	$ 8,247.60	$ 10,246.86
13	2330	INDUSTRIAL HYGIENIST	$ 8,971.44	$ 14,153.16
3	2331	SENIOR INDUSTRIAL HYGIENIST	$ 13,410.18	$ 16,662.24
1	2334	CHIEF PHYSICIAN	$ 23,418.66	$ 29,098.02
1	2358	X-RAY & LABORATORY TECHNICIAN	$ 6,434.52	$ 7,995.30
9	3112	MAINTENANCE LABORER	$ 5,540.16	$ 6,883.44
270	3115	MTNC CONSTR HLPR	$ 6,135.24	$ 8,520.78
19	3126	LABOR SUPERVISOR	$ 8,964.48	$ 11,136.00
16	3127	CONSTR & MTNC SUPV	$ 11,346.54	$ 17,013.72
6	3129	CONSTR & MTNC SUPT	$ 15,160.62	$ 22,484.28
48	3141	GARDENER CARETAKER	$ 5,574.96	$ 6,926.94
21	3143	SENIOR GARDENER	$ 7,099.20	$ 8,820.06
8	3145	PARK MAINTENANCE SUPERVISOR	$ 7,692.54	$ 9,556.08
2	3146	SR PK MTNC SUPV	$ 8,700.00	$ 10,808.88
178	3156	CUSTODIAN	$ 4,985.10	$ 6,194.40
9	3157	SENIOR CUSTODIAN	$ 5,794.20	$ 7,200.12
4	3162	REPROGRAPHICS OPERATOR	$ 5,710.68	$ 8,743.50
9	3176	CUSTODIAN SUPERVISOR	$ 6,549.36	$ 8,520.78
4	3178	HEAD CUSTODIAN SUPERVISOR	$ 7,849.14	$ 9,752.70
342	3181	SECURITY OFFICER	$ 5,782.02	$ 7,581.18
50	3184	SENIOR SECURITY OFFICER	$ 6,549.36	$ 8,137.98
1	3187	CHIEF SECURITY OFFICER	$ 8,720.88	$ 10,833.24
8	3200	PRINCIPAL SECURITY OFFICER	$ 7,234.92	$ 8,988.84
2	3208	DIRECTOR OF SECURITY SERVICES	$ 11,905.08	$ 14,790.00
46	3333	BUILDING REPAIRER	$ 7,556.82	$ 9,655.26
7	3338	BUILDING REPAIR SUPERVISOR	$ 10,065.90	$ 12,879.48
2	3344	CARPENTER	$ 8,028.36	$ 9,975.42
18	3353	CEMENT FINISHER	$ 7,556.82	$ 9,389.04
3	3354	CEMENT FINISHER SUPERVISOR	$ 8,700.00	$ 10,808.88
5	3393	LOCKSMITH	$ 8,586.90	$ 10,667.94
16	3423	PAINTER	$ 7,899.60	$ 9,813.60
3	3424	SENIOR PAINTER	$ 8,405.94	$ 10,441.74
1	3426	PAINTER SUPERVISOR	$ 9,032.34	$ 11,223.00
1	3428	SIGN PAINTER	$ 7,692.54	$ 9,556.08
8	3443	PLUMBER	$ 8,722.62	$ 10,838.46
1	3444	SENIOR PLUMBER	$ 9,361.20	$ 11,630.16
1	3446	PLUMBER SUPERVISOR	$ 9,877.98	$ 12,273.96
10	3463	PROTECTIVE COATING WORKER	$ 7,899.60	$ 9,813.60
1	3465	PROTECTIVE COATING SUPERVISOR	$ 9,032.34	$ 11,223.00
1	3483	REINFORCING STEEL WORKER	$ 7,556.82	$ 9,389.04
108	3525	EQUIPMENT OPERATOR	$ 7,936.14	$ 10,474.80

DEPARTMENT OF WATER AND POWER

WATER REVENUE FUND

Salaries and Authorized Number of Positions

Authorized Number of Positions	Class Code	Class Title	Minimum Monthly Salary	Maximum Monthly Salary
6	3531	GARAGE ATTENDANT	$ 5,660.22	$ 7,029.60
22	3541	CONSTR EQPT SRVC WKR	$ 6,096.96	$ 8,004.00
1	3543	CONSTR EQPT SRVC SUPV	$ 8,524.26	$ 10,587.90
27	3558	POWER SHOVEL OPERATOR	$ 8,722.62	$ 11,045.52
6	3560	HELICOPTER PILOT	$ 11,045.52	$ 15,783.54
2	3562	CHIEF HELICOPTER PILOT	$ 14,983.14	$ 19,655.04
13	3583	TRUCK OPERATOR	$ 6,695.52	$ 8,320.68
119	3584	HEAVY DUTY TRUCK OPERATOR	$ 6,939.12	$ 8,943.60
16	3586	TRUCK AND EQUIPMENT DISPATCHER	$ 9,253.32	$ 12,228.72
4	3595	AUTOMOTIVE DISPATCHER	$ 7,692.54	$ 12,228.72
6	3704	AUTO BODY BUILDER AND REPAIRER	$ 8,247.60	$ 10,246.86
1	3706	AUTO BODY REPAIR SUPERVISOR	$ 9,253.32	$ 11,497.92
4	3707	AUTO ELECTRICIAN	$ 7,849.14	$ 9,752.70
58	3711	EQUIPMENT MECHANIC	$ 7,849.14	$ 10,379.10
3	3712	SENIOR EQUIPMENT MECHANIC	$ 8,421.60	$ 10,587.90
3	3714	AUTOMOTIVE SUPERVISOR	$ 9,253.32	$ 12,580.20
2	3721	AUTO PAINTER	$ 7,736.04	$ 9,611.76
1	3723	UPHOLSTERER	$ 7,198.38	$ 8,943.60
1	3725	BATTERY TECHNICIAN	$ 7,849.14	$ 9,752.70
7	3727	TIRE REPAIRER	$ 7,160.10	$ 8,894.88
1	3732	TIRE REPAIR SUPERVISOR	$ 7,986.60	$ 9,921.48
1	3733	BLACKSMITH	$ 8,548.62	$ 10,619.22
4	3734	EQUIPMENT SPECIALIST	$ 9,204.60	$ 11,435.28
104	3743	HEAVY DUTY EQUIPMENT MECHANIC	$ 8,096.22	$ 10,267.74
21	3745	SR HVY DTY EQPT MCHC	$ 8,700.00	$ 11,269.98
16	3746	EQUIPMENT REPAIR SUPERVISOR	$ 9,528.24	$ 12,580.20
5	3753	SR UTILITY SERVICES SPECIALIST	$ 12,146.94	$ 15,091.02
29	3755	UTILITY SERVICES SPECIALIST	$ 9,721.38	$ 13,940.88
1	3760	MILLWRIGHT	$ 8,889.66	$ 11,045.52
41	3763	MACHINIST	$ 9,115.86	$ 12,442.74
9	3766	MACHINIST SUPERVISOR	$ 10,951.56	$ 13,606.80
2	3768	SENIOR MACHINIST SUPERVISOR	$ 12,761.16	$ 15,854.88
24	3771	MECHANICAL HELPER	$ 6,149.16	$ 8,520.78
7	3773	MECHANICAL REPAIRER	$ 7,059.18	$ 8,769.60
29	3774	AIR CONDITIONING MECHANIC	$ 8,889.66	$ 11,825.04
6	3775	SHEET METAL WORKER	$ 8,722.62	$ 10,838.46
1	3777	SHEET METAL SUPERVISOR	$ 9,843.18	$ 12,228.72
2	3780	SHOPS SUPERINTENDENT	$ 18,812.88	$ 22,138.02
5	3781	AIR CONDTG MCHC SUPV	$ 11,219.52	$ 13,940.88
15	3793	STRUCTURAL STEEL FABRICATOR	$ 8,548.62	$ 11,136.00
3	3794	STRL STL FABRICATR SUPV	$ 9,752.70	$ 12,117.36

DEPARTMENT OF WATER AND POWER

WATER REVENUE FUND

Salaries and Authorized Number of Positions

Authorized Number of Positions	Class Code	Class Title	Minimum Monthly Salary	Maximum Monthly Salary
34	3796	WELDER	$ 8,548.62	$ 11,136.00
3	3798	WELDER SUPERVISOR	$ 10,013.70	$ 12,442.74
18	3799	ELECTRICAL CRAFT HELPER	$ 6,277.92	$ 8,520.78
6	3834	SENIOR ELECTRICAL MECHANIC	$ 11,941.62	$ 14,836.98
6	3835	ELECTRICAL MECHANIC SUPERVISOR	$ 13,063.92	$ 16,232.46
23	3836	SR ELTL MCHC SUPV	$ 15,218.04	$ 18,908.58
35	3841	ELECTRICAL MECHANIC	$ 10,875.00	$ 13,509.36
20	3843	INSTRUMENT MECHANIC	$ 9,086.28	$ 11,289.12
4	3844	INSTRUMENT MECHANIC SUPERVISOR	$ 10,951.56	$ 13,606.80
2	3850	APPRENTICE ELECTRICAL REPAIRER	$ 7,927.44	$ 10,192.92
61	3853	ELECTRICAL REPAIRER	$ 9,115.86	$ 12,442.74
9	3855	ELECTRICAL REPAIR SUPERVISOR	$ 10,951.56	$ 13,606.80
3	3856	SR ELTL RPR SUPV	$ 12,761.16	$ 15,854.88
13	3863	ELECTRICIAN	$ 8,700.00	$ 10,808.88
1	3864	SENIOR ELECTRICIAN	$ 10,429.56	$ 12,957.78
9	3866	ELEVATOR MECHANIC	$ 8,700.00	$ 11,551.86
3	3879	ELECTRIC DISTRIBUTION MECHANIC	$ 12,940.38	$ 16,860.60
370	3912	WATER UTILITY WORKER	$ 7,174.02	$ 10,147.68
9	3930	WATER SERVICE SUPERVISOR	$ 9,129.78	$ 12,822.06
64	3931	WATER SERVICE WORKER	$ 7,174.02	$ 9,364.68
88	3976	WATER UTILITY SUPERVISOR	$ 9,444.72	$ 12,822.06
45	3984	WATERWORKS MECHANIC	$ 8,889.66	$ 11,852.88
10	3987	WATERWORKS MECHANIC SUPERVISOR	$ 10,688.82	$ 14,370.66
1	4260	CHF SFTY ENGR PRSR VSLS	$ 11,443.98	$ 14,219.28
6	4261	SFTY ENGR PRSR VSLS	$ 9,730.08	$ 12,089.52
2	4262	SR SFTY ENGR PRSR VSLS	$ 10,852.38	$ 13,483.26
2	5265	ELECTRICAL SERVICES MANAGER	$ 25,031.64	$ 40,716.00
39	5813	AQUEDUCT AND RESERVOIR KEEPER	$ 6,857.34	$ 8,914.02
4	5816	AQUEDUCT AND RESERVOIR SUPERVISOR	$ 9,129.78	$ 11,343.06
43	5854	WATER UTILITY OPERATOR	$ 7,174.02	$ 9,926.70
12	5857	WTR UTLTY OPR SUPV	$ 9,444.72	$ 13,493.70
54	5885	WATER TREATMENT OPERATOR	$ 8,658.24	$ 11,835.48
10	5887	WATER TREATMENT SUPERVISOR	$ 10,413.90	$ 14,351.52
12	7207	SR CVL ENGG DRFTG TCHN	$ 8,405.94	$ 11,767.62
3	7208	SR ARCHL DRFTG TCHN	$ 8,405.94	$ 11,767.62
3	7209	SR ELTL ENGG DRFTG TCHN	$ 8,405.94	$ 11,767.62
1	7210	SR MCHL ENGG DRFTG TCHN	$ 8,405.94	$ 10,441.74
1	7212	OFFICE ENGINEERING TECHNICIAN	$ 8,940.12	$ 11,104.68
27	7217	ENGINEERING DESIGNER	$ 8,616.48	$ 10,704.48
4	7219	PL CVL ENGG DRFTG TCHN	$ 10,065.90	$ 13,940.88
22	7228	FIELD ENGINEERING AIDE	$ 8,405.94	$ 10,441.74

DEPARTMENT OF WATER AND POWER

WATER REVENUE FUND

Salaries and Authorized Number of Positions

Authorized Number of Positions	Class Code	Class Title	Minimum Monthly Salary	Maximum Monthly Salary
65	7232	CVL ENGG DRFTG TCHN	$ 7,428.06	$ 10,031.10
431	7246	CIVIL ENGINEERING ASSOCIATE	$ 10,452.18	$ 15,151.92
57	7248	WATERWORKS ENGINEER	$ 13,279.68	$ 16,498.68
8	7253	ENGRG GEOLOGIST ASSOCIATE	$ 10,452.18	$ 14,097.48
3	7255	ENGINEERING GEOLOGIST	$ 11,605.80	$ 16,583.94
22	7263	HYDROGRAPHER	$ 7,565.52	$ 10,379.10
7	7264	SENIOR HYDROGRAPHER	$ 9,129.78	$ 12,508.86
19	7283	LAND SURVEYING ASSISTANT	$ 9,296.82	$ 11,551.86
22	7286	SURVEY PARTY CHIEF	$ 10,161.60	$ 13,791.24
7	7287	SURVEY SUPERVISOR	$ 12,378.36	$ 15,379.86
1	7288	SENIOR SURVEY SUPERVISOR	$ 18,525.78	$ 18,525.78
4	7304	ENVIRONMENTAL SUPERVISOR	$ 10,920.24	$ 14,774.34
11	7310	ENVIRONMENTAL SPECIALIST	$ 8,162.34	$ 13,215.30
2	7320	ENVIRONMENTAL AFFAIRS OFFICER	$ 13,302.30	$ 16,526.52
93	7525	ELECTRICAL ENGRG ASSOCIATE	$ 10,452.18	$ 14,097.48
1	7531	PL ELTL ENGG DRFTG TCHN	$ 11,219.52	$ 13,940.88
6	7532	ELTL ENGG DRFTG TCHN	$ 7,428.06	$ 9,813.60
4	7539	ELECTRICAL ENGINEER	$ 13,279.68	$ 16,498.68
3	7551	MCHL ENGG DRFTG TCHN	$ 7,428.06	$ 9,813.60
97	7554	MECHANICAL ENGRG ASSOCIATE	$ 8,799.18	$ 14,097.48
1	7558	MECHANICAL ENGINEER	$ 13,279.68	$ 16,498.68
56	7833	CHEMIST	$ 8,720.88	$ 14,097.48
1	7834	INDUSTRIAL CHEMIST	$ 13,279.68	$ 16,498.68
3	7835	WTR QLTY LABY MGR	$ 13,279.68	$ 16,498.68
53	7854	LABORATORY TECHNICIAN	$ 6,986.10	$ 10,547.88
4	7856	WATER BIOLOGIST	$ 8,465.10	$ 12,985.62
11	7858	UTILITY MICROBIOLOGIST	$ 10,452.18	$ 14,097.48
21	7862	WATERSHED RESOURCES SPECIALIST	$ 8,720.88	$ 14,020.92
9	7871	ENVIRONMENTAL ENGNRG ASSOC	$ 8,799.18	$ 14,097.48
7	7925	ARCHITECT	$ 13,279.68	$ 16,498.68
13	7926	ARCHITECTURAL ASSOCIATE	$ 10,452.18	$ 14,097.48
3	7927	SENIOR ARCHITECT	$ 14,725.62	$ 18,294.36
5	7967	MATERIALS TESTING ENGRG ASSOC	$ 10,452.18	$ 14,097.48
31	7968	MATERIALS TESTING TECHNICIAN	$ 6,782.52	$ 10,441.74
9	9103	FLEET SERVICES MANAGER	$ 13,265.76	$ 23,608.32
108	9105	UTILITY ADMINISTRATOR	$ 11,405.70	$ 23,992.86
4	9106	UTILITY SERVICES MANAGER	$ 13,921.74	$ 23,456.94
2	9108	BENEFITS ANALYST	$ 9,449.94	$ 11,741.52
176	9184	MANAGEMENT ANALYST	$ 9,070.62	$ 11,269.98
34	9406	MNGG WTR UTLTY ENGR	$ 19,136.52	$ 30,872.82
2	9453	POWER ENGINEERING MANAGER	$ 20,203.14	$ 29,242.44

DEPARTMENT OF WATER AND POWER

WATER REVENUE FUND

Salaries and Authorized Number of Positions

Authorized Number of Positions	Class Code	Class Title	Minimum Monthly Salary	Maximum Monthly Salary
1	9482	LEGISLATIVE REPRESENTATIVE	$ 12,383.58	$ 15,385.08
6	9558	DIRECTOR OF HUMAN RESOURCES	$ 19,312.26	$ 23,992.86
4	9601	GENERAL SERVICES MANAGER	$ 28,433.34	$ 36,900.18
28	9602	WATER SERVICES MANAGER	$ 17,434.80	$ 36,059.76
4,935	**Total Regular Positions - WATER**			
14,951	**Total Regular Positions - POWER AND WATER**			

DEPARTMENT OF WATER AND POWER

POWER REVENUE FUND

Salaries and Authorized Number of Positions

Authorized Number of Positions	Class Code	Class Title	Minimum Monthly Salary	Maximum Monthly Salary
13	151	ASST GNL MGR WP	$ 23,303.82	$ 32,745.06
8	360	EXEC ASST TO THE GM	$ 17,857.62	$ 26,089.56
5	1121	DELIVERY DRIVER	$ 4,617.96	$ 5,736.78
1	1135	DOCUMENTATION TECHNICIAN	$ 7,267.98	$ 9,030.60
4	1136	DATA PROCESSING TECHNICIAN	$ 6,625.92	$ 8,231.94
2	1139	SR DATA PROCSG TCHN	$ 7,356.72	$ 9,140.22
77	1202	PRINCIPAL CLERK UTILITY	$ 7,356.72	$ 10,365.18
18	1203	BENEFITS SPECIALIST	$ 6,728.58	$ 8,360.70
108	1213	COMMERCIAL SERVICE SUPERVISOR	$ 7,537.68	$ 10,833.24
939	1230	CUST SRVC REPTV	$ 6,443.22	$ 8,743.50
1	1323	SENIOR CLERK STENOGRAPHER	$ 6,443.22	$ 8,004.00
34	1336	UTILITY EXECUTIVE SECRETARY	$ 7,428.06	$ 12,046.02
50	1358	ADMINISTRATIVE CLERK	$ 5,298.30	$ 6,582.42
424	1368	SENIOR ADMINISTRATIVE CLERK	$ 6,096.96	$ 8,004.00
31	1409	INFORMATION SYSTEMS MANAGER	$ 14,233.20	$ 20,164.86
5	1411	INFO SYS OPRNS MGR	$ 10,366.92	$ 15,701.76
1	1427	COMPUTER OPERATOR	$ 6,625.92	$ 8,231.94
6	1428	SENIOR COMPUTER OPERATOR	$ 8,205.84	$ 10,194.66
26	1429	IT SPECIALIST	$ 6,986.10	$ 10,031.10
191	1431	PROGRAMMER ANALYST	$ 9,472.56	$ 14,983.14
140	1455	SYSTEMS PROGRAMMER	$ 10,920.24	$ 16,175.04
7	1456	INFO SRVCS SPLST	$ 8,205.84	$ 10,194.66
1	1458	PL COMMUNIC OPR	$ 6,986.10	$ 8,679.12
10	1461	COMMUNICATIONS INFORMATION REP	$ 5,943.84	$ 7,382.82
1	1466	CHIEF COMMUNICATIONS OPERATOR	$ 7,537.68	$ 9,364.68
6	1467	SENIOR COMMUNICATIONS OPERATOR	$ 6,606.78	$ 8,209.32
22	1470	DATA BASE ARCHITECT	$ 12,124.32	$ 15,063.18
1	1493	DUPLICATING MACHINE OPERATOR	$ 6,043.02	$ 7,508.10
98	1511	UTILITY ACCOUNTANT	$ 8,405.94	$ 11,269.98
126	1521	SENIOR UTILITY ACCOUNTANT	$ 10,076.34	$ 15,275.46
4	1530	RISK MANAGER	$ 11,497.92	$ 20,681.64
16	1539	MANAGEMENT ASSISTANT	$ 6,443.22	$ 8,004.00
29	1589	PRINCIPAL UTILITY ACCOUNTANT	$ 15,489.48	$ 27,733.86
117	1596	SYSTEMS ANALYST	$ 9,070.62	$ 11,269.98
77	1597	SENIOR SYSTEMS ANALYST	$ 10,636.62	$ 16,411.68
1	1599	SYSTEMS AIDE	$ 6,361.44	$ 7,903.08
180	1600	COML FLD REPTV	$ 7,057.44	$ 8,997.54
114	1602	SR COML FLD REPTV	$ 7,600.32	$ 10,514.82
20	1603	COMMERCIAL FIELD SUPERVISOR	$ 9,784.02	$ 12,155.64
203	1611	METER READER	$ 6,378.84	$ 9,030.60
13	1631	UTILITIES SERVICE INVESTIGATOR	$ 10,756.68	$ 15,713.94
4	1670	GRAPHICS DESIGNER	$ 8,865.30	$ 11,014.20

DEPARTMENT OF WATER AND POWER

POWER REVENUE FUND

Salaries and Authorized Number of Positions

Authorized Number of Positions	Class Code	Class Title	Minimum Monthly Salary	Maximum Monthly Salary
3	1726	SAFETY ENGINEERING ASSOCIATE	$ 8,722.62	$ 10,838.46
3	1727	SAFETY ENGINEER	$ 12,508.86	$ 15,541.68
1	1767	CLAIMS AGENT	$ 12,943.86	$ 16,081.08
10	1770	SENIOR CLAIMS REPRESENTATIVE	$ 8,586.90	$ 11,384.82
39	1779	DATA ANALYST	$ 11,346.54	$ 16,583.94
20	1785	PUBLIC RELATIONS SPECIALIST	$ 9,086.28	$ 11,630.16
7	1786	PL PUB RELS REPTV	$ 13,784.28	$ 17,125.08
2	1793	PHOTOGRAPHER	$ 7,356.72	$ 9,140.22
1	1795	SENIOR PHOTOGRAPHER	$ 8,028.36	$ 9,975.42
125	1832	WAREHOUSE & TOOLROOM WORKER	$ 6,149.16	$ 8,137.98
112	1835	STOREKEEPER	$ 6,178.74	$ 8,943.60
46	1837	SENIOR STOREKEEPER	$ 7,849.14	$ 10,166.82
8	1839	PRINCIPAL STOREKEEPER	$ 10,688.82	$ 13,281.42
9	1860	ASSISTANT UTILITY BUYER	$ 7,866.54	$ 9,773.58
38	1861	UTILITY BUYER	$ 8,889.66	$ 11,045.52
17	1862	SENIOR UTILITY BUYER	$ 10,794.96	$ 13,411.92
11	1865	SUPPLY SERVICES MANAGER	$ 14,341.08	$ 25,444.02
5	1866	STORES SUPERVISOR	$ 11,854.62	$ 14,727.36
26	1924	SECRETARY LEGAL	$ 7,038.30	$ 10,833.24
2	1961	SENIOR REAL ESTATE OFFICER	$ 11,219.52	$ 13,940.88
3	2330	INDUSTRIAL HYGIENIST	$ 8,971.44	$ 14,153.16
52	3105	UTILITY LINE CLEARANCE TREE TRIMMER	$ 7,716.90	$ 9,587.40
25	3106	UTILITY LINE CLEARANCE TREE TRIMMER SUPERVISOR	$ 8,940.12	$ 12,279.18
2	3107	UTILITY LINE CLEARANCE TREE TRIMMER SUPERINTENDEN	$ 14,713.44	$ 18,280.44
6	3112	MAINTENANCE LABORER	$ 5,540.16	$ 6,883.44
121	3115	MTNC CONSTR HLPR	$ 6,135.24	$ 8,520.78
8	3126	LABOR SUPERVISOR	$ 8,964.48	$ 11,136.00
18	3127	CONSTR & MTNC SUPV	$ 11,346.54	$ 14,464.62
7	3129	CONSTR & MTNC SUPT	$ 16,237.68	$ 22,484.28
20	3151	TREE SURGEON ASSISTANT	$ 5,768.10	$ 7,167.06
2	3181	SECURITY OFFICER	$ 5,782.02	$ 7,184.46
45	3333	BUILDING REPAIRER	$ 7,770.84	$ 9,655.26
10	3338	BUILDING REPAIR SUPERVISOR	$ 10,065.90	$ 12,508.86
1	3339	CARPENTER SHOP SUPERVISOR	$ 9,427.32	$ 11,713.68
7	3341	CONSTRUCTION ESTIMATOR	$ 9,204.60	$ 11,435.28
4	3343	CABINET MAKER	$ 8,183.22	$ 10,166.82
107	3344	CARPENTER	$ 8,028.36	$ 9,975.42
36	3346	CARPENTER SUPERVISOR	$ 9,328.14	$ 11,590.14
7	3353	CEMENT FINISHER	$ 7,556.82	$ 9,389.04
1	3354	CEMENT FINISHER SUPERVISOR	$ 8,700.00	$ 10,808.88
44	3423	PAINTER	$ 7,899.60	$ 10,619.22
5	3424	SENIOR PAINTER	$ 8,405.94	$ 10,441.74

DEPARTMENT OF WATER AND POWER

POWER REVENUE FUND

Salaries and Authorized Number of Positions

Authorized Number of Positions	Class Code	Class Title	Minimum Monthly Salary	Maximum Monthly Salary
5	3426	PAINTER SUPERVISOR	$ 9,032.34	$ 11,223.00
17	3433	PIPEFITTER	$ 8,722.62	$ 10,838.46
16	3435	ASBESTOS WORKER	$ 8,259.78	$ 10,260.78
4	3438	PIPEFITTER SUPERVISOR	$ 9,877.98	$ 12,273.96
3	3440	ASBESTOS SUPERVISOR	$ 9,230.70	$ 11,468.34
34	3443	PLUMBER	$ 8,722.62	$ 10,838.46
7	3444	SENIOR PLUMBER	$ 9,361.20	$ 11,630.16
3	3446	PLUMBER SUPERVISOR	$ 9,877.98	$ 12,273.96
26	3476	ROOFER	$ 6,946.08	$ 8,630.40
4	3477	SENIOR ROOFER	$ 7,537.68	$ 9,364.68
4	3483	REINFORCING STEEL WORKER	$ 7,556.82	$ 9,389.04
30	3525	EQUIPMENT OPERATOR	$ 7,936.14	$ 10,474.80
8	3558	POWER SHOVEL OPERATOR	$ 8,722.62	$ 11,045.52
11	3584	HEAVY DUTY TRUCK OPERATOR	$ 6,939.12	$ 8,943.60
20	3638	SR COMMUNIC ELTN	$ 10,286.88	$ 12,780.30
2	3684	ASST COMMUNIC ELTN	$ 7,927.44	$ 10,192.92
54	3686	COMMUNICATIONS ELECTRICIAN	$ 9,115.86	$ 11,325.66
9	3689	COMMUNIC ELTN SUPV	$ 10,951.56	$ 13,606.80
3	3691	SR COMMUNIC ELTN SUPV	$ 16,230.72	$ 20,164.86
5	3711	EQUIPMENT MECHANIC	$ 8,353.74	$ 10,379.10
5	3725	BATTERY TECHNICIAN	$ 7,849.14	$ 9,752.70
2	3731	MCHL RPR GNL SUPV	$ 11,346.54	$ 14,097.48
1	3733	BLACKSMITH	$ 8,548.62	$ 10,619.22
4	3735	BOILERMAKER	$ 8,860.08	$ 11,007.24
1	3737	BOILERMAKER SUPERVISOR	$ 10,013.70	$ 12,442.74
27	3753	SR UTILITY SERVICES SPECIALIST	$ 12,146.94	$ 15,091.02
182	3755	UTILITY SERVICES SPECIALIST	$ 9,721.38	$ 13,940.88
13	3763	MACHINIST	$ 9,115.86	$ 12,442.74
4	3771	MECHANICAL HELPER	$ 6,149.16	$ 7,640.34
16	3786	STM PLT MTNC SUPV	$ 10,951.56	$ 15,151.92
7	3793	STRUCTURAL STEEL FABRICATOR	$ 8,860.08	$ 11,007.24
2	3794	STRL STL FABRICATR SUPV	$ 9,752.70	$ 12,117.36
10	3796	WELDER	$ 8,860.08	$ 11,007.24
1	3798	WELDER SUPERVISOR	$ 10,013.70	$ 12,442.74
445	3799	ELECTRICAL CRAFT HELPER	$ 6,277.92	$ 8,520.78
3	3800	COMMUNIC CBL SUPV	$ 10,951.56	$ 13,606.80
8	3801	SR COMMUNIC CBL WKR	$ 10,013.70	$ 12,442.74
24	3802	COMMUNICATIONS CABLE WORKER	$ 8,948.82	$ 11,118.60
11	3808	ASST COMMUNIC CBL WKR	$ 7,953.54	$ 9,881.46
103	3812	UG DISTRBN CONSTR MCHC	$ 7,736.04	$ 10,890.66
29	3814	UG DISTR CONSTR SUPV	$ 9,730.08	$ 12,728.10
7	3815	SR UG DISTRBN CONSTR SUPV	$ 15,071.88	$ 18,724.14

DEPARTMENT OF WATER AND POWER

POWER REVENUE FUND

Salaries and Authorized Number of Positions

Authorized Number of Positions	Class Code	Class Title	Minimum Monthly Salary	Maximum Monthly Salary
56	3822	ELECTRIC METER SETTER	$ 7,200.12	$ 9,926.70
2	3824	ELECTRIC METER SETTER SUPVR	$ 8,816.58	$ 10,953.30
12	3825	ELECTRICAL SERVICE WORKER	$ 7,234.92	$ 8,988.84
34	3828	ELECTRIC TROUBLE DISPATCHER	$ 9,651.78	$ 11,992.08
8	3829	SR ELTC TRBL DSPR	$ 10,932.42	$ 13,580.70
2	3830	PL ELTC TRBL DSPR	$ 12,430.56	$ 16,298.58
109	3834	SENIOR ELECTRICAL MECHANIC	$ 11,941.62	$ 14,836.98
90	3835	ELECTRICAL MECHANIC SUPERVISOR	$ 13,063.92	$ 16,232.46
220	3836	SR ELTL MCHC SUPV	$ 15,218.04	$ 18,908.58
318	3841	ELECTRICAL MECHANIC	$ 10,875.00	$ 13,509.36
47	3843	INSTRUMENT MECHANIC	$ 9,086.28	$ 11,289.12
10	3844	INSTRUMENT MECHANIC SUPERVISOR	$ 10,951.56	$ 13,606.80
1	3855	ELECTRICAL REPAIR SUPERVISOR	$ 10,951.56	$ 13,606.80
1	3856	SR ELTL RPR SUPV	$ 12,761.16	$ 15,854.88
56	3863	ELECTRICIAN	$ 8,700.00	$ 10,808.88
122	3873	ELEC DISTR MECH SUPV	$ 16,235.94	$ 21,043.56
45	3875	TRANS & DISTR DIST SUPV	$ 21,899.64	$ 29,621.76
566	3879	ELECTRIC DISTRIBUTION MECHANIC	$ 11,254.32	$ 18,555.36
62	3882	LINE MAINTENANCE ASSISTANT	$ 7,970.94	$ 9,904.08
234	5224	ELECTRIC STATION OPERATOR	$ 7,530.72	$ 11,760.66
51	5233	LOAD DISPATCHER	$ 15,879.24	$ 19,728.12
23	5235	SENIOR LOAD DISPATCHER	$ 17,631.42	$ 21,904.86
24	5237	CHIEF ELECTRIC PLANT OPERATOR	$ 12,226.98	$ 17,307.78
69	5265	ELECTRICAL SERVICES MANAGER	$ 25,031.64	$ 40,716.00
8	5601	RATES MANAGER	$ 14,796.96	$ 21,616.02
136	5622	STEAM PLANT ASSISTANT	$ 6,443.22	$ 9,309.00
104	5624	STEAM PLANT OPERATOR	$ 8,491.20	$ 11,767.62
35	5625	STM PLT OPRG SUPV	$ 11,605.80	$ 15,136.26
59	5630	STM PLT MTNC MCHC	$ 8,889.66	$ 11,045.52
3	6147	AUDIO VISUAL TECHNICIAN	$ 7,789.98	$ 9,679.62
33	7207	SR CVL ENGG DRFTG TCHN	$ 8,405.94	$ 11,767.62
11	7208	SR ARCHL DRFTG TCHN	$ 8,405.94	$ 11,767.62
15	7209	SR ELTL ENGG DRFTG TCHN	$ 8,405.94	$ 11,767.62
6	7210	SR MCHL ENGG DRFTG TCHN	$ 8,405.94	$ 11,767.62
40	7212	OFFICE ENGINEERING TECHNICIAN	$ 7,899.60	$ 11,104.68
10	7219	PL CVL ENGG DRFTG TCHN	$ 10,065.90	$ 13,940.88
80	7232	CVL ENGG DRFTG TCHN	$ 7,428.06	$ 9,813.60
14	7237	CIVIL ENGINEER	$ 13,279.68	$ 17,236.44
90	7246	CIVIL ENGINEERING ASSOCIATE	$ 10,452.18	$ 15,151.92
2	7253	ENGRG GEOLOGIST ASSOCIATE	$ 10,452.18	$ 12,985.62
1	7255	ENGINEERING GEOLOGIST	$ 13,347.54	$ 16,583.94
2	7271	CHIEF OF DRAFTING OPERATIONS	$ 14,276.70	$ 19,486.26

DEPARTMENT OF WATER AND POWER

POWER REVENUE FUND

Salaries and Authorized Number of Positions

Authorized Number of Positions	Class Code	Class Title	Minimum Monthly Salary	Maximum Monthly Salary
2	7286	SURVEY PARTY CHIEF	$ 11,099.46	$ 13,791.24
1	7287	SURVEY SUPERVISOR	$ 12,378.36	$ 15,379.86
13	7304	ENVIRONMENTAL SUPERVISOR	$ 10,920.24	$ 14,774.34
42	7310	ENVIRONMENTAL SPECIALIST	$ 9,843.18	$ 13,215.30
7	7320	ENVIRONMENTAL AFFAIRS OFFICER	$ 13,302.30	$ 16,526.52
148	7512	ELECTRICAL TEST TECHNICIAN	$ 8,700.00	$ 10,808.88
29	7515	SENIOR ELECTRICAL TEST TECH	$ 9,563.04	$ 11,880.72
25	7518	ELECTRICAL TEST TECHNICIAN SUPERVISOR	$ 10,582.68	$ 14,967.48
69	7520	ELTC SRVC REPTV	$ 8,971.44	$ 11,734.56
8	7521	SR ELTC SRVC REPTV	$ 10,319.94	$ 15,854.88
725	7525	ELECTRICAL ENGRG ASSOCIATE	$ 8,799.18	$ 15,151.92
4	7531	PL ELTL ENGG DRFTG TCHN	$ 10,065.90	$ 13,940.88
37	7532	ELTL ENGG DRFTG TCHN	$ 7,428.06	$ 9,813.60
119	7539	ELECTRICAL ENGINEER	$ 13,279.68	$ 17,579.22
1	7550	PL MCHL ENGG DRFTG TCHN	$ 11,219.52	$ 13,940.88
6	7551	MCHL ENGG DRFTG TCHN	$ 7,428.06	$ 9,813.60
113	7554	MECHANICAL ENGRG ASSOCIATE	$ 10,452.18	$ 15,151.92
30	7558	MECHANICAL ENGINEER	$ 13,279.68	$ 17,579.22
1	7560	AUTOMOTIVE ENGINEER	$ 13,279.68	$ 16,498.68
15	7854	LABORATORY TECHNICIAN	$ 7,736.04	$ 10,547.88
20	7871	ENVIRONMENTAL ENGNRG ASSOC	$ 10,452.18	$ 15,151.92
1	7925	ARCHITECT	$ 13,279.68	$ 16,498.68
10	7926	ARCHITECTURAL ASSOCIATE	$ 10,452.18	$ 14,097.48
1	7927	SENIOR ARCHITECT	$ 18,875.52	$ 21,040.08
2	7935	GRAPHICS SUPERVISOR	$ 10,688.82	$ 13,281.42
1	7956	STRUCTURAL ENGINEER	$ 13,279.68	$ 16,498.68
5	7957	STRUCTURAL ENGRG ASSOCIATE	$ 10,452.18	$ 14,097.48
90	9105	UTILITY ADMINISTRATOR	$ 11,405.70	$ 21,207.12
81	9106	UTILITY SERVICES MANAGER	$ 11,626.68	$ 29,117.16
7	9108	BENEFITS ANALYST	$ 9,449.94	$ 11,741.52
6	9109	SENIOR BENEFITS ANALYST	$ 12,982.14	$ 17,431.32
8	9146	INVESTMENT OFFICER	$ 13,928.70	$ 18,259.56
1	9147	CHIEF INVESTMENT OFFICER	$ 21,059.22	$ 26,162.64
1	9149	RETIREMENT PLAN MANAGER	$ 22,322.46	$ 27,733.86
169	9184	MANAGEMENT ANALYST	$ 9,070.62	$ 11,269.98
6	9185	STAFF ASSISTANT TO GENERAL W&P	$ 17,222.52	$ 21,396.78
8	9377	ASST DIR INFO SYS	$ 18,698.04	$ 25,444.02
1	9406	MNGG WTR UTLTY ENGR	$ 24,847.20	$ 30,872.82
3	9415	ASST RET PLN MGR	$ 19,155.66	$ 22,541.70
56	9453	POWER ENGINEERING MANAGER	$ 19,136.52	$ 32,586.72
4	9482	LEGISLATIVE REPRESENTATIVE	$ 12,383.58	$ 15,385.08
6	9601	GENERAL SERVICES MANAGER	$ 29,701.80	$ 36,900.18

DEPARTMENT OF WATER AND POWER

POWER REVENUE FUND

Salaries and Authorized Number of Positions

Authorized Number of Positions	Class Code	Class Title	Minimum Monthly Salary	Maximum Monthly Salary
1	9739	SECY WP COMM	$ 11,269.98	$ 14,001.78
1	9759	AUDITOR WATER AND POWER	$ 25,205.64	$ 31,314.78
1	9998	GNL MGR & CHF ENGR WP	$ 62,500.80	$ 62,500.80
10,016	**Total Regular Positions - POWER**			
14,951	**Total Regular Positions - POWER AND WATER**			

SECTION 5

2026-27

Revenue Estimates, Spending Limitation and Grants

CITY OF LOS ANGELES

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KENNETH MEJIA
CONTROLLER

March 2, 2026

Honorable Karen Bass, Mayor
Honorable Members of the City Council

SUBJECT: REVENUE FORECAST REPORT

Each year, in accordance with City Charter Section 311(c), my office submits a Revenue Forecast Report, which includes information gathered from City departments, recent regional economic reports and current and historical trends. This report covers updated revenue estimates for the remainder of the current fiscal year, ending June 30, 2026, and projections for Fiscal Year 2026-27. Although forecasts inherently involve uncertainty, this report offers our best estimates and seeks to promote responsible budgeting in the fiscal year ahead.

FISCAL YEAR 2026 ESTIMATE

Despite facing a series of severe challenges in 2025, from the devastating Palisades and Eaton wildfires to tariff levels unseen since the Great Depression, and aggressive federal immigration enforcement, Los Angeles City's economy has demonstrated impressive resilience with General Fund Revenues estimated to come in by year-end at or a little bit below budget.

Eight months into the current fiscal year (FY2026), our best estimate is that General Fund revenue will fall approximately $25 million short of the adopted budget. Transient occupancy taxes (TOT), special parking revenue transfers, grant receipts, and property tax - ex CRA increments are the primary sources of shortfalls.

Notable among the year's revenues is a one-time receipt of $22.0 million in wildfire backfill funding from the State of California, comprising $16.5 million attributable to the current fiscal year and $5.5 million related to the prior year, to offset property tax losses resulting from wildfire impacts. In addition, fiscal year 2025-26 revenue also benefited from departmental receipts of $86.6 million in collections from prior year billings and other onetime revenue sources.

Reimbursement from Other Funds is estimated to increase by $162.1 million over fiscal year 2024-25, in part due to an increased number of filled positions that are now being

funded by Special Funds due to General Fund challenges. Furthermore, our office has reduced the estimated Special Parking Revenue transfer to zero due to outstanding liabilities that are expected to strain the fund's operating cash and reduce the likelihood of a surplus declaration.

FY2026 Budget vs Estimated Actual Highlights

- Notable revenues **above** budget
  - Utility users tax above by $48 million or 7%
  - Business tax above by $27 million or 3%
  - One-time receipt (CA wildfire backfill funding) of $22 million
- Notable revenues essentially **flat**
  - Sales tax above by $15 million or 2%
  - Departmental receipts below by $36 million or -2%
  - Documentary transfer tax above by $2 million or 1%
- Notable revenues **below** budget
  - Special parking revenue transfer below by $37 million or -100%
  - Grant receipts below by $29 million or -62%
  - Property tax - ex CRA increment below by $23 million or -13%
  - Transit occupancy tax (TOT) below by $18 million or -6%

FISCAL YEAR 2027 FORECAST

While conditions can change over the next 16 months including major upcoming events, broader macroeconomic headwinds, geopolitical turmoil, and ongoing uncertainty around the impact of federal tariff and immigration policies, **our best estimates are that revenues will increase slightly by 1% or $107 million for next fiscal year**.

FY2027 Forecast vs FY2026 Estimated Actual Highlights

- Projected FY27 revenues **above** FY26 estimates
  - Transit occupancy tax (TOT) by $11 million or 4%
  - Property Tax by $91 million or 3%
  - Departmental receipts by $45 million or 3%
- Projected FY27 revenues essentially **flat** compared to FY26 estimates
  - Business tax above by $21 million or 2%
  - Utility users tax above by $12 million or 2%
  - Documentary transfer tax above by $4 million or 2%
  - Sales tax above by $8 million or 1%
- Projected FY27 revenues **below** FY26 estimates
  - Grant receipts below by $5 million or -27%
  - Franchise income tax below by $30 million -21%
  - No one-time funding (CA wildfire backfill funding) from FY26 of $22 million
  - No budget stabilization fund transfer from FY26 of $29 million

SPOTLIGHT: Transient Occupancy Tax (TOT) Volatility

The fiscal year 2026-27 outlook for the City's visitor economy and therefore Transient Occupancy Tax (TOT) hinges on whether today's elevated uncertainty begins to ease in the first half of the fiscal year. **If so, we project a modest growth of $11 million or 3.5% over the FY2025-26 estimates.**

This 3.5% growth assumption aligns with a baseline view that the Los Angeles visitor economy will benefit from the ramp-up of major global events, particularly the 2026 FIFA World Cup and the 2027 Super Bowl. However, we recognize that these one-time gains can be partially offset by broader travel demand softness.

Travel demand—particularly international travel—remains highly exposed to policy and geopolitical factors that influence the willingness to travel, border friction, and overall costs. Recent reporting has highlighted declines in California tourism from key international markets, including Canada and Mexico. These declines are tied to:

- Heightened immigration enforcement concerns
- Broader political tensions
- Tariffs and exchange-rate pressures

In addition to the economic and geopolitical uncertainty influencing travel demand, the City's TOT outlook includes a meaningful policy-driven upside scenario. The City Council has approved a draft election ordinance to place a June 2, 2026 ballot measure before voters that would increase the TOT rate from the current 14% to 16% through 2028 and 15% thereafter, and would also require online and other travel companies to collect and remit TOT to strengthen compliance and reduce leakage. **If approved by voters and implemented as contemplated, the measure is estimated to generate approximately $22 million to $44 million annually.** This represents a material upside to the baseline forecast that continues to assume the current 14% rate structure.

LOOKING AHEAD

Although revenues are expected to remain flat throughout the current fiscal year and slightly up next fiscal year, the City must enact better controls and accountability measures on overspending and massive liability payouts. Currently, the City is projected to spend over budget by $200 million. Revenue growth must be equal or even outpace expenditures in order to avoid short-term fixes, such as layoffs, furloughs, hiring freezes, cutting positions from understaffed departments, and tapping the Reserve Fund. These temporary solutions have had a detrimental impact to city services and resources.

We continue to advocate for a long-term, strategic approach to achieving fiscal sustainability including:

- A two-year budget
- A real capital infrastructure program
- Honest and transparent budgeting that includes:

    - Tackling and honestly addressing the structural deficit
    - Having more realistic revenue projections
    - Accurately budgeting for liability payouts and increased costs
- Revenue generation by growing our tax base, not just increasing sales taxes (e.g., vacancy tax)
- Accountability for overspending and liability claims
- Performance based budgeting
- Participatory budgeting
- Empowering department heads with their budget

We appreciate the work the Mayor's Office and Charter Reform Commission are doing to formally adopt two-year budgets and a capital infrastructure program as official City policy. We look forward to building on this collaboration as we get the City on the right fiscal path so it can provide the services and resources Angelenos deserve.

Respectfully submitted,

Kenneth Mejia

KENNETH MEJIA, CPA
Los Angeles Controller

Attachment

cc: Sharon M. Tso, Chief Legislative Analyst
Matthew W. Szabo, City Administrative Officer

kenneth mejia
LA CITY CONTROLLER

REVENUE FORECAST REPORT

For Fiscal Years 2026-2027

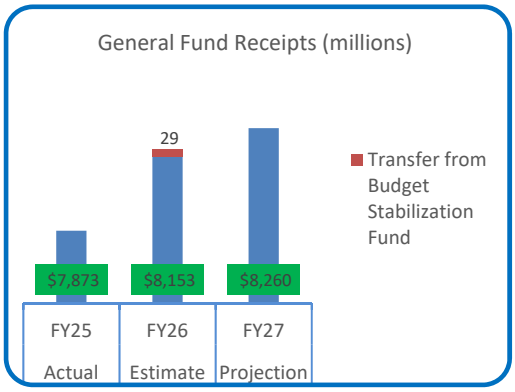


SUMMARY

This Revenue Forecast Report for the City of Los Angeles provides revenue estimates for fiscal years 2025-26 and 2026-27 in advance of the City's upcoming budget process. Also included are the estimated requirements for debt service and General Fund cash flow borrowing. The Forecast is issued pursuant to the Controller's City Charter mandate to monitor and report on all matters relating to the City's fiscal health, to keep the City's official financial records, and to supervise City expenditures.

This Office based these estimates on information received from City departments, views of local economic experts and academics, and historical as well as recent trends.

Financial Outlook



Current Year: 2025-26

Despite facing a series of severe challenges in 2025, from the devastating Palisades and Eaton wildfires to tariff levels unseen since the Great Depression, and aggressive federal immigration enforcement, Los Angeles City's economy has demonstrated impressive resilience.

Overall, we estimate that total General Fund revenue will be $8.2 billion, below the Budget by $25.7 million or 0.3 percent, and exceeding the prior fiscal year by $279.6 million or 3.6 percent ($250.6 million or 3.2 percent after adjusting for the Budget Stabilization Fund transfer).

Notable among the year's revenues is a one-time receipt of $22.0 million in wildfire backfill funding from the State of California, comprising $16.5 million attributable to the current fiscal year and $5.5 million related to the prior year, to offset property tax losses resulting from wildfire impacts. Consistent with State guidance, these amounts were recorded as intergovernmental revenue. In addition, fiscal year 2025-26 revenue also benefited from departmental receipts of $86.6 million in collections from prior year billings and other one-time revenue sources.

Reimbursement from Other Funds is estimated to increase by $162.1 million over fiscal year 2024-25, in part, due to increased number of filled positions that are now being funded by special funds due to General Fund challenges.

Furthermore, our office has reduced the estimated Special Parking Revenue transfer to zero due to outstanding liabilities that are expected to strain the fund's operating cash and reduce the likelihood of a surplus declaration.

Next Year: 2026-27

Entering 2026, the regional economy is performing largely in line with the assumptions incorporated in last year's forecast. While uncertainty continues to influence economic behavior, current indicators reflect modest softening through the first quarter of 2026 as previously anticipated. The latter part of the year is expected to see a turnaround as the region leverages its strength in technology and prepares for international, high-profile sporting events. Investments in preparations for the 2026 FIFA World Cup, 2027 Super Bowl, and 2028 Olympics and Paralympic games are likely to drive construction, hospitality, and transportation improvements, and are expected to have measurable, near-term economic benefits across the region.

However, due to broader macroeconomic headwinds, geopolitical turmoil, and ongoing uncertainty around the impact of federal tariff and immigration policies, we anticipate only a slight increase in revenues in the coming fiscal year, with projected revenues of approximately $8.3 billion. This represents a 1.3 percent increase ($107.4 million) over the 2025-26 estimates. When adjusted for the Budget Stabilization Fund transfer, the growth reflects 1.7 percent increase ($136.4 million).

Debt

The estimated debt service requirement for 2026-27 on the City's long-term debt is $621.6 million, which is $49.8 million more than 2025-26 mainly due to the new MICLA Series 2025-A (Los Angeles Convention Center) and Series 2025-B (Los Angeles Convention Center-Federally Taxable) Revenue Bonds.

A total of $220.9 million payment is for principal and interest payments on the City's $3.3 billion in outstanding Municipal Improvement Corporation of Los Angeles (MICLA), and $116.0 million on $1.2 billion outstanding General Obligation Bonds. The remaining debt service of $284.8 million covers the Wastewater system and the Solid Waste Resources Programs.

The City is in the process of issuing new MICLA Series 2026-A (Capital Equipment and Real Property) Lease Revenue Bonds with a principal amount of up to $255 million to refinance MICLA Commercial Paper (CP) notes that was previously used for the acquisition of capital equipment, and the

acquisition and improvement of real property. This issuance is not factored into our estimated debt service payment calculations.

In total, debt service is projected to be 4.07 percent of projected 2026-27 General Fund receipts, well under the 15 percent limit set by the City's Debt Policy.

General Fund Cash Flow

Annually, the Controller estimates an amount of borrowing needed to meet the City's short-term cash flow requirements in the first half of the next fiscal year. As in prior years, the Controller's Office will work with the Mayor's Office and City Administrative Officer (CAO), to determine the amount of borrowing required as better information becomes available. The cash flow borrowing requirement in 2026-27 is likely to be between $310 million and $450 million.

This estimated borrowing assumes a 2026-27 beginning General Fund cash balance (post reappropriations and transfers) will be consistent with previous few years. If the starting balance is significantly lower than in 2025-26, higher borrowing may be required to meet obligations prior to the receipt of property taxes in December 2026. Furthermore, any shortfall in budgeted receipts from other non-property tax revenue sources during the first-half of 2026-27, would necessitate additional borrowing.

In addition to borrowing via the Tax and Revenue Anticipation Notes (TRAN), the Controller is authorized to enter into short-term borrowing from the Reserve Fund when cash flow is required. However, this may not be a viable option in the upcoming fiscal year since any borrowing could put the reserve balance below the five percent target set by the City's financial policies. The Controller's Office will work closely with the offices of the City Administrative Officer and Finance to determine the most appropriate amount to borrow and to explore alternatives to the TRAN, including leveraging internal sources of funds to minimize General Fund cost of borrowing.

DISCUSSION

This Revenue Forecast Report for the City of Los Angeles provides revenue estimates for fiscal years 2025-26 and 2026-27 in advance of the City's upcoming budget process. Also included are the estimated requirements for debt service and General Fund cash flow borrowing. The Forecast is issued pursuant to the Controller's City Charter mandate to monitor and report on all matters relating to the City's fiscal health, to keep the City's official financial records, and to supervise City expenditures.

This Office based these estimates on information received from City departments, the views of local economic experts and academics, and historical as well as recent trends.

EXHIBIT 1
TOTAL GENERAL FUND REVENUE
(dollar amounts expressed in thousands)

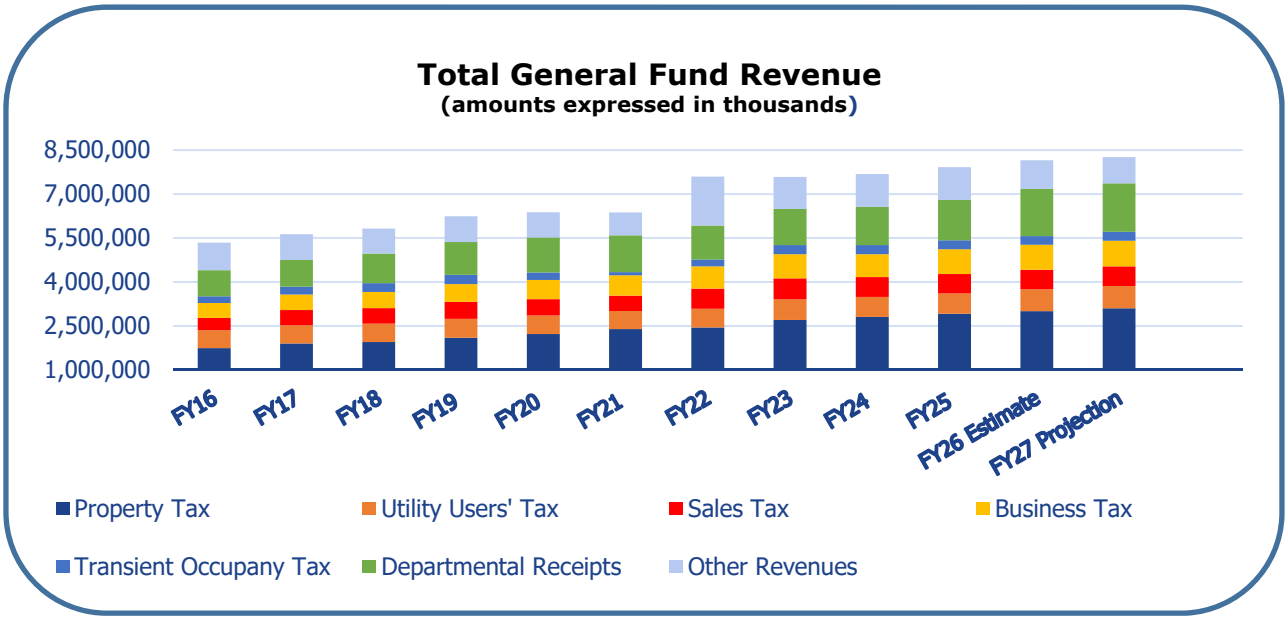
	Controller's March 1, 2026 Estimated Receipts			% Change	
	2025-26 Adopted Budget	2025-26 Estimate	2026-27 Projection	2025-26 Estimate/ 2025-26 Budget	2026-27 Projected/ 2025-26 Estimate
	(a)	(b)	(c)	(b) / (a)	(c) / (b)
General Fund Receipts	$ 8,178,256	$ 8,152,589	$ 8,260,008	-0.31%	1.32%

The City is estimated to realize General Fund revenue in the current fiscal year of approximately $8.2 billion. This is $25.7 million (0.3 percent) below the $8.2 billion 2025-26 Adopted Budget.

The 2026-27 General Fund receipts are projected to be $8.3 billion, an increase of $107.4 million (1.3 percent) or $136.4 million (1.7 percent) when adjusted for the Budget Stabilization Fund transfer over 2025-26 estimates.

The City's General Fund revenue comes from a wide variety of sources, the largest of which is property tax, which represents just over one-third of all General Fund revenue.

Other major revenue sources include utility users tax, sales tax, business tax, transient occupancy tax, the power revenue transfer, documentary transfer tax, and departmental receipts. The chart on the next page illustrates the aforementioned variety of funds.



The complete list of estimated City receipts for 2025-26 and 2026-27 is presented in Schedule I.

Economy-Sensitive General Fund Revenues

The seven major revenue sources considered "Economy-Sensitive" are property tax, utility users tax, business tax, sales tax, transient occupancy tax, documentary transfer tax, and parking users tax. Together, they represent approximately 71 percent of General Fund revenues.

Exhibit 2 presents the City's economy-sensitive General Fund receipts in the 2025-26 Adopted Budget, and the Controller's estimates for 2025-26 and 2026-27.

EXHIBIT 2

GENERAL FUND ECONOMY-SENSITIVE REVENUES
(dollar amounts expressed in thousands)

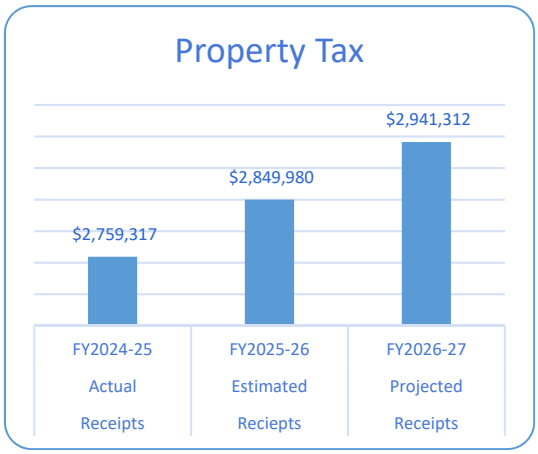
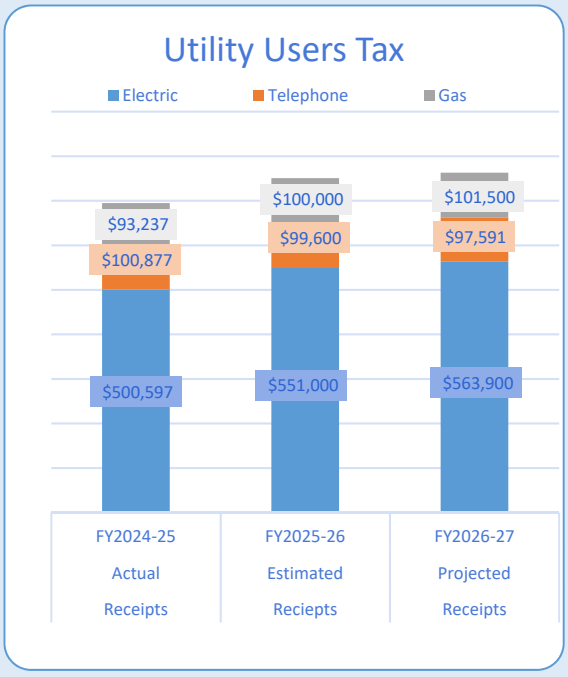
Tax Receipts	Adopted Budget 2025-26 (a)	Controller's March 1, 2026 Estimated Receipts 2025-26 (b)	Controller's March 1, 2026 Estimated Receipts 2026-27 (c)	% Change over 2025-26 Adopted Budget 2025-26 (b) / (a)	% Change over 2025-26 Adopted Budget 2026-27 (c) / (a)
Property	$ 2,839,082	$ 2,849,980	$ 2,941,312	0.38%	3.60%
Utility Users	702,520	750,600	762,991	6.84%	8.61%
Business	825,000	852,100	872,800	3.28%	5.79%
Sales	647,485	662,000	670,000	2.24%	3.48%
Transient Occupancy	314,990	297,349	307,890	-5.60%	-2.25%
Documentary Transfer	193,702	195,500	199,817	0.93%	3.16%
Parking Users	141,336	144,888	150,684	2.51%	6.61%
Total Economy-Sensitive Revenues	**$ 5,664,115**	**$ 5,752,417**	**$ 5,905,494**	**1.56%**	**4.26%**

Note: Property Tax revenue excludes the ex-CRA Property Tax Increment.

General Fund economy-sensitive revenues are estimated to finish fiscal year 2025-26 1.6 percent above the Adopted Budget, and are expected to grow by 4.3 percent over the 2025-26 Budget in 2026-27. Exhibit 3 presents explanations of the estimates of General Fund economy-sensitive revenues for 2025-26 and 2026-27.

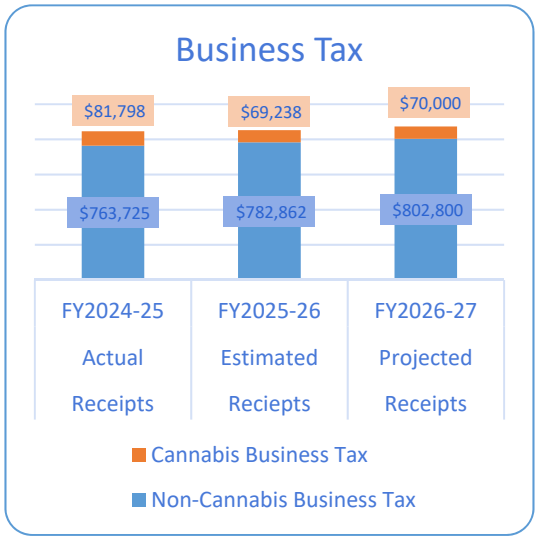
EXHIBIT 3

GENERAL FUND ECONOMY-SENSITIVE REVENUES
YEAR-TO-YEAR CHANGES
(amounts expressed in thousands)

Property Tax	• **Fiscal Year 2025-26** Total property tax receipts are estimated to be $2.8 billion, which is $90.7 million (3.3%) above the prior year, mainly due to growth in assessed valuations. • **Fiscal Year 2026-27** Total property tax receipts are projected to increase by $91.3 million (3.2%) and reach $2.9 billion.	
Utility Users Tax (Electric, Telephone, and Gas)	• **Fiscal Year 2025-26** Utility Users Tax receipts were estimated based on current trends. Electric users tax receipts are estimated to be $551.0 million, due to higher energy prices and increasing demand. Telephone users tax receipts are estimated to be $99.6 million. Gas users tax receipts are estimated to be $100.0 million, also based on increasing gas prices and consumption. • **Fiscal Year 2026-27** Electric users tax receipts are estimated to be $563.9 million, 2.3% increase, due to price and consumption changes. Telephone users tax receipts are estimated to be $97.6 million, 2.0% reduction, based on trend. Gas users tax receipts are estimated to be $101.5 million, 1.5% increase, driven by combination of price and consumption.	

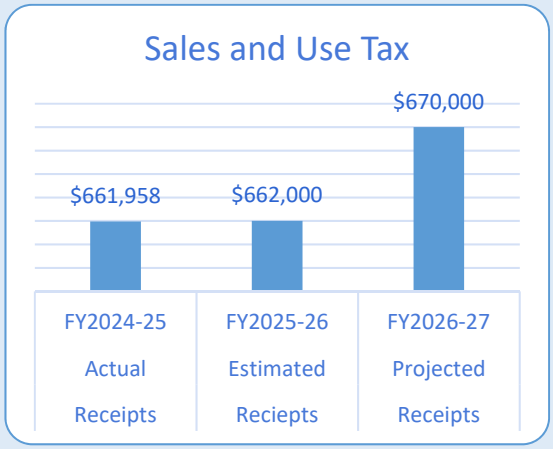
Business Tax

- **Fiscal Year 2025-26**
  Business Tax receipts are estimated to be $852.1 million. Non-cannabis Business tax receipts are estimated to increase by $19.1 million (2.5%) based on year to date collection, and cannabis Business Tax is estimated to decrease by $12.6 million (-15.4%) based on current trends.
- **Fiscal Year 2026-27**
  Business Tax Receipts are projected to be $872.8 million. Non-cannabis Business tax receipts are estimated to grow by 2.5% and Cannabis Business Tax is projected to increase by 1.1%.



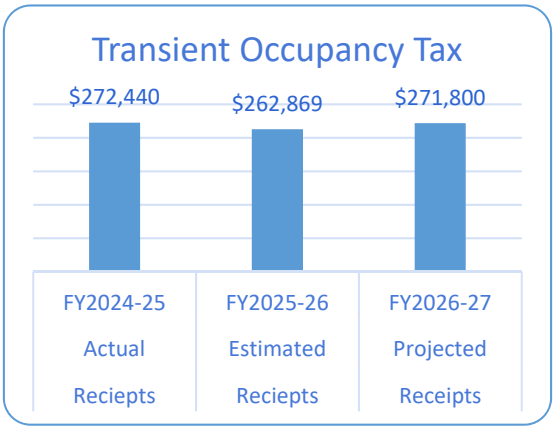
Sales Tax

- **Fiscal Year 2025-26**
  Sales and use tax revenues are expected to remain flat.
- **Fiscal Year 2026-27**
  Sales and use tax revenues are projected to increase by 1.2%, reflecting potential boost in sales from major sporting events coming to Los Angeles, but also recognizing the affordability issue that has resulted in decreased consumer spending by low- and middle-income households.

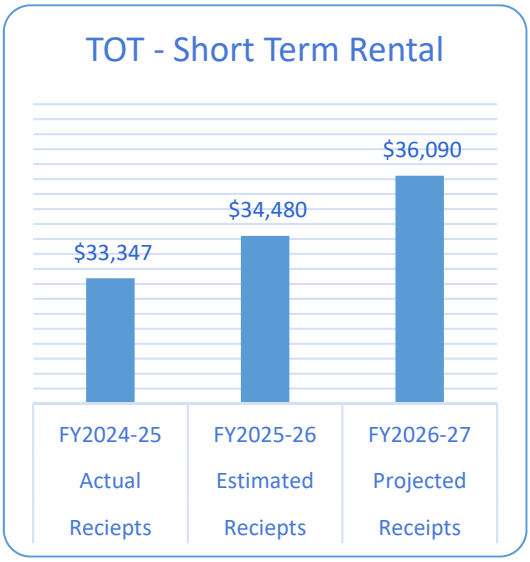


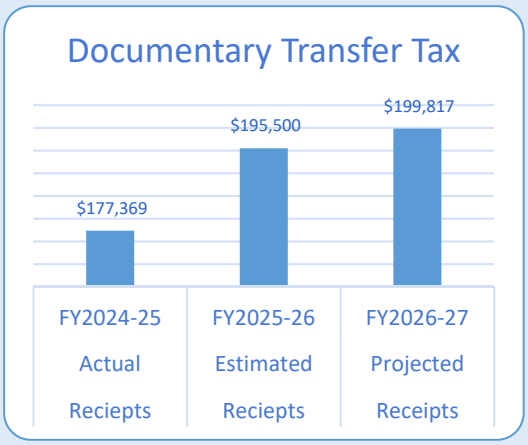
Transient Occupancy Tax (TOT)

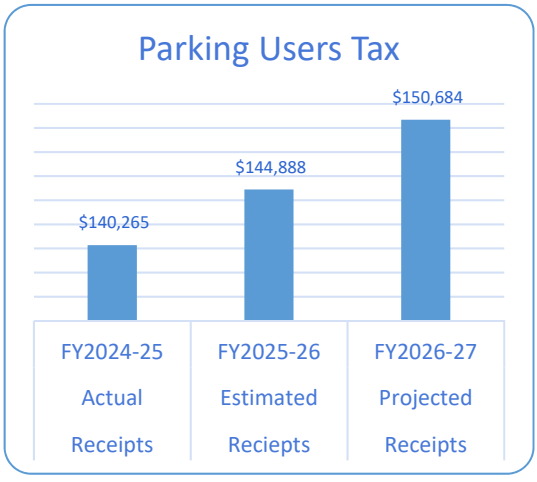
- **Fiscal Year 2025-26**
  TOT is estimated to finish the fiscal year 3.5% or $9.6 million below fiscal year 2025, based on current year trends of tourism.
- **Fiscal Year 2026-27**
  TOT is projected to increase by 3.4% to $271.8 million, reflecting potential growth associated with major local events in next fiscal year.



TOT – Short-term Rental	• **Fiscal Year 2025-26** Short-term rental receipts are estimated to end the fiscal year at around $34.5 million, which is $1.1 million (3.4%) more than fiscal year 2025. • **Fiscal Year 2026-27** Projected $36.1 million for short-term rentals, assuming 4.7% increase, reflecting potential growth associated with major local events in next fiscal year.
Documentary Transfer Tax	• **Fiscal Year 2025-26** Improving real estate sales activity is driving a rebound in Documentary Transfer Tax receipts. As a result, Documentary Transfer Tax revenue is estimated to increase 10.2%, based on current-year trends. • **Fiscal Year 2026-27** The FY2026-27 projection assumes that receipts will increase by 2.2%, based on projected trend for Los Angeles real estate market.
Parking Users Tax	• **Fiscal Year 2025-26** Parking users tax is estimated to be $144.9 million based on the Office of Finance estimates. • **Fiscal Year 2026-27** Projected to increase to $150.7 million, assuming a 4% revenue growth rate driven mainly by user growth.







Spotlight: Navigating TOT Volatility

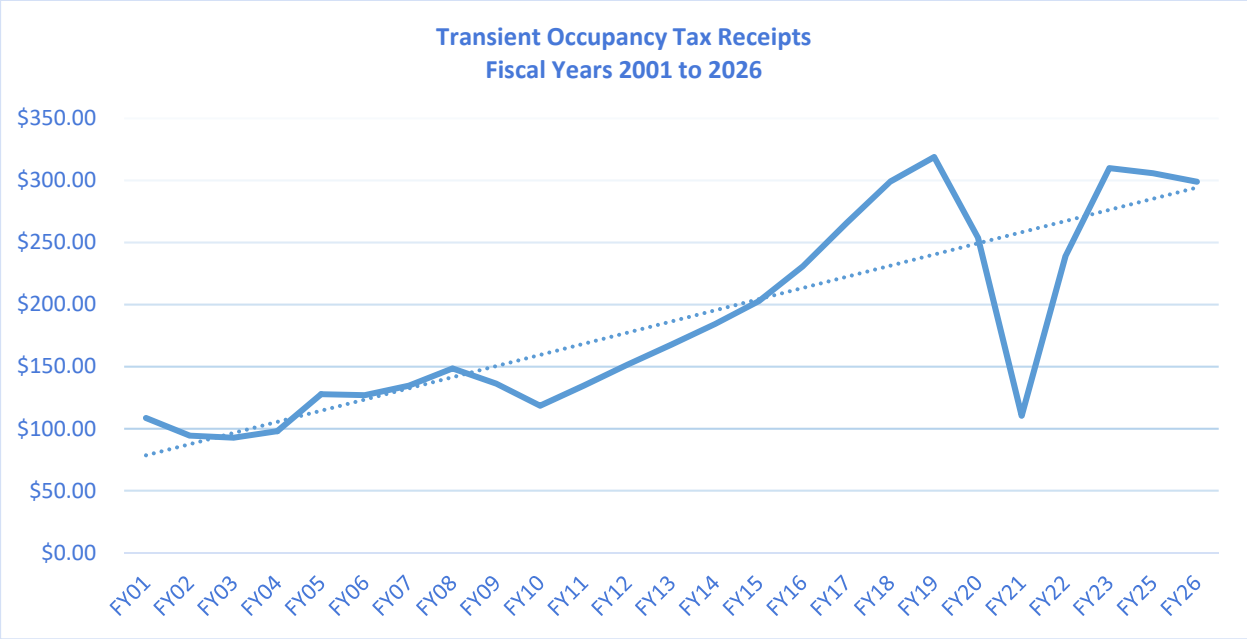
Transient Occupancy Tax (TOT), also known as the "bed tax" or hotel tax, is one of the City's most event- and sentiment-sensitive General Fund revenues. Because it is driven by hotel occupancy and average daily room rates, collections can change quickly in response to shifts in visitor demand, travel costs, and public perception.

The fiscal year 2026-27 outlook for the City's visitor economy and TOT, hinges on whether today's elevated uncertainty begins to ease in the first half of the fiscal year. If federal policy signals become more stable, state and local policy direction becomes more predictable, and businesses and travelers regain confidence, lodging demand could strengthen and support a firmer baseline for TOT collections. Conversely, continued volatility in the international environment, including immigration-related travel friction and tariff-driven cost pressures, could dampen visitation and keep TOT growth uneven even as City approaches a multi-year slate of major sporting events.

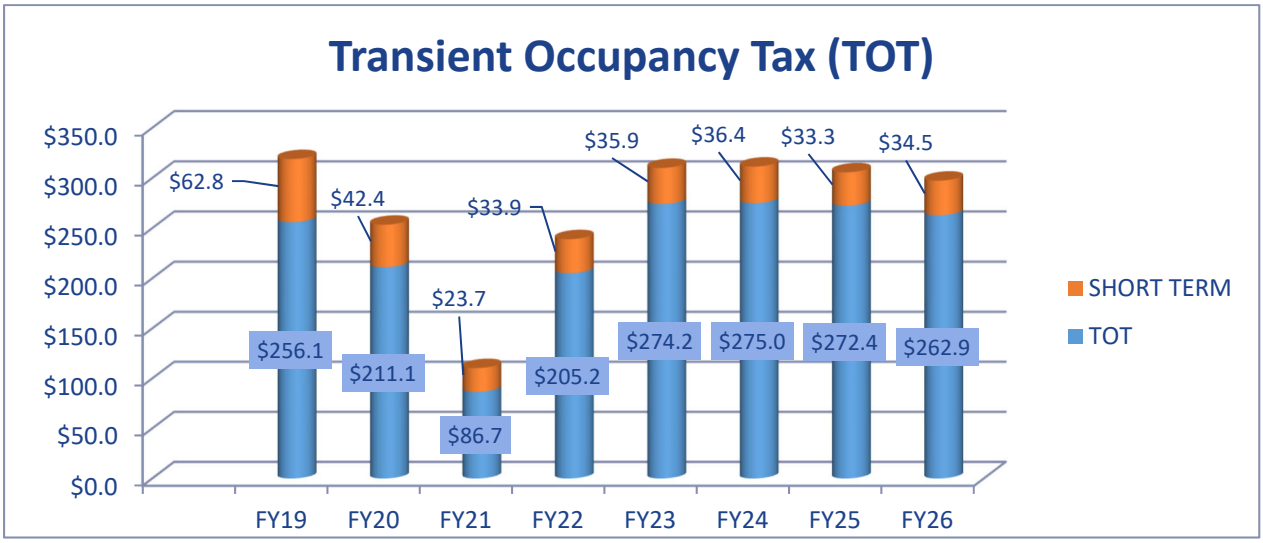
Historical Context and Current Trend

Historically, TOT has demonstrated pronounced sensitivity to major external shocks and subsequent recoveries. For instance, receipts declined following the September 11 attacks in 2001-02 and during the Great Recession in 2008-09 and 2009-10, but eventually rebounded to average 11.4 percent year-over-year growth through 2018-19. The most significant disruption occurred during the COVID-19 period, when TOT plummeted 56.5 percent in 2020-21. This was followed by a sharp recovery in 2021-22 (+116.6%) and continued growth in 2022-23 (+29.7%).

Since that rebound, however, growth has largely flattened and edged into a slight decline, reflecting continued macroeconomic and destination-market headwinds (see the chart below).



Beginning in fiscal year 2016-17, the City began collecting short-term rental TOT revenue under a collection agreement with Airbnb, and subsequently adopted similar agreements with other short-term rental platforms. The chart below depicts the breakdown and receipt trends for TOT by category for fiscal years 2018-19 through 2025-26.



Fiscal year 2025-26 Estimate and fiscal year 2026-27 Projection

- **FY 2025-26 Estimate:** The hotel TOT estimate is $262.9 million, with an additional $34.5 million from short-term rental collections, bringing the combined TOT total to $297.3 million. These estimates are $17.6 million, or 5.6 percent, below the budget and most recent pre-COVID peak years, reinforcing that the recovery has been uneven and subject to external headwinds.
- **FY 2026-27 Projection:** The hotel TOT projection is $271.8 million, alongside $36.1 million from short-term rentals, for a combined total of $307.9 million. This reflects a modest growth of roughly 3.5 percent over the FY 2025-26 estimate.

Competing Drivers: Mega Sporting Events vs. International Headwinds

This 3.5% growth assumption aligns with a baseline view that the Los Angeles visitor economy will benefit from the ramp-up of major global events, particularly the 2026 FIFA World Cup and the 2027 Super Bowl. However, we recognize that these one-time gains can be partially offset by broader travel-demand softness.

Travel demand—particularly international travel—remains highly exposed to policy and geopolitical factors that influence the willingness to travel, border friction, and overall costs. Recent reporting has highlighted declines in California tourism from key international markets, including Canada and Mexico. These declines are tied to:

- Heightened immigration enforcement concerns.
- Broader political tensions.
- Tariffs and exchange-rate pressures.

Legislative Outlook and Upside Scenario

In addition to the economic and geopolitical uncertainty influencing travel demand, the City's TOT outlook includes a meaningful policy-driven upside scenario. The City Council has approved a draft election ordinance to place a June 2, 2026 ballot measure before voters that would increase the TOT rate from the current 14 percent to 16 percent through 2028 and 15 percent thereafter, and would also require online and other travel companies to collect and remit TOT to strengthen compliance and reduce leakage. If approved by voters and implemented as contemplated, the measure is estimated to generate approximately $22 million to $44 million annually (until ended by

voters). This represents a material upside to the baseline forecast that continues to assume the current 14 percent rate structure.

Departmental Receipts

Departmental Receipts, which represents 20.1 percent of the Adopted Budget General Fund receipts, are broken into four sub-categories: Licenses, Permits, Fees and Fines (LPFF), Services to Proprietary Departments, Ambulance Billing, and Reimbursements from Other Funds.

City department services to proprietary departments, such as fire protection, construction inspection, and City Attorney legal services for Airports, Water and Power, and Harbor make up the "Services to Proprietary Departments" category.

The largest category, "Reimbursement from Other Funds", consists of special fund reimbursements for costs that are paid for the General Fund central services such as payroll, leasing and fleet, and fringe benefits such as health insurance and retirement, as well as reimbursements to the City from other governmental agencies such as Metro and LAUSD, for services like policing and election administration.

Ambulance Billing represents cost recovery for emergency transport provided by the Fire Department. The remaining revenues (22.9 percent) consist of fees for special services such as animal licenses, engineering permits, fire brush clearance fees, as well as numerous other smaller revenues.

Exhibit 4 presents the actual receipts for 2024-25, estimated 2025-26 and projected 2026-27 LPFF revenues by category.

EXHIBIT 4

DEPARTMENTAL RECEIPTS
(amounts expressed in thousands)

	2024-25 Actuals	Adopted Budget FY 2025-26	Controller March 1, 2026 Estimated Receipts FY 2025-26	Controller March 1, 2026 Estimated Receipts FY 2026-27
Licenses, Permits, Fees and Fines	$ 312,716	$ 376,638	$ 396,462	$ 378,844
Emergency Ambulance	225,693	175,000	205,101	195,000
Services to Proprietary Departments	186,394	197,258	196,612	211,291
Reimbursement from Other Funds	648,770	896,078	810,930	868,757
Total Departmental Receipts	**$ 1,373,573**	**$ 1,644,974**	**$ 1,609,105**	**$ 1,653,892**

In 2025-26, total Departmental Receipts are estimated to be $1,609.1 million, $35.9 million below the budget, and $235.5 million or 17.1 percent above the 2024-25 actual receipts.

We estimate LPFF to end $19.8 million above the budget mainly due to receipts of one-time unbudgeted revenues. Ambulance Billings will outperform the budget by $30.1 million stemming from prior years Quality Assurance Fee (QAF) receipts. Services to proprietary departments are expected to end $0.6 million below budget, reflecting reduced demand for services. In addition, related cost reimbursements from various departments are projected to fall $85.1 million short due to vacancies, delayed or reduced remittances from other funds, and current revenue and expenditure trends.

For 2026-27, Departmental Receipts are projected at $1,653.9 million, representing 2.8% growth over the 2025-26 estimate and 20.4% above 2024-25 actual receipts.

Other Significant Revenues

Exhibit 5 depicts other revenues such as Franchise Income, Parking Fines, Power Revenue Transfer, and ex-CRA Tax Increment. These revenue estimates are provided by various departments responsible for administering the program(s) and/or collection and transmittal of the receipts to the General Fund.

EXHIBIT 5

OTHER SIGNIFICANT REVENUES
(amounts expressed in thousands)

	Adopted Budget	Estimated Receipts		% Change over 2025-26 Adopteded Budget	
	FY 2026	2025-26	2026-27	2025-26	2026-27
	(a)	(b)	(c)	(b) / (a)	(c) / (a)
Franchise Income	$ 144,103	$ 140,464	$ 110,564	-2.53%	-23.27%
Parking Fines	108,400	108,400	109,102	0.00%	0.65%
Power Revenue Transfer	227,943	225,782	217,100	-0.95%	-4.76%
Ex-CRA Tax Increment	172,622	149,960	155,219	-13.13%	-10.08%

Franchise income is collected from City franchisees, including natural gas distributors, cable television operators, and other entities such as official police garages. RecycLA, the solid waste collection franchise system serving commercial, industrial, and large multi-family properties, was implemented in 2017-18 and is now the largest component of Franchise Income.

However, the current service provider contracts expire on January 31, 2027. As of the date of this report, new contracts have not yet been executed; therefore, the 2026-27 projection reflects only seven months of receipts. Franchise Income is estimated at $140.5 million in 2025-26 and is projected at $110.6 million in 2026-27.

The Parking Fines estimates are based on the actual collection trend.

The Department of Water and Power (DWP) provides the City with a portion of certain prior-year revenues through the Power Revenue Transfer. For the current fiscal year, DWP has approved a transfer of $225.8 million. The 2026-27 forecast of $217.1 million is based on the midpoint of the low and high estimates provided by DWP.

Ex-CRA Tax Increment current year and 2026-27 revenue are projected based on the City Administrative Officer’s estimates.

Special Purpose Fund Revenues

Special Purpose Fund revenues represent 31.8 percent of total 2025-26 Adopted Budget receipts, while Available Balances, projected cash balances at the beginning of the fiscal year, represent 10.3 percent of Adopted Budget revenues. Schedule II presents a breakdown of 2024-25 actual, 2025-26 estimated, and 2026-27 projected revenues by budgeted Special Funds. Available Balances are excluded from this report.

Based on departmental estimates, 2025-26 total Special Fund revenues will end the fiscal year 4.0 percent below the budget at $4,293.7 million. Special Fund revenues for 2026-27 are projected to be $596.6 million more than current year estimates at $4,890.3 million.

General Fund Cash Flow Borrowing

Current and Prior Year Experience

Due to the timing difference between receipts and expenditures, the Controller annually requests issuance of Tax and Revenue Anticipation Notes (TRAN) to ensure that the General Fund has sufficient cash to cover expenditures during the first half of the fiscal year. The Controller also has the ability to initiate Reserve Fund and interfund borrowing during the year for cash flow purposes.

Exhibit 6 illustrates cash flow borrowings for 2016-17 through 2025-26.

EXHIBIT 6

GENERAL FUND CASH FLOW BORROWINGS
FOR FISCAL YEARS 2016-17 THROUGH 2025-26
(amounts expressed in thousands)

Fiscal Year	Total Annual Cash Flow Borrowings			
	Reserve Fund	Other Funds	TRAN	Total
2016-17	-	-	400,000	400,000
2017-18	50,000 (1)	-	400,000	450,000
2018-19	35,000 (1)	-	400,000	435,000
2019-20	-	-	450,000	450,000
2020-21	-	25,000	550,000	575,000
2021-22	-	-	600,000	600,000
2022-23	-	30,000	300,000	330,000
2023-24	-	-	200,000	200,000
2024-25	-	125,000	200,000	325,000
2025-26	-	110,000	200,000	310,000

Notes:
(1) Short term borrowing until Property Tax receipts were received.

Annually, the Controller estimates an amount of borrowing needed to meet City short-term cash flow requirements in the first half of the next fiscal year. As in prior years, the Controller's Office will work with the Mayor's Office and City Administrative Officer (CAO), to determine the amount of borrowing required as better information becomes available. The cash flow borrowing requirement in 2026-27 will likely be between $310 and $450 million.

This borrowing estimate assumes the 2026-27 beginning General Fund cash balance (after reappropriations and transfers) will be consistent with the prior

few years. If the starting balance is materially lower than in 2025-26, additional borrowing may be required to meet obligations prior to the receipt of property taxes in December 2026. In addition, any shortfall in other first-half revenue sources would increase borrowing needs.

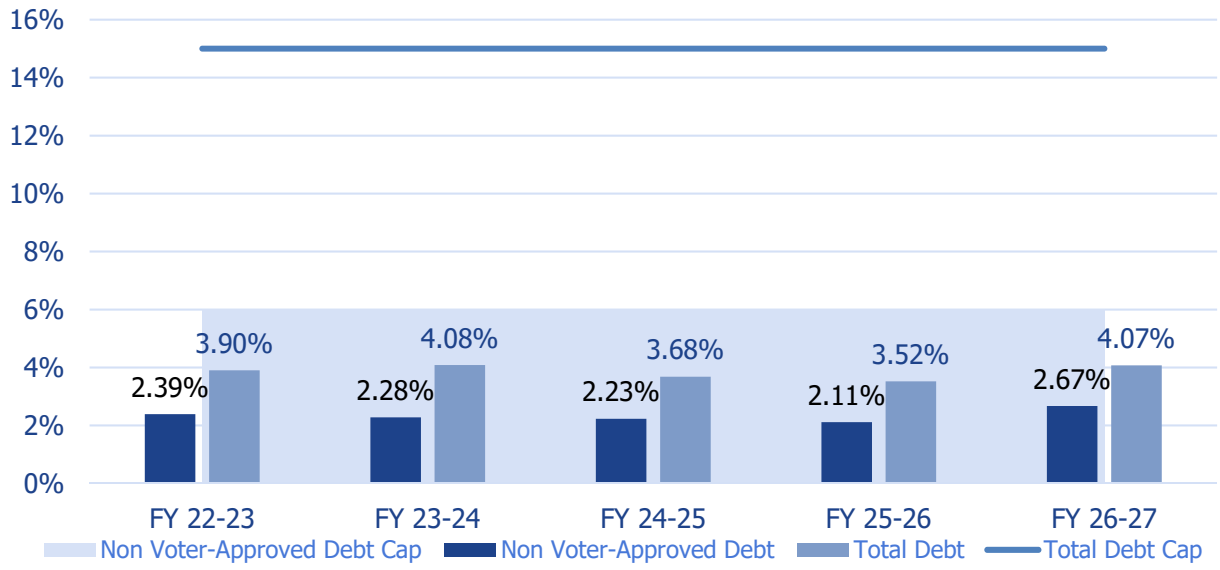
When external cash-flow borrowing is insufficient to meet General Fund needs, the Controller is authorized to execute short-term internal borrowing from the Reserve Fund. However, this option may not be viable in the upcoming fiscal year since any borrowing may put the reserve balance below the five percent target established by the City's financial policies. The Controller's Office will work closely with the CAO and Finance to determine the appropriate borrowing level, and to continue to evaluate alternatives to the TRAN, including internal funding sources.

Debt and Debt Service Requirements

City Debt Policy

Exhibit 7 below illustrates the City's debt service in relation to General Fund receipts and demonstrates compliance with the City's debt management policies.

EXHIBIT 7
Ratio of Debt Service to Total General Fund Revenue



Note: FY 2022-23 to FY 2024-25 ratios are based on actual General Fund receipts. FY 2025-26 and FY 2026-27 ratios are based on estimated and projected receipts.

The City's debt policy established maximum levels for voter and non-voter-approved debt. The maximum debt service level for non-voter-approved debt is not to exceed six percent of General Fund revenues (with certain exceptions). As illustrated in Exhibit 7, the City has managed its debt issuance very conservatively, with debt service well below the policy limits. Based on the current ratio of debt service to total projected receipts in 2025-26, the City has the capacity to issue additional non-voter approved debt with an annual debt service requirement of up to $316.9 million or 3.89 percent of General Fund receipts.

The City's total debt service level for voter and non-voter-approved debt shall not be greater than 15 percent of General Fund revenues. After the $316.9 million, the City has the capacity to issue voter-approved debt with an annual debt service requirement of no more than $619.4 million.

EXHIBIT 8

CITY DEBT POLICY
Shall not exceed 6% of General Fund revenue for non voter-approved debt and 15% for voter-approved and non voter-approved combined
(dollar amounts expressed in thousands)

	Debt Service Requirement			Total General	Ratio of Debt Service to Total Receipts		
Fiscal Year	Non Voter-Approved	Voter-Approved	Total	Fund Revenue	Non Voter-Approved	Voter-Approved	Total
2016-17	202,444	120,166	322,610	5,628,790	3.60%	2.13%	5.73%
2017-18	211,576	104,429	316,005	5,819,502	3.64%	1.79%	5.43%
2018-19	220,999	124,562	345,561	6,236,881	3.54%	2.00%	5.54%
2019-20	217,708	136,815	354,523	6,374,231	3.42%	2.15%	5.57%
2020-21	184,293	128,979	313,272	6,369,977	2.89%	2.02%	4.91%
2021-22	206,059	117,845	323,904	7,594,790	2.71%	1.55%	4.26%
2022-23	181,243	114,744	295,987	7,581,710	2.39%	1.51%	3.90%
2023-24	174,930	138,016	312,946	7,681,208	2.28%	1.80%	4.08%
2024-25	175,777	114,552	290,329	7,873,024	2.23%	1.45%	3.68%
2025-26	172,215	115,169	287,384	8,152,589	2.11%	1.41%	3.52%
2026-27	220,863	115,952	336,815	8,260,008	2.67%	1.40%	4.07%

City Indebtedness

Exhibit 9 provides the outstanding balances of City debts along with 2025-26 and 2026-27 estimated debt service requirements based on the amount of current outstanding debt.

EXHIBIT 9

OUTSTANDING DEBT AND DEBT SERVICE REQUIREMENTS [1]
(amounts expressed in thousands)

	Outstanding Balance, 6/30/2026			Debt Service Requirement	
Bonds	**Principal**	**Interest**	**Total**	**2025-26**	**2026-27**
MICLA	$ 2,041,087	$ 1,244,437	$ 3,285,524	$ 172,215	$ 220,863
General Obligation	950,075	295,731	1,245,806	115,169	115,952
Solid Waste Resources Revenue	226,405	65,152	291,557	38,145	37,945
Wastewater System	2,345,505	1,318,811	3,664,316	246,321	246,876
Subtotal	*5,563,072*	*2,924,131*	*8,487,203*	*571,850*	*621,636*
Tax and Revenue Anticipation Notes [2]	-	-	-	72,775	-
Total	**$ 5,563,072**	**$ 2,924,131**	**$ 8,487,203**	**$ 644,625**	**$ 621,636**

Notes:
(1) The exhibit excludes short-term commercial paper notes; even though in the City's ACFR, these notes are classified as long-term liabilities because liquidity facilities are in place that allow for long-term refinancing. As of January 2026, outstanding commercial paper totaled $367 million for MICLA and $15 million for the Wastewater System.
(2) A total of $1,510,020,000 in TRAN were issued on June 25, 2025, with final maturity of June 25, 2026. The amount of interest to be paid in 2026-27 will depend upon the size of the TRAN and interest rates at the time of sale. The size of the TRAN will depend upon the amount of cash needed for cash flow and budgetary decisions on advance funding of City pensions and retirement contributions.
Source: Official Statements

The City strategically structures its various debt service schedules with the goal of stability. This means that, when one issuance is paid off and retired, payments are accelerated for other issuances. By scheduling the payments this way, the City avoids large swings in debt service which can have negative budgetary impacts.

General Obligation Bond Payments

Exhibit 10 lists the City's General Obligation Bonds (GOB) debt service requirements for principal and interest for 2026-27, which are estimated at $116.0 million. GOBs are general obligations of the City payable from ad valorem taxes levied upon all of the taxable property in the City. Taxes levied for the GOB debt service requirement are separate from the General Fund property tax revenue. The City issues GOB debt for capital improvement projects, including the acquisition of property and the construction of new facilities and improvements to existing facilities.

EXHIBIT 10

GENERAL OBLIGATION BONDS
DEBT SERVICE REQUIREMENTS
FOR FISCAL YEAR 2026-27

	Principal	Interest	Total Requirement
GOB - Series 2016-A	$ 5,915,000	$ 1,354,831	$ 7,269,831
GOB - Series 2017-A	4,320,000	1,601,708	5,921,708
GOB - Series 2017-B	4,365,000	120,375	4,485,375
GOB - Series 2018-A	13,815,000	6,518,408	20,333,408
GOB - Series 2018-B	5,765,000	1,016,375	6,781,375
GOB - Series 2018-C	1,765,000	204,493	1,969,493
GOB - Series 2021-A	10,600,000	3,761,024	14,361,024
GOB - Series 2022-A	19,475,000	15,581,743	35,056,743
GOB - Series 2024-A	7,895,000	7,177,637	15,072,637
GOB - Series 2026-A	-	4,700,494	4,700,494
Total	**$ 73,915,000**	**$ 42,037,088**	**$ 115,952,088**

SCHEDULE I

Office of the Controller
Actual and Estimated Receipts for Fiscal Years 2025-26 and 2026-27

	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Property Tax:			
Property Tax 1%	$2,095,518,497	$2,162,648,099	$2,229,580,166
Property Tax - VLF Replacement	663,798,396	687,331,524	711,731,793
Total Property Tax	2,759,316,893	2,849,979,623	2,941,311,959
Property Tax - Ex-CRA Tax Increment	152,912,714	149,960,000	155,219,000
Utility Users' Tax:			
Electric Users' Tax	500,597,549	551,000,000	563,900,000
Telephone Users' Tax	100,876,991	99,600,000	97,591,000
Gas Users' Tax	93,236,780	100,000,000	101,500,000
Total Utility Users' Tax	694,711,320	750,600,000	762,991,000
Departmental Receipts:			
Licenses, Permits, Fees, and Fines	312,715,614	396,462,048	378,844,581
Emergency Ambulance	225,693,332	205,100,700	195,000,000
Services to Proprietary Departments	186,393,874	196,612,139	211,290,628
Reimbursements from Other Funds	648,770,412	810,930,119	868,757,159
Total Licenses, Permits, Fees and Fines	1,373,573,232	1,609,105,005	1,653,892,368
Business Tax	845,522,594	852,100,000	872,800,000
Sales Tax	661,958,548	662,000,000	670,000,000
Documentary Transfer Tax	177,368,976	195,500,000	199,817,000
Power Revenue Transfer	219,312,000	225,782,000	217,100,000
Transient Occupancy Tax	272,439,878	262,869,000	271,800,000
Transient Occupancy Tax - Short-term Rental	33,346,691	34,480,000	36,090,000
Parking Fines	108,319,037	108,400,000	109,102,000
Parking Users' Tax	140,264,649	144,888,000	150,684,000
Franchise Income	138,391,054	140,464,000	110,564,000
Grant Receipts	174,202,005	17,946,000	13,065,000
Property Tax Backfill- State	-	21,993,000	-
Interest	77,824,552	78,000,000	76,000,000
State Motor Vehicle License Fees	6,146,858	5,960,000	5,960,000
Tobacco Settlement	9,064,165	9,495,000	9,462,000
Residential Development Tax	3,726,367	4,067,000	4,150,000
Special Parking Revenue Transfer	24,622,874	-	-
Transfer from Budget Stabilization Fund	-	29,000,000	-
Total General Fund Revenue	**$ 7,873,024,406**	**$ 8,152,588,628**	**$ 8,260,008,327**

SCHEDULE II

Special Fund Receipts:	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Accessible Housing Fund	$ 16,825,434	$ 38,214,229	$ 38,214,229
Affordable Housing Trust Fund	3,310,118	2,546,053	2,869,213
Arts and Cultural Facilities and Services Fund	27,796,172	28,008,927	28,008,927
Arts Development Fee Trust Fund	2,713,860	1,650,000	1,650,000
Building and Safety Permit Enterprise Fund	165,968,987	173,479,543	155,236,500
Cannabis Regulation Special Revenue Fund	15,994,572	17,888,110	18,401,000
Central Recycling and Transfer Fund	8,012,231	7,975,000	7,975,000
City Employees' Retirement Fund	129,415,238	137,798,821	178,020,940
City Employees Ridesharing Fund	3,516,086	4,008,000	3,785,347
City Ethics Commission Fund	6,112,969	7,000,000	7,226,100
City Planning Systems Development Fund	10,791,361	9,137,790	9,429,469
City Tax Levy (Debt Service)	116,977,521	115,168,623	115,952,088
Citywide Recycling Trust Fund	31,399,374	33,678,977	92,620,383
Code Compliance Fund	1,430,745	1,500,000	1,500,000
Code Enforcement Trust Fund	66,619,943	65,019,000	65,019,000
Community Development Trust Fund	13,523,581	28,719,681	20,139,018
Community Services Administration Grant Fund	1,873,481	1,719,761	1,889,000
Convention Center Revenue Fund	37,967,307	33,496,091	33,734,632
Disaster Assistance Trust Fund	211,268,953	33,447,084	51,643,950
El Pueblo de Los Angeles Historical Monument Revenue Fund	4,365,329	5,312,845	5,312,845
Forfeited Assets	3,634,272	-	-
Greater Los Angeles Convention & Visitors Bureau Trust Fund	23,527,006	23,381,950	24,176,936
HOME Investment Partnerships Program Fund	5,989,267	8,596,402	9,177,000
Household Hazardous Waste Special Fund	4,082,841	3,570,000	6,697,600
Housing Opportunities for Persons with AIDS Fund	635,507	973,526	973,526
Local Public Safety Fund	55,649,127	56,194,609	57,318,502
Local Transportation Fund	242,725	3,530,000	3,618,000
Measure M Local Return Fund	81,527,574	73,125,000	75,212,389
Measure R Traffic Relief and Rail Expansion Fund	68,781,831	63,703,200	65,544,638
Measure W Local Return Fund	47,017,841	37,800,000	37,800,000
Measure ULA Tax	431,580,680	523,248,000	528,480,000

Continued.....

SCHEDULE II

	Actual 2024-25	Estimated 2025-26	Projected 2026-27
Special Receipts: (Continued)			
Mobile Source Air Pollution Reduction Trust Fund	$ 5,220,248	$ 4,659,620	$ 4,656,620
Multi-Family Bulky Item Fund	7,668,755	11,070,000	20,409,000
Municipal Housing Finance Fund	11,447,727	10,759,500	10,753,000
Neighborhood Empowerment Fund	3,735,946	2,950,166	4,150,855
Older Americans Act Fund	2,777,604	2,533,613	3,362,124
Park and Recreational Sites and Facilities Fund	2,487,167	2,775,414	2,700,000
Planning Case Processing Revenue Fund	21,804,994	24,573,430	27,650,927
Planning Long Range Planning Fund	7,115,994	9,346,968	10,033,776
Proposition A Local Transit Assistance Fund	249,842,384	193,018,171	205,863,940
Proposition C Anti-Gridlock Transit Improvement Fund	106,568,204	98,640,000	100,943,928
Raise LA Fund	3,338,560	10,306,584	10,306,584
Rent Stabilization Trust Fund	24,570,716	24,213,300	24,213,300
Sewer Construction and Maintenance Fund	941,885,837	1,317,294,870	1,658,413,792
Sidewalk Repair Fund	13,851,898	14,567,448	15,500,000
Solid Waste Resources Revenue Fund	327,887,180	390,008,059	533,290,550
Special Gas Tax Street Improvement Fund	110,309,858	113,423,397	117,464,676
Special Gas Tax Road Maintenance and Rehabilitation Fund	114,557,086	119,905,713	117,036,000
Special Parking Revenue Fund	34,943,768	65,901,186	77,729,354
Staples Arena Special Fund	259,919	107,693	-
Stormwater Pollution Abatement Fund	52,405,237	41,360,965	30,310,000
Street Damage Restoration Fee Fund	45,663,612	57,618,002	57,618,002
Street Lighting Maintenance Assessment Fund	60,541,961	60,251,556	59,728,050
Supplemental Law Enforcement Services Fund	12,178,849	10,568,179	10,568,179
Telecommunications and PEG Development	5,269,635	4,504,121	4,647,000
Traffic Safety Fund	684,356	1,300,000	1,300,000
Workforce Innovation Opportunity Act Fund	8,753,217	16,031,923	9,177,068
Zoo Enterprise Trust Fund	29,009,822	28,070,737	36,205,527
Allocations fr. Other Gov'tal Agencies	12,548,998	118,035,761	88,644,860
Total Special Receipts	**$ 3,815,881,465**	**$ 4,293,687,599**	**$ 4,890,303,344**

SCHEDULE III

Fiscal Year	Property Tax [a]	Users' Tax	Sales Tax	Business Tax	Occupancy Tax	Fees and Fines	Other Revenues [b]	General Fund Revenue
2005-06	1,121,848	604,947	323,555	434,529	126,989	477,231	1,043,559	4,132,658
2006-07	1,334,172	605,270	333,885	464,330	134,557	545,931	964,734	4,382,879
2007-08	1,389,255	628,319	335,562	466,997	148,523	614,891	779,314	4,362,861
2008-09	1,509,073	647,823	311,938	451,495	136,323	689,633	668,912	4,415,197
2009-10	1,442,270	631,048	280,096	424,830	118,500	735,306	783,441	4,415,491
2010-11	1,434,152	628,069	296,608	418,374	134,796	691,280	693,753	4,297,032
2011-12	1,438,840	615,034	323,247	439,802	151,722	727,538	693,061	4,389,244
2012-13	1,609,228	620,448	338,970	448,832	167,824	724,702	757,229	4,667,233
2013-14	1,660,180	627,437	356,503	475,397	184,382	831,974	817,691	4,953,564
2014-15	1,726,824	639,391	371,031	497,329	202,897	851,507	955,180	5,244,159
2015-16	1,737,472	614,702	417,541	509,765	230,818	887,442	937,337	5,335,077
2016-17	1,894,511	624,831	520,404	528,076	265,653	913,233	882,082	5,628,790
2017-18	1,947,640	625,853	529,757	554,521	299,108	1,008,190	854,433	5,819,502
2018-19	2,093,018	644,151	581,443	603,123	318,888	1,121,228	875,030	6,236,881
2019-20	2,216,362	638,379	556,237	655,849	253,539	1,198,296	855,569	6,374,231
2020-21	2,389,397	615,238	524,618	692,386	110,427	1,257,516	780,395	6,369,977
2021-22	2,443,933	638,151	687,299	757,601	239,124	1,154,263	1,674,419	7,594,790
2022-23	2,699,643	707,127	713,603	825,799	310,017	1,232,107	1,093,414	7,581,710
2023-24	2,804,600	681,696	678,857	779,296	311,383	1,307,939	1,117,437	7,681,208
2024-25	2,912,230	694,711	661,959	845,523	305,787	1,373,573	1,079,243	7,873,024
2025-26 (Estimated)	2,999,940	750,600	662,000	852,100	297,349	1,609,105	981,495	8,152,589
2026-27 (Projected)	3,096,531	762,991	670,000	872,800	307,890	1,653,892	895,904	8,260,008

(a) Includes Ex-CRA Property Tax Increment receipts of $22,666 in 2011-12; $58,839 in 2012-13; $70,197 in 2013-14; $52,363 in 2014-15; $55,696 in 2015-16; $103,262 in 2016-17; $88,507 in 2017-18; $73,971 in 2018-19; $84,054 in 2019-20; $128,042 in 2020-21; $120,479 in 2021-22; $136,762 in 2022-23; $140,163 in 2023-24; $152,913 in 2024-25; $149,960 in 2025-26 and $155,219 in 2026-27.
(b) Other Revenues include transfers from the Reserve Fund except for 2008-09 and 2012-13 through 2013-14, 2019-20 and 2020-21. Fiscal year 2021-22 includes transfer from American Rescue Plan of $639,483. Fiscal year 2025-26 includes transfer from Budget Stabilization Fund and Property Tax Backfill- State for $29,000 and $21,993 respectively

GOVERNMENT SPENDING LIMITATION

This schedule presents information with respect to compliance with Article XIIIB of the State Constitution which provides for State and local government spending limitations, effective with the 1980-81 fiscal year. As originally approved, Article XIIIB provided that "appropriations subject to limitation" shall not exceed the appropriations limit for the prior year adjusted for changes in the cost of living and population. "Appropriations subject to limitation" generally exclude appropriations from: user fees, except for proceeds exceeding the costs of providing the service; Federal grants; State mandated program reimbursements; and indebtedness funds. The costs of court and Federal mandates are also excluded. If the financial responsibility of providing a service is transferred to another agency or the financial source is transferred from other revenues to user fees, then the appropriations limit is to be decreased accordingly.

Article XIIIB was significantly amended in 1990. The appropriations limit for 1990-91 shall be the limit for 1986-87 adjusted as follows: 1) The City may choose either the City or County population change each year; 2) The City may choose either the change in California per capita personal income or the change in the City's nonresidential new construction on the local assessment roll; 3) Appropriations for capital outlay projects (fixed assets with a useful life of ten or more years and a value of $100,000 or more) may be excluded from the limit.

The following is a comparison of City appropriations limits and "appropriations subject to limitation." As provided by the 1990 amendments to Article XIIIB, the calculation of the appropriations limit is reviewed as part of the City's annual financial audit.

	City Appropriations Limit	Appropriations Subject to Limit	Amount Appropriations are Under Limit
1980-81	$ 1,093,001,007	$ 864,805,281	$ 228,195,726
1981-82	1,200,854,289	894,489,323	306,364,966
1982-83	1,294,040,525	932,847,001	361,193,524
1983-84	1,346,137,179	1,075,230,000	270,907,179
1984-85	1,428,641,235	1,253,756,092	174,885,143
1985-86	1,502,359,123	1,298,858,600	203,500,523
1986-87	1,587,530,083	1,399,189,000	188,341,083
1987-88	1,668,038,598	1,490,471,000	177,567,598
1988-89	1,760,946,979	1,642,939,510	118,007,469
1989-90	1,865,018,945	1,802,783,838	62,235,107
1990-91	2,004,099,846	1,993,256,058	10,843,788
1991-92	2,144,379,936	1,996,916,436	147,463,500
1992-93	2,156,388,427	1,894,252,902	262,135,525
1993-94	2,199,978,184	1,896,660,092	303,318,092
1994-95	2,231,104,002	1,861,943,807	369,160,195
1995-96	2,341,766,758	1,806,731,403	535,035,355
1996-97	2,460,949,932	1,829,359,156	631,590,776
1997-98	2,601,962,363	1,922,138,184	679,824,179
1998-99	2,774,065,184	1,991,635,193	782,429,991
1999-00	2,931,130,793	2,077,179,962	853,950,831
2000-01	3,114,912,694	2,194,569,003	920,343,691
2001-02	3,340,743,864	2,450,909,110	889,834,754
2002-03	3,301,991,235	2,395,879,060	906,112,175
2003-04	3,430,108,495	2,496,962,184	933,146,311
2004-05	3,587,207,464	2,683,430,589	903,776,875
2005-06	3,820,375,949	2,787,085,473	1,033,290,476
2006-07	3,989,932,486	3,054,031,206	935,901,280
2007-08	4,207,533,748	3,208,266,123	999,267,625
2008-09	4,442,448,604	3,194,052,755	1,248,395,849
2009-10	4,518,714,696	3,057,617,994	1,461,096,702
2010-11	4,283,914,632	3,180,791,068	1,103,123,564
2011-12	4,388,385,333	3,247,070,884	1,141,314,449
2012-13	4,554,024,205	3,332,937,466	1,221,086,739
2013-14	4,786,591,114	3,545,476,762	1,241,114,352
2014-15	4,555,372,559	3,697,158,083	858,214,476
2015-16	4,780,745,648	3,803,672,985	977,072,663

GOVERNMENT SPENDING LIMITATION (continued)

	City Appropriations Limit	Appropriations Subject to Limit	Amount Appropriations are Under Limit
2016-17	$ 5,101,447,580	$ 4,016,311,527	$ 1,085,136,053
2017-18	5,415,819,599	4,095,495,596	1,320,324,003
2018-19	5,669,148,096	4,353,097,592	1,316,050,504
2019-20	6,234,016,905	4,585,351,952	1,648,664,953
2020-21	6,682,049,927	4,589,819,240	2,092,230,687
2021-22	7,173,171,778	4,714,764,906	2,458,406,872
2022-23	7,631,452,035	5,171,703,944	2,459,748,091
2023-24	8,008,538,281	5,395,735,126	2,612,803,155
2024-25	8,655,270,027	5,486,681,088	3,168,588,939
2025-26	9,235,505,368	6,032,705,795	3,202,799,573
2026-27	10,159,658,472	6,321,037,475	3,838,620,997

FEDERAL, STATE, COUNTY, AND OTHER FUNDING SOURCES ESTIMATES

I. City Departments estimate $749,787,681 in grant receipts for Fiscal Year 2026-27. The City match for these grant receipts is estimated at $54,330,069.
II. Proprietary Departments estimate $633,238,510 in grant receipts for Fiscal Year 2026-27. The Proprietary match for these grant receipts is estimated at $104,110,471.
The list below consists of grants from federal, state, other local agencies, foundations and other funding sources. Estimates were provided by departments as of April 2026.

Grant Name	Sub-function Code	24-25 Actual Grant Receipts	25-26 Est. Grant Receipts	25-26 Est. City Match	26-27 Est. Grant Receipts	26-27 Est. City Match
Aging						
Senior Social Services	EG	$ 3,424,285	$ 3,209,251	$ 559,235	$ 3,480,017	$ 451,559
Senior Citizen Nutrition Program	EG	15,678,662	18,818,612	833,461	14,504,988	1,717,868
Senior Community Service Employment	EG	1,506,525	1,476,208	-	1,467,324	173,144
Preventative Health Services	EG	281,719	266,119	-	275,073	-
Proposition A	EG	3,708,000	3,708,000	-	3,708,000	-
Family Caregiver Program	EG	1,742,562	1,632,973	606,127	1,692,728	462,758
Total Aging		**$ 26,341,753**	**$ 29,111,163**	**$ 1,998,823**	**$ 25,128,130**	**$ 2,805,329**
Animal Services						
PetSmart - Mobile Pet Adoption Supplies	EG	$ 10,000	$ -	$ -	$ -	$ -
Best Friends Animal Society - Hiring of Various Part-Time Temporary Animal Support Positions	EG	150,000	-	-	-	-
Annenberg Legacy - Fee Waived for Adoption of Cats and Dogs	EG	30,000	-	-	-	-
Petco - Fee Waived for Adoption of Cats and Dogs	EG	135,000	-	-	-	-
Petco - Wildfire Assistance	AL	15,000	-	-	-	-
PetSmart - Wildfire Assistance	AL	50,000	-	-	-	-
ASPCA Society - Fee Waived for Adoption of Cats and Dogs	EG	95,000	-	-	-	-
ASPCA Society - Wildfire Assistance	AL	50,000	-	-	-	-
UC Davis Koret Shelter Medicine Program - Portals for Cat Cages	EG	-	45,000	-	-	-
ASPCA - Gap Funding for Dogs Playing for Life Services	EG	-	800,000	-	-	-
Total Animal Services		**$ 535,000**	**$ 845,000**	**$ -**	**$ -**	**$ -**
Building & Safety						
Local Enforcement Agency (LEA)	BL	$ 60,911	$ 62,637	$ -	$ 62,637	$ -
Total Building & Safety		**$ 60,911**	**$ 62,637**	**$ -**	**$ 62,637**	**$ -**
Cannabis Regulation						
Prop 64 - Public Health and Safety Grant Program, Cohort 2	EG	$ 760,913	$ 39,589	$ -	$ -	$ -
California Equity Grant for Local Jurisdictions 2024-2025	EG	1,500,000	750,000.00	-	-	-
California Equity Grant for Local Jurisdictions 2025-2026	EG	875,000	1,750,000	3,000,000	875,000.00	-
Cannabis Equity Grant for Local Jurisdictions 2026-2027	EG	-	-	-	2,625,000	2,750,000
Total Cannabis Regulation		**$ 3,135,913**	**$ 2,539,589**	**$ 3,000,000**	**$ 3,500,000**	**$ 2,750,000**
Office of the City Administrative Officer						
FEMA-1884-DR-CA, 2010 Severe Winter Storms (State)	AL	$ 230	$ -	$ -	$ -	$ -
FEMA-1884-DR-CA, 2010 Severe Winter Storms (Federal)	AL	26,807	-	-	-	-
CDAA 2013-01, Inyo July 2013 Storms	AL	-	-	-	2,575,165	-
CDAA 2019-02, Mid-February 2019 Storms	AL	248,142	-	-	-	-
FEMA-4407-DR-CA - Hazard Mitigation Grant Program	AL	64,673	-	-	-	-
FEMA-4569-DR-CA - Hazard Mitigation Grant Program	AL	-	150,000	-	-	-
FEMA-4683-DR-CA - Severe Winter Storms (Federal)	AL	608,546	3,384,251	-	-	-
FEMA-4683-DR-CA - Sev Winter Storms (State)	AL	152,137	162,501	-	-	-
FEMA-4699-DR-CA - Sev Winter Storms, CA Severe Wind Storms (Federal)	AL	506,821	1,237,699	-	4,392,719	-
FEMA-4699-DR-CA - Sev Winter Storms (State)	AL	126,705	309,425	-	1,098,180	-
FEMA-4750-DR-CA - Hilary August Storm Event (Federal)	AL	-	1,224,087	-	2,808,347	-
FEMA-4750-DR-CA - Hilary August Storm Event (State)	AL	-	306,022	-	702,087	-
FEMA-4769-DR-CA - 2024 Early February Storms (Federal)	AL	-	2,337,139	-	22,208,180	-
FEMA-4769-DR-CA - 2024 Early February Storms (State)	AL	-	584,285	-	5,552,045	-
CA Homeless Housing, Assistance, and Prevention Program, Round 4 (HHAP-4)	EG	71,820,000	-	-	-	-
CA Homeless Housing, Assistance, and Prevention Program, Round 5 (HHAP-5)	EG	92,515,500	71,820,000	-	-	-
CA Homeless Housing, Assistance, and Prevention Program, Round 5 (HHAP-6)	EG	-	71,820,000	-	71,820,000	-
Encampment Resolution Funding Program - 3R (CD 1)	EG	6,309,881	-	-	-	-
Encampment Resolution Funding Program - 3R (CD 7)	EG	5,041,400	-	-	-	-
Encampment Resolution Funding Program - 4L (CD 4)	EG	4,011,358	-	-	-	-
Encampment Resolution Funding Program - 4L (CD 13)	EG	7,123,957	-	-	-	-
County of Los Angeles Homeless Efforts Agreement	EG	60,000,000	-	-	-	-
Alliance Settlement Agreement Program County Reimbursement	EG	13,744,540	39,027,707	-	75,228,701	-
CA DHCS Emergency Stabilization Beds Grant	EG	28,612,241	3,649,625	-	-	-
Total Office of the City Administrative Officer		**$ 290,912,938**	**$ 196,012,741**	**$ -**	**$ 186,385,424**	**$ -**
City Attorney's Office						
Board of State and Community Corrections (BSCC) Prop. 47 - LA DOOR Cohort 3	AC	$ 2,049,657	$ 1,458,901	$ -	$ -	$ -
California Attorney General - Prop. 56 - DATA- Tobacco Enforcement V	AB	136,162	141,417	-	-	-
California Attorney General - Prop. 56 - DATA- Tobacco Enforcement VI	AB	1,584,117	1,483,194	-	750,487	-
California Attorney General - Prop. 56 - DATA- Tobacco Enforcement VII	AB	-	19,421	-	20,392	-
California Traffic Safety/Driving Under the Influence of Drugs (DUID)	AB	1,067,504.00	1,204,890	-	1,327,000	-
Community Based Violence Intervention and Prevention Initiative (CVIPI)	AC	638,662	690,023	-	-	-
Wage Theft Grant	AB	317,543	400,000	-	-	-
Dispute Resolution Program - Community	AC	183,614	266,000	66,500	266,000	66,500
Dispute Resolution Program - Restorative Justice	AC	194,905	252,000	63,000	252,000	63,000
Los Angeles County - Criminal Records Clearance Program	AC	965,635	-	-	-	-
ReCAST	AC	-	1,000,000	-	1,000,000	-
Victim Verification Unit - Joint Powers	AC	-	775,407	-	775,407	-
Victim Witness Assistance - Basic	AC	1,641,000	2,178,586	-	2,178,586	-
Victim Witness Assistance - XC	AC	1,322,792	-	-	-	-
Total City Attorney's Office		**$ 10,101,591**	**$ 9,869,839**	**$ 129,500**	**$ 6,569,872**	**$ 129,500**
Community Investment for Families (CIFD)						
Community Development Block Grant (CDBG)						
CDBG Administration	FC	$ 11,672,201	$ 8,287,481	$ -	$ 10,824,672	$ -
CDBG Human Services (Public services)	EG	8,934,432	9,775,551	-	7,881,001	-
CDBG Neighborhood Improvement - Public Facilities	EG	14,917,334	2,953,458	-	12,649,909	-
CDBG Neighborhood Improvements - Other Departments	EG	7,695,487	12,826,312	-	5,556,091	-
CDBG Admin & Public Service - Other Departments	EG	669,782	526,940	-	659,410	-
Subtotal CIFD CDBG		**$ 43,889,236**	**$ 34,369,742**	**$ -**	**$ 37,571,083**	**$ -**
CIFD Other Grants						
Community Services Block Grant	EG	$ 6,526,254	$ 6,552,254	$ -	$ 6,487,190	$ -
Office of Traffic Safety	EG	394,500	394,500	-	381,500	-
Subtotal CIFD Other Grants		**$ 6,920,754**	**$ 6,946,754**	**$ -**	**$ 6,868,690**	**$ -**
Total Community Investment for Families		**$ 50,809,990**	**$ 41,316,496**	**$ -**	**$ 44,439,773**	**$ -**

FEDERAL, STATE, COUNTY, AND OTHER FUNDING SOURCES ESTIMATES

Grant Name	Sub-function Code	24-25 Actual Grant Receipts	25-26 Est. Grant Receipts	25-26 Est. City Match	26-27 Est. Grant Receipts	26-27 Est. City Match
Cultural Affairs						
U.S. Housing and Urban Development EDI CPF - Highland Park Youth Arts Center	DC	$ 1,000,000	$ -	$ -	$ -	$ -
Prop 68 Watts Towers Restoration Phase 2	DC	-	450,000	-	-	-
NEA - The Big Read FY24 (The House on Mango Street)	DA	20,000	-	-	-	-
Teiger Foundation - LAMAG Exhibition Support	DA	-	50,000	-	-	-
Getty Foundation Internship Program -LAMAG	DA	-	7,900	-	-	-
CA Cultural Heritage	DA	-	8,773	-	-	-
SONY Corporate Giving (repurposed from Big Read)	DA	25,000	25,000	-	25,000	-
Joseph Drown Foundation	DA	-	-	-	100,000	
NEA - Grants for the Arts	DA	-	-	-	75,000	75,000
CA State Parks - Art in the Parks	DA	-	-	-	100,000	100,000
Kettering Foundation	DA	-	-	-	50,000	-
Parsons Foundation	DA	-	5,000	-	50,000	-
Grow@Annenberg Foundation	DA	-	-	-	30,000	-
Innovation and Performance Commission (IPC) - Project Marketing App	DA	-	-	-	100,000	-
Total Cultural Affairs		**$ 1,045,000**	**$ 546,673**	**$ -**	**$ 530,000**	**$ 175,000**
Economic and Workforce Development Department (EWDD)						
Community Development Block Grant (CDBG)						
CDBG Coordination (EWDD Administration)	FC	$ 2,558,000	$ 695,723	$ -	$ 2,720,569	$ -
CDBG Program Delivery	EA	790,000	763,740	-	1,165,958	-
CDBG Business Development Projects	EA	13,372,000	15,536,526	-	15,584,000	-
Subtotal EWDD CDBG		**$ 16,720,000**	**$ 16,995,989**	**$ -**	**$ 19,470,527**	**$ -**
Workforce Development Division						
Workforce Innovation & Opportunity Act (WIOA)	EB	$ 41,000,000	$ 41,000,000	$ -	$ 54,230,472	$ -
Los Angeles County Youth Jobs Program	EB	9,300,000	9,300,000	-	5,412,200	-
Los Angeles County Workforce Innovation & Opportunity Act	EB	350,000	350,000	-	343,600	-
Los Angeles County Probation Juvenile Justice Crime Prevention Act	EB	360,000	360,000	-	120,300	-
Los Angeles County Measure H LA:RISE	EB	3,000,000	3,000,000	-	-	-
Los Angeles County Project Invest	EB	908,000	900,000	-	716,950	-
Los Angeles County Probation System Involved Youth	EB	1,300,000	1,300,000	-	-	-
Los Angeles County Relay Institute	EB	50,000	50,000	-	-	-
Workforce Innovation Opportunity Act CA Mega Fires	EB	1,000,000	1,000,000	-	664,874	-
Workforce Innovation & Opportunity Act Prison to Employment Initiative	EB	3,000,000	3,000,000	-	-	-
Regional Plan Implementation 3.0	EB	100,000	100,000	-	-	-
Regional Equity Recovery Partnership	EB	1,000,000	1,000,000	-	110,098	-
Californians For All	EB	26,197,347	26,197,347	-	26,197,347	-
Subtotal EWDD Workforce Development Division		**$ 87,565,347**	**$ 87,557,347**	**$ -**	**$ 87,795,841**	**$ -**
Total Economic and Workforce Development		**$ 104,285,347**	**$ 104,553,336**	**$ -**	**$ 107,266,368**	**$ -**
Emergency Management Department						
LACO Public Health Emergency Preparedness and Response Services Grant	AL	$ 257,383	$ 315,063	$ -	$ 315,063	$ -
Emergency Management Performance Grant (EMPG)	AL	780,090	1,119,535	1,119,535	472,083	472,083
ICARP Extreme Heat Large Planning Grant	BL	-	138,000	-	269,500	-
Total Emergency Management Department		**$ 1,037,473**	**$ 1,572,598**	**$ 1,119,535**	**$ 1,056,646**	**$ 472,083**
Fire Department						
Port Security Grant Program (PSGP 21)	AL	$ 330,366	$ -	$ -	$ -	$ -
Port Security Grant Program (PSGP 22)	AL	223,663	-	-	-	-
Port Security Grant Program (PSGP 24)	AL	-	129,000	32,000	-	-
Port Security Grant Program (PSGP 25)	AL	-	-	-	158,015	39,504
SAFER 22: Asst. to Firefighters Grant	AL	2,244,977	2,500,000	-	3,007,605	-
SAFER 24: Asst to Firefighters Grant	AL	-	2,500,000	650,000	2,500,000	750,000
Assistance to Firefighters Grant - (AFG 22)	AL	1,851,100	-	-	-	-
Regional Hazmat Response (RHMR 2021)	AL	313,922	200,000	-	-	-
Urban Search & Rescue Response System FY 2020	AL	5,000	-	-	-	-
Urban Search & Rescue Response System FY 2021	AL	135,992	-	-	-	-
Urban Search & Rescue Response System FY 2022	AL	350,000	186,841	-	-	-
Urban Search & Rescue Response System FY 2023	AL	350,000	400,000	-	-	-
Urban Search & Rescue Response System FY 2024	AL	350,000	400,000	-	-	-
Urban Search & Rescue Response System FY 2025	AL	-	500,000	-	300,000	-
Securing the Cities (STC)	AL	-	20,000	-	41,525	-
FIFA	AL	-	1,590,760	-	1,000,000	-
Total Fire Department		**$ 6,155,020**	**$ 8,426,601**	**$ 682,000**	**$ 7,007,145**	**$ 789,504**
Housing Department						
Community Development Block Grant (CDBG)						
CDBG Administration	FC	$ 1,382,367	$ 1,257,932	$ -	$ 1,257,932	$ -
CDBG Housing Programs	EA	4,898,812	4,020,683	-	2,973,749	-
Subtotal Housing CDBG		**$ 6,281,179**	**$ 5,278,615**	**$ -**	**$ 4,231,681**	**$ -**
Other Grants						
Emergency Solutions Grant (ESG) Program Year 50	EG	$ 4,411,153	$ -	$ -	$ -	$ -
Emergency Solutions Grant (ESG) Program Year 51	EG	-	4,256,090	4,256,090	4,256,090	4,256,090
Emergency Solutions Grant (ESG) Rapid Unsheltered Survivor Housing (RUSH)	AL	1,000,000	-	-	-	-
Home Investment Partnership (HOME)	EA	30,880,135	32,636,871	-	-	-
Housing Opportunities for Persons with AIDS (HOPWA) Program Year 50	EA	31,627,676	-	-	-	-
Housing Opportunities for Persons with AIDS (HOPWA) Program Year 51	EA	-	32,369,374	-	-	-
Community Project Funding (CPF) Alabama Courts	EA	-	500,000	-	-	-
Community Project Funding (CPF) Gower St. Apartments	EA	-	3,000,000	-	-	-
Community Project Funding (CPF) The Prentice	EA	-	1,840,000	-	-	-
Community Project Funding (CPF) Saticoy Gardens	EA	-	500,000	-	-	-
Subtotal Housing Other Grants		**$ 67,918,964**	**$ 75,102,335**	**$ 4,256,090**	**$ 4,256,090**	**$ 4,256,090**
Total Housing Department		**$ 74,200,143**	**$ 80,380,950**	**$ 4,256,090**	**$ 8,487,771**	**$ 4,256,090**
Mayor						
Gang Reduction, Intervention, and Prevention 2022-23 CalVIP Cohort 4	AC	$ 2,449,698	$ -	$ -	$ -	$ -
Juvenile Justice Crime Prevention Act (JJCPA)	AC	712,472	-	-	-	-
Justice Assistance Grant (JAG 20)	AC	2,306,740	-	-	-	-
Justice Assistance Grant (JAG 21)	AC	26,956,482	-	-	-	-
Justice Assistance Grant (JAG 22)	AC	-	2,693,286	-	-	-
Justice Assistance Grant (JAG 23)	AC	-	-	-	2,900,858	-
Justice Assistance Grant (JAG 24)	AC	-	-	-	2,404,507	-
FY21 State Homeland Security Grant Program	AC	240,566	16,025	-	-	-
FY22 State Homeland Security Grant Program	AC	-	287,433	-	-	-
FY23 State Homeland Security Grant Program	AC	-	-	-	150,000	-

FEDERAL, STATE, COUNTY, AND OTHER FUNDING SOURCES ESTIMATES

Grant Name	Sub-function Code	24-25 Actual Grant Receipts	25-26 Est. Grant Receipts	25-26 Est. City Match	26-27 Est. Grant Receipts	26-27 Est. City Match
Mayor (Continued)						
FY24 State Homeland Security Grant Program	AC	-	-	-	189,600	-
FY21 Urban Area Security Initiative (UASI)	AC	45,927,706	-	-	-	-
FY22 Urban Area Security Initiative (UASI)	AC	24,395,191	24,374,679	-	-	-
FY23 Urban Area Security Initiative (UASI)	AC	2,145,917	51,786,113	-	-	-
FY24 Urban Area Security Initiative (UASI)	AC	10,000	10,000,000	-	30,000,000	-
Securing The Cities (STC) FY20	AC	1,031,579	1,000,000	-	300,000	-
Proposition 4 - Sepulveda Basin Cleanup and Improvements (Earmark)	DC	-	-	-	1,000,000	-
Proposition 47 Cohort 3	EG	1,873,047	907,177	565,667	-	-
Improving Criminal Justice Responses Program Grant (ICJR)	AC	102,295	897,705	-	-	-
Family Justice Center (FJ23)	AC	115,598	195,872	-	-	-
2022 Caltrans Abatement Program	EG	3,334,152	-	-	-	-
Regional Catastrophic Preparedness Grant Program (RCPGP)	AC	271,783	617,625	-	-	-
Encampment Resolution Funding Program - 4L	EG	-	500,000	-	40,000,000	-
Total Mayor		**$ 111,873,226**	**$ 93,275,915**	**$ 565,667**	**$ 76,944,965**	**$ -**
Planning						
Regional Early Action Planning Grant (REAP 2.0)	EA	$ -	$ 1,727,168	$ -	$ 1,427,477	$ -
Regional Early Action Planning Grant (REAP)	EA	271,181	-	-	-	-
Historic Preservation Fund Grant Program (FY 2023-2024)	EA	40,000	-	-	-	-
Transit Oriented Development (TOD) R5	EA	-	-	-	224,026	-
Local Coastal Program Local Assistance Grant	EA	-	115,000	-	473,333	-
2025 Recovery Planning Grant	AL	1,351,596	-	-	-	-
Total Planning		**$ 1,662,777**	**$ 1,842,168**	**$ -**	**$ 2,124,836**	**$ -**
Police						
2018 Strategies for Policing Innovation	AC	$ 38	$ -	$ -	$ -	$ -
2024 Abby Honold	AC	-	255,000	-	245,000	-
2023 Alcohol Policing Partnership	AC	46,287	-	-	-	-
2024 Alcohol Policing Partnership	AC	-	50,000	-	50,000	-
2025 Alcohol Policing Partnership	AC	-	50,000	-	50,000	-
2022 Body-Worn Camera Policy - Digital Evidence Management	AC	113,231	465,425	-	310,284	-
2022 Body-Worn Camera Policy - Training	AC	470,045	539,995	-	-	-
2022 Bulletproof Vest Partnership	AC	128,235	-	-	-	-
2023 Bulletproof Vest Partnership	AC	-	32,271	32,271	-	-
2022 Cannabis Tax Fund - Law Enforcement	AC	356,219	-	-	-	-
2023 Cannabis Tax Fund - Law Enforcement	AC	728,675	-	-	-	-
2023 Cannabis Tax Fund - Toxicology	AC	593,341	24,629	-	-	-
2024 Cannabis Tax Fund - Law Enforcement	AC	314,466	683,000	-	-	-
2025 CHP Cannabis Tax Grant Fund	AC	-	246,960	-	740,881	-
2021 Comprehensive Youth Violence Prevention	AC	628,334	-	-	-	-
2021 Connect and Protect	AC	78,942	168,984	150,000	-	-
2021 COPS De-escalation Training	AC	39,897	-	-	-	-
2022 COPS De-escalation Training	AC	233,448	6,597	-	-	-
2023 COPS De-escalation Training	AC	124,030	125,969	-	-	-
2021 COPS Hiring Program	AC	824,481	-	1,600,000	-	-
2024 COPS Hiring Program	AC	-	1,590,675	-	3,181,345	-
2022 COPS- Microgrant	AC	50,000	-	-	-	-
2022 Coverdell Forensic Science Improvement (Cal OES)	AC	17,682	-	-	-	-
2023 Coverdell Forensic Science Improvement (Cal OES)	AC	162,345	-	-	-	-
2022 Coverdell Forensic Science Improvement (Fed)	AC	5,521	-	-	-	-
2023 Coverdell Forensic Science Improvement (Fed)	AC	6,010	132,260	-	-	-
2021 Crisis Response Training	AC	17,725	81,725	-	-	-
2023 Firearm Relinquishment Grant	AC	228,322	461,478	-	461,468	-
2023 Forensic Backlog DNA Reduction	AC	813,097	951,900	-	-	-
2024 Forensic Backlog DNA Reduction	AC	-	1,496,896	-	498,965	-
2023-25 Intellectual Property Grant	AC	285,169	89,831	-	-	-
2021 Internet Crimes Against Children (Federal)	AC	1,058,001	97,911	-	-	-
2023 Internet Crimes Against Children (State)	AC	925,583	-	-	-	-
2022-23 Off Highway Motor Vehicle Recreation (Education)	AC	192,671	-	-	-	-
2023-24 Off Highway Motor Vehicle Recreation (Education)	AC	141,687	31,656	-	-	-
2023-24 Off-Highway Motor Vehicle Recreation (LE)	AC	30,224	-	-	-	-
2024 Off Highway Motor Vehicle Recreation (Education)	AC	-	199,972	70,260	-	-
2024 Off-Highway Motor Vehicle Recreation (LE)	AC	-	64,307	21,436	-	-
2023 Organized Retail Theft	AC	615,581	7,517,200	-	7,517,200	-
2021 Port Security Grant	AC	148,849	-	-	-	-
2025 Port Security Program Grant	AC	-	138,750	-	138,750	-
2021 Preventing and Addressing Hate Crime	AC	66,311	750,000	-	-	-
2021 Project Safe Neighborhood (77th)	AC	124,397	-	-	-	-
2022 Forensic Backlog DNA Reduction	AC	601,017	-	-	-	-
2022 Project Safe Neighborhood	AC	18,950	185,027	-	-	-
2022 Prosecuting Cold Cases with DNA	AC	21,124	287,326	-	191,550	-
2023-24 Real Estate Fraud Prosecution Grant	AC	460,548	-	-	-	-
2024-25 Real Estate Fraud Prosecution Grant	AC	316,710	147,387	-	-	-
2025 Real Estate Fraud Grant	AC	-	278,250	-	92,750	-
2023-24 Regional Threat Assessment Center	AC	12,817	-	-	-	-
2024-25 Regional Threat Assessment Center	AC	41,428	-	-	-	-
2025 Safer Outcomes: Enhancing De-Escalation and Crisis Response Training – Support	AC	-	200,000	-	250,000	-
2025 Safer Outcomes: Enhancing De-Escalation and Crisis Response Training – Curriculum	AC	-	300,000	-	20,000	-
2023-24 STEP Program	AC	3,784,616	-	-	-	-
2024-25 STEP Program	AC	1,852,376	4,797,624	-	-	-
Total Police		**$ 16,678,430**	**$ 22,449,005**	**$ 1,873,967**	**$ 13,748,193**	**$ -**
Public Works, Board						
Youth Service Corps - CleanLA	BL	$ -	$ 2,160,000	$ -	$ 466,400	$ -
Youth Service Corps - River Rangers	BL	-	1,840,000	-	159,250	-
Youth Service Corps - Community Compost	BL	-	211,050	-	388,725	-
Community Cleanup and Employment Pathway Grant	BL	-	50,000	-	150,000	-
Total Public Works, Board		**$ -**	**$ 4,261,050**	**$ -**	**$ 1,164,375**	**$ -**
Public Works, Bureau of Engineering						
ATP Cycle 6 - LA River Way East San Fernando Valley Gap Closure	BL	$ -	$ -	$ -	$ 500,000	$ -
Safe Streets for All - La Brea Avenue Complete Streets Project	BL	-	1,800,000	450,000	-	-
Total Public Works, Bureau of Engineering		**$ -**	**$ 1,800,000**	**$ 450,000**	**$ 500,000**	**$ -**

FEDERAL, STATE, COUNTY, AND OTHER FUNDING SOURCES ESTIMATES

Grant Name	Sub-function Code	24-25 Actual Grant Receipts	25-26 Est. Grant Receipts	25-26 Est. City Match	26-27 Est. Grant Receipts	26-27 Est. City Match
Public Works, Bureau of Sanitation						
Directed Assistance Grant 22-23: Hollenbeck Park Lake Rehabilitation	BL	$ -	$ 750,000	$ -	$ 4,250,000	$ -
Beverage Container Recycling City/County Pymt Program 24-25	BL	947,632	-	-	-	-
Beverage Container Recycling City/County Pymt Program 25-26	BL	-	942,000	-	-	-
Beverage Container Recycling City/County Pymt Program 26-27	BL	-	-	-	1,000,000	-
Brownfields Cleanup Grant FY19 (River Park Cleanup)	BL	500,000	-	-	-	-
Brownfields Cleanup Grant FY20 (Paseo Del Rio Cleanup)	BL	89,943	410,000	100,000	-	-
Brownfields Cleanup Grant FY21 (Crocker Street Brownfields Clean Up)	BL	-	250,000	50,000	225,000	50,000
Brownfields Cleanup Grants FY23 (Taylor Yard G2-Central Brownfield Cleanup)	BL	-	1,000,000	-	1,000,000	-
Brownfields USEPA Community Wide Assessment FY25	BL	-	125,000	-	125,000	-
Clean Cities Programmatic Support (Clean Cities Programmatic Support 2024)	BL	55,000	-	-	-	-
Equitable Community Revitalization Grant 2021 (Community Wide Assessments)	BL	31,698	-	-	-	-
Equitable Community Revitalization Grant 2021 (Slauson Wall Cleanup Project)	BL	3,917,812	2,199,000	-	-	-
Environmental Enhancement and Mitigation Program	BL	143,096	357,000	352,000	-	-
EPA Mandatory Grant Programs: Community Grants Program	BL	-	2,400,000	600,000	453,000	264,000
Fire Prevention Grants Program (Lopez Canyon Hazardous Fuels Reduction)	BL	54,358	100,000	20,000	-	-
Inflation Reduction Act Urban and Community Forestry Program (BeLeaf in Equity)	BL	178,071	705,000	-	705,000	-
Local Gov Waste Tire Cleanup Grant Program (TCU 19 FY 2022-23)	BL	100,000	-	-	-	-
Local Government Waste Tire Amnesty Grant Program 1012-24 - FY 2023-24	BL	-	40,000	-	-	-
MSRC PON2018-01 - Local Gov Prtnrshp Prg_Clean Trnsprt Funding	BL	-	900,000	-	-	-
MTA 2013 Call for Projects (Vermont Ave Stormwater Capture)	BL	-	57,000	-	-	-
Office of UAIP, Composting_Food Waste Reduction	BL	-	400,000	100,000	-	-
Prop 68: Green Infrastructure (Boyle Heights)	BL	430,156	372,000	-	-	-
Prop 84: Integrated Regional Water Mngmt Prg Round 1: IRWMP	BL	2,697,284	-	-	-	-
Prop 84: Integrated Regional Water Mngmt Prg Rnd 2: IRWMP - Vermont Av	BL	117,000	-	-	-	-
Prop 84: SM Bay Restoration Commission: Westwood Nghbrhd Greenway Prj	BL	211,744	-	-	-	-
Urban and Community Forestry Program Grant (FY2021-22) (GREENfiltration)	BL	151,735	1,300,000	41,000	-	-
Used Oil Payment Program Grant (Used Oil Payment Program - OPP15	BL	521,801	-	-	-	-
Used Oil Payment Program Grant (Used Oil Payment Program - OPP16	BL	-	500,000	-	-	-
Used Oil Payment Program Grant (Used Oil Payment Program - OPP17	BL	-	-	-	500,000	-
Volkswagen Environmental Mitigation Trust Program 2021	BL	-	2,465,000	-	510,000	-
WaterSMART Water Recycling and Desalination (DC Tillman)	BL	318,823	-	-	-	-
WaterSMART Water Recycling and Desalination (Hyperion 2035: Phase 1)	BL	2,012,838	2,987,000	9,062,000	-	-
Total Public Works, Bureau of Sanitation		**$ 12,478,991**	**$ 18,259,000**	**$ 10,325,000**	**$ 8,768,000**	**$ 314,000**
Public Works, Bureau of Street Lighting						
NASA Grant - PEACE for EEJ	BL	$ 250,000	$ -	$ -	$ -	$ -
Total Public Works, Bureau of Street Lighting		**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**
Public Works, Bureau of Street Services						
Waste Tire Enforcement Grant	BF	$ -	$ 72,000	$ -	$ -	$ -
Total Public Works, Bureau of Street Services		**$ -**	**$ 72,000**	**$ -**	**$ -**	**$ -**
Transportation						
Active Transportation Program (ATP) - Cycle 2 2015	CA	$ 1,368,885	$ -	$ -	$ -	$ -
ATP - Cycle 3 2017 & SB1 Augmentation	CA	576,809	-	-	-	-
ATP - Cycle 4 2019	CA	1,640,968	3,194,704	641,115	20,535,500	5,014,885
ATP - Cycle 4 Caltrans	CA	427,000	1,390,000	278,000	4,170,000	834,000
ATP - Cycle 5 2021	CA	3,992,296	7,288,307	1,422,335	30,497,900	7,351,350
ATP - Cycle 6 2023	CA	1,899,631	11,809,400	2,508,000	30,498,400	5,347,000
Advanced Transportation and Congestion Management Technologies Deployment Program	CD	224,541	-	-	-	-
California Air Resources Board (CARB) G14-LCT1-03	CA	934,904	-	-	-	-
CARB STEP-IG-02	CD	6,050,963	7,792,334	2,427,184	-	-
Clean Transportation Program 2020	CD	-	-	-	6,000,000	14,912,518
FAP - Prop A 40%	CD	34,953,640	30,819,045	-	32,000,000	-
FAP - Prop A GOI Tier II	CD	6,880,097	7,079,834	-	7,000,000	-
FAP - Prop A Incentive Funds	CD	2,353,690	2,481,335	-	2,200,000	-
FAP - Prop A NTD Incentive	CD	2,773,007	2,373,188	-	2,500,000	-
FAP - Prop C 5% Security	CD	2,058,339	1,709,976	-	1,855,000	-
FAP - Prop C BSIP	CD	173,507	178,712	-	175,000	-
FAP - Prop C Foothill Mitigation	CD	625,258	542,638	-	580,000	-
FAP - Prop C MOSIP	CD	3,164,076	3,248,369	-	3,200,000	-
FAP - Prop C TSE	CD	3,132,397	3,226,369	-	3,180,000	-
Safetealu	CA	65,962	288,408	77,068	1,011,700	281,000
Safetealu - Repurposing 2016	CA	1,129,056	-	-	-	-
Safetealu - Repurposing 2017	CA	2,282,126	1,813,059	832,546	-	-
Federal Transit Administration (FTA)	CA	-	3,306,610	-	1,287,064	-
Federal Transit Administration (FTA) - 5307 Urbanized Area (formula grant)	CD	20,307,789	597,000	-	12,709,531	3,079,581
FTA - 5310 Enhanced Mobility of Seniors and Individuals w/Disabilities (formula grant)	CD	-	-	600,000	-	-
FHWA Railway Highway Crossings (Section 130 Program)	CA	4,714	-	-	-	-
Highway Safety Improvement Program (HSIP) - Cycle 6 2013	CA	168,675	330,189	36,688	-	-
HSIP - Cycle 7 2015	CA	806,806	5,304,350	200,000	3,475,634	202,231
HSIP - Cycle 8 2016	CA	2,176,405	6,021,975	669,108	-	-
HSIP - Cycle 10 2020	CA	108,060	1,109,802	-	711,545	-
HSIP - Cycle 11 2022	CA	-	-	-	720,000	80,000
Prop A - LA County DASH Boyle Heights-ELA	CD	1,200,000	1,200,000	-	1,200,000	-
LACMTA - Open Street Program	CA	1,501,052	1,022,526	-	-	-
Low Carbon Transit Operations Program (LCTOP)	CD	-	-	4,167,129	2,564,541	-
Measure M Metro Active Transport (MAT) Program	CA	-	-	-	7,511,538	-
Metro Call for Projects - CFP2007	CA	1,007,971	1,246,776	546,916	1,200,000	538,462
Metro Call for Projects - CFP2009	CA	857,949	809,293	459,769	1,437,328	1,479,606
Metro Call for Projects - CFP2011	CA	337,136	2,095,827	585,635	682,463	238,000
Metro Call for Projects - CFP2013	CA	324,322	1,605,796	322,171	2,000,000	1,000,000
Metro Call for Projects - CFP2015	CA	3,554,537	4,940,742	2,868,227	5,532,484	893,371
Metro Measure M MSP - Central LA	CA	398,252	195,054	-	3,587,532	-
Metro Measure M MSP - South Bay Cities Cogs	CA	182,883	500,000	-	4,600,600	-
Metro Measure M MSP - Westside Cities Subregion WCCOG 2020	CA	149,765	1,943,000	-	9,261,297	-
SCAG CMAQ/STBG	CA	-	8,311,000	165,000	9,700,000	560,000
SCAG Regional Early Action Planning (REAP) 2.0 Program	CA	-	1,050,000	-	-	-
Senate Bill 1 (SB 1) State of Good Repair (SGR)	CD	-	-	1,050,146	3,733,166	-
Senate Bill 1 (SB 1) State Transit Assistance (STA)	CD	5,454,203	3,104,944	-	-	-
SR-710 North Corridor Mobility Improvement Projects - (Round 1) 2018	CD	379	1,000,000	129,561	3,099,632	129,561
SR-710 North Corridor Mobility Improvement Projects - (Round 2) 2019	CD	7,693,772	26,076,177	705,250	4,230,622	287,500
Strategic Growth Council Transformative Climate Communities Program	CD	1,350,000	2,450,000	-	-	-
Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program	CA	601,617	402	-	-	-

FEDERAL, STATE, COUNTY, AND OTHER FUNDING SOURCES ESTIMATES

Grant Name	Sub-function Code	24-25 Actual Grant Receipts	25-26 Est. Grant Receipts	25-26 Est. City Match	26-27 Est. Grant Receipts	26-27 Est. City Match
Transportation (Continued)						
Traffic Light Synchronization Program (TLSP) - Prop 1B	DC	1,703,624	-	-	-	-
Transformative Climate Communities Grant	CA	1,495,530	3,787,525	743,585	2,593,968	409,498
Total Transportation		**$ 128,092,593**	**$ 163,244,666**	**$ 21,435,433**	**$ 227,242,445**	**$ 42,638,563**
Youth Development						
Peer Homeless System Navigation Program	EB	$ 640,108	$ -	$ -	$ -	$ -
Total Youth Development		**$ 640,108**	**$ -**	**$ -**	**$ -**	**$ -**
Library						
California Library Literacy Services (CLLS)	DB	$ 378,340	$ 385,000	$ -	$ -	$ -
California Library LSTA Inspiration Grant	EG	66,000	-	-	-	-
Building Forward Library Facilities Improvement Program (Baldwin Hills)	DC	-	65,560	65,560	-	-
Building Forward Library Facilities Improvement Program (Canoga Park)	DC	-	93,692	131,984	-	-
Building Forward Library Facilities Improvement Program (Chatsworth)	DC	-	125,595	313,360	-	-
Building Forward Library Facilities Improvement Program (Encino Tarzana)	DC	-	94,092	403,196	-	-
Building Forward Library Facilities Improvement Program (Granada Hills)	DC	-	123,855	123,855	-	-
Building Forward Library Facilities Improvement Program (John C Fremont)	DC	-	109,092	109,092	-	-
Building Forward Library Facilities Improvement Program (John Muir)	DC	-	53,253	53,253	-	-
Building Forward Library Facilities Improvement Program (Mar Vista)	DC	-	106,150	106,150	-	-
Building Forward Library Facilities Improvement Program (Memorial)	DC	-	127,070	150,512	-	-
Building Forward Library Facilities Improvement Program (North Hollywood)	DC	-	201,297	380,926	-	-
Building Forward Library Facilities Improvement Program (Northridge)	DC	-	122,444	497,529	-	-
Building Forward Library Facilities Improvement Program (Sherman Oaks)	DC	-	127,944	419,494	-	-
Building Forward Library Facilities Improvement Program (Valley Plaza)	DC	-	103,592	417,977	-	-
Building Forward Library Facilities Improvement Program (Wilshire)	DC	-	78,385	78,385	-	-
Total Library		**$ 444,340**	**$ 1,917,021**	**$ 3,251,273**	**$ -**	**$ -**
Recreation & Parks						
General Childcare Program	EG	$ 119,005	$ 2,531,358	$ -	$ 2,531,358	$ -
California State Preschool Program	EG	931,666	950,743	-	950,743	-
Juvenile Justice Crime Prevention Act (JJCPA) - After School Enrichment	AC	1,669,970	660,000	-	1,350,000	-
Summer Food Service Program for Children	EG	669,260	856,000	94,000	950,000	-
State Prop 84 Statewide Park Program	DC	1,614,277	650,000	-	579,000	-
Measure A - Maintenance and Servicing	DC	5,359,737	3,000,000	-	4,000,000	-
Measure A - Capital Improvement (Cat. 1 & 2) Annual Allocations	DC	309,929	4,400,000	-	5,000,000	-
Measure A - RESTORE	DC	-	-	-	1,000,000	-
Measure A - Capital Improvement (Cat. 3 & 4) Competitive Grants	DC	-	1,000,000	-	400,000	-
Measure A - Acquisition Only (Cat. 3 & 4) Competitive Grants	DC	-	-	-	1,000,000	-
Measure A - Technical Assistance Program	DC	-	-	-	1,000,000	-
Outdoor Equity Grants Program - Harvard RC	DB	-	305,085	-	-	-
Outdoor Equity Grants Program - Lemon Grove RC	DB	-	305,085	-	-	-
Outdoor Equity Grants Program - Seoul International RC	DB	-	305,085	-	-	-
Proposition 68 - Statewide Parks, Round 3 & 4	DC	11,130,009	5,600,000	-	10,000,000	-
Economic Development Initiative Community Project Fund (EDI-CPF)	DC	-	-	-	100,000	-
Total Recreation & Parks		**$ 21,803,853**	**$ 20,563,356**	**$ 94,000**	**$ 28,861,101**	**$ -**
Subtotal - City Departments		**$ 862,545,397**	**$ 802,921,804**	**$ 49,181,288**	**$ 749,787,681**	**$ 54,330,069**
Airports						
Airport Improvement Program - LAX	DC	$ 36,916,000	$ 43,651,000	$ 13,180,000	$ 63,175,000	$ 18,842,000
Airport Improvement Program - VNY	DC	5,399,000	-	-	31,557,000	2,367,000
Bipartisan Infrastructure Program - LAX	DC	109,098,000	28,898,000	8,079,000	96,003,000	24,001,000
Bipartisan Infrastructure Program - VNY	DC	-	-	-	1,607,000	85,000
CA Aid to Airports Program - VNY	DC	-	90,000	-	350,000	-
Checked Baggage Inspection Systems	DC	3,239,000	13,905,000	148,000	3,233,000	-
Environmental Enhancement and Mitigation Program	BL	282,000	218,000	-	-	-
Composting and Food Waste Reduction (CFWR) Cooperative Agreements	BL	-	300,000	110,000	-	-
C-Impact LAX Workforce Investment	EA	71,000	179,000	-	750,000	-
Metro FTEEX - Sepulveda Corridor CCTV	CA	-	593,000	889,000	-	-
CRRSAA Concession Grant	AL	9,196,000	-	-	-	-
Total Airports		**$ 164,201,000**	**$ 87,834,000**	**$ 22,406,000**	**$ 196,675,000**	**$ 45,295,000**
Harbor						
DHS FEMA Port Security Grant FY22 - Security System Expns_Intgrtn Equipment	AC	$ 420,729	$ -	$ -	$ -	$ -
DHS FEMA Port Security Grant FY23 - Sec Syst Mnt, Cyber Threat Det (684030, 684040, 684050)	AC	130,148	1,963,000	-	-	-
DHS FEMA Port Security Grant FY24 - Cyber Threat Detection Software (65105, 65106)	AC	-	1,113,000	-	-	-
DHS FEMA Port Security Grant FY25 - (TBD)	AC	-	-	-	1,155,000	-
FY 2020 SR 47/Vincent Thomas Bridge & Front St./Harbor Blvd. - PIDP (2533400)	CA	2,045,809	2,002,000	-	3,616,000	-
Terminal Island Railyard Enhncmnt Proj: Pier 400 Corridor Storage TCEP (2543500)	CA	950,359	432,900	-	-	-
SR 47/Vincent Thomas Brdg & Front St/Harbor Blvd (2533400)- TCEP Federal	CA	1,344,025	2,052,000	-	-	-
FY 2019 Fenix Container Term Int Railyard MARAD PIDP -(2562200)	CA	72,638	5,258,353	17,811,620	7,039,255	-
LA Gateway Port Optimizer: Advcd Trns & Congestion Mgmt Tech Deployment (6840200)	CA	900,000	380,000	-	-	-
Marine Support Facility (MSF) Access/Terminal Island Grade Sep RAISE (25697)	CA	28,999	3,750,000	2,637,000	-	-
2024 Terminal Island Rail Infrastructure Improvements TCEP (65027)	CA	-	-	-	1,681,000	-
DERA 2021: Replace Tier 0 + Diesel Engine on Switcher Locomotive (78300)	BL	-	5,000	-	2,020,000	-
SEA-CHANGE - 2024 Clean Ports Program (various WOs)	BL	-	-	-	136,090,000	-
FY 23 COPS Hiring Program (68406)	AC	-	417,000	-	316,000	-
SR 47/Vincent Thomas Brdg & Front St/Harbor Blvd - TCEP State (2533400)	CA	1,653,801	1,766,000	-	2,635,000	-
FY 2020 TCEP Fenix Container Term Int Railyard Prj - B302-305 Expansion 2562200	CA	-	5,572,400	14,977,000	7,430,000	-
Marine Supp Fac Access/Terminal Island Rail Sys Grade Sep- State TCEP (25697)	CA	-	-	-	2,800,000	-
SR/47 Seaside Ave. Navy Way PFIP (25732)	CA	-	-	-	14,000	-
Wilmington Waterfront Dev Prj: Avalon Ped Bridge PFIP (2537700)	CA	-	7,671,000	-	23,012,000	-
Terminal Island MSF Impv & Exp, Backland PFIP (25735)	CA	-	-	-	127,675,000	-
Household Hazardous Waste: Marine Flare Collection Event (78322)	BL	-	50,000	-	-	-
CA WDB POLA/POLB Goods Movement Workforce Training Campus (256840)	EA	-	20,000,000	-	20,000,000	-
LA Marine Emission Reduction Project, Catalina Express Harbor Cruises	BL	-	20,745,000	-	6,966,000	-
CA Containerized Ports Interoperability Grant Program "GO-Biz"	DC	-	7,950,000	-	-	-
South Wilmington Grade Separation, Prop C, MTA (24236)	CA	-	-	-	1,294,000	-
Harbor Blvd./Sampson Way/7th Street - Prop C MTA (2509400) Amnd 1	CA	-	404,000	-	-	-
SR 47/Vincent Thomas Brdg & Front St/Harbor Blvd - LA Cnty Measure R (2533400)	CA	10,895,766	13,217,000	-	17,622,000	-
Zero Emission Freight Veh Adv Infrst - Electrical Chrg Infrst (7824500)	BL	1,457,788	-	-	-	-
Total Harbor		**$ 19,900,062**	**$ 94,748,653**	**$ 35,425,620**	**$ 361,365,255**	**$ -**

FEDERAL, STATE, COUNTY, AND OTHER FUNDING SOURCES ESTIMATES

Grant Name	Sub-function Code	24-25 Actual Grant Receipts	25-26 Est. Grant Receipts	25-26 Est. City Match	26-27 Est. Grant Receipts	26-27 Est. City Match
Water & Power						
State Water Control Board (SWRCB), Prop 1 (Round 2) Groundwater Sustainability - Implementation	BL	$ 6,150,605	$ -	$ 2,670,989	$ 25,781,773	$ 2,670,989
SWRCB, Prop 1 (Round 1) Groundwater Sustainability - Implementation	BL	4,604,547	-	-	-	-
SWRCB, Prop 1 (Round 1) Groundwater Sustainability - Planning	BL	200,000	-	-	-	-
SWRCB, Prop 1 (Round 2) Storm Water Grant - Implementation	BL	-	-	-	1,756,776	2,927,961
LA County, Measure W (Round 1) Safe Clean Water Program	BL	70,637	624,840	624,840	4,094,694	9,323,092
LA County, Measure W (Round 2) Safe Clean Water Program - Rec Center Stormwater Capture	BL	22,872	3,888,158	3,888,158	10,948,579	10,948,579
LA County, Measure W (Round 2) Safe Clean Water Program - Valley Plaza Stormwater Capture	BL	38,670	116,105	116,105	-	17,665,000
LA County, Measure W Safe Clean Water Program (Round 3)	BL	16,574	207,491	207,491	2,456,304	5,093,839
CA Dept. of Water Resources, Urban Community Drought Relief Grant Program	BL	122,610	7,325,982	3,669,732	8,020,158	1,803,455
State Highway Operation and Protection - Fernangeles Park Stormwater Capture	BL	-	-	-	2,688,345	-
State Highway Operation and Protection Program - Valley Plaza Park North Stormwater Capture	BL	-	-	-	11,373,500	-
State Highway Operation and Protection Program - Valley Plaza Park South Stormwater Capture	BL	-	-	-	6,291,500	-
CA Dept. of Water Resources, Proposition 1 (Round 1) IRWM Implementation Grants	BL	-	-	-	786,626	1,832,413
CA Dept. of Water Resources, Proposition 1 (Round 2) IRWM Implementation Grants	BL	-	-	-	1,000,000	6,550,143
CA Dept. of Water Resources - Proposition 84 IRWM Round 1	BL	234,124	-	-	-	-
CA Dept. of Water Resources - Proposition 84 IRWM 2014 Drought Round	BL	565,726	-	-	-	-
CalRecycle Legacy Disposal Site Abatement Partial Grant Program	BL	-	325,000	-	-	-
Total Water & Power		**$ 12,026,365**	**$ 12,487,576**	**$ 11,177,315**	**$ 75,198,255**	**$ 58,815,471**
Subtotal - Proprietary Departments		**$ 196,127,427**	**$ 195,070,229**	**$ 69,008,935**	**$ 633,238,510**	**$ 104,110,471**
Subtotal - City Departments		**$ 862,545,397**	**$ 802,921,804**	**$ 49,181,288**	**$ 749,787,681**	**$ 54,330,069**
Subtotal - Proprietary Departments		**$ 196,127,427**	**$ 195,070,229**	**$ 69,008,935**	**$ 633,238,510**	**$ 104,110,471**
Total - City of Los Angeles		**$1,058,672,824**	**$ 997,992,033**	**$ 118,190,223**	**$ 1,383,026,191**	**$ 158,440,540**

FEDERAL, STATE, COUNTY, AND OTHER FUNDING SOURCES ESTIMATES

Distribution of FY 2026-27 Grant Receipts by Subfunction

Code	Subfunction	Estimated Receipts	Estimated City Match	Estimated Total
PART I - City Departments				
AB	Legal Prosecution	$ 2,097,879	$ -	$ 2,097,879
AC	Crime Control	55,515,151	129,500	55,644,651
AL	Local Emergency Planning Response	47,131,014	1,261,587	48,392,601
BF	Wastewater Collection, Treatment & Disposal	-	-	-
BL	Environmental Quality	10,764,512	314,000	11,078,512
CA	Street & Highway Transportation	141,014,953	24,229,403	165,244,356
CD	Mass Transit	86,227,492	18,409,160	104,636,652
DA	Arts & Cultural Opportunities	530,000	175,000	705,000
DB	Educational Opportunities	-	-	-
DC	Capital	24,079,000	-	24,079,000
EA	Economic Opportunities & Development	21,848,543	-	21,848,543
EB	Employment Opportunities	87,795,841	-	87,795,841
EG	Human Services	257,980,123	9,811,419	267,791,542
FC	Administrative	14,803,173	-	14,803,173
Subtotal City Departments		$ 749,787,681	$ 54,330,069	$ 804,117,750
PART II - Proprietary Departments				
AC	Crime Control	$ 1,471,000	$ -	$ 1,471,000
AL	Local Emergency Planning Response	-	-	-
BL	Environmental Quality	220,274,255	58,815,471	279,089,726
CA	Street & Highway Transportation	194,818,255	-	194,818,255
DC	Capital	195,925,000	45,295,000	241,220,000
EA	Economic Opportunities & Development	20,750,000	-	20,750,000
Subtotal Proprietary Departments		$ 633,238,510	$ 104,110,471	$ 737,348,981
	City of Los Angeles - Total Grant Funding	$1,383,026,191	$158,440,540	$1,541,466,731

Distribution of FY 2026-27 Grant Receipts by Fund Source

Code	Subfunction	Estimated Receipts	Estimated City Match	Estimated Total
PART I - City Departments				
C	County Grants	$ 115,341,394	$ 129,500	$ 115,470,894
F	Federal Grants	99,370,316	8,514,175	107,884,491
F/S	Federal Grants with State as Pass-through	239,416,318	21,634,795	261,051,113
F/C	Federal Grants with County as Pass-through	83,343,376	5,879,583	89,222,959
S	State Grants	202,868,639	18,172,016	221,040,655
S/C	State Grants with County as Pass-through	9,117,638	-	9,117,638
O	Other	330,000	-	330,000
Subtotal City Departments		$ 749,787,681	$ 54,330,069	$ 804,117,750
PART II - Proprietary Departments				
C	County Grants	$ 36,415,577	$ 43,030,510	$ 79,446,087
F	Federal Grants	340,925,255	45,295,000	386,220,255
F/S	Federal Grants with State as Pass-through	6,851,000	-	6,851,000
F/C	Federal Grants with County as Pass-through	3,616,000	-	3,616,000
F/O	Federal Grants with Other Organization as Pass-throug	-	-	-
S	State Grants	245,430,678	15,784,961	261,215,639
S/C	State Grants with County as Pass-through	-	-	-
O	Other	-	-	-
Subtotal Proprietary Departments		$ 633,238,510	$ 104,110,471	$ 737,348,981
	City of Los Angeles - Total Grant Funding	$1,383,026,191	$158,440,540	$1,541,466,731

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) RECEIPTS

CDBG Allocation Program Years 48 - 52

Participants	Program 48 Yr Actuals (7/22-6/23)	Program 49 Yr Actuals (7/23-6/24)	Program 50 Yr Actuals (7/24-6/25)	Program 51 Yr Estimates (7/25-6/26)	Program 52 Yr Estimates (7/26-6/27)
Community Investment for Families (CIFD)					
Administration	$ 8,078,216	$ 8,469,100	$ 11,672,201	$ 8,287,481	$ 10,824,672
Neighborhood Improvement - Public Facilities	18,572,604	9,445,600	14,917,334	2,953,458	12,649,909
Human Services (Public Services)	9,511,320	9,439,900	8,934,432	9,775,551	7,881,001
Subtotal CIFD	**$ 36,162,140**	**$ 27,354,600**	**$ 35,523,967**	**$ 21,016,490**	**$ 31,355,582**
Economic & Workforce Development Department					
Administration	$ 2,148,581	$ 2,200,000	$ 2,558,000	$ 695,723	$ 2,720,569
Program Delivery	780,668	782,000	790,000	763,740	1,165,958
Business Development Projects	9,140,965	9,200,000	13,372,000	15,536,526	15,584,000
Subtotal EWDD	**$ 12,070,214**	**$ 12,182,000**	**$ 16,720,000**	**$ 16,995,989**	**$ 19,470,527**
Housing (LAHD)					
Administration	$ 1,953,805	$ 1,527,118	$ 1,382,367	$ 1,257,932	$ 1,257,932
Housing Programs	5,069,967	4,986,005	4,898,812	4,020,683	2,973,749
Subtotal LAHD	**$ 7,023,772**	**$ 6,513,123**	**$ 6,281,179**	**$ 5,278,615**	**$ 4,231,681**
Neighborhood Improvements - Other Departments					
Building and Safety	$ 3,034,884	$ 3,300,376	$ 3,163,628	$ 2,795,628	$ 2,795,628
City Attorney	531,077	531,077	531,077	531,077	531,077
Public Works (All Bureaus)	3,492,311	660,879	1,726,893	6,534,879	891,879
Recreation & Parks	10,490,125	-	2,273,889	2,964,728	1,337,507
Improvements Other Departments	**$ 17,548,397**	**$ 4,492,332**	**$ 7,695,487**	**$ 12,826,312**	**$ 5,556,091**
Admin & Public Service - Other Departments					
Aging	$ 902,231	$ 732,606	$ 669,782	$ 526,940	$ 659,410
Cultural Affairs	1,500,000	-	-	-	-
Department on Disability	57,782	-	-	-	-
Other Departments	**$ 2,460,013**	**$ 732,606**	**$ 669,782**	**$ 526,940**	**$ 659,410**
Subtotal City Departments	**$ 75,264,536**	**$ 51,274,661**	**$ 66,890,415**	**$ 56,644,346**	**$ 61,273,291**
Other Agencies					
Housing Authority	$ 1,018,479	$ 24,621,602	$ 2,600,000	$ 1,000,000	$ 1,000,000
L.A. Homeless Services Authority	152,000	-	-	-	-
Various/Other	-	27,687,000	-	-	-
Subtotal Other Agencies	**$ 1,170,479**	**$ 52,308,602**	**$ 2,600,000**	**$ 1,000,000**	**$ 1,000,000**
Total City Departments and Other Agencies	**$ 76,435,015**	**$ 103,583,263**	**$ 69,490,415**	**$ 57,644,346**	**$ 62,273,291**

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SECTION 6

2026-27

Functional Distributions

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CITY OF LOS ANGELES

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CONSOLIDATED FUNCTIONAL DISTRIBUTION

Budgets of All Departments of City Government
Showing the Economic Impact of the 2026-27 Budget

Function	Budgets 2024-25	Budgets 2025-26	Budgets 2026-27
A. Community Safety			
Total General Budget	$ 5,063,413,334	$ 4,925,495,907	$ 5,318,002,402
Grant and Other Funds	94,624,910	124,066,056	106,215,044
Pension and Retirement Funds:		-	
Earnings	695,714,620	684,044,701	698,403,803
Member Contributions	246,721,922	259,834,359	262,591,810
	$ 6,100,474,786	$ 5,993,441,023	$ 6,385,213,059
		--	
B. Home and Community Environment		--	
Total General Budget	$ 4,046,117,605	$ 5,155,512,507	$ 5,486,871,835
Grant and Other Funds	105,225,515	246,995,862	231,038,767
Water Supply	3,707,911,000	3,788,082,000	4,565,699,000
Power Supply	8,330,291,000	9,169,513,000	10,363,344,000
Pension and Retirement Funds:		-	
Earnings	1,508,873,269	1,621,035,469	1,782,301,694
Member Contributions	237,515,626	275,882,309	283,125,704
	$ 17,935,934,015	$ 20,257,021,147	$ 22,712,381,000
		--	
C. Transportation		0	
Total General Budget	$ 1,485,266,174	$ 1,648,767,525	$ 1,628,446,086
Grant and Other Funds	135,804,451	146,340,557	422,060,700
Air Transportation	9,891,396,000	10,732,308,000	10,637,380,000
Pension and Retirement Funds:		-	
Earnings	86,807,930	78,359,038	85,528,175
Member Contributions	40,243,100	40,707,483	41,529,786
	$ 11,639,517,655	$ 12,646,482,603	$ 12,814,944,747
		0	
D. Cultural, Educational, and Recreational Services			
Total General Budget	$ 894,245,955	$ 895,474,382	$ 973,850,111
Grant and Other Funds	112,948,295	249,283,527	283,230,289
Pension and Retirement Funds:		-	
Earnings	89,602,250	88,939,451	98,653,084
Member Contributions	48,180,869	56,057,404	55,524,341
	$ 1,144,977,369	$ 1,289,754,764	$ 1,411,257,825
		0	
E. Human Resources, Economic Assistance, and Development		0	
Total General Budget	$ 287,782,976	$ 256,497,699	$ 277,570,834
Grant and Other Funds	461,689,408	343,717,655	388,374,507
Harbor Service	2,623,105,979	2,705,630,103	3,453,611,491
Pension and Retirement Funds:		--	
Earnings	8,122,423	7,630,569	7,852,982
Member Contributions	4,367,584	4,809,450	4,419,848
	$ 3,385,068,370	$ 3,318,285,476	$ 4,131,829,662
		0	
F. General Administration and Support		0	
Total General Budget	$ 1,120,582,285	$ 1,221,573,295	$ 1,163,501,172
Grant and Other Funds	11,482,800	12,828,877	14,803,173
Pension and Retirement Funds:		-	
Earnings	110,419,508	100,119,772	111,690,261
Member Contributions	59,374,712	63,104,218	62,861,979
	$ 1,301,859,305	$ 1,397,626,162	$ 1,352,856,585
		--	
Subtotal City Government	$ 41,507,831,500	$ 44,902,611,175	$ 48,808,482,878
		--	
Less Interdepartmental Transactions	(2,121,506,343)	(2,222,482,614)	(2,649,539,203)
Total City Government	$ 39,386,325,157	$ 42,680,128,561	$ 46,158,943,675

Total General Budget figures are from the "Functional Distribution of 2025-26 Appropriations and Allocated Funds" exhibit also shown in this Section. Grant and Other Funds figures reflect the "Functional Distribution of Distribution of 2025-26 Appropriations and Allocated Funds" figures in addition to Proprietary Departments' estimated receipts in the "Federal and State Funding Estimates" schedule in Section 5. The financial data for the Departments of Airports, Harbor, Water and Power, and the City Employees' Retirement and Pensions Systems are presented in this schedule for informational purposes. These departments are governed by Boards of Commissioners, appointed by the Mayor and confirmed by the City Council. Their budgets are adopted exclusively by these Boards.

SUMMARY OF FUNCTIONAL DISTRIBUTION OF 2026-27 APPROPRIATIONS

Code	Function	Operating Budget	Other Allocated Costs Applied	Capital Improvements*	Bond Redemption and Interest	Total General Budget
A	Community Safety	$ 3,325,743,787	$ 1,992,258,615	$ --	$ --	$ 5,318,002,402
B	Home and Community Environment	3,887,323,000	765,153,768	718,442,978	115,952,089	5,486,871,835
C	Transportation	1,118,012,058	421,812,833	88,621,195	--	1,628,446,086
D	Cultural, Educational, and Recreational Services	691,116,503	279,733,608	3,000,000	--	973,850,111
E	Human Resources, Economic Assistance, and Development	247,831,325	29,739,509	--	--	277,570,834
F	General Administration and Support	4,652,199,505	(3,488,698,333)	--	--	1,163,501,172
	Total	$ 13,922,226,178	$ --	$ 810,064,173	$ 115,952,089	$ 14,848,242,440

This tabulation represents a distribution of the 2026-27 appropriations of City funds for general budget purposes according to City functions.

Appropriations distributed to specific programs are presented on the Supporting Data pages in Section 2

Appropriations for General City Budget purposes and other funds estimated to be spent by departments (except for the proprietary departments) during the fiscal year are distributed according to subfunction of City government in the tabulation appearing in Section 6 .

A consolidated statement of all departments of City government, including the Airports, Harbor, and Water and Power departments, appears also in Section 6 and shows the economic impact of the City's budget for the fiscal year.

*Appropriations of $17,151,130 for Capital Improvements are reflected in the Operating Budget column.

FUNCTIONAL DISTRIBUTION OF 2026-27 APPROPRIATIONS AND ALLOCATED FUNDS

Code	Function and Subfunction	Operating Budget	Other Allocated Costs Applied	Capital Improvements*	Bond Redemption and Interest	Total General Budget	Grant and Other Funds**	Total Funds Allocated
A	COMMUNITY SAFETY							
AA	Animal Control	35,865,390	28,595,976	-	-	64,461,366	-	64,461,366
AB	Legal Prosecution	74,179,200	51,921,418	-	-	126,100,618	2,097,879	128,198,497
AC	Crime Control	2,000,665,352	1,358,214,527	-	-	3,358,879,879	55,515,151	3,414,395,030
AE	Support of Police Department	30,831,656	(30,831,656)	-	-	0	-	0
AF	Fire Control	627,812,542	376,207,785	-	-	1,004,020,327	-	1,004,020,327
AH	Public Assistance	333,889,535	163,520,587	-	-	497,410,122	-	497,410,122
AJ	Lighting of Streets	73,355,217	36,905,033	-	-	110,260,250	-	110,260,250
AK	Public Utility Regulation	13,320,593	4,048,994	-	-	17,369,587	-	17,369,587
AL	Local Emergency Planning and Response	135,824,301	3,675,951	-	-	139,500,252	47,131,014	186,631,266
TOTAL COMMUNITY SAFETY		$3,325,743,787	$1,992,258,615	-	-	$5,318,002,402	$104,744,044	$5,422,746,446
B	HOME AND COMMUNITY ENVIRONMENT							
BA	Building Regulation	458,167,409	83,387,025	-	-	541,554,434	-	541,554,434
BB	City Planning and Zoning	74,715,459	38,963,981	-	-	113,679,440	-	113,679,440
BC	Blight Identification and Elimination	123,167,003	167,282,931	-	-	290,449,934	-	290,449,934
BD	Public Improvements	135,108,019	(75,996,581)	-	-	59,111,438	-	59,111,438
BE	Stormwater Management	24,913,843	33,668,433	7,900,978	20,506,075	86,989,329	-	86,989,329
BF	Wastewater Collection, Treatment and Disposal	1,099,641,598	(185,505)	710,542,000	-	1,809,998,093	-	1,809,998,093
BH	Solid Waste Collection and Disposal	664,967,168	273,774,344	-	-	938,741,512	-	938,741,512
BI	Aesthetic and Clean Streets and Parkways	64,943,754	104,911,601	-	-	169,855,355	-	169,855,355
BL	Environmental Quality	102,522,416	21,168,776	-	-	123,691,192	10,764,512	134,455,704
BM	Neighborhood Improvement	10,191,236	2,717,761	-	-	12,908,997	-	12,908,997
BN	Housing	1,128,985,095	115,461,002	-	95,446,014	1,339,892,111	-	1,339,892,111
TOTAL HOME AND COMMUNITY ENVIRONMENT		$3,887,323,000	$765,153,768	$718,442,978	$115,952,089	$5,486,871,835	$10,764,512	$5,497,636,347

FUNCTIONAL DISTRIBUTION OF 2026-27 APPROPRIATIONS AND ALLOCATED FUNDS

Code	Function and Subfunction	Operating Budget	Other Allocated Costs Applied	Capital Improvements*	Bond Redemption and Interest	Total General Budget	Grant and Other Funds**	Total Funds Allocated
C	TRANSPORTATION							
CA	Street and Highway Transportation	727,670,784	190,286,680	88,621,195	-	1,006,578,659	141,014,953	1,147,593,612
CB	Parking Facilities	66,964,492	8,489,034	-	-	75,453,526	-	75,453,526
CC	Traffic Control	316,934,524	217,286,481	-	-	534,221,005	-	534,221,005
CD	Mass Transit	6,442,258	5,750,638	-	-	12,192,896	86,227,492	98,420,388
TOTAL	TRANSPORTATION	$1,118,012,058	$421,812,833	$88,621,195	-	$1,628,446,086	$227,242,445	$1,855,688,531
D	CULTURAL, EDUCATIONAL, AND RECREATIONAL SERVICES							
DA	Arts and Cultural Opportunities	57,359,866	12,189,717	300,000	-	69,849,583	530,000	70,379,583
DB	Educational Opportunities	284,795,394	80,332,563	-	-	365,127,957	-	365,127,957
DC	Recreational Opportunities	348,961,243	187,211,328	2,700,000	-	538,872,571	86,775,289	625,647,860
TOTAL	CULTURAL, EDUCATIONAL, AND RECREATIONAL SERVICES	$691,116,503	$279,733,608	$3,000,000	-	$973,850,111	$87,305,289	$1,061,155,400
E	HUMAN RESOURCES, ECONOMIC ASSISTANCE, AND DEVELOPMENT							
EA	Economic Opportunities and Development	90,864,078	1,035,997	-	-	91,900,075	21,848,543	113,748,618
EB	Employment Opportunities	8,768,532	(3,829,835)	-	-	4,938,697	87,795,841	92,734,538
EF	Social Empowerment Policy	5,017,961	1,706,320	-	-	6,724,281	-	6,724,281
EG	Human Services	143,180,755	30,827,027	-	-	174,007,782	257,980,123	431,987,905
TOTAL	HUMAN RESOURCES, ECONOMIC ASSISTANCE, AND DEVELOPMENT	$247,831,325	$29,739,509	-	-	$277,570,834	$367,624,507	$645,195,341

FUNCTIONAL DISTRIBUTION OF 2026-27 APPROPRIATIONS AND ALLOCATED FUNDS

Code	Function and Subfunction	Operating Budget	Other Allocated Costs Applied	Capital Improvements*	Bond Redemption and Interest	Total General Budget	Grant and Other Funds**	Total Funds Allocated
F	GENERAL ADMINISTRATION AND SUPPORT							
FA	Executive	12,101,035	142,273,823	-	-	154,374,858	-	154,374,858
FB	Legislative	580,757,778	(440,950,313)	-	-	139,807,465	-	139,807,465
FC	Administrative	50,249,049	33,200,456	-	-	83,449,505	14,803,173	98,252,678
FD	Legal Services	335,928,034	(147,850,826)	-	-	188,077,208	-	188,077,208
FE	Personnel Services	1,067,134,118	(1,055,011,436)	-	-	12,122,682	-	12,122,682
FF	Financial Operations	105,066,126	56,638,391	-	-	161,704,517	-	161,704,517
FG	Public Works Administration	67,334,738	46,366,257	-	-	113,700,995	-	113,700,995
FH	Public Buildings and Facilities	209,913,511	(182,145,909)	-	-	27,767,602	-	27,767,602
FI	Other General Administration and Support	116,653,239	97,788,165	-	-	214,441,404	-	214,441,404
FJ	Pensions and Retirement	152,946,124	(152,946,124)	-	-	-	-	-
FK	Unappropriated Balance	150,693,000	(112,693,000)	-	-	38,000,000	-	38,000,000
FL	Debt Service	1,521,797,629	(1,521,797,629)	-	-	-	-	-
FN	Governmental Ethics	17,946,656	399,970	-	-	18,346,626	-	18,346,626
FO	Budget Stabilization Fund	9,000,000	-	-	-	9,000,000	-	9,000,000
FP	Technology Services	71,739,125	(71,739,125)	-	-	-	-	-
FQ	Fuel and Environmental Compliance	152,195,756	(149,487,446)	-	-	2,708,310	-	2,708,310
FR	Supply Services and Standards	27,520,542	(27,520,542)	-	-	-	-	-
FS	Mail Services	3,223,045	(3,223,045)	-	-	-	-	-
TOTAL GENERAL ADMINISTRATION AND SUPPORT		$4,652,199,505	($3,488,698,333)	-	-	$1,163,501,172	$14,803,173	$1,178,304,345
TOTAL		$13,922,226,178	-	$810,064,173	$115,952,089	$14,848,242,440	$812,483,970	$15,660,726,410

*Appropriations of $17,151,130 for Capital Improvements are reflected in the Operating Budget column.
**See the "Federal and State Funding Estimates" schedule in Section 5 for details of grant funds ($749,787,681). In some instances, grant funds are spent directly from special grant accounts. If budget appropriations are reimbursed, some duplication will exist between the columns entitled "Operating Budget" and "Grant and Other Funds." Other funds consist of departmental receipts under control of the Department of Recreation and Parks ($62,696,289).

The 2026-27 Budget Dollar

Where the Money Comes From



21.7¢	**Property Taxes (includes Bond Redemption and Interest)**	
5.5¢	**Allocations from Other Governmental Agencies (Subvention and Grants)**	
5.2¢	**Utility Users Tax**	
8.1¢	**Business and Transient Occupancy Taxes**	
11.8¢	**Licenses, Permits, and Fees (except proprietary transfers)**	
17.5¢	**Other Fees, Fines, and Taxes**	
	Parking Fines	0.9¢
	Documentary Tax	4.8¢
	Other	11.8¢
4.6¢	**Sales Tax**	
4.0¢	**Proprietary Departments**	
	Water & Power Transfers	1.8¢
	Airport & Harbor Retirement Transfers	1.0¢
	Airport & Harbor Transfers	1.2¢
12.2¢	**Sewer Revenue**	
9.4¢	**Miscellaneous**	
	Special Fund Available Balances	7.7¢
	Other	1.7¢

The 2026-27 Budget Dollar

How the Money Is Used



35.8¢ Community Safety

Crime Control	22.6¢
Fire Control	6.8¢
Public Assistance	3.3¢
Other	3.1¢

36.9¢ Home and Community Environment

Wastewater Collection, Treatment, and Disposal	12.2¢
Solid Waste Collection and Disposal	6.3¢
Planning and Building Regulation	4.4¢
Blight Identification and Elimination	2.0¢
Aesthetic and Clean Streets and Parkways	1.1¢
Other	10.9¢

11.0¢ Transportation

Street and Highway Transportation	6.8¢
Traffic Control	3.6¢
Other	0.6¢

6.6¢ Cultural, Educational, and Recreational Services

Recreational Opportunities	3.6¢
Educational Opportunities	2.5¢
Arts and Cultural Opportunities	0.5¢

1.9¢ Human Resources, Economic Assistance, and Development

7.8¢ General Administration and Support

Administrative, Legal, and Personnel Services	1.9¢
Financial Operations	1.1¢
Legislative	0.9¢
Executive	1.0¢
Public Buildings and Facilities	0.2¢
Other	2.7¢

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SECTION 7

2026-27

Glossary and Index

CITY OF LOS ANGELES

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GLOSSARY

Annual Comprehensive Financial Report: The annual publication of the City's financial condition at the conclusion of the fiscal year. The report is prepared to conform to Generally Accepted Accounting Principles (GAAP) for governmental units and presents the financial data in conformity with the Adopted Budget.

Appropriation: A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation: The valuation that the County Assessor sets upon real estate and certain personal property in the City as a basis for levying property taxes.

Authorized Positions: Regular positions authorized for employment during the fiscal year in the budget.

Balance Available: Available cash balances at July 1 in special purpose funds that are projected to be unobligated from prior years and available for appropriation in the budget. Section 3 of the budget shows the calculations for each fund.

Board of Commissioners: The Mayor appoints commissioners, subject to confirmation by the City Council, to manage operations for certain City departments. Each Board consists of five or more members.

Bond: A bond is a debt instrument issued for a period of more than one year. The issuer is obligated to repay the bondholder a specified principal amount on a certain date, together with interest.

Bond Proceeds: The money received by the issuer of a new issue of bonds. These moneys are used to primarily finance capital projects and to pay certain costs of issuance as may be provided in the bond documents.

Budget: A plan of financial activity for a specified fiscal year indicating all planned revenues and appropriations for the year.

Budget Stabilization Fund: A fund created to prevent overspending during years of above-average revenue growth and provide resources to help maintain service levels during years of below-average revenue growth.

Budget Summary Book: Supplement to the budget that concisely highlights items in the budget such as the budget goals, financial overview, and the departmental overview of its mission, goals, and budget considerations.

Bureau: A major division of the Department of Public Works that is responsible for certain tasks of the Department such as construction and maintenance of public buildings, streets, bridges, sewers, storm drains, and related improvements. The budget treats each bureau as a separate entity.

Capital and Technology Improvement Expenditure Program: Expenditures for the acquisition, construction, expansion, or rehabilitation of the City's physical plant (such as streets, sewers, and storm drains), facilities (such as fire and police stations, libraries, and shops), and information technology infrastructure and systems.

Capital Finance Administration Fund: A fund established to consolidate lease payments and related expenses from long-term financing obligations.

Certificate of Participation: A certificate of participation, which looks very much like a bond, represents a pro-rata share in the pledged revenue stream made by a public agency pursuant to a lease financing or an installment purchase agreement, subject to appropriation.

Commercial Paper: Short-term notes with maturities ranging from one to 270 days, usually backed by a letter of credit with a bank, which are intended to be "rolled over" in a series of current refinancing as portions of the issue mature from time to time. Generally, the maturity of the commercial paper sold on each rollover is determined by market conditions at the time of rollover.

GLOSSARY

Debt Policy: The formal policy that establishes guidelines for the structure and management of the City's debt obligations. These guidelines include target and ceiling levels for certain debt ratios to be used for planning purposes as shown in the City Debt Policy Statement Schedule in Section 3 of the budget.

Debt Service: The amount of money necessary to pay interest on the outstanding bonds, the principal of maturing or redeemed bonds, and the required contributions to a sinking fund for term bonds.

Department: A major administrative division of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area. A department often has more than one budgetary program and may have more than one source of funds.

Department of Airports: The department that, under its Board of Commissioners, is responsible for management, supervision, and control of all airports and airport facilities under the jurisdiction of the City of Los Angeles. It plans, constructs, and maintains its own buildings and controls its own funds in accordance with the City Charter. The budget is independent of the City's general budget and it is included in Section 4 for information purposes only. The budget and supporting data are available from the Department.

Department of Water and Power: The department that, under its Board of Commissioners, is responsible for supplying the City and its inhabitants with water and electric energy by constructing, operating, and maintaining works for importing water and electric energy throughout the City and in Mono and Inyo Counties and by importing electric energy from other western states. The Department fixes rates for water and electric service subject to approval of the City Council by ordinance. It controls its own funds and maintains an independent retirement, disability, and death benefit insurance plan. The budget is independent of the City's general budget and it is included in Section 4 for information purposes only. The budget and supporting data are available from the Department.

Detail of Department Programs (also referred to as the Blue Book): Supplement to the budget book that identifies by department and program the incremental changes from one fiscal year to another fiscal year. The Blue Book also contains related departmental schedules including the Detail of Positions and Salaries and Contractual Services.

Direct Cost: The cost of salaries, expense, and equipment for authorized positions to perform specific work assignments. The annual budget of each department provides funding for this cost.

Economically Sensitive Revenues: Revenues that can rise or fall from year to year and usually correspond to general economic conditions.

Encumbrance: An unpaid obligation incurred for current or future services such as for professional service, materials, equipment, and capital improvements.

Expenditure: A payment made for cost of services rendered, materials, equipment, or capital improvements.

Fee: A charge to the party who benefits directly from the City's service, such as a building permit fee.

Financial Policies: The formal policies that the City adopted to govern several areas of its financial management. The Financial Policies include the following: Fiscal Policies, Capital and Technology Improvement Policy, Pension and Retirement Funding Policy, General Fund Reserves Policy, General Fund Encumbrance Policy, and Debt Management Policy.

Fire and Police Pensions: The department that administers the provisions of the City Charter relative to service, disability, and dependents' pensions for members of the Fire and Police departments and certain Harbor and Airports Police members. The budget is independent of the City's general budget and it is included in Section 4

for information purposes only. The budget and supporting data are available from the Department.

Fiscal Year: The time period for the City budget, which begins on July 1 and ends on June 30 of the following year.

Function: A group of related budgetary programs across departmental boundaries and aimed at accomplishing a broad goal or major service. The details are shown in Section 6 of the budget.

Fund: A fiscal entity with revenues and expenditures that are segregated for the purpose of carrying out a specific purpose or activity.

General Fund: The fund for deposit of general receipts such as property, sales and business taxes, and various fees. The General Fund also includes subfunds (primarily by department) to track appropriations and expenditures.

General Obligation (G.O.) Bond: General obligation bonds issued by local governments are secured by a pledge of the issuer's ad valorem taxing power and solely payable from ad valorem property taxes. Such bonds constitute debt of the issuer and, in California, require approval by two-thirds vote prior to a City's issuance.

Grant: A contribution by a government or other organization to support a particular function.

Harbor Department: The department that, under its Board of Commissioners, is responsible for the management, supervision, and control of the Harbor District, operates the Port of Los Angeles, operates a pilotage service, and engages in the leasing of land and production of oil in the District. It constructs and maintains its own facilities and controls its own funds in accordance with the City Charter. The budget is independent of the City's general budget and it is included in Section 4 for information purposes only. The budget and supporting data are available from the Department.

Indirect Cost: The additional costs of human resources benefits, facilities, communications, and liability claims for authorized positions to perform specific work assignments. The annual budget of those departments that perform the service provides funding for this cost.

Lease Revenue Bond: A bond from an issue that is secured by lease payments made for the use of capital equipment or facilities either by leasing the facilities financed by the issue or the lease-leaseback of existing facilities (an "asset transfer"). Typically, lease revenue bonds finance construction of facilities used by a state or municipality, which leased the facilities from a financing authority. Under California case law, the state or municipality is generally obligated to appropriate funds from its general tax revenues to make lease payments as long as it has beneficial use or occupancy of the leased asset.

Los Angeles City Employees' Retirement System: The department that administers the provisions of the City Charter relative to the retirement, disability, and death benefits provided for all City employees, except the uniformed forces of the Fire and Police Departments and the Department of Water and Power. The budget is independent of the City's general budget and it is included in Section 4 for information purposes only. The budget and supporting data are available from the Department.

Modified Cash Budget: The basis of the general budget recognizing revenues upon receipt and appropriating planned expenditures and obligations for the fiscal year. Revenue is recognized when cash is received, regardless of when it is earned, whereas the appropriation is made for the planned operations during the concerned fiscal year.

Municipal Improvement Corporation of Los Angeles (MICLA): A non-profit corporation established by the City of Los Angeles in 1984 to serve as the lessor in lease-purchase transactions involving the City. MICLA was organized for social welfare purposes within the meaning of Section 501(c)(4) of the Internal Revenue Code. MICLA plays no active role in either the procurement of funds or equipment, but must review and approve the projects proposed by the City for financing through MICLA.

GLOSSARY

Obligatory Changes: Changes to a program that are required to maintain the current level of effort, including legally mandated changes.

Program: A group of related budgetary activities performed by a department to accomplish a function for which the City is responsible.

Property Tax (Ad Valorem): There are two distinct types of property tax levies authorized by State legislation, as follows: One Percent and General Obligation Bond Debt Service. The County administers the levies as assessor and tax collector.

Property Tax - One Percent: The tax based on one percent of the assessed market value of properties, except for certain adjustments. The City is entitled to its pro rata share of the County collection under a formula dating from 1978, following the major change to the tax structure under Proposition 13.

Proposed Budget: The budget document that includes a line item listing by account of funding levels that the Mayor has proposed for each department.

Proposition 13: The State proposition that limited the amount of ad valorem taxes on real property to one percent of full cash value as determined by the County Assessor. The percent of the tax is only adjusted by additional ad valorem on bonded indebtedness for acquisition or improvement of real property approved on or after July 1, 1978 by two-thirds of the voters on such indebtedness.

Regular Position Authority: A position funded in the budget and approved for filling by ordinance. The need for this position is permanent.

Related Cost: A cost necessary for the functioning of a City department as a whole that is budgeted outside that department. Such costs include, but are not limited to, pensions, health insurance, utilities, pool vehicles, and custodial services.

Reserve Fund: The fund in which general unrestricted cash is set aside outside the budget for unforeseen expenditures and emergencies. The City can transfer these funds into the budget for such purposes. Unallocated general revenue and unencumbered General Fund appropriations to departments at the close of the fiscal year are transferred into this fund. The Reserve Fund is comprised of two accounts - a Contingency Reserve Account and an Emergency Reserve Account. The Contingency Reserve Account is available to cover unexpected expenditures and/or General Fund revenue shortfalls upon authorization by the City Council and Mayor. The Emergency Reserve Account, which is set at a minimum of 2.75 percent of the General Fund revenues, may not be used for funding unless the City Council and Mayor determine that there is an urgent economic necessity and conclude that no other viable sources of funds are available.

Resolution Position Authority: A position funded in the budget and approved for filling by a Council resolution. The need for the position is expected to be temporary.

Revenue: Cash or credits the City receives during the fiscal year as income to finance general or restricted operations. They include items such as taxes, fees from specific services, interest earnings, and grants from the state or federal governments.

GLOSSARY

Revenue Bond: A bond that is payable from a specific source of revenue and to which an issuer's taxing power or general fund revenues are not pledged. Generally, no voter approval is required prior to issuance of such obligations.

Revenue Outlook Book: Supplement to the budget that lists sources of General Fund revenue and includes graphs and pertinent financial data and detail of departmental receipts by class and source for each operating department.

Source of Funds: The section in the budget of each department or fund indicating whether it is financed from the General Fund or special purpose funds.

Special Purpose Funds: Funds that account for proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The budget schedules for these funds are included in Section 3, which lists the expenditure restrictions, revenue available, appropriations, and expenditures for three fiscal years.

Substitute Position Authority: A position not funded in the budget. Positions are temporary, usually a year or less, and must be funded through departmental savings.

Table of Common Acronyms: Various budget books and documents include common acronyms to provide the reader with account information. Each salary account line item has a separate acronym. Expense, equipment, and special account line items have general acronyms.

Acronym	Account Name
EQ	Equipment
EX	Expense
SAN	Salaries, As Needed
SCP	Salaries, Construction Projects
SG	Salaries, General
SGR	Salaries, Grant Reimbursed
SHH	Salaries, Hiring Hall
SHHCP	Salaries, Hiring Hall Construction Projects
SHHFB	Hiring Hall Fringe Benefits
SHHFBCP	Hiring Hall Fringe Benefits Construction Projects
SHHOT	Salaries, Hiring Hall Overtime
SHHOTCP	Salaries, Hiring Hall Overtime Construction Projects
SOFFCS	Overtime Firefighter Constant Staffing
SOPOA	Salaries, Police Accumulated Overtime
SOT	Salaries, Overtime
SOTCP	Salaries, Overtime Construction Projects
SOVS	Overtime Variable Staffing
SP	Special
SPOSK	Unused Sick Time
SPROP	Salaries Proprietary
SW	Sworn Salaries
SWB	Sworn Bonuses
SWOT	Overtime--Sworn

Taxes: Compulsory charges levied by a government to finance services performed for the common benefit of people. This term does not include specific charges made against particular individuals or property for current or permanent benefit, such as special assessments.

GLOSSARY

Unappropriated Balance: A budgetary reserve to meet contingencies and emergencies as they may arise during the fiscal year.

Unrestricted Revenues: Revenues that the City can use for any general expenditure. All unrestricted revenues accrue to the General Fund. Certain General Fund receipts resulting from fees imposed on various city services, however, are “restricted” in the sense that the funds collected are used to offset the cost of the service provided.

INDEX

Accessible Housing Fund (Schedule 38) 320
Aging Department 45-47
Airports, Department of 357-369
Allocations from Other Governmental Agencies and Other Sources (Schedule 29) 307-311
Animal Services Department 48-50
Appropriations, Summary of (Exhibit A) 27-28
Appropriations to City Employees' Retirement Fund 196
Appropriations to Departments Requiring City Assistance Footnotes 198
Appropriations to Library Fund 194
Appropriations to Recreation and Parks Fund 195
Arts and Cultural Facilities and Services Trust Fund (Schedule 24) 300
Arts Development Fee Trust Fund (Schedule 25) 301
Authorized City Staffing (Exhibit F) 35

Board of Public Works 157
Bond Redemption and Interest 200
Bond Redemption and Interest Funds (Schedule 36) 318
Bonded Indebtedness and Other Obligations, Statement of 356
Budget Adjustments 8
Budget Basis 7
Budget Calendar 26
Budget Dollars 470-472
Budget Presentation 8
Budget Process 7
Budget Stabilization Fund 352
Budget Statement 7
Budget Summary – Receipts (Exhibit B) 29-31
Budgetary Departments, Total 192
Budgetary Department Footnotes 193
Building and Safety, Department of 51-54
Building and Safety Building Permit Enterprise Fund (Schedule 40) 322-323
Bureau of Contract Administration 161-163
Bureau of Engineering 164-167
Bureau of Sanitation 168-171
Bureau of Street Lighting 172-174
Bureau of Street Services 175-178

Cannabis Regulation, Department of 55-56
Cannabis Regulation Special Purpose Revenue Fund (Schedule 33) 315
Capital Finance Administration Fund 202-204
Capital and Technology Improvement Expenditure Program (CTIEP) 205-214
Capital and Technology Improvement Expenditure Program – Clean Water System 205-206
Capital and Technology Improvement Expenditure Program – Municipal Facilities 207-208
Capital and Technology Improvement Expenditure Program – Physical Plant 209-210
Capital and Technology Improvement Expenditure Program Source of Funds 213
Capital and Technology Improvement Expenditure Program Supporting Data 214
Capital and Technology Improvement Expenditure Program – Technology 211
Central Recycling Transfer Station Fund (Schedule 45) 328
City Administrative Officer 57-60
City Attorney 61-65
City Clerk 66-68
City Debt Policy Statement 355
City Employees' Retirement Fund (Schedule 12) 283
City Employees' Retirement, Appropriations to 196
City Employees' Retirement System 370-374
City Employees Ridesharing Fund (Schedule 28) 306
City Ethics Commission Fund (Schedule 30) 312

INDEX

City Government, Total 2026-27 General City Budget, Independent Departments, Grant and Other Non-Budgeted Funds (Exhibit C) 32
City Planning, Department of 69-72
City Planning System Development Fund (Schedule 57) 342
City Tourism Department 73-74
Citywide Recycling Trust Fund (Schedule 32) 314
Civil, Human Rights and Equity Department 75-76
Clean Water System – CTIEP 205-206
Code Enforcement Trust Fund (Schedule 42) 325
Code Compliance Fund (Schedule 53) 338
Community Development Trust Fund (Schedule 8) 279
Community Investment Department 77-79
Community Services Block Grant Trust Fund (Schedule 13) 284
Condition of the Treasury 353
Consolidated Functional Distribution 466
Contract Administration, Bureau of 161-163
Controller 81-84
Convention Center Revenue Fund (Schedule 16) 292
Council 85-86
Cultural Affairs Department 87-100
Cultural Affairs Department Special Appropriations 92-99

Debt Policy Statement 355
Departmental Share of Unrestricted Revenues (Exhibit E) 34
Departmental, Total 192
Detailed Statement of Receipts 347-349
Direct Costs of Operation Including Costs in Other Budget Appropriations (Exhibit G) 36
Disability 101-102
Disaster Assistance Trust Fund (Schedule 37) 319

Economic and Demographic Information 1-6
Economic and Workforce Development Department 103-105
El Pueblo de Los Angeles Historical Monument Authority Department 106-107
El Pueblo de Los Angeles Historical Monument Revenue Fund (Schedule 43) 326
Emergency Management Department 108-109
Employee Relations Board 110-111
Encumbrance Policy, General Fund 11
Engineering, Bureau of 164-167
Ethics Commission 112-113
Ethics Commission Fund (Schedule 30) 312
Exhibits 27-41
- Exhibit A: Summary of Appropriations 27-28
- Exhibit B: Budget Summary – Receipts 29-31
- Exhibit C: Total 2025-26 City Government (General City Budget, Independent Departments, Grants and Other Non-Budgeted Funds) 32
- Exhibit D: Unrestricted Revenues Comparison 33
- Exhibit E: Departmental Share of Unrestricted Revenues 34
- Exhibit F: Authorized City Staffing 35
- Exhibit G: Direct Costs of Operation Including Costs in Other Budget Appropriations 36
- Exhibit H: Required Ordinance Changes and Other Budgetary Actions 37-41

Expenditures and Appropriations Statement 42
Expenditures and Appropriations by Funding Source 345-346
Expenditures and Appropriations, Summary of 43

Federal and State Grant Funding Estimates 458-465
Finance 114-117
Financial Policies 9-11

INDEX

Fire and Police Pensions 389-393
Fire Department 118-122
Footnotes, Appropriations to Departments Requiring City Assistance 214
Footnotes, Budgetary Departments 193
Footnotes, Nondepartmental 266-269
Forfeited Assets Trust Fund of the Police Department (Schedule 3) 295-297
Functional Distribution, Consolidated 466
Functional Distribution of Appropriations and Allocated Funds 468-470
Functional Distribution of Appropriations, Summary of 467
Fund Structure 12-14

General City Purposes 215-220
General Fund Encumbrance Policy 11
General Services Department 123-129
Glossary 473-478
Government Spending Limitation 456-457
Grant Funding Estimates 458-465

Harbor Department 375-385
HOME Investment Partnerships Program Fund (Schedule 9) 280
House LA Fund (Schedule 58) 343
Household Hazardous Waste Special Fund (Schedule 39) 321
Housing Department 130-134
Housing Department Affordable Housing Trust Fund (Schedule 6) 277
Housing Opportunities for Persons with AIDS Fund (Schedule 41) 324
Human Resources Benefits 221

Information Technology Agency 135-139
Index 479-485

Leasing 222
Liability Claims 223-224
Library Department 386-388
Library, Appropriations to 194
Local Public Safety Fund (Schedule 17) 293
Local Transportation Fund (Schedule 34) 316
Los Angeles Convention and Visitors Bureau Trust Fund (Schedule 1) 270

Mayor 140-141
Measure R Traffic Relief and Rail Expansion Fund (Schedule 49) 332-333
Measure M Local Return Fund (Schedule 52) 336-337
Measure W Local Return Fund (Schedule 55) 340
Mobile Source Air Pollution Reduction Trust Fund (Schedule 10) 281
Multi-Family Bulky Item Revenue Fund (Schedule 50) 334
Municipal Facilities – CTIEP 207-208
Municipal Housing Finance Fund (Schedule 48) 331

Neighborhood Empowerment Department 142-143
Neighborhood Empowerment Fund (Schedule 18) 294
Nondepartmental, Footnotes 266-269
Nondepartmental, Total 265

Older Americans Act Fund (Schedule 21) 297
Organization of the City of Los Angeles 15
Other Special Purpose Funds, Appropriations to 241-264

Park and Recreational Sites and Facilities Fund (Schedule 15) 291

INDEX

Pensions, Fire and Police 389-393
Performance Measures 16-25
Personnel Department 144-149
Petroleum Products 225-226
Physical Plant – CTIEP 209-210
Planning Case Processing Special Fund (Schedule 35) 317
Planning Long-Range Planning Fund (Schedule 56) 341
Police Department 150-154
Proposition A Local Transit Assistance Fund, Appropriations to 227-228
Proposition A Local Transit Assistance Fund (Schedule 26) 302-303
Proposition C Anti-Gridlock Transit Improvement Fund, Appropriations to 229
Proposition C Anti-Gridlock Transit Improvement Fund (Schedule 27) 304-305
Public Accountability, Office of 155-156
Public Works Department 157-178
- Public Works, Board of 157-160
- Public Works, Bureau of Contract Administration 161-163
- Public Works, Bureau of Engineering 164-167
- Public Works, Bureau of Sanitation 168-171
- Public Works, Bureau of Street Lighting 172-174
- Public Works, Bureau of Street Services 175-178

Recreation and Parks Department 394-402
Recreation and Parks, Appropriations to 195
Rent Stabilization Trust Fund (Schedule 23) 299
Reserve Fund 351
Road Maintenance and Rehabilitation Program Special Fund (Schedule 54) 339

Sanitation, Bureau of 168-171
Sewer Construction and Maintenance Fund (Schedule 14) 285-290
Sidewalk Repair Fund (Schedule 51) 335
Solid Waste Resources Revenue Fund (Schedule 2) 271-272
Special Gas Tax Improvement Fund (Schedule 5) 276
Special Parking Revenue Fund, Appropriations to 230
Special Parking Revenue Fund (Schedule 11) 282

Special Purpose Fund Schedules 270-344
- Schedule 1: Los Angeles Convention and Visitors Bureau Trust Fund 270
- Schedule 2: Solid Waste Resources Revenue Fund 271-272
- Schedule 3: Forfeited Assets Trust Fund of the Police Department 273-274
- Schedule 4: Traffic Safety Fund 275
- Schedule 5: Special Gas Tax Improvement Fund 276
- Schedule 6: Housing Department Affordable Housing Trust Fund 277
- Schedule 7: Stormwater Program Funds 278
- Schedule 8: Community Development Trust Fund 279
- Schedule 9: HOME Investment Partnerships Program Fund 280
- Schedule 10: Mobile Source Air Pollution Reduction Trust Fund 281
- Schedule 11: Special Parking Revenue Fund 282
- Schedule 12: City Employees' Retirement Fund 283
- Schedule 13: Community Services Block Grant Trust Fund 284
- Schedule 14: Sewer Construction and Maintenance Fund 285-290
- Schedule 15: Park and Recreational Sites and Facilities Fund 291
- Schedule 16: Convention Center Revenue Fund 292
- Schedule 17: Local Public Safety Fund 293
- Schedule 18: Neighborhood Empowerment Fund 294
- Schedule 19: Street Lighting Maintenance Assessment Fund 295
- Schedule 20: Telecommunications and PEG Development 296
- Schedule 21: Older Americans Act Fund 297

INDEX

Schedule 22: Workforce Innovation and Opportunity Act Fund 298
Schedule 23: Rent Stabilization Trust Fund 299
Schedule 24: Arts and Cultural Facilities and Services Trust Fund 300
Schedule 25: Arts Development Fee Trust Fund 301
Schedule 26: Proposition A Local Transit Assistance Fund 302-303
Schedule 27: Proposition C Anti-Gridlock Transit Improvement Fund 304-305
Schedule 28: City Employees Ridesharing Fund 306
Schedule 29: Allocations from Other Governmental Agencies and Other Sources 307-311
Schedule 30: City Ethics Commission Fund 312
Schedule 31: Staples Arena Trust Fund 313
Schedule 32: Citywide Recycling Trust Fund 314
Schedule 33: Cannabis Regulation Special Revenue Trust Fund 315
Schedule 34: Local Transportation Fund 316
Schedule 35: Planning Case Processing Special Fund 317
Schedule 36: Bond Redemption and Interest Funds 318
Schedule 37: Disaster Assistance Trust Fund 319
Schedule 38: Accessible Housing Fund 320
Schedule 39: Household Hazardous Waste Special Fund 321
Schedule 40: Building and Safety Building Permit Enterprise Fund 322-323
Schedule 41: Housing Opportunities for Persons with AIDS Fund 324
Schedule 42: Code Enforcement Trust Fund 325
Schedule 43: El Pueblo de Los Angeles Historical Monument Revenue Fund 326
Schedule 44: Zoo Enterprise Trust Fund 327
Schedule 45: Central Recycling Transfer Station Fund 328
Schedule 46: Supplemental Law Enforcement Services Fund 329
Schedule 47: Street Damage Restoration Fee Special Fund 330
Schedule 48: Municipal Housing Finance Fund 331
Schedule 49: Measure R Traffic Relief and Rail Expansion Fund 332-333
Schedule 50: Multi-Family Bulky Item Revenue Fund 334
Schedule 51: Sidewalk Repair Fund 335
Schedule 52: Measure M Local Return Fund 336-337
Schedule 53: Code Compliance Fund 338
Schedule 54: Road Maintenance and Rehabilitation Program Special Fund 339
Schedule 55: Measure W 340
Schedule 56: Planning Long-Range Planning Fund 341
Schedule 57: City Planning System Development Fund 342
Schedule 58: House LA Fund 343
Schedule 59: RAISE LA Fund 344

Special Appropriations, Cultural Affairs Department 92-99
Staples Arena Funding Agreement Reconciliation 354
Staples Arena Special Fund (Schedule 31) 313
Statement and Scope of Programs 44
Statement of Bonded Indebtedness and Other Obligations 356
Stormwater Program Funds (Schedule 7) 278
Street Damage Restoration Fee Special Fund (Schedule 47) 330
Street Lighting Maintenance Assessment Fund (Schedule 19) 295
Street Lighting, Bureau of 172-174
Street Services, Bureau of 175-178
Summary of Appropriations (Exhibit A) 27-28
Summary of Expenditures and Appropriations 43
Summary of Functional Distribution of Appropriations 467
Summary of Revenues, Expenditures and Changes in Fund Balances 350
Supplemental Law Enforcement Services Fund (Schedule 46) 329
Supporting Data Statement 44

Tax and Revenue Anticipation Notes 199

INDEX

Technology – CTIEP 211
Telecommunications and PEG Development (Schedule 20) 296

Total 2026-27 City Government (Exhibit C: General City Budget, Independent Departments, Grants and Other Non-Budgeted Funds) 32
Total Budgetary Departments 192
Total Departmental 197
Total Nondepartmental 265
Traffic Safety Fund (Schedule 4) 275
Transportation Department 179-184
Treasury, Condition of the 353

Unappropriated Balance 231-232
Unrestricted Revenues Comparison (Exhibit D) 33
Unrestricted Revenues, Departmental Share of (Exhibit E) 34

Wastewater Special Purpose Fund 233-238
Water and Electricity 239-240
Water and Power, Department of 403-424
Workforce Innovation and Opportunity Act Fund (Schedule 22) 298

Youth Department 185-186

Zoo Department 187-191
Zoo Enterprise Trust Fund (Schedule 44) 327

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