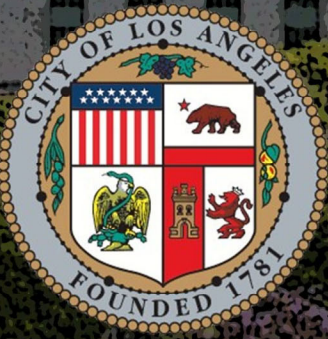


2024-2025 BUDGET SUMMARY



INTRODUCTION

The “Budget Summary” provides a ready reference and summary of the City’s annual budget. This booklet includes information about City revenues and appropriations, state and federal assistance, and related fiscal matters.

Some information is included on the City’s proprietary departments: Airports, Harbor, and Water and Power. These departments are not part of the City’s regular operating budget since they generate their own revenues and are not supported by taxes.

ELECTED AND FISCAL MUNICIPAL OFFICERS

MAYOR*

KAREN BASS

CITY COUNCIL *

DISTRICT	COUNCIL MEMBER
1st.....	EUNISSES HERNANDEZ
2nd.....	ADRIN NAZARIAN
3rd	BOB BLUMENFIELD
4th.....	NITHYA RAMAN
5th.....	KATY YAROSLAVSKY
6th.....	IMELDA PADILLA
7th.....	MONICA RODRIGUEZ
8th.....	MARQUEECE HARRIS-DAWSON (Council President)
9th.....	CURREN D. PRICE, JR.
10th.....	HEATHER HUTT
11th.....	TRACI PARK
12th.....	JOHN S. LEE
13th.....	HUGO SOTO-MARTINEZ
14th.....	YSABEL JURADO
15th.....	TIM McOSKER

CITY ATTORNEY* – Hydee Feldstein Soto

CONTROLLER* – Kenneth Mejia

CITY ADMINISTRATIVE OFFICER – Matthew W. Szabo

OFFICE OF FINANCE / TREASURER – Diana Mangioglu

CITY CLERK – Holly L. Wolcott

*ELECTED

FINANCIAL NARRATIVE

On April 22, 2024, the Mayor issued the 2024-25 Proposed Budget. On May 29, 2024, the City Council adopted the Mayor’s Proposed Budget with modifications. On June 5, 2024, the Mayor signed the 2024-25 Adopted Budget as modified by the City Council. The 2024-25 Budget addresses the City’s Financial Policies as follows:

Policy	Compliance
Reserve Fund at least five percent of General Fund revenues	✓ 5.07 percent or \$407 million on July 1.
Budget Stabilization Fund	✓ 1.74 percent in growth from Adopted 2023-24 to Adopted 2024-25 is \$151 million below 4.4 percent growth threshold permitting withdrawal of \$15 million from the Fund. The 2024-25 Budget does not include a withdrawal from the Fund.
General Fund reserves goal: 10 percent of General Fund revenues	✗ 8.32 percent or \$669 million: \$407 million Reserve Fund; \$202 million Budget Stabilization Fund; \$59 million Unappropriated Balance – Reserve for Mid-Year Adjustments.
Capital and technology investment at 1.5 percent of General Fund revenues	✗ 1.03 percent or \$83 million investment.
All one-time revenues used for one-time expenditures	✓ All \$213 million in one-time revenues used for \$260 million in one-time expenditures.
Debt service percentage of general revenues: under 6 percent for non-voter approved and under 15 percent for non-voter and voter approved	✓ <ul style="list-style-type: none"> • 2.63 percent for non-voter approved. • 4.02 percent for non-voter and voter approved.
Achieve structural balance	✗ Four-Year Outlook projects spending above revenues in 2025-26 (\$61 million), 2026-27 (\$199 million), and 2027-28 (\$75 million) and a surplus of \$160 million in 2028-29.

Significant elements of the Budget include:

- Fully funding for all approved labor agreements, the estimated costs of pending labor agreements, pension and benefit costs at actuarially-determined levels, and core ongoing services.
- Continued necessary investments to address homelessness, public safety, and infrastructure.
- The elimination of 1,759 position generating direct cost savings totaling \$141 million.
- Other General Fund reductions totaling \$198 million.

The Budget faces risks:

- The revenue growth included in the Budget is consistent with historical averages but could face downside risk from inflation’s impact on consumer behavior or an economic downturn possibly resulting from Federal Reserve action on interest rates and other global macroeconomic factors.
- Spending on legal settlements and judgements has recently increased and exceeded appropriated funding, while the Budget does not include a funding increase.
- The Reserve Fund is at risk of falling below the 5 percent policy minimum and may not be available to provide significant relief if revenues fall short or if spending exceeds budgeted levels.

FINANCIAL NARRATIVE

KEY DIFFERENCES BETWEEN 2023-24 AND 2022-23 ADOPTED BUDGETS				
	2024-25	2023-24	Difference	Percent Difference
Total Budget ¹	\$12.90 billion	\$13.15 billion	\$(0.25) billion	(1.9)%
General Fund Budget	\$8.03 billion	\$7.90 billion	\$0.13 billion	1.6%

Pursuant to the City Charter Section 291, the Office of the City Administrative Officer will monitor the budget and transmit periodic Financial Status Reports to the Mayor and Council detailing the City’s current financial condition and recommending any necessary adjustments.

¹The "Total Budget" amount sums the revenues in the two separate fund categories of General Fund and special funds. This amount is also referred to as "Total" or "Total Receipts" elsewhere in this document (See pages 6, 9, 10, and 12). The Budget appropriates a portion of 2024-25 General Fund revenues (\$807,729,424) to special funds, which are reflected as revenue to that special fund. In addition, the Budget appropriates certain special fund revenues for the Reimbursement of General Fund Costs Account (\$528,522,697), 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 General Fund revenue and are programmed into the overall City budget.

CITY OF LOS ANGELES BUDGET SYSTEM

The City's budget system is the process of allocating resources to programs for public services. The following is an outline of the City's budget system.

Budget Formulation involves annually developing the Mayor's Proposed Budget for the ensuing fiscal year. The Mayor's Proposed Budget details City objectives, programs to achieve them, and funding levels.

Budget Adoption is the legislative process for reviewing and adopting the Mayor's Proposed Budget either as submitted or with Council modifications. The resolutions needed to implement the budget are also approved through this process.

Budgetary Control concerns the accomplishment of the work program within budgeted funds and the receipt of estimated revenues.

Cost Control is the reduction of unnecessary costs and the attainment of increased efficiency.

BUDGET FORMULATION AND ADOPTION

The City's fiscal year runs from July 1st to June 30th. Early in the fiscal year, 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, which are submitted in the fall.

By early March, the Mayor reviews the revenue projections prepared by the Controller and the Office of the City Administrative Officer (CAO). In hearings with CAO and general managers, the Mayor also reviews the various budget requests. The Mayor prepares and submits the Proposed Budget to the Council. The City Charter requires that the Proposed Budget be delivered to the Council by April 20th of each year. When April 20th falls on a weekend or City holiday, the period is extended to the next business day.

The members of the Budget, Finance and Innovation Committee examine the Proposed Budget in public hearings involving the department managers, CAO, and staff. The Committee then develops recommendations for Council consideration. The Charter requires the Council, by majority vote, to adopt or modify the Proposed Budget by June 1st.

Once the Council has acted, the Mayor has five working days to approve or veto any Council changes made to the Proposed Budget.

Once the Mayor has acted, the Council has five working days to sustain or override the Mayor's actions by a two-thirds vote. The result of this process is the Adopted Budget for the next fiscal year.

BUDGET DOCUMENTS

The following budget documents and related materials are available for review online at <https://cao.lacity.org/budget>. Documents can also be accessed directly by clicking the document titles below.

PROPOSED BUDGET DOCUMENTS

[Mayor's Budget Summary](#)

Presents highlights of the Proposed Budget according to the Mayor's priorities and a summary of appropriations and receipts.

[Proposed Budget](#)

Contains the Mayor's budget message and exhibits on revenue, appropriations, federal grants, and costs of operation of departments, bureaus, and other offices.

Detail of Department Programs (Blue Book): [Volume I](#) and [Volume II](#)

For each department, office, and bureau, summarizes the proposed changes from the current year budget; details the proposed changes within each program; identifies key metrics for each operating program; details the items within the contractual services accounts; and, provides a list of employment authorities and salaries.

[Revenue Outlook](#)

Provides an overview of revenue anticipated in the Proposed Budget including an explanation of assumptions, changes between the prior year and program year, and a five-year General Fund revenue forecast.

[Supporting Information](#)

Contains various exhibits, summaries, and working papers to assist the Council, the Chief Legislative Analyst, other City staff, and the public in the review of the Proposed Budget.

ADOPTED BUDGET DOCUMENTS

[Adopted Budget \(Controller's website\)](#)

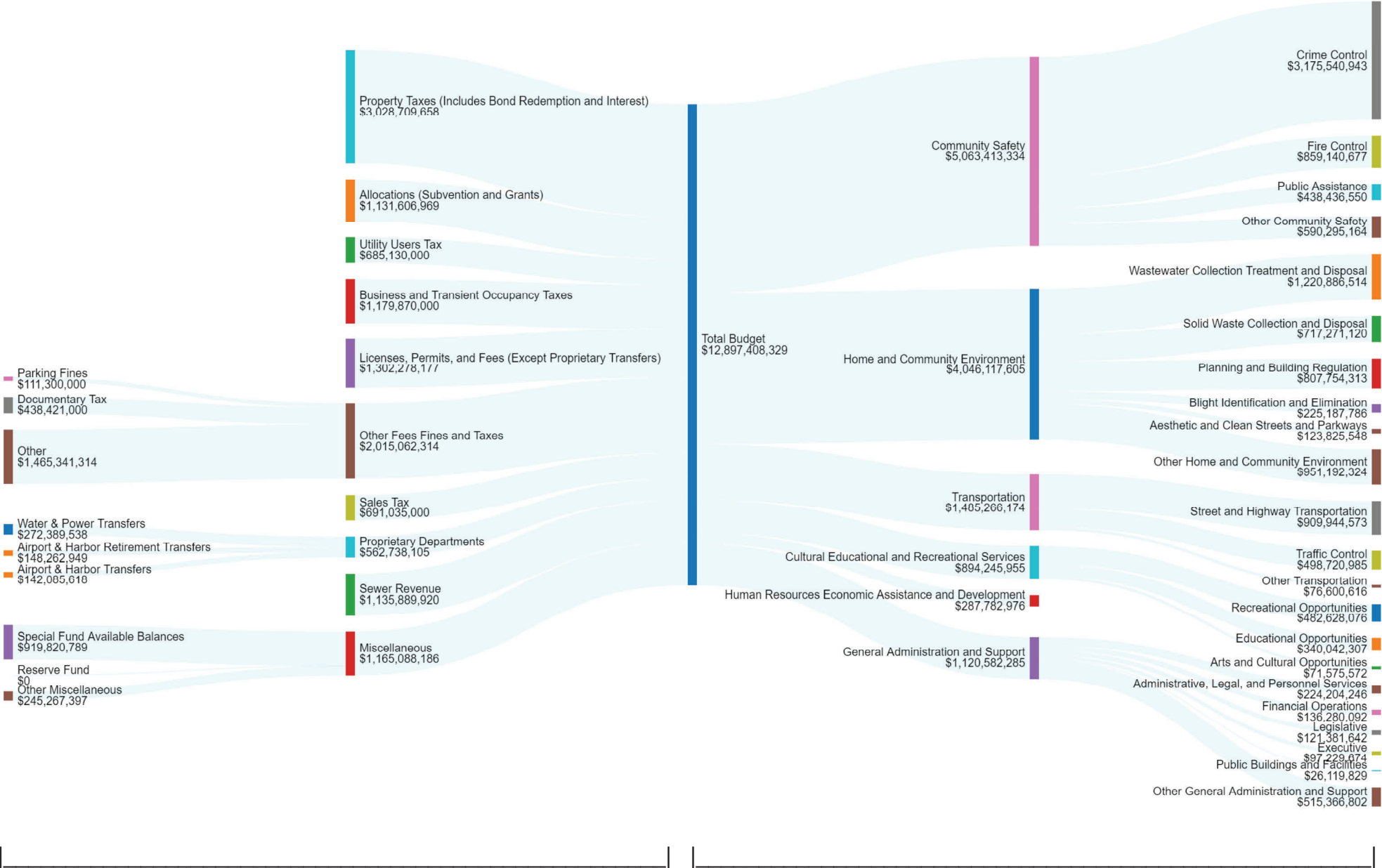
Reflects the budget as adopted by the Mayor and the Council. Budget Resolution Appendices I-III summarizes the amounts changed from the Proposed Budget.

Supplement to the Adopted Budget (White Book): [Volume I](#) and [Volume II](#)

Reflects adopted budget changes to the Detail of Department Programs (Blue Book).

2024-25 Adopted Budget

Where the Money Comes From and How the Money Is Used (%)



Revenue

Expenditure

EXHIBIT B
BUDGET SUMMARY
RECEIPTS

	Total	% of Total
General Receipts:		
Property Tax	\$ 2,770,359,000	21.5%
Property Tax - Ex-CRA Increment.....	142,560,000	1.1%
Utility Users Tax.....	685,130,000	5.3%
Departmental Receipts	1,421,407,194	11.0%
Business Tax.....	837,060,000	6.5%
Sales Tax.....	691,035,000	5.4%
Documentary Transfer Tax.....	168,770,000	1.3%
Power Revenue Transfer.....	227,481,000	1.8%
Transient Occupancy Tax.....	342,810,000	2.7%
Parking Fines	110,000,000	0.9%
Parking Occupancy Tax.....	134,570,000	1.0%
Franchise Income.....	147,537,000	1.1%
State Motor Vehicle License Fees.....	4,813,000	0.0%
Grants Receipts.....	225,148,000	1.7%
Tobacco Settlement.....	10,715,000	0.1%
Residential Development Tax.....	4,500,000	0.0%
Special Parking Revenue Transfer.....	24,622,874	0.2%
Interest.....	84,501,000	0.7%
Transfer from Reserve Fund.....	--	0.0%
Total General Receipts.....	\$ 8,033,019,068	62.3%
Special Receipts:		
Property Tax - City Levy for Bond Redemption and Interest.....	\$ 115,790,658	0.9%
Sewer Construction and Maintenance Fund.....	1,135,889,920	8.8%
Proposition A Local Transit Assistance Fund.....	211,795,858	1.7%
Prop. C Anti-Gridlock Transit Improvement Fund.....	104,137,518	0.8%
Special Parking Revenue Fund.....	40,002,126	0.3%
L. A. Convention and Visitors Bureau Fund.....	26,370,000	0.2%
Solid Waste Resources Revenue Fund.....	343,559,248	2.7%
Traffic Safety Fund.....	1,300,000	0.0%
Special Gas Tax Street Improvement Fund.....	117,564,398	0.9%
Housing Department Affordable Housing Trust Fund.....	3,042,128	0.0%
Stormwater Pollution Abatement Fund.....	33,740,664	0.3%
Community Development Trust Fund.....	22,058,392	0.2%
HOME Investment Partnerships Program Fund.....	7,505,065	0.1%
Mobile Source Air Pollution Reduction Fund.....	4,480,090	0.0%
City Employees' Retirement Fund.....	148,262,949	1.1%
Community Services Administration Grant.....	1,655,831	0.0%
Park and Recreational Sites and Facilities Fund.....	3,100,000	0.0%
Convention Center Revenue Fund.....	31,391,848	0.2%
Local Public Safety Fund.....	59,930,000	0.5%
Neighborhood Empowerment Fund.....	3,621,802	0.0%
Street Lighting Maintenance Assessment Fund.....	61,470,000	0.5%
Telecommunications and PEG Development.....	5,666,000	0.0%
Older Americans Act Fund.....	3,209,725	0.0%
Workforce Innovation Opportunity Act Fund.....	19,003,157	0.2%
Rent Stabilization Trust Fund.....	23,116,184	0.2%
Arts and Cultural Facilities and Services Fund.....	27,648,300	0.2%
Arts Development Fee Trust Fund.....	1,740,000	0.0%
City Employees Ridesharing Fund.....	2,290,000	0.0%
Allocations from Other Sources.....	64,121,202	0.5%
City Ethics Commission Fund.....	6,112,969	0.1%
Citywide Recycling Fund.....	34,650,000	0.3%
Cannabis Regulation Special Revenue Trust Fund.....	17,479,947	0.1%
Local Transportation Fund.....	4,427,690	0.0%
Planning Case Processing Revenue Fund.....	26,675,572	0.2%
Disaster Assistance Trust Fund.....	241,148,000	1.9%
Accessible Housing Fund.....	14,845,434	0.1%
Household Hazardous Waste Special Fund.....	3,600,000	0.0%

EXHIBIT B
BUDGET SUMMARY
RECEIPTS

	Total	% of Total
Building and Safety Enterprise Fund.....	188,296,286	1.5%
Housing Opportunities for Persons with AIDS.....	916,615	0.0%
Code Enforcement Trust Fund.....	63,775,130	0.5%
El Pueblo Revenue Fund.....	5,300,186	0.0%
Zoo Enterprise Fund.....	27,397,166	0.2%
Central Recycling and Transfer Fund.....	5,376,826	0.0%
Supplemental Law Enforcement Services	10,185,429	0.1%
Street Damage Restoration Fee Fund.....	64,800,000	0.5%
Municipal Housing Finance Fund.....	8,445,000	0.1%
Measure R Traffic Relief and Rail Expansion Fund.....	67,380,869	0.5%
Multi-Family Bulky Item Fund.....	7,698,184	0.1%
Sidewalk Repair Fund.....	13,799,344	0.1%
Measure M Local Return Fund.....	78,188,575	0.6%
Code Compliance Fund.....	1,214,188	0.0%
Road Maintenance and Rehabilitation Fund.....	103,032,000	0.8%
Measure W Local Return Fund.....	37,783,058	0.3%
Planning Long-Range Planning Fund.....	9,311,932	0.1%
City Planning System Development Fund.....	9,614,009	0.1%
House LA Tax Fund.....	269,651,000	2.1%
Total Special Receipts.....	\$ 3,944,568,472	30.6%
Available Balances:		
Sewer Construction and Maintenance Fund.....	\$ 17,500,890	0.1%
Proposition A Local Transit Assistance Fund.....	4,817,405	0.1%
Prop. C Anti-Gridlock Transit Improvement Fund.....	35,551,985	0.3%
Special Parking Revenue Fund.....	16,385,069	0.1%
L.A. Convention and Visitors Bureau Fund.....	7,238,171	0.1%
Solid Waste Resources Revenue Fund.....	27,831,204	0.2%
Forfeited Assets Trust Fund.....	6,433,797	0.1%
Traffic Safety Fund.....	860,265	0.0%
Special Gas Tax Fund.....	1,653,449	0.0%
Housing Department Affordable Housing Trust Fund.....	11,636,050	0.1%
Stormwater Pollution Abatement Fund.....	11,719,916	0.1%
Mobile Source Air Pollution Reduction Fund.....	1,358,563	0.0%
Convention Center Revenue Fund.....	5,057,681	0.0%
Local Public Safety Fund.....	852	0.0%
Neighborhood Empowerment Fund.....	538,423	0.0%
Street Lighting Maintenance Asmt. Fund.....	1,828,722	0.0%
Telecommunications and PEG Development.....	645,055	0.0%
Rent Stabilization Trust Fund.....	29,286,010	0.2%
Arts and Cultural Facilities and Services Fund.....	5,623,130	0.1%
Arts Development Fee Trust Fund.....	571,572	0.0%
City Employees Ridesharing Fund.....	3,633,422	0.0%
City Ethics Commission Fund.....	503,365	0.0%
Staples Arena Special Fund.....	10,782,357	0.1%
Citywide Recycling Fund.....	22,892,883	0.2%
Cannabis Regulation Special Revenue Trust Fund.....	4,864,350	0.1%
Planning Case Processing Revenue Fund.....	5,312,362	0.1%
Disaster Assistance Trust Fund.....	30,215,808	0.2%
Accessible Housing Fund.....	23,845,097	0.2%
Household Hazardous Waste Special Fund.....	4,736,814	0.0%
Building and Safety Enterprise Fund.....	345,817,383	2.7%
Code Enforcement Trust Fund.....	47,306,618	0.4%
El Pueblo Revenue Fund.....	422,091	0.0%
Zoo Enterprise Trust Fund.....	3,841,437	0.0%
Central Recycling and Transfer Fund.....	2,699,083	0.0%
Supplemental Law Enforcement Services Fund.....	2,261,242	0.0%
Street Damage Restoration Fee Fund.....	4,538,727	0.0%
Municipal Housing Finance Fund.....	16,823,290	0.1%
Measure R Traffic Relief and Rail Expansion Fund.....	3,700,655	0.0%

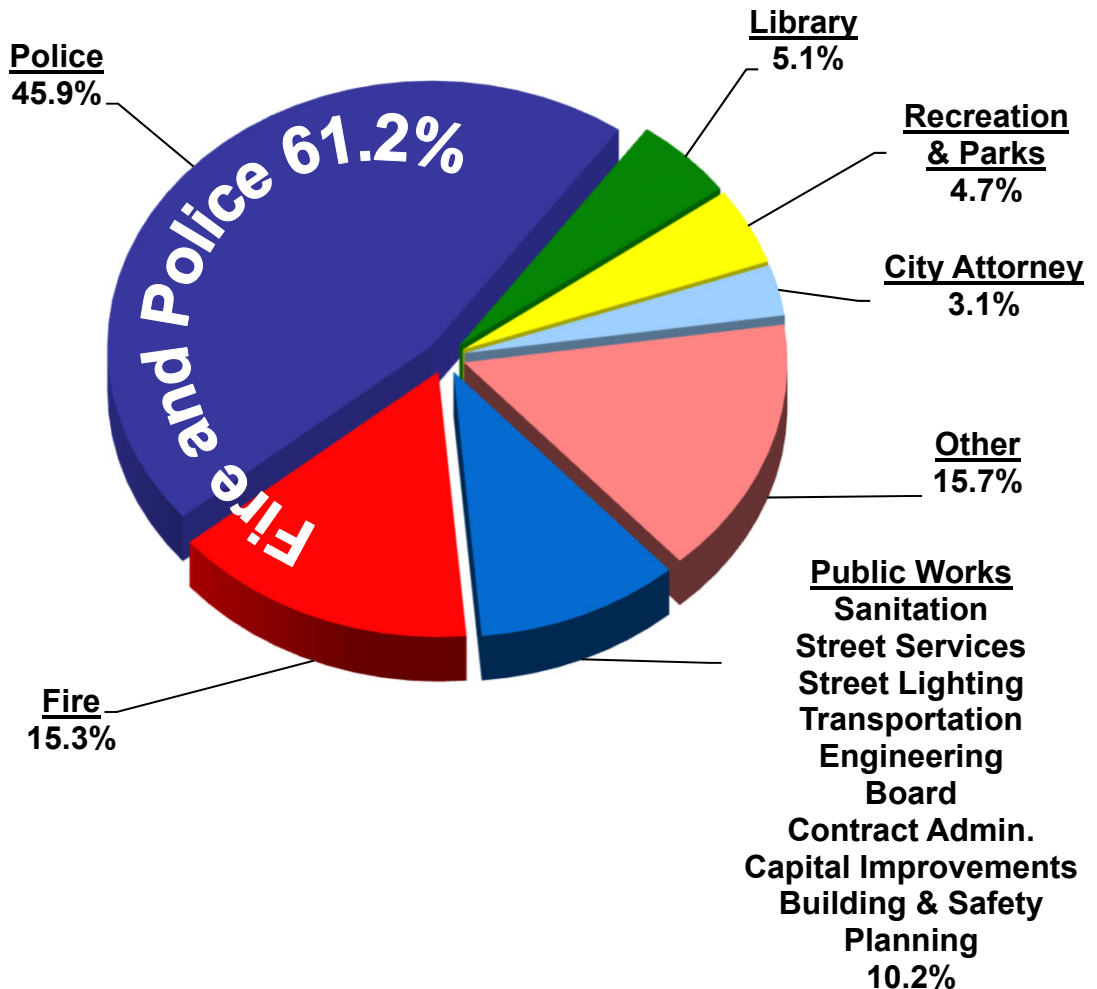
EXHIBIT B
BUDGET SUMMARY
RECEIPTS

	Total	% of Total
Multi-Family Bulky Item Fund.....	4,043,974	0.0%
Sidewalk Repair Fund.....	5,892,139	0.1%
Measure M Local Return Fund.....	17,568,975	0.1%
Code Compliance Fund.....	281,306	0.0%
Road Maintenance and Rehabilitation Fund.....	22,735,918	0.2%
Measure W Local Return Fund.....	3,755,776	0.0%
Planning Long-Range Planning Fund.....	2,251,260	0.0%
City Planning System Development Fund.....	4,337,488	0.0%
House LA Tax Fund.....	138,218,760	1.1%
Total Available Balances.....	\$ 919,820,789	7.1%
Total Receipts.....	\$ 12,897,408,329	100.00%

UNRESTRICTED REVENUES COMPARISON (\$ MILLIONS)

	<u>2022-23 Adopted</u>	<u>2023-24 Adopted</u>	<u>2024-25 Adopted</u>
I. TOTAL BUDGET	\$ 11,755.0	\$ 13,145.5	\$ 12,897.4
II. RESTRICTED REVENUES			
All Special Funds	4,308.9	5,242.1	4,864.4
General Fund Revenues from grants, fees for services, and reimbursements	1,208.7	1,218.9	1,318.7
TOTAL RESTRICTED REVENUES	<u>5,517.6</u>	<u>6,461.0</u>	<u>6,183.1</u>
III. UNRESTRICTED REVENUES	<u>\$ 6,237.4</u>	<u>\$ 6,684.5</u>	<u>\$ 6,714.3</u>
IV. CHANGE IN UNRESTRICTED REVENUES FROM PRIOR YEAR		<u>\$ 447.1</u>	<u>\$ 29.8</u>

UNRESTRICTED REVENUES (\$6.7 BILLION)



SUMMARY OF APPROPRIATIONS

Classified by Object of Expenditure

	Salaries	Expenses	Equipment	Special	Total
Aging	5,201,845	6,307,327	-	-	11,509,172
Animal Services	27,806,259	2,501,150	-	-	30,307,409
Building and Safety	152,726,804	3,031,004	-	-	155,757,808
Cannabis Regulation	7,184,047	2,378,132	-	-	9,562,179
City Administrative Officer	28,661,967	4,294,232	-	-	32,956,199
City Attorney	166,484,116	9,859,198	-	-	176,343,314
City Clerk	15,130,403	4,958,825	-	-	20,089,228
City Planning	63,418,098	8,009,100	292,040	-	71,719,238
City Tourism	1,741,175	322,000	-	-	2,063,175
Civil, Human Rights and Equity	4,580,541	560,737	-	-	5,141,278
Community Investment for Families	11,426,043	31,496,919	-	-	42,922,962
Controller	19,899,636	967,607	-	-	20,867,243
Council	36,243,442	918,869	-	-	37,162,311
Cultural Affairs	9,861,356	1,068,991	-	7,673,694	18,604,041
Disability	3,583,460	1,571,138	-	92,521	5,247,119
Economic and Workforce Development	18,630,857	7,087,215	-	-	25,718,072
El Pueblo de Los Angeles	1,544,780	514,345	-	-	2,059,125
Emergency Management	4,167,867	69,931	-	-	4,237,798
Employee Relations Board	430,859	65,988	-	-	496,847
Ethics Commission	5,883,284	464,471	-	-	6,347,755
Finance	39,690,820	9,789,955	-	-	49,480,775
Fire	773,962,965	45,674,458	-	-	819,637,423
General Services	135,941,700	119,857,506	120,000	3,494,814	259,414,020
Housing	85,382,024	12,607,464	-	-	97,989,488
Information Technology Agency	50,352,569	34,687,289	-	16,180,071	101,219,929
Mayor	9,729,785	399,906	-	-	10,129,691
Neighborhood Empowerment	3,424,485	491,580	-	14,000	3,930,065
Personnel	72,596,297	9,215,665	-	1,265,091	83,077,053
Police	1,858,730,060	98,560,379	24,320,038	-	1,981,610,477
Public Accountability	1,797,545	2,337,539	-	-	4,135,084
Board of Public Works	12,538,792	15,004,309	-	-	27,543,101
Bureau of Contract Administration	48,328,829	2,901,694	-	-	51,230,523
Bureau of Engineering	116,349,182	4,217,519	145,712	-	120,712,413
Bureau of Sanitation	370,468,647	46,931,101	-	-	417,399,748
Bureau of Street Lighting	40,768,520	5,250,398	1,000	5,347,000	51,366,918
Bureau of Street Services	127,295,875	80,313,130	377,070	-	207,986,075
Transportation	189,563,166	27,008,783	-	-	216,571,949
Youth Development	2,026,826	185,988	-	90,000	2,302,814
Zoo	25,742,845	5,245,758	-	-	30,988,603
Total-Budgetary Departments	4,549,297,771	607,127,600	25,255,860	34,157,191	5,215,838,422
Appropriations to City Employees' Retirement	-	-	-	148,262,949	148,262,949
Appropriations to Library Fund	-	-	-	256,501,930	256,501,930
Appropriations to Recreation and Parks Fund	-	-	-	290,648,982	290,648,982
Total-Appropriations	-	-	-	695,413,861	695,413,861
Total-Departmental	4,549,297,771	607,127,600	25,255,860	729,571,052	5,911,252,283

EXHIBIT A
SUMMARY OF APPROPRIATIONS

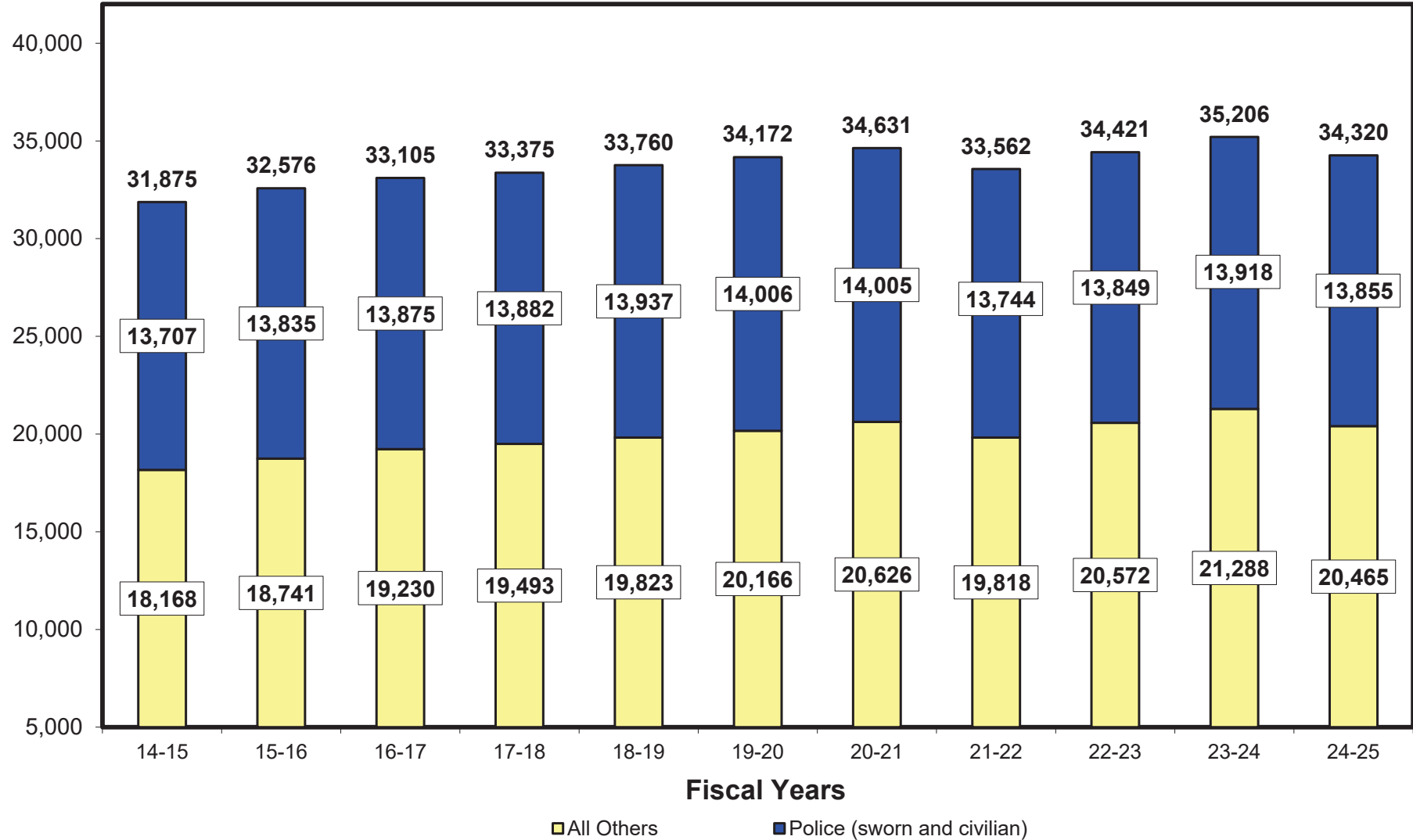
Classified by Object of Expenditure

	Salaries	Expenses	Equipment	Special	Total
Bond Redemption and Interest	-	-	-	115,790,658	115,790,658
Capital Finance Administration	-	-	-	212,259,270	212,259,270
Capital and Technology Improvement Expenditure Program	-	-	-	353,686,140	353,686,140
General City Purposes	-	-	-	342,002,717	342,002,717
Human Resources Benefits	-	-	-	915,695,993	915,695,993
Leasing	-	-	-	27,795,317	27,795,317
Liability Claims	-	-	-	87,370,072	87,370,072
Proposition A Local Transit Assistance Fund	-	-	-	207,131,707	207,131,707
Proposition C Anti-Gridlock Transit Improvement Fund	-	-	-	60,837,795	60,837,795
Special Parking Revenue Fund	-	-	-	50,456,474	50,456,474
Tax and Revenue Anticipation Notes	-	-	-	1,430,690,005	1,430,690,005
Unappropriated Balance	-	-	-	338,453,935	338,453,935
Wastewater Special Purpose Fund	-	-	-	680,429,199	680,429,199
Water and Electricity	-	-	-	48,798,758	48,798,758
Other Special Purpose Funds	-	-	-	2,114,758,006	2,114,758,006
Total-Non Departmental	-	-	-	6,986,156,046	6,986,156,046
Total	4,549,297,771	607,127,600	25,255,860	7,715,727,098	12,897,408,329

Exhibit F AUTHORIZED CITY STAFFING

Not including Proprietary Departments

Positions

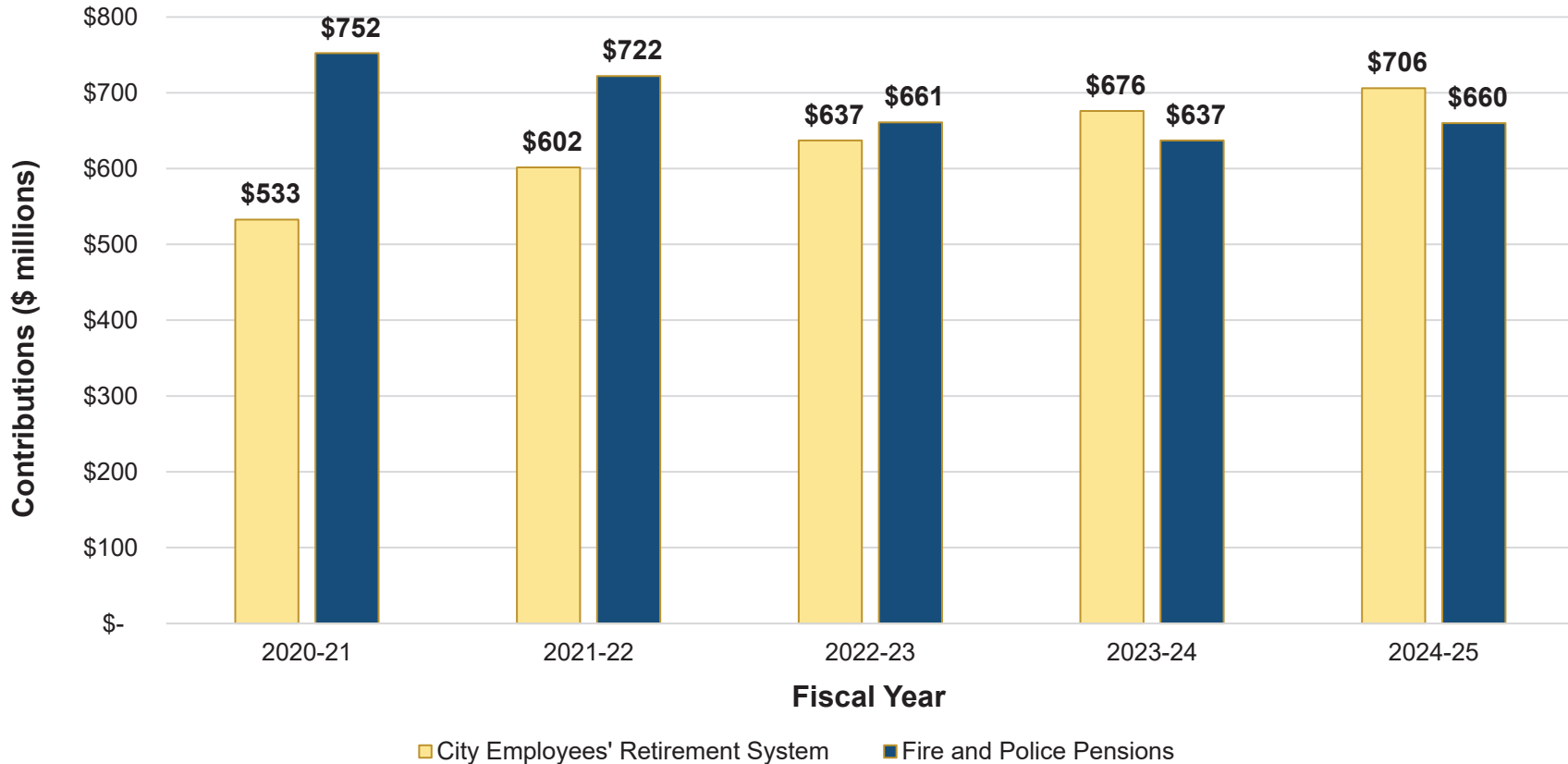


Authorized City Staffing includes all regular position authorities, excluding Commissioner position authorities. In addition to the regular position authorities reflected in the chart, the 2024-25 Adopted Budget includes 3,134 resolution authorities. This exhibit does not include positions in the Department of Airports, Los Angeles City Employees' Retirement System, Harbor Department, Department of Pensions, and Department of Water and Power.

GENERAL FUND CONTRIBUTIONS TO PENSION SYSTEMS

The City makes annual contributions to the City Employee's Retirement System (for civilian) and Fire and Police Pensions (for sworn) based on rates prepared by actuaries and adopted by their respective boards. It includes the required payments for the family death benefit, excess benefit, and limited-term retirement plans. Contributions are funded through the issuance of tax and revenue anticipation notes. By funding required contributions through the issuance of notes, the City is able to make the entire contribution in July 2024, resulting in additional investment earnings on the payment that will discount the City's contribution.

The chart below presents a five-year history of General Fund contributions to the retirement systems as budgeted.



CAPITAL AND TECHNOLOGY IMPROVEMENT EXPENDITURE PROGRAM AND INFRASTRUCTURE IMPROVEMENTS

The City annually prepares the Capital and Technology Improvement Expenditure Program (CTIEP) designed to keep street, sewers, municipal buildings, technology, and other facilities in a safe and efficient operating condition. Physical plant projects are infrastructure improvements such as streets, storm drains, and bikeways. Municipal Facilities projects are public facilities such as libraries, animal shelters, police and fire stations, and parks. Technology projects represent a significant investment in technology infrastructure, including major technology systems.

The City also funds other infrastructure improvements that are not captured in the CTIEP. These improvements included, but are not limited to sidewalk repairs, the Pavement Preservation Program, access ramps associated with pavement preservation activities, municipal facilities projects as part of the Municipal Improvement Corporation of Los Angeles (MICLA) financing, Affordable Housing Sustainable Communities (AHSC) Sustainable Transportation Infrastructure, and other infrastructure expenditures. The City also funds street furniture, tree planting, Vision Zero improvements, and other capital improvements that are not captured in the total amount below.

The City also has significant obligations for its sewer and stormwater systems due to mandates of federal and state clean water laws that require modifications to the Hyperion Water Reclamation Plant and the three other wastewater treatment facilities and to the extensive collection system. Additionally, improvements continue on the City’s Stormwater and Wastewater Systems to meet federal and state mandates regarding water quality in surface runoff.

SOURCES OF FUNDS

General Fund.....	\$	41,174,137
Local Transportation Fund.....		1,245,366
Measure M Local Return Fund		14,368,698
Measure R Traffic Relief and Rail Expansion Fund		2,307,000
Measure W Local Return Fund.....		14,307,093
Municipal Housing Fund		150,000
Park and Recreational Sites and Facilities Fund.....		3,100,000
Rent Stabilization Trust Fund		1,116,050
SB1 Road Maintenance & Rehabilitation Fund		53,841,319
Sewer Construction and Maintenance Fund		226,871,000
Stormwater Pollution Abatement Fund.....		8,961,328
Street Damage Restoration Fee Fund.....		5,000,000
Street Lighting Maintenance Assessment Fund		1,500,000
Systematic Code Enforcement Fee Fund		<u>2,564,950</u>
Total	\$	<u>376,506,941</u>

CAPITAL AND TECHNOLOGY IMPROVEMENT EXPENDITURE PROGRAM AND INFRASTRUCTURE IMPROVEMENTS

EXPENDITURES AND APPROPRIATIONS

CTIEP Clean Water Projects

Collection System	\$ 92,640,000
Donald C. Tillman Water Reclamation Plant	19,303,000
Hyperion Water Reclamation Plant	44,365,000
Los Angeles-Glendale Water Reclamation Plant	12,055,000
Pumping Plants.....	9,128,000
System-wide Program Requirements.....	36,893,000
Terminal Island Water Reclamation Plant	<u>12,487,000</u>
Subtotal	<u>\$ 226,871,000</u>

CTIEP Municipal Facilities

Arts and Cultural Opportunities	\$ 256,911
Building and Facilities	19,172,425
Recreational Opportunities	<u>3,100,000</u>
Subtotal	<u>\$ 22,529,336</u>

CTIEP Physical Plant

Stormwater	\$ 25,617,246
Street Lighting.....	4,515,000
Street Repair and Improvements.....	73,153,558
Contingencies	<u>1,000,000</u>
Subtotal	<u>\$ 104,285,804</u>

CTIEP Technology

Major Projects and System Replacements	\$ 13,090,801
Citywide Infrastructure	<u>9,730,000</u>
Subtotal	<u>\$ 22,820,801</u>

Total	<u>\$ 376,506,941</u>
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FEDERAL AND STATE GRANT FUNDING ESTIMATES BY SUBFUNCTION

The grant-supported programs identified below are funded by federal, state, and other local agencies. Estimates are based on information provided by reporting departments to the City Administrative Officer as of November 17, 2023 and updated through April 5, 2024. All grant programs in this Exhibit are subject to approval by Mayor and Council.

Budgetary, Library and Recreation and Parks Departments will participate in grant programs for the 2024-25 period totaling \$702,540,230 of which \$28,739,172 will be the City share and \$673,801,058 will be funded by grants.

Proprietary Department grant programs for the 2024-25 period total is \$281,273,100, of which \$190,570,281 will be the City share and \$90,702,819 will be funded by grants.

Subfunction	2022-23 Receipts	2023-24 Estimated Receipts	2024-25 Estimated Receipts
Budgetary, Library, and Recreation and Parks Departments			
Legal Prosecution	\$ 2,869,767	\$ 2,412,652	\$ 2,657,796
Crime Control	\$ 124,248,901	\$ 94,532,649	\$ 70,648,826
Local Emergency Planning Response	\$ 8,858,359	\$ 13,236,473	\$ 13,932,712
Wastewater Collection, Treatment & Disposal	\$ 28,872	\$ 72,175	\$ 73,000
Environmental Quality	\$ 20,737,347	\$ 66,503,918	\$ 22,860,456
Street & Highway Transportation	\$ 87,870,716	\$ 89,345,169	\$ 81,493,259
Mass Transit	\$ 29,956,456	\$ 7,236,800	\$ 7,657,546
Arts & Cultural Opportunities	\$ 3,270,000	\$ 1,044,842	\$ 95,000
Educational Opportunities	\$ 276,000	\$ 1,470,356	\$ 1,315,255
Capital	\$ 10,785,952	\$ 53,499,956	\$ 39,895,000
Economic Opportunities & Development	\$ 87,171,560	\$ 92,843,770	\$ 88,321,833
Employment Opportunities	\$ 58,374,000	\$ 61,953,366	\$ 61,368,000
Human Services	\$ 275,103,958	\$ 200,364,088	\$ 271,999,575
Administrative	\$ 12,975,138	\$ 14,513,268	\$ 11,482,800
Subtotal	\$ 722,527,026	\$ 699,029,482	\$ 673,801,058
Proprietary Departments			
Crime Control	\$ 4,627,434	\$ 3,654,242	\$ 7,373,576
Local Emergency Planning Response	\$ --	\$ 5,564,668	\$ 12,000
Environmental Quality	\$ 85,412,454	\$ 140,140,574	\$ 82,292,059
Street & Highway Transportation	\$ 7,938,254	\$ 6,476,400	\$ 46,653,646
Capital	\$ 64,963,883	\$ 87,412,000	\$ 14,239,000
Economic Opportunities & Development	\$ 30,000,000	\$ 51,450,000	\$ 40,000,000
Subtotal	\$ 192,942,025	\$ 294,697,884	\$ 190,570,281
City of Los Angeles - Total Grant Funding	\$ 915,469,051	\$ 993,727,366	\$ 864,371,339

The Homeless Budget describes funding included in the Budget for the provision of housing and services to homeless individuals and families in the City. Items included as part of the Homeless Budget are funded within the individual budgets for the Los Angeles Homeless Services Authority (LAHSA), City departments, Unappropriated Balance, and the General City Purposes budget.

In addition to these 2024-25 Budget appropriations, the Homeless Budget also includes anticipated spending in 2024-25 for a variety of bond and grant programs.

In November 2016, voters authorized the City to issue up to \$1.2 billion in General Obligation bonds to finance the development of permanent supportive housing, affordable housing, and facilities.

The state and federal government have also awarded the City a variety of grants that support efforts to develop temporary and permanent housing and provide hygiene, outreach, supportive services, shelter interventions, and other purposes.

SOURCES OF FUNDS

Balance Available, July 1	\$ 72,500,000
General Fund	264,876,735
Departmental Special Funds	16,290,426
American Rescue Plan - HOME Investment Partnerships Program Fund	5,297,519
Emergency Stabilization Beds	32,691,866
Encampment Resolution Grant:	2,416,891
Homeless Housing, Assistance and Prevention Grant.....	6,615,357
Homeless Housing, Assistance and Prevention 2 Grant.....	9,292,673
Homeless Housing, Assistance and Prevention 3 Grant.....	21,162,381
Homeless Housing, Assistance and Prevention 4 Grant.....	143,640,000
Homeless Housing, Assistance and Prevention 5 Grant (Pending).....	82,167,750
Measure United to House LA	159,786,525
Municipal Improvement Corporation of Los Angeles.....	12,994,846
State Homekey Program Grant, Round 3.....	1,893,955
Proposition HHH	80,001,135
State/Federal Grants and Other Local Funds	<u>49,140,000</u>
Total	<u>\$ 960,768,059</u>

EXPENDITURES AND APPROPRIATIONS

LOS ANGELES HOMELESS SERVICES AUTHORITY

Annual Homeless Point-in-Time Count	\$	933,668
Los Angeles Continuum of Care (CoC) Administration		6,650,761
Shelter and Housing Interventions		16,864,272
Street Strategies		<u>18,312,066</u>
Subtotal	\$	<u>42,760,767</u>

CITY DEPARTMENTS

Aging

Older Workers Employment Program	\$	744,648
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Animal Services

Homeless Services Support/Pet Resource Centers		82,979
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City Administrative Officer

Citywide Homeless Initiative		482,302
Homelessness Oversight		300,753
Proposition HHH Facilities Bond Program		178,946
Street Medicine Team		284,629

City Attorney

Proposition HHH Legal Support		375,843
Tenant Anti-Harassment Implementation Support		145,713

City Planning

Housing Unit		924,506
Priority Housing		532,664
Streamlining Affordable Housing Permit Process		747,375

Civil + Human Rights and Equity

Midnight Stroll Transgender Café		100,000
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Community Investment for Families

FamilySource Center (FSC)		3,800,000
Kid's First Program		549,483
Shelter Operations		4,286,998
Solid Ground Program		4,706,768
Victims of Crime Act Reserve Fund		6,500,000

Disability

Disability and Homeless Services Analyst		109,116
Durable Medical Equipment		50,000
Durable Medical Equipment Coordinator		91,162
Homeless and HIV Program		190,000
Homeless Services Coordinator		77,331

Economic and Workforce Development

LA RISE		3,000,000
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Emergency Management

Homelessness Preparedness and Response		109,572
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Fire

Advanced Provider Response Unit (APRU)		299,288
Fast Response Vehicle		1,127,884
SOBER Unit		142,646

General Services

Custodial Services for the Los Angeles City Mall		300,000
Hepatitis A Prevention and Custodial Service		151,700
Homeless Intervention Unit		512,933

Housing

Construction Services		110,697
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Construction Services for Proposition HHH	110,696
Eviction Defense Program	157,588
Eviction Defense Program New Positions	120,133
Homelessness Services	212,145
Lease Up Coordinator for Permanent Supportive Housing	70,816
Los Angeles Homeless Services Authority	386,223
Prevailing Wage Monitoring for Proposition HHH	90,922
Proposition HHH Contracts	503,500
Proposition HHH Occupancy Monitoring	214,735
Proposition HHH Program Staff	862,387
Proposition HHH Supplemental	1,303,611
Street Medicine	2,000,000
Supportive Housing Services	128,505
Tenant Anti-Harassment Implementation	370,247
Tenant Anti-Harassment Task Force	1,142,652
Police	
Homeless Coordinator Resources	262,437
Overtime for Interim Homeless Housing Sites	8,360,000
Resource Enhancement Services and Enforcement Team	329,725
Unified Homeless Response Center	491,934
Public Works, Board	
Accounting Support	148,540
Public Works, Bureau of Sanitation	
Clean Streets Safety and Training Program	91,755
Coastal CARE+ Team	672,901
CARE+ Expansion Second Shift Team	879,786
CARE/CARE+	41,259,052
CARE/CARE+ Administrative Program Support	1,419,152
CARE/CARE+ Program Support	10,989,276
CARE Information Services Oversight	116,075
Hollywood CARE+	1,135,020
Livability Services Facilities Planning	86,941
Livability Services Inventory Support	46,060
Livability Services Management Expansion	123,175
Livability Services Safety Training	504,036
Mobile Hygiene Centers Program	4,094,794
Operation Healthy Streets (OHS)	1,400,668
Regional Storage Facilities	3,599,318
Recreation and Parks	
24-Hour Public Restroom Access (Venice)	244,750
Bulky Item Illegal Dumping Crew	792,084
Gladys Park Maintenance Program	169,678
Homeless Encampment Cleanup	1,837,356
Park Restroom Enhancement Program	4,119,863
San Julian Park Maintenance Program	221,871
Transportation	
Community Assistance Parking Program	130,182
Inside Safe Response Charter Bus Services	300,000
Subtotal	<u>\$ 122,516,525</u>

NON-DEPARTMENTAL APPROPRIATIONS

General City Purposes

Additional Homeless Services	\$ 17,000,000
CIRCLE: 24/7 Homelessness Crisis Response Pilot	8,000,000

Clinica Romero.....	100,000
Homelessness Emergency (Inside Safe) 2023-24.....	72,500,000
Inside Safe Reserve.....	80,000,000
Mobile Laundry Truck.....	67,600
Opioid Settlement Funds.....	4,000,000
Unified Homeless Response Center Data Project.....	17,000
Measure United to House LA (ULA)	
Acquisition and Rehabilitation of Affordable Housing	37,196,631
Eviction Defense/Prevention	37,196,631
Income Support for Rent-Burdened At-Risk Seniors and Persons with Disabilities	48,196,631
Protections from Tenant Harassment	11,158,990
Short-Term Emergency Assistance	18,598,316
Tenant Outreach and Education	7,439,326
Municipal Improvement Corporation of Los Angeles	
Bureau of Sanitation CARE Vehicles Purchase	12,300,000
Livability Service Division Yard Improvements	694,846
Unappropriated Balance	
Domestic Violence and Human Trafficking Shelter Operations.....	2,000,000
LAHSA-Homeless Engagement Teams (HETs)	4,075,686
LAHSA - Outreach Navigators	<u>629,583</u>
Subtotal.....	<u>\$ 361,171,240</u>
OFF-BUDGET SPENDING	
ARP - Homekey 3.0 Permanent Supportive Housing	5,297,519
Emergency Stabilization Beds	32,691,866
Encampment Resolution Grant	2,416,891
Homeless Housing, Assistance and Prevention Program (HHAP).....	6,615,357
Homeless Housing, Assistance and Prevention Program (HHAP-2).....	9,292,673
Homeless Housing, Assistance and Prevention Program (HHAP-3).....	21,162,381
Homeless Housing, Assistance and Prevention Program (HHAP-4).....	143,640,000
Homeless Housing, Assistance and Prevention Program (HHAP-5).....	82,167,750
Proposition HHH Project Expenditures	80,001,135
State Homekey Program Grant, Round 3	1,893,955
State/Federal Grants and Other Local Funds	<u>49,140,000</u>
Subtotal.....	<u>\$ 434,319,527</u>
Total LAHSA, City Departments, Non-Departmental Appropriations, and Off-Budget Spending	<u>\$ 960,768,059</u>

LOS ANGELES CITY EMPLOYEES' RETIREMENT SYSTEM (LACERS)

The LACERS Board of Administration is responsible for City Employees' Retirement Fund investments and the administration of retirement, disability, and death benefits for City civilian employees, with the exception of Department of Water and Power employees.

RECEIPTS

City Contributions	\$ 854,297,168
Member Contributions	308,460,000
Family Death Benefit Plan Member Premiums	35,000
Member and Self-Funded Dental Insurance Premium	14,910,500
Earnings on Investments	<u>573,710,000</u>
Total Receipts	<u>\$ 1,751,412,668</u>

EXPENDITURES

Retirement Allowances	\$ 1,412,000,000
Family Death Benefit Plan Allowances	880,000
Retired Medical and Dental Subsidy	175,840,000
Retired Medicare Part B Reimbursements	23,441,000
Self-Funded Dental Insurance Claims	13,800,000
Refund of Member & Deceased Retired Accumulated Contributions	19,360,000
Administrative Expenses and Fee	48,370,937
Investment Management Expense	<u>141,190,690</u>
Total Expenditures	\$ 1,834,882,627
Increase in Fund Balance	(83,469,959)
Total Expenditures and Increase in Fund Balance	<u>\$ 1,751,412,668</u>

No. of ACTIVE MEMBERS	25,875
No. of RETIRED MEMBERS (includes beneficiaries)	22,510

LOS ANGELES FIRE AND POLICE PENSIONS SYSTEM (LAFPP)

The Board of Pension Commissioners is responsible for the Fire and Police Pension System, New Pension System, and the Safety Members Pension Plan investments and the administration of service, disability, and dependents' pensions for members of the Fire and Police Departments and certain Harbor Port Police and Airport Peace Officers.

RECEIPTS

City Contributions	\$ 667,913,043
Member Contributions	180,753,313
Earnings on Investments	585,000,000
Miscellaneous	<u>500,000</u>
Total Receipts	<u>\$ 1,434,166,356</u>

EXPENDITURES

Service Pensions	\$ 1,062,000,000
Service Pensions DROP payout	115,400,000
Disability Pensions	113,000,000
Surviving Spouses' and Minors'/Dependents' Pensions	176,400,000
Refund of Contributions	10,100,000
Health and Dental Insurance Subsidy	167,400,000
Medicare and Health Insurance Reimbursement	19,000,000
Investment Management Expense	165,350,675
Administrative Expense	<u>31,114,550</u>
Total Expenditures	\$ 1,859,765,225
Increase in Fund Balance	<u>\$ (425,598,869)</u>
Total Expenditures and Increase in Fund Balance	<u>\$ 1,434,166,356</u>

No. of ACTIVE MEMBERS	12,571
No. of RETIRED MEMBERS (includes beneficiaries)	14,131

DEPARTMENT OF AIRPORTS

The Department of Airports, under the Board of Airport 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

Balance Available.....	\$ 3,961,929,000
Operating Revenue.....	2,124,310,000
Other Receipts.....	<u>3,805,157,000</u>
Total Receipts.....	<u>\$ 9,891,396,000</u>

APPROPRIATIONS

Maintenance and Operations Expense	\$ 1,195,453,000
Non-Operating Expense	2,523,033,000
Bond Redemption and Interest.....	1,396,568,000
Airport Reserves.....	<u>4,776,342,000</u>
Total Appropriations.....	<u>\$ 9,891,396,000</u>

HARBOR DEPARTMENT

The Harbor Department, under the 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.

RECEIPTS

Restricted Funds.....	\$ 199,009,400
Unrestricted Funds Available.....	1,357,114,186
Operating and Non-Operating Receipts.....	731,553,971
Proceeds from Debt Issuance.....	238,756,801
Grant Receipts (Capital).....	<u>96,671,621</u>
Total Receipts.....	<u>\$ 2,623,105,979</u>

APPROPRIATIONS

Operating Budget.....	\$ 435,874,723
Capital Budget.....	298,081,044
Debt Repayments.....	308,110,000
Accrual Adjustments.....	(18,356,418)
Restricted Cash	263,074,267
Unappropriated Balance.....	<u>1,336,322,363</u>
Total Appropriations.....	<u>\$ 2,623,105,979</u>

DEPARTMENT OF WATER AND POWER

The Department of Water and Power, under the City Charter, is responsible for supplying the City and its inhabitants with water and electric energy. It constructs, operates, and maintains works extending throughout the City and to Inyo and Mono counties to import water and electric energy and works extending to other western states to import electric energy.

	Water Revenue Fund	Power Revenue Fund	Retirement Fund, Disability Fund, Death Benefit Fund, and Retiree Health Benefits Plan
ADOPTED RECEIPTS			
Adjusted Balance, July 1	\$ 575,300,000	\$ 1,285,982,000	\$ -
Sales of Water or Electricity	1,917,577,000	5,005,191,000	-
Revenue Bonds	413,445,000	1,125,641,000	-
Intradepartmental Receipts	615,731,000	496,632,000	-
Other	185,858,000	416,845,000	2,043,073,082
Total Receipts	<u>\$ 3,707,911,000</u>	<u>\$ 8,330,291,000</u>	<u>\$ 2,043,073,082</u>
ADOPTED APPROPRIATIONS			
Salaries	\$ 593,428,000	\$ 1,446,093,000	\$ -
Materials, Supplies, Equipment	263,095,000	363,241,000	-
Bond Redemption and Interest	441,234,000	817,501,000	-
Intradepartmental Expenses	444,277,000	615,730,000	-
Purchased Water / Fuel and Energy	168,479,000	1,599,484,000	-
Other	1,057,930,000	2,408,888,000	2,043,073,082
Subtotal	<u>\$ 2,968,443,000</u>	<u>\$ 7,250,937,000</u>	<u>\$ 2,043,073,082</u>
Adjustments	\$ (287,568,000)	\$ 34,646,000	\$ -
Unappropriated Balance	451,900,000	1,114,000,000	-
Total Appropriations	<u>\$ 3,707,911,000</u>	<u>\$ 8,330,291,000</u>	<u>\$ 2,043,073,082</u>