



FISCAL YEAR 2025-2026

BUDGET SUMMARY

City Administrative Officer  Matthew W. Szabo

INTRODUCTION

This booklet provides a summary of the City's adopted budget documents. 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

INTERIM CITY CLERK – Petty F. Santos

*ELECTED

FINANCIAL NARRATIVE

On April 21, 2025, the Mayor issued the 2025-26 Proposed Budget. On May 30, 2025, the City Council adopted the Mayor's Proposed Budget with modifications. On June 6, 2025, the Mayor signed the 2025-26 Adopted Budget as modified by the City Council. The 2025-26 Budget addresses the City's Financial Policies as follows:

Policy	Compliance
Reserve Fund at least five percent of General Fund revenues	✓ 5.13 percent or \$420 million in the Adopted Budget.*
Budget Stabilization Fund	✓ 0.74 percent in growth from Adopted 2024-25 to Adopted 2025-26 is \$194 million below 4.1 percent growth threshold permitting withdrawal of \$29 million from the Fund. The 2025-26 Budget includes a \$29 million withdrawal from the Fund.
General Fund reserves goal: 10 percent of General Fund revenues	✗ 8.85 percent or \$724 million: \$420 million Reserve Fund; \$179 million Budget Stabilization Fund; \$125 million Unappropriated Balance – Reserve for Mid-Year Adjustments.
Capital and technology investment at 1.5 percent of General Fund revenues	✗ 1.11 percent or \$91 million investment.
All one-time revenues used for one-time expenditures	✓ All \$172 million in one-time revenues used for \$270 million in one-time expenditures.
Debt service as percentage of general revenues: under 6 percent for non-voted direct and under 15 percent for total direct.	✓ <ul style="list-style-type: none"> • 2.40 percent for non-voted direct debt service. • 3.76 percent for total direct debt service.
Achieve structural balance in which future costs are projected to be fully paid by future revenues	✗ Four-Year Outlook projects spending above revenues in 2026-27 (\$91 million), balance in 2027-28, and surpluses in 2028-29 (\$238 million) and 2029-30 (\$453 million).

* The 2025-26 Adopted Budget includes an appropriation to the Reserve Fund of \$122 million as part of the 5.13 percent balance. The Controller has the discretion to execute the transfer of these funds any time during 2025-26 and anticipates doing so in December 2025.

Significant elements of the Budget include:

- Full funding for all approved labor agreements and pension and benefit costs at actuarially-determined levels.
- A \$100 million increase for settlements and judgments.
- A \$122 million appropriation to the Reserve Fund.
- \$191 million in General Fund expenditure reductions including \$40.5 million from the elimination of 614 filled positions, \$58.6 million from the elimination of 961 vacant positions, and \$92 million in expense, overtime, and salaries, as-needed account reductions.

The Budget faces risks:

- The revenue growth included in the Budget is consistent with historical averages but assumes that an economic recession will not occur.
- The increased appropriation for legal settlements and judgements is still lower than the actual spending levels in recent years.
- 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 2025-26 AND 2024-25 ADOPTED BUDGETS				
	2025-26	2024-25	Difference	Percent Difference
Total Budget ¹	\$13.95 billion	\$12.90 billion	\$1.05 billion	7.5%
General Fund Budget	\$8.18 billion	\$8.03 billion	\$0.15 billion	1.8%

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.

¹ The "Total Budget" amount sums the revenues in the two separate categories of General Fund and special funds. This amount is also referred to as "Total" or "Total Receipts" elsewhere in this document. The Budget appropriates a portion of 2025-26 General Fund revenues (\$130,783,127) to special funds, which are reflected as revenue to that special fund. In addition, the Budget appropriates certain special fund revenues to the Reimbursement of General Fund Costs Account (\$660,480,612), 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 and Finance 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](#) & [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

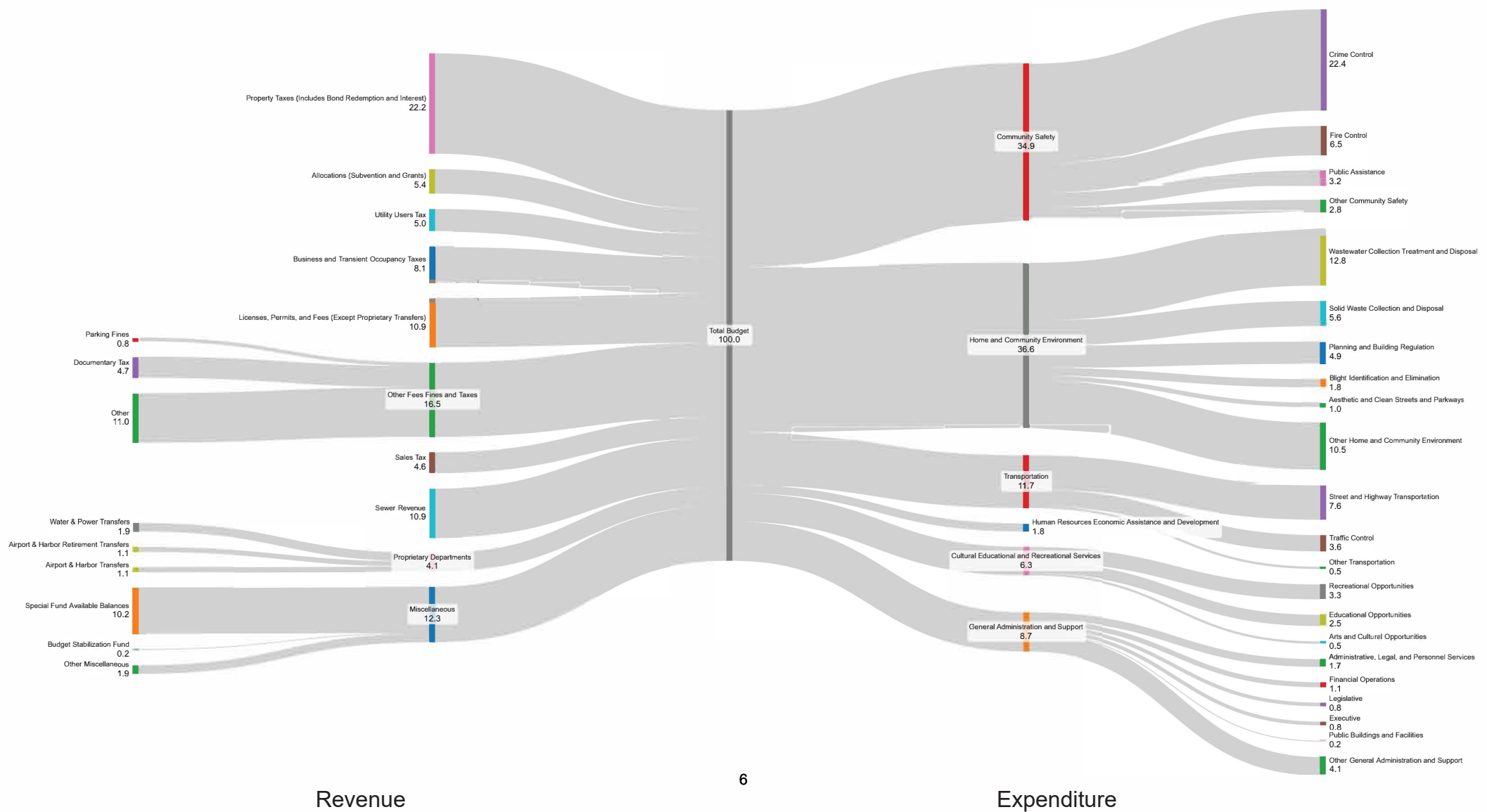
[Adopted Budget \(Controller's website\)](#)

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 & Volume II](#)

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

WHERE THE MONEY COMES FROM AND HOW IT IS USED (%)



BUDGET SUMMARY

RECEIPTS

	Total	% of Total
General Receipts:		
Property Tax	\$ 2,839,082,000	20.1%
Property Tax - Ex-CRA Increment	172,622,000	1.2%
Utility Users Tax	702,520,000	5.0%
Departmental Receipts	1,644,974,145	11.7%
Business Tax	825,000,000	5.8%
Sales Tax	647,485,000	4.6%
Documentary Transfer Tax	193,702,000	1.4%
Power Revenue Transfer	227,943,000	1.6%
Transient Occupancy Tax	314,990,000	2.2%
Parking Fines	108,400,000	0.8%
Parking Occupancy Tax	141,336,000	1.0%
Franchise Income	144,103,000	1.0%
State Motor Vehicle License Fees	6,146,000	0.1%
Grants Receipts	46,830,876	0.3%
Tobacco Settlement	9,555,000	0.1%
Residential Development Tax	3,580,000	0.0%
Special Parking Revenue Transfer	36,646,951	0.3%
Interest	84,340,000	0.6%
Transfer from Budget Stabilization Fund	29,000,000	0.2%
Total General Receipts	\$ 8,178,255,972	58.0%
Special Receipts:		
Property Tax - City Levy for Bond Redemption and Interest	\$ 115,168,623	0.8%
Sewer Construction and Maintenance Fund	1,533,005,638	10.9%
Proposition A Local Transit Assistance Fund	193,065,988	1.4%
Prop. C Anti-Gridlock Transit Improvement Fund	103,268,395	0.7%
Special Parking Revenue Fund	36,183,049	0.3%
L. A. Convention and Visitors Bureau Fund	24,230,000	0.2%
Solid Waste Resources Revenue Fund	432,582,437	3.1%
Traffic Safety Fund	1,300,000	0.0%
Special Gas Tax Street Improvement Fund	116,135,000	0.8%
Housing Department Affordable Housing Trust Fund	3,248,675	0.0%
Stormwater Pollution Abatement Fund	32,371,073	0.2%
Community Development Trust Fund	22,886,499	0.2%
HOME Investment Partnerships Program Fund	8,596,402	0.1%
Mobile Source Air Pollution Reduction Fund	4,659,620	0.0%
City Employees' Retirement Fund	150,558,319	1.1%
Community Services Administration Grant	1,719,761	0.0%
Park and Recreational Sites and Facilities Fund	2,700,000	0.0%
Convention Center Revenue Fund	32,128,233	0.2%
Local Public Safety Fund	55,699,146	0.4%
Neighborhood Empowerment Fund	2,880,791	0.0%
Street Lighting Maintenance Assessment Fund	58,800,000	0.4%
Telecommunications and PEG Development	5,020,000	0.0%
Older Americans Act Fund	3,362,124	0.0%
Workforce Innovation Opportunity Act Fund	18,354,136	0.1%
Rent Stabilization Trust Fund	24,060,550	0.2%
Arts and Cultural Facilities and Services Fund	28,008,927	0.2%
Arts Development Fee Trust Fund	1,650,000	0.0%
City Employees Ridesharing Fund	4,008,000	0.0%
Allocations from Other Sources	90,011,979	0.6%
City Ethics Commission Fund	6,420,734	0.1%
Citywide Recycling Fund	44,500,000	0.3%
Cannabis Regulation Special Revenue Trust Fund	20,960,000	0.1%
Local Transportation Fund	3,530,176	0.0%
Planning Case Processing Revenue Fund	26,881,758	0.2%
Disaster Assistance Trust Fund	50,412,000	0.4%
Accessible Housing Fund	38,214,229	0.3%
Household Hazardous Waste Special Fund	3,670,000	0.0%
Building and Safety Enterprise Fund	176,998,822	1.3%
Housing Opportunities for Persons with AIDS	973,526	0.0%

BUDGET SUMMARY

RECEIPTS

		% of
	Total	Total
Code Enforcement Trust Fund.....	63,161,100	0.4%
El Pueblo Revenue Fund.....	5,312,845	0.0%
Zoo Enterprise Fund.....	31,352,506	0.2%
Central Recycling and Transfer Fund.....	6,035,000	0.0%
Supplemental Law Enforcement Services	10,568,179	0.1%
Street Damage Restoration Fee Fund.....	51,400,000	0.4%
Municipal Housing Finance Fund.....	10,851,000	0.1%
Measure R Traffic Relief and Rail Expansion Fund.....	63,703,200	0.5%
Multi-Family Bulky Item Fund.....	12,230,055	0.1%
Sidewalk Repair Fund.....	16,019,632	0.1%
Measure M Local Return Fund.....	73,125,176	0.5%
Code Compliance Fund.....	1,500,000	0.0%
Road Maintenance and Rehabilitation Fund.....	117,036,000	0.8%
Measure W Local Return Fund.....	40,594,114	0.3%
Planning Long-Range Planning Fund.....	10,945,000	0.1%
City Planning System Development Fund.....	9,171,405	0.1%
House LA Fund.....	466,160,000	3.3%
Raise LA Fund.....	10,306,584	0.1%
Total Special Receipts.....	\$ 4,477,696,406	31.7%
Available Balances:		
Sewer Construction and Maintenance Fund.....	\$ 247,865,145	1.8%
Proposition A Local Transit Assistance Fund.....	128,703,589	1.0%
Prop. C Anti-Gridlock Transit Improvement Fund.....	18,479,370	0.1%
Special Parking Revenue Fund.....	15,005,985	0.1%
L.A. Convention and Visitors Bureau Fund.....	4,379,159	0.0%
Solid Waste Resources Revenue Fund.....	214	0.0%
Forfeited Assets Trust Fund.....	2,964,855	0.0%
Traffic Safety Fund.....	28,585	0.0%
Special Gas Tax Fund.....	319,648	0.0%
Housing Department Affordable Housing Trust Fund.....	12,779,346	0.1%
Stormwater Pollution Abatement Fund.....	179,280	0.0%
Mobile Source Air Pollution Reduction Fund.....	2,413,098	0.0%
Convention Center Revenue Fund.....	5,000,000	0.0%
Local Public Safety Fund.....	853	0.0%
Neighborhood Empowerment Fund.....	453,985	0.0%
Street Lighting Maintenance Asmt. Fund.....	3,766,939	0.0%
Telecommunications and PEG Development.....	1,737,752	0.0%
Rent Stabilization Trust Fund.....	32,910,394	0.2%
Arts and Cultural Facilities and Services Fund.....	8,627,424	0.1%
Arts Development Fee Trust Fund.....	851,592	0.0%
City Employees Ridesharing Fund.....	4,192,343	0.0%
City Ethics Commission Fund.....	579,266	0.0%
Citywide Recycling Fund.....	17,701,993	0.1%
Cannabis Regulation Special Revenue Trust Fund.....	2,557,633	0.0%
Planning Case Processing Revenue Fund.....	126,043	0.0%
Disaster Assistance Trust Fund.....	33,470,206	0.3%
Accessible Housing Fund.....	1,212,076	0.0%
Household Hazardous Waste Special Fund.....	4,812,369	0.0%
Building and Safety Enterprise Fund.....	258,274,063	1.8%
Code Enforcement Trust Fund.....	53,604,057	0.4%
El Pueblo Revenue Fund.....	47,967	0.0%
Central Recycling and Transfer Fund.....	5,403,592	0.1%
Supplemental Law Enforcement Services Fund.....	1,114,929	0.0%
Street Damage Restoration Fee Fund.....	245,283	0.0%
Municipal Housing Finance Fund.....	15,851,504	0.1%
Measure R Traffic Relief and Rail Expansion Fund.....	11,265,854	0.1%
Multi-Family Bulky Item Fund.....	2,173,415	0.0%
Measure M Local Return Fund.....	40,761,269	0.3%
Code Compliance Fund.....	520,439	0.0%
Road Maintenance and Rehabilitation Fund.....	47,668,006	0.4%
Measure W Local Return Fund.....	7,785,452	0.1%
Planning Long-Range Planning Fund.....	812	0.0%

BUDGET SUMMARY

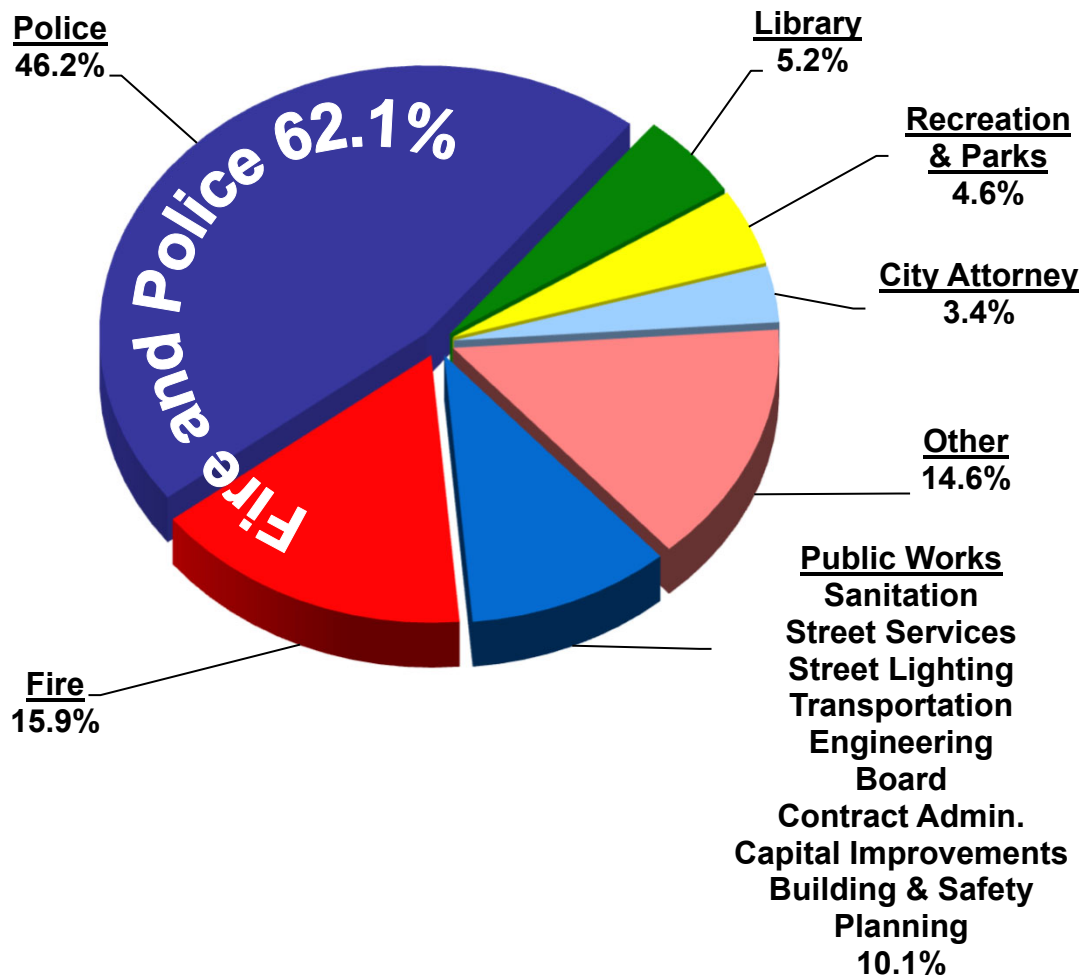
RECEIPTS

		% of
	Total	Total
City Planning System Development Fund.....	149,153	0.0%
House LA Fund.....	447,773,000	3.2%
Raise LA Fund.....	3,611,000	0.0%
	<hr/>	<hr/>
Total Available Balances.....	\$ 1,447,368,937	10.3%
	<hr/>	<hr/>
Total Receipts.....	\$ 14,103,321,315	100.00%
	<hr/>	<hr/>

UNRESTRICTED REVENUES COMPARISON (\$ MILLIONS)

	<u>2023-24 Adopted</u>	<u>2024-25 Adopted</u>	<u>2025-26 Adopted</u>
I. TOTAL BUDGET*	\$ 13,145.5	\$ 12,897.4	\$ 14,103.3
II. RESTRICTED REVENUES			
All Special Funds	5,242.1	4,864.4	5,925.1
General Fund Revenues from grants, fees for services, and reimbursements	<u>1,218.9</u>	<u>1,318.7</u>	<u>1,561.9</u>
TOTAL RESTRICTED REVENUES	<u>6,461.0</u>	<u>6,183.1</u>	<u>7,487.0</u>
III. UNRESTRICTED REVENUES	<u><u>\$ 6,684.5</u></u>	<u><u>\$ 6,714.3</u></u>	<u><u>\$ 6,616.3</u></u>
IV. CHANGE IN UNRESTRICTED REVENUES FROM PRIOR YEAR		<u><u>\$ 29.8</u></u>	<u><u>\$ (98.0)</u></u>

UNRESTRICTED REVENUES (\$6.6 BILLION)



SUMMARY OF APPROPRIATIONS

Classified by Object of Expenditure

	Salaries	Expenses	Equipment	Special	Total
Aging	4,906,027	5,865,054	-	-	10,771,081
Animal Services	26,019,488	2,477,927	-	-	28,497,415
Building and Safety	146,626,491	2,680,442	-	-	149,306,933
Cannabis Regulation	7,257,568	1,378,132	-	-	8,635,700
City Administrative Officer	28,171,799	15,196,348	-	-	43,368,147
City Attorney	173,221,406	12,798,579	-	-	186,019,985
City Clerk	14,720,815	3,954,059	-	-	18,674,874
City Planning	63,225,968	6,535,125	92,040	-	69,853,133
City Tourism	1,754,640	72,000	-	-	1,826,640
Civil, Human Rights and Equity	3,684,115	223,775	-	-	3,907,890
Community Investment for Families	11,514,746	33,345,282	-	-	44,860,028
Controller	22,507,121	817,607	-	-	23,324,728
Council	38,368,938	918,869	-	-	39,287,807
Cultural Affairs	11,080,758	1,068,991	-	7,673,694	19,823,443
Disability	3,524,881	1,594,442	-	80,000	5,199,323
Economic and Workforce Development	18,771,717	5,580,906	-	-	24,352,623
El Pueblo de Los Angeles	1,617,778	597,416	-	-	2,215,194
Emergency Management	4,987,364	55,047	-	-	5,042,411
Employee Relations Board	447,835	65,988	-	-	513,823
Ethics Commission	6,202,329	797,671	-	-	7,000,000
Finance	39,788,436	10,523,941	-	-	50,312,377
Fire	851,309,222	46,476,996	-	-	897,786,218
General Services	131,426,500	82,418,454	120,000	6,078,219	220,043,173
Housing	94,164,993	12,602,932	-	-	106,767,925
Information Technology Agency	46,683,813	33,637,757	-	13,026,771	93,348,341
Mayor	10,329,434	399,906	-	-	10,729,340
Neighborhood Empowerment	2,968,836	124,609	-	4,000	3,097,445
Personnel	66,361,784	8,638,340	-	1,373,246	76,373,370
Police	1,861,353,847	101,796,376	23,811,038	-	1,986,961,261
Public Accountability	1,594,653	2,323,339	-	-	3,917,992
Board of Public Works	11,811,054	15,595,877	-	-	27,406,931
Bureau of Contract Administration	44,619,799	2,582,071	-	-	47,201,870
Bureau of Engineering	115,781,358	3,460,360	-	-	119,241,718
Bureau of Sanitation	381,967,321	39,671,701	-	-	421,639,022
Bureau of Street Lighting	38,169,375	5,530,426	1,000	5,547,000	49,247,801
Bureau of Street Services	114,277,424	54,157,267	377,070	-	168,811,761
Transportation	183,156,673	30,890,244	1,500,000	-	215,546,917
Youth Development	1,453,688	36,000	-	90,000	1,579,688
Zoo	23,301,649	7,800,857	-	-	31,102,506
Total-Budgetary Departments	4,609,131,643	554,691,113	25,901,148	33,872,930	5,223,596,834
Appropriations to City Employees' Retirement	-	-	-	150,558,319	150,558,319
Appropriations to Library Fund	-	-	-	269,765,136	269,765,136
Appropriations to Recreation and Parks Fund	-	-	-	298,411,651	298,411,651
Total-Appropriations	-	-	-	718,735,106	718,735,106
Total-Departmental	4,609,131,643	554,691,113	25,901,148	752,608,036	5,942,331,940

SUMMARY OF APPROPRIATIONS

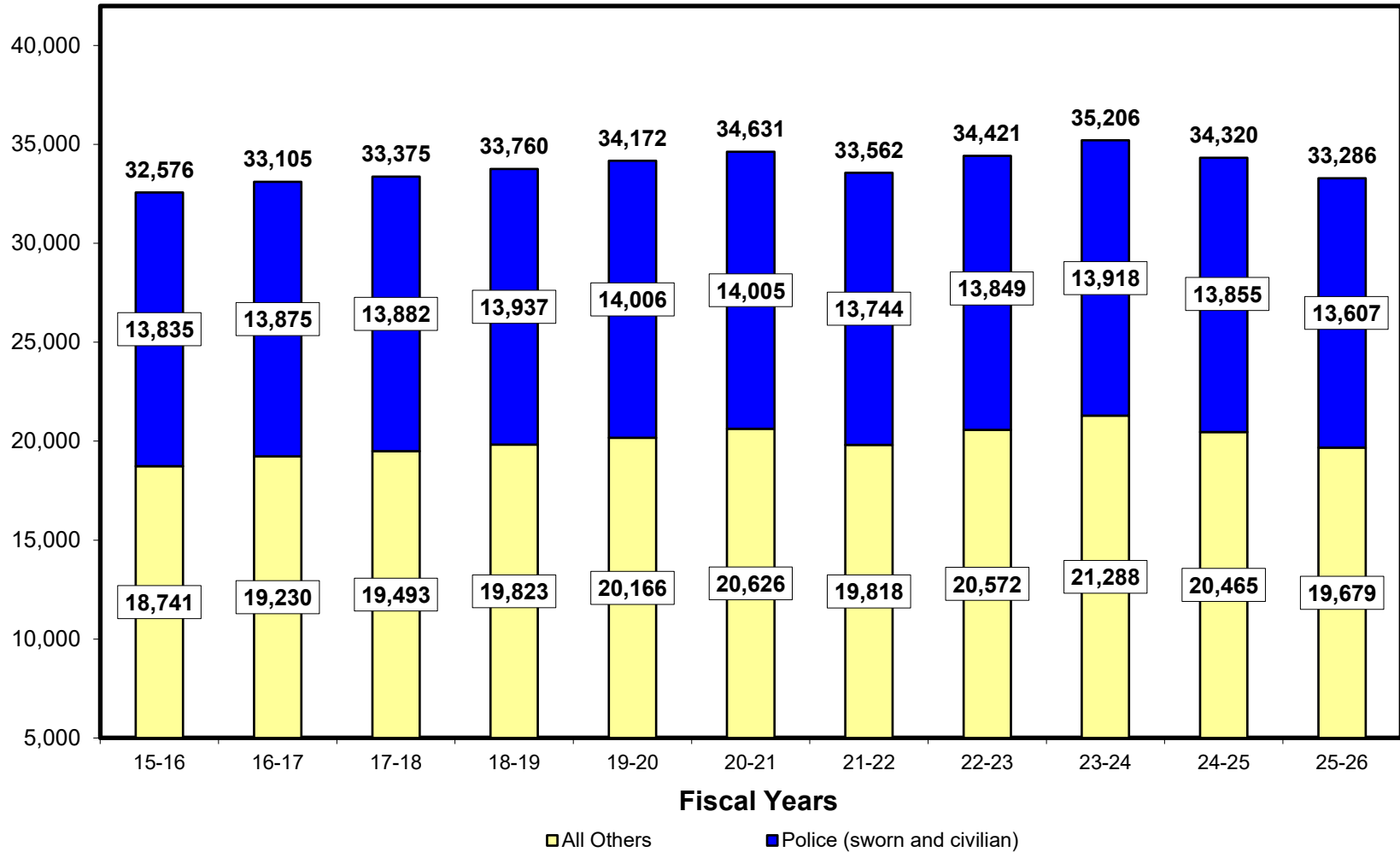
Classified by Object of Expenditure

	Salaries	Expenses	Equipment	Special	Total
Bond Redemption and Interest	-	-	-	115,168,623	115,168,623
Capital Finance Administration	-	-	-	198,879,816	198,879,816
Capital and Technology Improvement Expenditure Program	-	-	-	885,524,652	885,524,652
General City Purposes	-	-	-	313,751,170	313,751,170
Petroleum Products	-	43,109,595	-	-	43,109,595
Human Resources Benefits	-	-	-	947,667,548	947,667,548
Leasing	-	-	-	39,174,048	39,174,048
Liability Claims	-	-	-	187,370,072	187,370,072
Proposition A Local Transit Assistance Fund	-	-	-	312,258,198	312,258,198
Proposition C Anti-Gridlock Transit Improvement Fund	-	-	-	50,231,020	50,231,020
Special Parking Revenue Fund	-	-	-	45,302,361	45,302,361
Tax and Revenue Anticipation Notes	-	-	-	1,413,851,517	1,413,851,517
Unappropriated Balance	-	-	-	290,522,442	290,522,442
Wastewater Special Purpose Fund	-	-	-	801,257,795	801,257,795
Water and Electricity	-	-	-	51,400,000	51,400,000
Other Special Purpose Funds	-	-	-	2,465,520,518	2,465,520,518
Total-Non Departmental	-	43,109,595	-	8,117,879,780	8,160,989,375
Total	4,609,131,643	597,800,708	25,901,148	8,870,487,816	14,103,321,315

AUTHORIZED CITY STAFFING

Not including Proprietary Departments

Positions

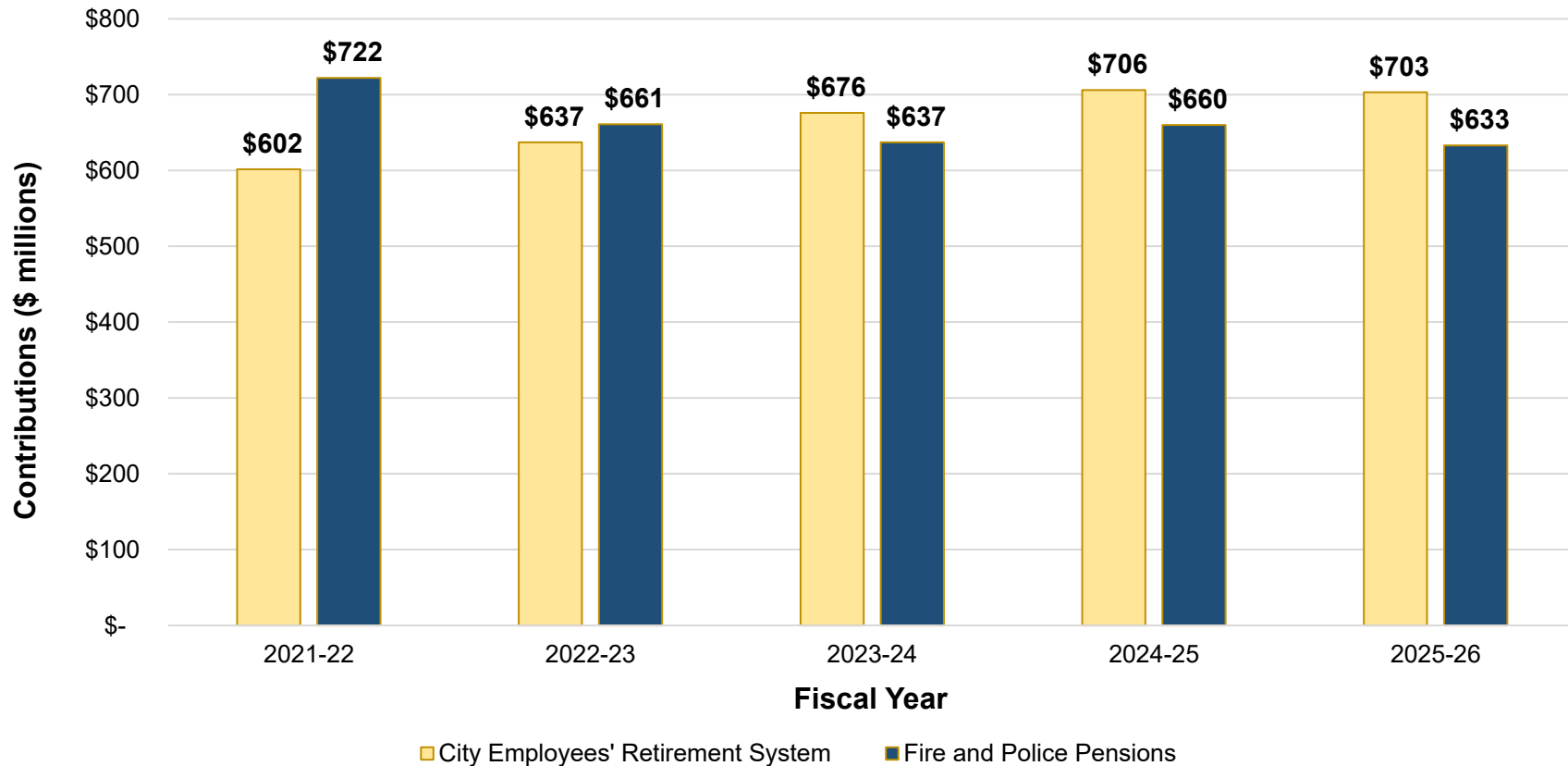


Authorized City Staffing includes all regular position authorities, excluding Commissioner position authorities. In addition to the regular position authorities reflected in the chart, the 2025-26 Adopted Budget includes 3,003 resolution authorities. This exhibit does not include positions in the Department 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 Employees' 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 2025, 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 SUMMARY

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, street furniture, tree planting, and Vision Zero improvements. These infrastructure expenditures are not captured in the total amount below.

SOURCES OF FUNDS

General Fund	\$ 50,302,571
Local Transportation Fund.....	1,208,819
Measure M Local Return Fund	18,690,753
Measure R Traffic Relief and Rail Expansion Fund	2,896,262
Measure W Local Return Fund.....	14,984,298
MICLA.....	121,250,825
Park and Recreational Sites and Facilities Fund.....	2,700,000
SB1 Road Maintenance and Rehabilitation Fund	102,017,566
Sewer Capital Fund	709,444,000
Special Gas Tax Improvement Fund.....	3,410,737
Street Lighting Maintenance Assessment Fund	<u>3,035,800</u>
Total	<u>\$1,029,941,577</u>

CAPITAL AND TECHNOLOGY IMPROVEMENT EXPENDITURE PROGRAM SUMMARY

EXPENDITURES AND APPROPRIATIONS

CTIEP Clean Water Projects

Conveyance Systems	\$ 137,777,000
Donald C. Tillman Water Reclamation Plant	382,192,000
Hyperion Water Reclamation Plant	59,361,000
Los Angeles-Glendale Water Reclamation Plant	25,754,000
Pumping Plants.....	11,184,000
System-wide Program Requirements.....	61,302,000
Terminal Island Water Reclamation Plant	<u>31,874,000</u>
Subtotal	<u>\$ 709,444,000</u>

CTIEP Municipal Facilities

Arts and Cultural Opportunities	\$ 299,895
Building and Facilities	140,547,546
Recreational Opportunities	<u>2,700,000</u>
Subtotal	<u>\$ 143,547,441</u>

CTIEP Physical Plant

Stormwater	\$ 14,984,298
Street Repair and Improvements.....	138,099,738
Contingencies	<u>700,000</u>
Subtotal	<u>\$ 153,784,036</u>

CTIEP Technology

Major Projects and System Replacements	\$ 18,680,300
Citywide Infrastructure	<u>4,485,800</u>
Subtotal	<u>\$ 23,166,100</u>

Total	<u>\$1,029,941,577</u>
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FEDERAL AND STATE GRANT FUNDING ESTIMATES BY SUBFUNCTION

I. City Departments estimate \$586,249,743 in grant receipts 2025-26. The City match for these grant receipts is estimated at \$42,815,254.

II. Proprietary Departments estimate \$476,119,519 in grant receipts for 2025-26. The Proprietary match for these grant receipts is estimated at \$211,701,304.

The grants identified below are funded by federal, state, and other local agencies. Estimates were provided by departments as of April 2025.

Subfunction	2023-24 Actual Receipts	2024-25 Estimated Receipts	2025-26 Estimated Receipts
Budgetary, Library, and Recreation and Parks Departments			
Legal Prosecution	\$ 1,610,652	\$ 3,168,985	\$ 2,817,264
Crime Control	\$ 65,490,885	\$ 110,362,827	\$ 97,492,425
Local Emergency Planning Response	\$ 4,226,916	\$ 8,782,540	\$ 21,326,067
Wastewater Collection, Treatment & Disposal	\$ 56,067	\$ --	\$ 72,000
Environmental Quality	\$ 55,470,992	\$ 21,236,115	\$ 18,557,243
Street & Highway Transportation	\$ 43,882,987	\$ 155,427,047	\$ 83,942,475
Mass Transit	\$ 2,014,763	\$ 9,432,257	\$ 8,168,482
Arts & Cultural Opportunities	\$ 20,000	\$ 20,000	\$ 20,000
Educational Opportunities	\$ 555,101	\$ 1,293,595	\$ 1,300,255
Capital	\$ 7,669,006	\$ 28,324,662	\$ 24,916,000
Economic Opportunities & Development	\$ 87,232,078	\$ 78,589,614	\$ 82,266,606
Employment Opportunities	\$ 61,953,366	\$ 61,368,000	\$ 61,360,000
Human Services	\$ 199,760,553	\$ 394,906,115	\$ 171,182,049
Administrative	\$ 12,196,218	\$ 12,608,083	\$ 12,828,877
Subtotal	\$ 542,139,584	\$ 885,519,840	\$ 586,249,743
Proprietary Departments			
Crime Control	\$ 6,124,759	\$ 2,931,700	\$ 2,430,300
Local Emergency Planning Response	\$ --	\$ --	\$ --
Environmental Quality	\$ 197,333,032	\$ 52,869,296	\$ 228,366,619
Street & Highway Transportation	\$ 16,468,997	\$ 14,160,000	\$ 54,229,600
Capital	\$ 84,052,000	\$ 143,020,000	\$ 162,184,000
Economic Opportunities & Development	\$ 40,000,000	\$ 318,000	\$ 28,909,000
Subtotal	\$ 343,978,788	\$ 213,298,996	\$ 476,119,519
City of Los Angeles - Total Grant Funding	\$ 886,118,372	\$ 1,098,818,836	\$ 1,062,369,262

HOMELESS BUDGET

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 2025-26 Budget appropriations, the Homeless Budget also includes anticipated spending in 2025-26 for a variety of bond and grant programs.

Measure A, officially titled the Affordable Housing, Homelessness Solutions, and Prevention Now Transactions and Use Tax Ordinance, was adopted by voters in November 2024. This initiative repeals the previous Measure H and replaces its 0.25% sales tax with a higher 0.5% sales tax to be collected countywide, generating an estimated \$1 billion annually starting April 2025.

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	\$ 99,500,000
General Fund	250,947,817
Departmental Special Funds	37,302,428
American Rescue Plan - HOME Investment Partnerships Program Fund	10,468,377
Emergency Stabilization Beds	24,189,742
Encampment Resolution Grant - Arroyo Seco	6,309,881
Encampment Resolution Grant - Ballona	1,821,247
Encampment Resolution Grant - Hollywood	7,123,957
Encampment Resolution Grant - Los Angeles River	4,011,358
Encampment Resolution Grant - San Fernando Osbourne	3,795,832
Encampment Resolution Grant - 10 Freeway	22,726,723
Homeless Housing, Assistance and Prevention 2 Grant	3,283,226
Homeless Housing, Assistance and Prevention 3 Grant	12,284,023
Homeless Housing, Assistance and Prevention 4 Grant	24,941,464
Homeless Housing, Assistance and Prevention 5 Grant	164,335,500
Homeless Housing, Assistance and Prevention 6 Grant (Pending)	71,820,000
Measure United to House LA	146,654,613
Proposition HHH	37,286,378
State/Federal Grants and Other Local Funds	24,511,658
Total	<u>\$ 953,314,224</u>

HOMELESS BUDGET

EXPENDITURES AND APPROPRIATIONS

LOS ANGELES HOMELESS SERVICES AUTHORITY

Annual Homeless Point-in-Time Count.....	\$	912,003
Los Angeles Continuum of Care (CoC) Administration.....		5,934,815
Shelter and Housing Interventions		27,622,082
Street Strategies.....		<u>16,177,666</u>

Subtotal..... \$ 50,646,566

CITY DEPARTMENTS

Aging

Older Workers Employment Program	\$	767,262
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Animal Services

Homeless Services Support/Pet Resource Centers		94,685
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City Administrative Officer

CAO Homelessness Oversight and Administration		1,175,975
Proposition HHH Facilities Bond Program		202,741

City Attorney

Proposition HHH Legal Support		407,934
Tenant Anti-Harassment Implementation Support		156,061

City Planning

Housing Unit.....		1,032,043
Priority Housing		586,354
Streamlining Affordable Housing Permit Process		835,729

Community Investment for Families

FamilySource Center (FSC).....		3,612,774
Solid Ground Program		4,747,655
Survivor Services System		11,829,767

Disability

Community Engagement Coordinator.....		113,289
Community Services Coordinator		77,331
Disability and Homeless Services Analyst		122,422
Durable Medical Equipment		40,000
Homeless and HIV Program		190,000

Economic and Workforce Development

LA RISE.....		2,700,000
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Emergency Management

Homelessness Preparedness and Response		118,829
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Fire

Advanced Provider Response Unit (APRU).....		339,538
Fast Response Vehicle		1,151,585
SOBER Unit		160,736

General Services

Custodial Services for the Los Angeles City Mall		300,000
Hepatitis A Prevention and Custodial Service		164,442
Homelessness Intervention Leasing		5,012,414
Homeless Intervention Unit		552,375
Property Management Services for Mayfair Hotel		3,583,405

Housing

Construction Services for Proposition HHH		110,942
Eviction Defense Program		363,869
Grants Unit Oversight.....		140,561
Homelessness Services		232,339
Lease Up Coordinator for Permanent Supportive Housing		100,954

HOMELESS BUDGET

Los Angeles Homeless Services Authority	450,742
Prevailing Wage Monitoring for Proposition HHH	99,618
Proposition HHH Contracts	503,500
Proposition HHH Occupancy Monitoring	249,526
Proposition HHH Program Staff	414,945
Street Medicine	1,979,978
Tenant Anti-Harassment	1,581,581
Police	
Homeless Coordinator's Office	534,111
Homeless Coordinator Resources	862,824
Resource Enhancement Services and Enforcement Team	340,231
Vehicle Recycling Program	3,000,000
Public Works, Board	
Accounting Support	169,856
Public Works, Bureau of Contract Administration	
United to House LA Compliance	198,521
Public Works, Bureau of Sanitation	
Clean Streets Safety and Training Program	103,022
Coastal CARE+ Team	637,494
CARE/CARE+	33,383,629
CARE/CARE+ Administrative Program Support	1,096,466
CARE/CARE+ Geographic Information Systems Specialist	109,311
CARE/CARE+ Program Support	2,609,078
CARE/CARE+ Supplemental Services and Supervision	2,608,801
CARE Information Services Oversight	129,808
Council District 12 CARE/CARE+	1,544,000
Livability Services Management Expansion	226,211
Livability Services Safety Training	568,120
Operation Healthy Streets (OHS)	1,090,761
Recreation and Parks	
24-Hour Public Restroom Access (Venice)	218,130
Bulky Item Illegal Dumping Crew	587,001
Gladys Park Maintenance Program	175,917
Homeless Encampment Cleanup	1,725,414
Park Restroom Enhancement Program	3,013,955
San Julian Park Maintenance Program	169,027
Transportation	
Community Assistance Parking Program	147,895
Subtotal	<u>\$ 101,553,484</u>

NON-DEPARTMENTAL APPROPRIATIONS

General City Purposes

Additional Homeless Services	\$ 9,000,000
Alliance Settlement	3,865,898
CIRCLE: 24/7 Homelessness Crisis Response Pilot	7,200,000
Citywide Homeless Interventions (Non-Alliance)	13,099,893
Clinica Romero	100,000
Homelessness Emergency (Inside Safe)	36,179,658
Homelessness Emergency (Inside Safe) Prior Year Reappropriation	99,500,000
Mobile Laundry Truck	67,600
Opioid Settlement Funds	4,000,000
Capital and Technology Improvement Expenditure Program (CTIEP)	
Mayfair Hotel Capital Program	1,195,000

HOMELESS BUDGET

Measure United to House LA (ULA)

Acquisition and Rehabilitation of Affordable Housing	41,195,116
Eviction Defense/Prevention	41,195,116
Income Support for Rent-Burdened At-Risk Seniors and Persons with Disabilities	47,786,335
Protections from Tenant Harassment	8,239,023
Tenant Outreach and Education	8,239,023

Unappropriated Balance

Interim Housing	53,145,450
LAHSA-Homeless Engagement Teams (HETs)	3,290,288
LAHSA - System Navigators	528,408
Overtime for Interim Homeless Housing Sites	<u>4,378,000</u>

Subtotal..... \$ 382,204,808

OFF-BUDGET SPENDING

ARP - Homekey 2.0 Permanent Supportive Housing	8,975,044
ARP - Homekey 3.0 Permanent Supportive Housing	1,493,333
Emergency Stabilization Beds	24,189,742
Encampment Resolution Grant - Arroyo Seco	6,309,881
Encampment Resolution Grant - Ballona	1,821,247
Encampment Resolution Grant - Hollywood	7,123,957
Encampment Resolution Grant - Los Angeles River	4,011,358
Encampment Resolution Grant - San Fernando Osbourne	3,795,832
Encampment Resolution Grant - 10 Freeway	22,726,723
Homeless Housing, Assistance and Prevention 2 Grant	3,283,226
Homeless Housing, Assistance and Prevention 3 Grant	12,284,023
Homeless Housing, Assistance and Prevention 4 Grant	24,941,464
Homeless Housing, Assistance and Prevention 5 Grant	164,335,500
Homeless Housing, Assistance and Prevention 6 Grant	71,820,000
Proposition HHH Project Expenditures	37,286,378
State/Federal Grants and Other Local Funds	<u>24,511,658</u>

Subtotal..... \$ 418,909,366

Total LAHSA, City Departments, Non-Departmental Appropriations, and
Off-Budget Spending \$ 953,314,224

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	\$ 853,748,770
Member Contributions	338,351,000
Family Death Benefit Plan Member Premiums	37,000
Member and Self-Funded Dental Insurance Premium	15,045,000
Earnings on Investments	536,879,000
Total Receipts	<u>\$ 1,744,060,770</u>

EXPENDITURES

Retirement Allowances	\$ 1,477,440,000
Family Death Benefit Plan Allowances	820,000
Retired Medical and Dental Subsidy	179,140,000
Retired Medicare Part B Reimbursements	25,153,000
Self-Funded Dental Insurance Claims	13,701,000
Refund of Member & Deceased Retired Accumulated Contributions	18,323,000
Administrative Expenses and Fee	52,952,680
Investment Management Expense	157,178,340
Total Expenditures	<u>\$ 1,924,708,020</u>
Increase in Fund Balance	(180,647,250)
Total Expenditures and Increase in Fund Balance	<u>\$ 1,744,060,770</u>

No. of ACTIVE MEMBERS	26,782
No. of RETIRED MEMBERS (includes beneficiaries)	22,763

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	\$ 644,917,015
Member Contributions	188,726,523
Earnings on Investments	585,000,000
Miscellaneous	500,000
Total Receipts	<u>\$ 1,419,143,538</u>

EXPENDITURES

Service Pensions	\$ 1,204,000,000
Service Pensions DROP payout	192,572,000
Disability Pensions	114,000,000
Surviving Spouses' and Minors'/Dependents' Pensions	182,000,000
Refund of Contributions	6,500,000
Health and Dental Insurance Subsidy	180,800,000
Medicare and Health Insurance Reimbursement	22,300,000
Investment Management Expense	188,633,768
Administrative Expense	32,711,000
Total Expenditures	<u>\$ 2,123,516,768</u>
Increase in Fund Balance	<u>\$ (704,373,230)</u>
Total Expenditures and Increase in Fund Balance	<u>\$ 1,419,143,538</u>

No. of ACTIVE MEMBERS	12,369
No. of RETIRED MEMBERS (includes beneficiaries)	14,423

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.....	\$ 4,868,696,000
Operating Revenue.....	2,270,950,000
Other Receipts.....	<u>3,592,662,000</u>
Total Receipts.....	<u>\$ 10,732,308,000</u>

APPROPRIATIONS

Maintenance and Operations Expense	\$ 1,259,306,000
Non-Operating Expense	2,670,586,000
Bond Redemption and Interest.....	1,208,316,000
Airport Reserves.....	<u>5,594,100,000</u>
Total Appropriations.....	<u>\$ 10,732,308,000</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.....	\$ 192,230,518
Unrestricted Funds Available.....	1,535,576,796
Operating and Non-Operating Receipts.....	902,155,286
Proceeds from Debt Issuance.....	--
Grant Receipts (Capital).....	<u>75,667,503</u>
Total Receipts.....	<u>\$ 2,705,630,103</u>

APPROPRIATIONS

Operating Budget.....	\$ 557,119,616
Capital Budget.....	278,124,617
Debt Repayments.....	36,060,000
Accrual Adjustments.....	3,173,138
Restricted Cash	233,230,518
Unappropriated Balance.....	<u>1,597,922,214</u>
Total Appropriations.....	<u>\$ 2,705,630,103</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	\$ 539,500,000	\$ 879,795,000	\$ -
Sales of Water or Electricity	2,169,589,000	5,506,594,000	-
Revenue Bonds	324,081,000	1,819,876,000	-
Intradepartmental Receipts	574,518,000	492,388,000	-
Other	180,394,000	470,860,000	2,067,490,700
Total Receipts	<u>\$ 3,788,082,000</u>	<u>\$ 9,169,513,000</u>	<u>\$ 2,067,490,700</u>
ADOPTED APPROPRIATIONS			
Salaries	\$ 682,827,000	\$ 1,589,364,000	\$ -
Materials, Supplies, Equipment	276,725,000	483,103,000	-
Bond Redemption and Interest	454,987,000	877,628,000	-
Intradepartmental Expenses	492,387,000	574,518,000	-
Purchased Water / Fuel and Energy	245,712,000	1,671,562,000	-
Other	1,079,147,000	2,615,436,000	2,067,490,700
Subtotal	<u>\$ 3,231,785,000</u>	<u>\$ 7,811,611,000</u>	<u>\$ 2,067,490,700</u>
Adjustments	\$ (48,097,000)	\$ (142,902,000)	\$ -
Unappropriated Balance	508,200,000	1,215,000,000	-
Total Appropriations	<u>\$ 3,788,082,000</u>	<u>\$ 9,169,513,000</u>	<u>\$ 2,067,490,700</u>