

2026-2027 PROPOSED BUDGET SUPPORTING INFORMATION

FOR THE BUDGET AND FINANCE COMMITTEE



PREPARED BY THE CITY ADMINISTRATIVE OFFICER

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CITY OF LOS ANGELES

CALIFORNIA



KAREN BASS
MAYOR

MATTHEW W. SZABO
CITY ADMINISTRATIVE OFFICER

ASSISTANT
CITY ADMINISTRATIVE OFFICERS

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JACOB W. WEXLER

Honorable Members of the City Council:

Mayor Karen Bass's Fiscal Year 2026-27 Proposed Budget sets forth a revenue and expenditure plan totaling \$14.8 billion. Of this amount, \$8.59 billion is comprised of estimated General Fund receipts that are projected to grow by 5.0 percent from the 2025-26 Adopted Budget. While this year-over-year growth appears above average, it is primarily a correction of the conservative baseline established during the previous cycle, which was suppressed by the January 2025 Wildfires and federal policy shifts.

A more accurate reflection of current economic momentum is seen when comparing the Proposed Budget to the **revised 2025-26 estimates**, which shows a more modest growth rate of **3.5 percent**. This figure is notably below the historical average, particularly within the City's General Fund tax revenue. While Departmental Receipts are projected to grow by 11.4 percent due to various one-time and ongoing sources, General Fund taxes—the City's most sensitive indicator of economic health—are projected to grow by only 3.3 percent, trailing the historical average of 3.8 percent.

The convergence of external events including the Iran war and macroeconomic volatility have made estimating revenues difficult and have introduced significant downside risks to the proposed revenue targets. Such risks include supply chain bottlenecks and pressured global energy markets, a triple threat of rising inflation, increasing unemployment, and delayed interest rate cuts, and a local sector decline in tourism which is a vital revenue pillar for the City. Should these conditions deteriorate into a formal recession or prolonged stagflation, actual receipts will likely fall short of the projections in the proposed budget, necessitating mid-year budget-balancing actions.

As we enter the deliberations for the Fiscal Year 2026-27 budget, it is imperative that we maintain the City's long-term fiscal health at the forefront of our discussions, while we also strive to meet our immediate service obligations. Indeed, the Proposed Budget does appropriate \$363 million of the \$412 million in General Fund revenue growth for obligatory employee-related cost increases, including salaries and benefits, and \$24 million for the full-year costs of the Police sworn hiring above the 2025-26 Adopted Budget. While Mayor Bass' proposed budget provides a roadmap for the City's immediate service goals, the Council should prioritize financial policy compliance to ensure the budget adheres to Reserve Fund requirements and established debt policies. Furthermore, this environment demands agile oversight and the development of robust contingency plans for core service delivery should revenues fail to meet the projected 3.5 percent growth target. By balancing immediate service needs with the preservation of the

City's structural integrity, we can ensure that the City's growth is supported by sustainable financial realities.

Financial Policies

Reserve Fund

The Reserve Fund Policy requires a minimum balance of five percent of all General Fund revenues. The Proposed Budget achieves this goal with a July 1 balance of \$489 million, or 5.70 percent of General Fund revenue.

In 2025-26 the Reserve Fund began the fiscal year below its five percent policy target, at 4.91 percent. With overspending initially estimated at over \$260 million, this Office has cautioned against the use of the Reserve Fund for any purposes other than budget balancing and only after the City had evaluated cost control measures to reduce expenditures. The need to adhere to the Reserve Fund balance threshold to position the City to weather the potential impacts of external risks to our finances was made more pressing following the City's credit ratings downgrades by multiple rating agencies and their negative outlook on the City's finances.

The financial challenges that we have faced following the January 2025 Wildfires illustrate the importance of having a healthy Reserve Fund balance, as this event perhaps makes the most compelling case for reestablishing and maintaining healthy reserves.

Budget Stabilization Fund

The Budget Stabilization Fund (BSF) Policy requires an appropriation to the BSF of \$8.2 million as a result of the cumulative growth of the City's seven economically sensitive General Fund tax revenues from the 2025-26 Adopted Budget to the 2026-27 Proposed Budget. This growth is 5.2 percent, which is 1.4 percent above the 20-year average of 3.8 percent. Therefore, the City must deposit funds totaling 10 percent of the difference between these currently projected revenues and the expected amount based on the historical average. The value of the revenues above the expected amount totals \$82 million, requiring an \$8.2 million deposit. The Proposed Budget complies with the BSF Policy by including an appropriation of \$9 million for the BSF. If the BSF calculation was based on the 3.3 percent growth between the 2025-26 revised General Fund tax revenue estimate to the 2026-27 Proposed Budget, a deposit would not have been required.

The BSF will begin the year with a fund balance of \$195 million.

Cumulative General Fund Reserves

The Financial Policies establish the General Fund reserves as the combination of the Reserve Fund (\$489 million), the BSF (\$195 million), and the Unappropriated Balance Reserve for Mid-Year Adjustments Account (\$38 million). The Financial Policies establish a goal that these reserves will equal 10 percent of General Fund revenue. The Proposed 2026-27 Budget falls short of this goal with a July 1 balance of \$722 million, or 8.40 percent.

Capital and Technology Improvement Policy

The City's Financial Policies state that the City shall invest an annual minimum target of 1.50 percent of General Fund revenue for capital and technology improvements and projects. The Proposed Budget falls short of this policy minimum by investing \$106 million, or 1.24 percent.

This is the third year in a row in which the City has fallen short of complying with this policy. It is not uncommon for the City's budget to fall short of this policy when faced with difficult financial conditions, as stopping or delaying projects can reduce costs without impacting current jobs or ongoing services. Our recent, consistent inability to comply with this policy reinforces the need for the City to adopt and implement a multi-year capital plan. Through the development of a multi-year capital plan, the City will move beyond merely listing projects with cost estimates and the fragmented approach to capital planning. Instead, the multi-year capital plan will present a multi-year plan for developing, maintaining, and improving capital assets, infrastructure, and technology.

One-time Revenue

It is the City's policy to use one-time General Fund revenues for one-time rather than ongoing expenditures. The Proposed Budget falls just short of this policy by projecting \$149 million in one-time General Fund revenues, while appropriating \$146 million for one-time expenditures. Thus, the Proposed Budget applies approximately \$3 million of one-time revenues to pay for ongoing services. Generally, using one-time revenues for ongoing services makes it more challenging in the subsequent year to maintain services levels, as the one-time revenues will not continue and other sources must be identified. It also has a negative impact on the City's efforts to achieve structural balance.

Debt Policy

The Proposed Budget complies with the City's overall debt limits—maintaining a non-voter approved debt service level of 2.43 percent and a combined total debt service level of 3.73 percent, both well below the respective six percent and 15 percent policy ceilings. However, it also requests a one-time exemption from the City's Debt Policy to authorize \$42 million in Municipal Improvement Corporation of Los Angeles (MICLA) debt for the purchase of Police Department patrol vehicles. Financing these vehicles with long-term debt is contrary to the Debt Policy and sound fiscal practice, as patrol units typically do not have a useful life exceeding six years due to high depreciation and operational wear, thereby conflicting with the policy requirement that debt be reserved for longer-term assets.

Structural Balance

The City's Financial Policies include a goal of achieving and maintaining a structurally balanced budget in which future revenue can fully pay for future expenditures. In order to assess structural balance, my Office prepares the Four-Year Budget Outlook (Outlook) that compares projected revenues to projected expenditures through 2030-31.

The Outlook projects expenditures will outpace revenues in 2027-28 and 2028-29, and will not achieve a structural balance until 2029-30. Specifically, projected expenditures will exceed revenues by \$186.9 million in 2027-28 and by \$39.4 million in 2028-29, with surpluses of \$22.0 million and \$106.7 million in 2029-30 and 2030-31, respectively. As such, the City is currently not in compliance with this policy.

Aggressive one-time revenues in 2026-27 significantly impact the following year, and any growth assumed from other revenue categories is offset by those one-time revenue losses. It is not until 2028-29, that revenue growth will approach or meet historic averages. These assumptions are put at risk by disruptive economic policies and uncertainties that have reduced consumer confidence and increased predictions for a recession.

On the expenditure side, the Outlook assumes only two percent to account for natural salary growth in employee costs, which covers increases such as salary steps, following the termination of current labor contracts—for sworn after 2026-27 and for most civilians after 2027-28. This two percent growth does not account for new employee compensation increases. The Outlook also reflects the corresponding increases to health benefits costs due to assumed employment growth from the addition of new positions and premium rate increases. It also assumes increased costs relative to the Convention Center Expansion beginning in 2028-29.

Excluded from the Outlook are the potential impacts to revenues and expenditures that may result from various measures that may appear on the June 2026 or November 2026 ballots. These include measures to increase General Fund revenues, special revenues for specific purposes, the repeal of the City's Gross Receipts Business Tax, and potential Charter Amendments. Should any of these measures pass, the City must reassess and recalibrate the Outlook in light of the significant impact any of these measures may have over the next four years.

Areas of Concern

It is customary for my Office to identify the areas of concern with the Proposed Budget that we believe may require attention and/or solutions during Council deliberations, or during the course of the subsequent fiscal year. Above, I have noted that the Proposed Budget falls short of compliance with selected financial policies, including the Cumulative General Fund Reserves, Capital and Technology Improvement Policy, One-Time Revenues, and Structural Balance. Where feasible, the Council should move closer to compliance with these policies as it considers changes to the Proposed Budget.

While the Proposed Budget includes vital investments—such as the modernization of the LATAX system and the expansion of the Sidewalk Maintenance Program—it also omits or underfunds several obligatory expenditures, and deviates from established financial policies.

Key areas of concern include:

- **Departure from Debt Policy:** The proposed one-time exemption from the City's Debt Policy to authorize \$42 million in MICLA debt for the purchase of Police Department patrol vehicles risks establishing a problematic precedent that could undermine the long-term integrity of the City's borrowing framework. Because these vehicles typically have a useful life of less than six years due to high depreciation and operational wear, financing them with long-term debt is contrary to sound fiscal practice.
- **Special Fund Repayment Shortfall:** The budget allocates \$20 million toward the repayment of special funds for Palisades building project fee waivers, falling \$10 million short of the City's \$30 million commitment for the first year of the approved three-year repayment plan.
- **Unfunded Street Lighting Obligations:** There is no provision for the Bureau of Street Lighting's energy costs. This includes \$12 million in anticipated 2026-27 bills—currently contingent on a pending voter-approved assessment increase—and \$8 million required for the first year of a 10-year plan to resolve outstanding back-bills that remain a General Fund liability.
- **Pension Funding Non-Compliance:** Rather than fully funding the \$24 million cost to the Fire and Police Pension system associated with Measure FF as required by ordinance, the budget proposes to amortize this expense over time.
- **Assumption of Beach Operations:** The County of Los Angeles has issued a notice to terminate the Joint Powers Agreement (JPA) for the operation and maintenance of Cabrillo and Venice beaches effective September 17, 2026. The Proposed Budget does not include the estimated \$6.6 million required to fund the lifeguarding and maintenance services currently provided by the County.
- **Police Civilian Salary Underfunding:** Recent data indicates the Police Department will likely begin the 2026-27 fiscal year with 2,391 civilian employees—53 more than the 2,338 assumed in the proposal. Consequently, Police civilian employment is underfunded by approximately \$7.7 million when accounting for salaries (\$5 million) and related costs (\$2.7 million).

Beyond these expenditure-side concerns, the budget's balance is further pressured by overly optimistic revenue assumptions associated with County reimbursements for the homelessness program. In particular, it assumes that the City will collect 12 months of reimbursements for 2025-26 and nine months of reimbursements for 2026-27 for services associated with the Alliance settlement, for a total of \$129.9 million. This Office asserts that two quarters of reimbursements for 2026-27 services (\$91.86 million) are a more realistic estimate of what will be collected in 2026-27. Therefore, the Proposed General Fund revenue estimates may be overstated by \$38.0 million.

Fiscal Transparency

The difficult decisions necessary to achieve structural balance and fiscal sustainability illustrate the need for a much higher degree of transparency with the vast majority of City spending—wages and benefits for our employees. As stated above,

more than \$360 million in the Proposed Budget is dedicated to obligatory employee-related cost increases, and we estimate an additional \$311 million will be required next fiscal year for the same—assuming no further increases in staffing or service levels. It is therefore essential that, working with our employee representatives, we transition to a process to provide early, timely and ongoing information to the City Council and the public regarding proposed contract provisions—including public disclosure of management and labor proposals with multi-year cost impacts.

I look forward to working with you during our upcoming budget deliberations to address these issues, and other issues that you may raise, to achieve and maintain a balanced and resilient budget.

Sincerely,

A handwritten signature in black ink, appearing to read 'Matthew W. Szabo', with a long, sweeping horizontal stroke extending to the right.

Matthew W. Szabo
City Administrative Officer

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City of Los Angeles



Introduction

2026-27

Office of the City Administrative Officer

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PREFACE

The Office of the City Administrative Officer produces this booklet at the request of the Chair of the Budget and Finance Committee. It contains various exhibits, summaries, and working papers to assist the City Council, the Chief Legislative Analyst, other City staff, and the public in the review of the Mayor's Proposed Budget. It is designed to provide condensed information so the reader can focus on the basic elements of the Proposed Budget.

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City of Los Angeles



Budget Summary

2026-27

Office of the City Administrative Officer

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BALANCING THE 2026-27 GENERAL FUND BUDGET

	<u>Amount</u> <u>(\$million)</u>	<u>Surplus</u> <u>(Deficit)</u> <u>(\$million)</u>
2025-26 REVENUE BASE		
2025-26 Budgeted Revenue.....	8,178.26	
Less 2025-26 One-Time Revenues.....	(152.30)	
Total 2025-26 Revenue Base	<u>8,025.96</u>	
 2026-27 EXPENDITURES TO MAINTAIN 2025-26 SERVICE LEVELS		
2025-26 BASE EXPENDITURES	8,178.26	\$ (152.30)
2026-27 OBLIGATORY ADJUSTMENTS		
2025-26 Employee Compensation Adjustment.....	105.88	
2026-27 Employee Compensation Adjustment.....	7.41	
Unappropriated Balance - Payroll Reconciliation.....	(12.00)	
Full Funding for Partially Financed Positions.....	40.87	
Salary Step and Turnover Effect.....	(17.57)	
Deletion of One-Time Salary Funding.....	(22.44)	
Deletion of One-Time Expense Funding.....	(255.24)	
Deletion of One-Time Unappropriated Balance Funding.....	(148.02)	
Deletion of Funding for Resolution Authorities.....	(121.74)	
Deletion of One-Time Funding for Projects.....	(12.72)	
Deletion of Reserve Fund Transfer.....	(121.78)	
Restoration of One-Time Reductions.....	53.95	
City Employee Retirement System.....	78.84	
Fire and Police Pensions System.....	40.11	
Human Resources Benefits.....	53.16	
Other Employee-Related Costs.....	0.57	
Police Department - Sworn Deployment Adjustment.....	24.01	
Police Department - Civilian Deployment Adjustment.....	9.51	
Capital Finance Administration Fund and Other Debt.....	7.14	
Charter Mandate Recreation and Parks Funding.....	10.77	
Charter Mandate Library Funding.....	9.93	
Leasing Account.....	0.50	
Water and Electricity.....	0.37	
Budget Stabilization Fund	9.00	
Citywide Recycling Trust Fund.....	18.07	
Zoo.....	3.81	
Other Obligatory Adjustments.....	2.87	
Total 2026-27 Obligatory Adjustments	<u>(234.74)</u>	\$ 82.44
 2026-27 CONTINUATION OF SERVICES		
City Administrative Officer - Unarmed Model of Crisis Response.....	5.38	
City Attorney - Department of Water and Power Support.....	1.41	
City Clerk - 2026 Administration of Municipal Elections.....	4.47	
Community Investment - Consolidation.....	7.82	
Community Investment - FamilySource System.....	16.76	
Community Investment - Survivor Services System.....	7.99	
Controller - Human Resources and Payroll Project.....	1.71	

Finance - Business Tax Discovery and Renewals.....	1.49	
2026-27 CONTINUATION OF SERVICES (CONT.)		
Fire - 2022 SAFER Grant.....	2.80	
Fire - Airport Operations Support.....	2.53	
Fire - Constant Staffing Adjustments.....	36.50	
Fire - Fire Boat Maintenance.....	2.00	
Fire - Firefighter Recruit Training.....	13.82	
Fire - Marine Operations Support.....	1.95	
Fire - Special Fund Realignment.....	1.33	
Fire - Supply and Maintenance Staffing.....	1.52	
Fire - Wildland Hand Crew.....	2.03	
General Services - Construction Forces Administrative Support.....	1.33	
General Services - Property Management Services for the Mayfair Hotel.....	3.86	
Housing - Street Medicine Contract.....	1.98	
Information Technology Agency - Radio Infrastructure Repair Project.....	1.50	
Personnel - Department of Water and Power Examining Support.....	2.18	
Police - Fleet Repair Funding.....	1.50	
Police - Local Public Safety Fund Realignment.....	(2.68)	
Police - Los Angeles County Metropolitan Transportation Authority.....	97.61	
Police - Sworn Attrition.....	(5.44)	
Police - Sworn Hiring Plan.....	23.36	
Police - Sworn Overtime Usage Adjustment.....	6.89	
Police - Sworn Technology Equipment.....	2.31	
PW/Board - CleanLA Program.....	1.36	
PW/Contract Administration - Convention Center Special Projects.....	1.81	
PW/Contract Administration - Services to Los Angeles World Airports.....	1.76	
PW/Engineering - Convention Center Project.....	2.00	
PW/Sanitation - Comprehensive Cleaning and Rapid Engagement Program.....	25.38	
PW/Sanitation - Illegal Dumping Operations.....	7.19	
PW/Street Services - Asset Management and Advanced Planning.....	4.23	
PW/Street Services - Citywide General Investigation and Enforcement.....	2.95	
PW/Street Services - Grant Support.....	1.79	
PW/Street Services - Tree Watering Crews.....	2.10	
Transportation - Crossing Guard Services.....	4.98	
Transportation - Parking Citation Processing.....	9.23	
General City Purposes - Lifeline Reimbursement Program.....	15.09	
General City Purposes - Alliance Settlement Agreement Program.....	54.43	
General City Purposes - Homelessness Emergency.....	73.77	
General City Purposes - Street Strategies.....	3.24	
General City Purposes - Citywide Homeless Interventions (Non-Alliance).....	(13.10)	
Unappropriated Balance - Ground Emergency Medical Transport QAF Program....	22.00	
Unappropriated Balance - Elected Officials Transition Expenses.....	2.63	
Other Special Purpose Funds - Accessible Housing Fund.....	(3.35)	
Other Special Purpose Funds - Business Improvement District Trust Fund.....	1.58	
Other Continuation of Services.....	82.01	
Total 2026-27 Costs for Continuation of Services	548.99	\$ (466.55)

BUDGET BALANCING

2026-27 REVENUE ADJUSTMENTS ABOVE 2025-26 REVENUE BASE

Ongoing Revenues.....	415.47	
One-Time Revenues.....	148.65	
Total 2026-27 Revenue Adjustments	564.12	\$ 97.57

2026-27 INCREASED AND NEW SERVICES

City Clerk - Neighborhood Council Elections.....	0.86	
City Planning - Neighborhood Economic Development Initiatives.....	0.87	
Finance - Bank Armored Courier Services.....	0.72	
Finance - LATAX System Transformation Project Expansion.....	0.65	
Finance - LATAX System Transformation Project Implementation.....	24.88	
Fire - LAWA Expansion.....	4.75	
Fire - Medical Supplies Funding.....	1.30	
Fire - Rescue Ambulance 840 Variable Staffing Enhancement.....	1.85	
General Services - Maintenance of Library Facilities.....	1.57	
General Services - Public Works Building Operations and Maintenance.....	0.95	
Information Technology Agency - Infrastructure Bureau Support.....	0.71	
Information Technology Agency - Network Outage Prevention.....	0.50	
Personnel - Increased Department of Water and Power Support.....	0.73	
PW/Engineering - DWP Stormwater Capture Parks Projects Enhancement.....	0.63	
PW/Sanitation - Clean Streets Program.....	4.34	
PW/Sanitation - Hazardous Waste Handling Compliance Support.....	0.65	
PW/Street Services - Clean Streets Initiative.....	6.65	
PW/Street Services - Concrete Crews.....	4.28	
PW/Street Services - Sidewalk Maintenance Engineering.....	0.69	
PW/Street Services - Tree Care.....	0.80	
Transportation - Parking Enforcement and Traffic Control Services.....	5.32	
Transportation - PETC Communication Center Support.....	0.79	
General City Purposes - Safe Passages in South Los Angeles - CDs 8 and 9.....	0.80	
General City Purposes - Green Workforce/Sustainability Plan.....	0.66	
General City Purposes - CIRCLE: 24/7 Homelessness Crisis Response Pilot.....	2.80	
General City Purposes - Council Projects.....	1.50	
General City Purposes - Office of Major Events.....	1.20	
General City Purposes - Wildfire Emergency Permit Fee Subsidies.....	20.00	
General City Purposes - Citywide Recreational Vehicle to Home Program.....	1.70	
General City Purposes - LA Cleantech Incubator.....	1.50	
Unappropriated Balance - Civil Case Management System Replacement.....	2.00	
Unappropriated Balance - Police Workday Payroll Integration Software.....	1.00	
Unappropriated Balance - Nuisance Abatement Enforcement.....	2.00	
Unappropriated Balance - WorkSource Centers.....	0.50	
Other Increased and New Services.....	11.75	
Total 2026-27 Increased and New Services	111.90	\$ (14.33)

2026-27 EFFICIENCIES AND REDUCTIONS TO SERVICES

	-	
Animal Services - Position and Expense Reductions.....	(1.00)	
Building and Safety - Expense Account Reduction.....	(0.01)	
City Planning - Elimination of Vacant Positions.....	(0.20)	
Clerk - Expense Account Reduction.....	(0.05)	
Community Investment - Consolidation Efficiencies.....	(0.72)	
Emergency Management - Position and Expense Reductions.....	(0.25)	
General Services - Expense Account Reduction.....	(0.59)	
Information Technology Agency - Expense Account Reduction.....	(0.92)	
Personnel - Expense Account Reduction.....	(1.00)	
PW/Board - Expense Account Reduction.....	(1.39)	

2026-27 EFFICIENCIES AND REDUCTIONS TO SERVICES (CONT.)

PW/Engineering - GASP Support Salary Percentage Adjustment.....	(0.87)	
PW/Sanitation - General Fund Salary Savings Adjustment.....	(0.69)	
PW/Services - Expense Account Reduction.....	(3.20)	
General City Purposes - Efficiencies and Reductions.....	<u>(3.44)</u>	
Total 2026-27 Efficiencies and Reductions of Services	<u><u>(14.33)</u></u>	\$ 0.00

**2026-27 PROPOSED BUDGET
COMPARATIVE BUDGET SUMMARY 2025-26 AND 2026-27
(\$ MILLIONS)**

	2025-26		2026-27	DEVIATION FROM 2025-26		
	BUDGET	ESTIMATE	PROPOSED BUDGET	BUDGET		ESTIMATE
				AMOUNT	PERCENT	PERCENT
REVENUE						
PROPERTY TAX	\$2,839.1	\$2,851.0	\$2,954.2	\$115.1	4.1%	3.6%
REDIRECTION OF EX-CRA TAX INCREMENT	172.6	151.5	155.6	(\$17.0)	(9.8)%	2.7%
UTILITY USERS TAX	702.5	746.0	769.8	\$67.3	9.6%	3.2%
DEPARTMENTAL RECEIPTS	1,645.0	1,666.2	1,856.1	\$211.1	12.8%	11.4%
BUSINESS TAX	825.0	889.5	895.9	\$70.9	8.6%	0.7%
SALES TAX	647.5	670.7	681.5	\$34.0	5.3%	1.6%
DOCUMENTARY TRANSFER TAX	193.7	193.1	203.0	\$9.3	4.8%	5.1%
POWER REVENUE TRANSFER	227.9	225.8	219.7	(\$8.2)	(3.6)%	(2.7)%
TRANSIENT OCCUPANCY TAX	315.0	304.0	313.5	(\$1.5)	(0.5)%	3.1%
PARKING FINES	108.4	125.6	125.6	\$17.2	15.9%	0.0%
PARKING OCCUPANCY TAX	141.3	147.4	151.9	\$10.6	7.5%	3.1%
FRANCHISE INCOME	144.1	141.0	130.3	(\$13.8)	(9.6)%	(7.6)%
STATE MOTOR VEHICLE LICENSE FEES	6.2	6.0	5.9	(\$0.3)	(4.8)%	(1.7)%
GRANT RECEIPTS	46.8	42.9	21.1	(\$25.7)	(54.9)%	(50.8)%
TOBACCO SETTLEMENT	9.6	9.1	9.1	(\$0.5)	(5.2)%	0.0%
SPECIAL PARKING REVENUE TRANSFER	36.7	19.5	12.2	(\$24.5)	(66.8)%	(37.4)%
INTEREST	84.3	74.0	80.0	(\$4.3)	(5.1)%	8.1%
OTHER GENERAL REVENUE	3.6	5.9	4.7	\$1.1	30.6%	(20.3)%
BUDGET STABILIZATION FUND	29.0	29.0	0.0	(\$29.0)	(100.0)%	(100.0)%
TOTAL GENERAL REVENUE	\$8,178.3	\$8,298.2	\$8,590.1	\$411.8	5.0%	3.5%
WASTEWATER PROGRAM FUNDS	1,533.0		1,805.8	272.8	17.8%	
PROPOSITION A LOCAL TRANSIT	193.1		202.8	9.7	5.0%	
SOLID WASTE RESOURCES	432.6		530.8	98.2	22.7%	
SPECIAL GAS TAX	116.1		114.1	(2.0)	(1.7)%	
BUILDING AND SAFETY ENTERPRISE FUND	177.0		277.0	100.0	56.5%	
OTHER SPECIAL PURPOSE FUNDS	2,025.8		2,189.0	163.2	8.1%	
AVAILABLE BALANCES	1,447.4		1,138.6	(308.8)	(21.3)%	
TOTAL REVENUE	\$14,103.3		\$14,848.2	\$744.9	5.3%	
APPROPRIATIONS						
DEPARTMENTAL						
BUDGETARY DEPARTMENTS	\$5,223.6		\$5,638.1	\$414.5	7.9%	
LIBRARY	269.8		279.7	9.9	3.7%	
RECREATION & PARKS	298.4		309.2	10.8	3.6%	
SUBTOTAL	\$5,791.8		\$6,227.0	\$435.2	7.5%	
PENSION TAX REV. ANTI. NOTES & DEBT SVC.	1,413.8		1,521.8	108.0	7.6%	
CITY EMPL. RETIREMENT SYSTEM	150.6		152.9	2.3	1.5%	
BOND REDEMPTION AND INTEREST	115.2		116.0	0.8	0.7%	
CAPITAL FINANCE ADMINISTRATION	198.9		209.7	10.8	5.4%	
CAPITAL IMPR. AND TECH EXP PROGRAM	885.5		827.2	(58.3)	(6.6)%	
GENERAL CITY PURPOSES	313.7		518.4	204.7	65.3%	
HUMAN RESOURCES BENEFITS	947.7		1,000.8	53.1	5.6%	
LEASING	39.2		39.6	0.4	1.0%	
LIABILITY CLAIMS	187.4		210.4	23.0	12.3%	
PETROLEUM PRODUCTS	43.1		43.1	0.0	0.0%	
PROP. A LOCAL TRANSIT ASSIST.	312.2		253.4	(58.8)	(18.8)%	
PROP. C ANTI-GRIDLOCK TRANSIT	50.2		69.4	19.2	38.2%	
SPECIAL PARKING REVENUE	45.3		58.4	13.1	28.9%	
UNAPPROPRIATED BALANCE	290.5		150.7	(139.8)	(48.1)%	
WASTEWATER SPECIAL PURPOSES	801.3		833.7	32.4	4.0%	
WATER & ELECTRICITY	51.4		51.8	0.4	0.8%	
OTHER	2,465.5		2,563.9	98.4	4.0%	
TOTAL APPROPRIATIONS	\$14,103.3		\$14,848.2	\$744.9	5.3%	

2026-27 PROPOSED BUDGET

Summary of Changes from 2025-26 Adopted Budget

DEPARTMENT/FUND	2025-26 ADOPTED BUDGET July 1, 2025			2026-27 PROPOSED CHANGES			2026-27 PROPOSED BUDGET April 20, 2026			Total % Change
	GENERAL FUND	SPECIAL FUNDS	TOTAL	GENERAL FUND	SPECIAL FUNDS	TOTAL	GENERAL FUND	SPECIAL FUNDS	TOTAL	
DEPARTMENTAL										
Aging	\$ 6,588,787	\$ 4,182,294	\$ 10,771,081	\$ (6,588,787)	\$ (4,182,294)	\$ (10,771,081)	\$ -	\$ -	\$ -	-100.0%
Animal Services	28,103,900	393,515	28,497,415	447,612	18,028	465,640	28,551,512	411,543	28,963,055	1.6%
Building And Safety	8,657,479	140,649,454	149,306,933	1,089,393	16,857,981	17,947,374	9,746,872	157,507,435	167,254,307	12.0%
Cannabis Regulation	-	8,635,700	8,635,700	-	(240,320)	(240,320)	-	8,395,380	8,395,380	-2.8%
City Administrative Officer	40,474,551	2,893,596	43,368,147	7,614,320	50,663	7,664,983	48,088,871	2,944,259	51,033,130	17.7%
City Attorney	174,041,915	11,978,070	186,019,985	7,514,663	202,514	7,717,177	181,556,578	12,180,584	193,737,162	4.1%
City Clerk	17,477,762	1,197,112	18,674,874	912,682	34,267	946,949	18,390,444	1,231,379	19,621,823	5.1%
City Planning	17,449,027	52,404,106	69,853,133	15,708	2,728,526	2,744,234	17,464,735	55,132,632	72,597,367	3.9%
City Tourism	-	1,826,640	1,826,640	-	91,470	91,470	-	1,918,110	1,918,110	5.0%
Civil, Human Rights, and Equity	3,907,890	-	3,907,890	(257,589)	-	(257,589)	3,650,301	-	3,650,301	-6.6%
Community Investment	36,430,814	8,429,214	44,860,028	16,207,810	20,510,967	36,718,777	52,638,624	28,940,181	81,578,805	81.9%
Controller	22,565,612	759,116	23,324,728	2,656,296	35,042	2,691,338	25,221,908	794,158	26,016,066	11.5%
Council	39,207,671	80,136	39,287,807	6,982,962	-	6,982,962	46,190,633	80,136	46,270,769	17.8%
Cultural Affairs	-	19,823,443	19,823,443	-	77,856	77,856	-	19,901,299	19,901,299	0.4%
Disability	4,640,465	558,858	5,199,323	(57,007)	833,289	776,282	4,583,458	1,392,147	5,975,605	14.9%
Economic and Workforce Development	7,074,943	17,277,680	24,352,623	(7,074,943)	(17,277,680)	(24,352,623)	-	-	-	-100.0%
El Pueblo	-	2,215,194	2,215,194	-	745,544	745,544	-	2,960,738	2,960,738	33.7%
Emergency Management	4,922,139	120,272	5,042,411	(71,662)	12,482	(59,180)	4,850,477	132,754	4,983,231	-1.2%
Employee Relations	513,823	-	513,823	34,926	-	34,926	548,749	-	548,749	6.8%
Ethics Commission	-	7,000,000	7,000,000	-	226,100	226,100	-	7,226,100	7,226,100	3.2%
Finance	47,620,933	2,691,444	50,312,377	29,402,210	(664,527)	28,737,683	77,023,143	2,026,917	79,050,060	57.1%
Fire	891,786,218	6,000,000	897,786,218	41,762,585	-	41,762,585	933,548,803	6,000,000	939,548,803	4.7%
General Services	152,025,310	68,017,863	220,043,173	10,045,763	6,676,090	16,721,853	162,071,073	74,693,953	236,765,026	7.6%
Housing	6,684,205	100,083,720	106,767,925	129,182	18,095,407	18,224,589	6,813,387	118,179,127	124,992,514	17.1%
Information Technology	89,125,855	4,222,486	93,348,341	4,635,295	420,355	5,055,650	93,761,150	4,642,841	98,403,991	5.4%
Mayor	10,406,318	323,022	10,729,340	1,371,695	-	1,371,695	11,778,013	323,022	12,101,035	12.8%
Neighborhood Empowerment	-	3,097,445	3,097,445	-	465,362	465,362	-	3,562,807	3,562,807	15.0%
Personnel	63,019,251	13,354,119	76,373,370	7,306,155	1,231,530	8,537,685	70,325,406	14,585,649	84,911,055	11.2%
Police	1,921,163,423	65,797,838	1,986,961,261	112,245,073	12,492,639	124,737,712	2,033,408,496	78,290,477	2,111,698,973	6.3%
Public Accountability	3,917,992	-	3,917,992	207,027	-	207,027	4,125,019	-	4,125,019	5.3%
Board Of Public Works	21,882,420	5,524,511	27,406,931	295,302	270,751	566,053	22,177,722	5,795,262	27,972,984	2.1%
Contract Administration	26,628,397	20,573,473	47,201,870	3,618,189	4,276,890	7,895,079	30,246,586	24,850,363	55,096,949	16.7%
Engineering	41,418,378	77,823,340	119,241,718	2,899,863	16,069,555	18,969,418	44,318,241	93,892,895	138,211,136	15.9%
Sanitation	56,135,930	365,503,092	421,639,022	(61,233)	37,442,451	37,381,218	56,074,697	402,945,543	459,020,240	8.9%
Street Lighting	924,490	48,323,311	49,247,801	(27,048)	233,311	206,263	897,442	48,556,622	49,454,064	0.4%
Street Services	40,566,627	128,245,134	168,811,761	21,036,851	10,722,666	31,759,517	61,603,478	138,967,800	200,571,278	18.8%
Transportation	130,804,834	84,742,083	215,546,917	14,717,866	5,271,018	19,988,884	145,522,700	90,013,101	235,535,801	9.3%
Youth Development	1,579,688	-	1,579,688	(1,579,688)	-	(1,579,688)	-	-	-	-100.0%
Zoo	-	31,102,506	31,102,506	-	3,319,563	3,319,563	-	34,422,069	34,422,069	10.7%
Total-Budgetary Depts.	\$ 3,917,747,047	\$ 1,305,849,787	\$ 5,223,596,834	\$ 277,431,471	\$ 137,047,496	\$ 414,478,967	\$ 4,195,178,518	\$ 1,442,897,283	\$ 5,638,075,801	7.9%
Library Net Appropriation	269,765,136	-	269,765,136	9,930,281	-	9,930,281	279,695,417	-	279,695,417	3.7%
Rec. & Parks Net Appropriation	298,047,986	363,665	298,411,651	10,771,476	(25,552)	10,745,924	308,819,462	338,113	309,157,575	3.6%
City Employees' Retirement	-	150,558,319	150,558,319	-	2,387,805	2,387,805	-	152,946,124	152,946,124	1.6%
Total-Departmental	\$ 4,485,560,169	\$ 1,456,771,771	\$ 5,942,331,940	\$ 298,133,228	\$ 139,409,749	\$ 437,542,977	\$ 4,783,693,397	\$ 1,596,181,520	\$ 6,379,874,917	7.4%
NONDEPARTMENTAL										
2026 Tax and Revenue Anticipation Notes	1,413,851,517	-	1,413,851,517	107,946,112	-	107,946,112	1,521,797,629	-	1,521,797,629	7.6%
Bond Redemption and Interest	36	115,168,623	115,168,623	-	783,466	783,466	-	115,952,089	115,952,089	0.7%
Capital Finance Administration	179,006,697	19,873,119	198,879,816	14,138,435	(3,296,175)	10,842,260	193,145,132	16,576,944	209,722,076	5.5%
CIEP - Municipal Facilities	19,596,616	2,700,000	22,296,616	(2,145,486)	-	(2,145,486)	17,451,130	2,700,000	20,151,130	-9.6%
CIEP - Physical Plant	10,575,601	143,208,435	153,784,036	(10,575,601)	(46,686,262)	(57,261,863)	-	96,522,173	96,522,173	-37.2%
CIEP - Wastewater	-	709,444,000	709,444,000	-	1,098,000	1,098,000	-	710,542,000	710,542,000	0.2%
General City Purposes	296,911,170	16,840,000	313,751,170	161,301,312	43,395,376	204,696,688	458,212,482	60,235,376	518,447,858	65.2%

2026-27 PROPOSED BUDGET

Summary of Changes from 2025-26 Adopted Budget

DEPARTMENT/FUND	2025-26 ADOPTED BUDGET July 1, 2025			2026-27 PROPOSED CHANGES			2026-27 PROPOSED BUDGET April 20, 2026			Total % Change
	GENERAL FUND	SPECIAL FUNDS	TOTAL	GENERAL FUND	SPECIAL FUNDS	TOTAL	GENERAL FUND	SPECIAL FUNDS	TOTAL	
Human Resources Benefits	947,667,548	-	947,667,548	53,164,334	-	53,164,334	1,000,831,882	-	1,000,831,882	5.6%
Leasing	39,109,048	65,000	39,174,048	495,403	(65,000)	430,403	39,604,451	-	39,604,451	1.1%
Liability Claims	180,000,000	7,370,072	187,370,072	-	23,000,000	23,000,000	180,000,000	30,370,072	210,370,072	12.3%
Petroleum Products	28,168,954	14,940,641	43,109,595	-	-	-	28,168,954	14,940,641	43,109,595	0.0%
Proposition A	26	-	312,258,198	-	(58,899,288)	(58,899,288)	-	253,358,910	253,358,910	-18.9%
Proposition C	27	-	50,231,020	-	19,167,728	19,167,728	-	69,398,748	69,398,748	38.2%
Special Parking Revenue Fund	11	-	45,302,361	-	13,052,455	13,052,455	-	58,354,816	58,354,816	28.8%
Unappropriated Balance	273,843,167	16,679,275	290,522,442	(123,825,167)	(16,004,275)	(139,829,442)	150,018,000	675,000	150,693,000	-48.1%
Wastewater Special Purpose Fund	14	-	801,257,795	-	32,480,052	32,480,052	-	833,737,847	833,737,847	4.1%
Water & Electricity	51,400,000	-	51,400,000	365,000	-	365,000	51,765,000	-	51,765,000	0.7%
Other Special Purpose Funds *	252,565,485	2,212,955,033	2,465,520,518	(87,173,272)	185,661,001	98,487,729	165,392,213	2,398,616,034	2,564,008,247	4.0%
Total - Nondepartmental	\$ 3,692,695,803	\$ 4,468,293,572	\$ 8,160,989,375	\$ 113,691,070	\$ 193,687,078	\$ 307,378,148	\$ 3,806,386,873	\$ 4,661,980,650	\$ 8,468,367,523	3.8%
GRAND TOTAL	\$ 8,178,255,972	\$ 5,925,065,343	\$ 14,103,321,315	\$ 411,824,298	\$ 333,096,827	\$ 744,921,125	\$ 8,590,080,270	\$ 6,258,162,170	\$ 14,848,242,440	5.3%
SECTION 4 BUDGETS (Not included in total below)										
Library	269,765,136	-	269,765,136	9,930,281	-	9,930,281	279,695,417	-	279,695,417	3.7%
Recreation and Parks	298,047,986	61,226,937	359,274,923	10,771,476	1,807,465	12,578,941	308,819,462	63,034,402	371,853,864	3.5%
GENERAL FUND RECAP										
Estimated Revenue	\$ 8,149,255,972			\$ 440,824,298			\$ 8,590,080,270			
Budget Stabilization Fund Transfer	29,000,000			(29,000,000)			-			
Estimated Appropriations	8,178,255,972			411,824,298			8,590,080,270			
Total - Surplus / (Deficit)	\$ -			\$ -			\$ -			
* DETAIL OF OTHER SPECIAL PURPOSE FUNDS										
Accessible Housing Fund	15,794,677	-	15,794,677	(3,349,539)	-	(3,349,539)	12,445,138	-	12,445,138	-21.2%
Animal Sterilization Fund	6,149,541	-	6,149,541	752,794	-	752,794	6,902,335	-	6,902,335	12.2%
Arts & Cultural Fac&Serv. Fund	24,230,000	-	24,230,000	(115,000)	-	(115,000)	24,115,000	-	24,115,000	-0.5%
Attorney Conflicts Panel Fund	4,950,000	-	4,950,000	1,050,000	-	1,050,000	6,000,000	-	6,000,000	21.2%
BID Trust Fund	3,739,259	-	3,739,259	1,582,938	-	1,582,938	5,322,197	-	5,322,197	42.3%
City Ethics Commission Fund	6,420,734	-	6,420,734	24,351	-	24,351	6,445,085	-	6,445,085	0.4%
Citywide Recycling Fund	-	-	-	18,067,678	-	18,067,678	18,067,678	-	18,067,678	n/a
Emergency Operations	679,688	-	679,688	69,196	-	69,196	748,884	-	748,884	10.2%
Fig + Pico Conference Center										
Hotels Trust Fund	4,100,000	-	4,100,000	500,000	-	500,000	4,600,000	-	4,600,000	12.2%
Grand Avenue Trust Fund	-	-	-	1,500,000	-	1,500,000	1,500,000	-	1,500,000	n/a
Insurance and Bonds Premium	7,100,000	-	7,100,000	350,000	-	350,000	7,450,000	-	7,450,000	4.9%
Matching Campaign Fund	-	-	-	4,275,471	-	4,275,471	4,275,471	-	4,275,471	n/a
Measure W	2,794,144	-	2,794,144	(936,859)	-	(936,859)	1,857,285	-	1,857,285	n/a
Neighborhood Council Fund	2,535,000	-	2,535,000	-	-	-	2,535,000	-	2,535,000	0.0%
Budget Stabilization Fund	-	-	-	9,000,000	-	9,000,000	9,000,000	-	9,000,000	n/a
Innovation Fund	-	-	-	142,376	-	142,376	142,376	-	142,376	n/a
Project Restore Trust Fund	250,000	-	250,000	-	-	-	250,000	-	250,000	0.0%
Reserve Fund	121,782,358	-	121,782,358	(121,782,358)	-	(121,782,358)	-	-	-	-100.0%
Sewer Construction and										
Maintenance Fund	24,106,823	-	24,106,823	(8,874,803)	-	(8,874,803)	15,232,020	-	15,232,020	-36.8%
Sidewalk Repair Fund	15,869,632	-	15,869,632	36,468	-	36,468	15,906,100	-	15,906,100	0.2%
Zoo Enterprise Trust Fund	582,838	-	582,838	3,805,932	-	3,805,932	4,388,770	-	4,388,770	653.0%
Neighborhood Empowerment Fund	2,880,791	-	2,880,791	928,083	-	928,083	3,808,874	-	3,808,874	32.2%
Village at Westfield Topanga	1,600,000	-	1,600,000	1,400,000	-	1,400,000	3,000,000	-	3,000,000	87.5%
Wilshire Grand Hotel Project Trust Fund	7,000,000	-	7,000,000	4,400,000	-	4,400,000	11,400,000	-	11,400,000	62.9%
L A Convention & Visitors Bureau	1	-	28,122,268	-	(221,419)	(221,419)	-	27,900,849	27,900,849	-0.8%

2026-27 PROPOSED BUDGET

Summary of Changes from 2025-26 Adopted Budget

DEPARTMENT/FUND	2025-26 ADOPTED BUDGET July 1, 2025			2026-27 PROPOSED CHANGES			2026-27 PROPOSED BUDGET April 20, 2026			Total % Change										
	GENERAL FUND	SPECIAL FUNDS	TOTAL	GENERAL FUND	SPECIAL FUNDS	TOTAL	GENERAL FUND	SPECIAL FUNDS	TOTAL											
Solid Resources Revenue Fund	2	-	246,830,812	246,830,812	-	66,617,589	66,617,589	-	313,448,401	313,448,401	27.0%									
Forfeited Assets Trust	3	-	2,939,855	2,939,855	-	5,742,991	5,742,991	-	8,682,846	8,682,846	195.3%									
Gas Tax Street Improvement	5	-	55,364,839	55,364,839	-	(5,804,327)	(5,804,327)	-	49,560,512	49,560,512	-10.5%									
Affordable Housing Trust Fund	6	-	14,745,523	14,745,523	-	(8,024,980)	(8,024,980)	-	6,720,543	6,720,543	-54.4%									
Stormwater Program	7	-	10,163,544	10,163,544	-	5,275,820	5,275,820	-	15,439,364	15,439,364	51.9%									
Community Development Trust	8	-	8,301,980	8,301,980	-	203,737	203,737	-	8,505,717	8,505,717	2.5%									
Home Investment Partnership	9	-	3,315,629	3,315,629	-	383,944	383,944	-	3,699,573	3,699,573	11.6%									
Mobile Source Air Poll. Red.	10	-	3,552,338	3,552,338	-	(780,463)	(780,463)	-	2,771,875	2,771,875	-22.0%									
Community Services Admin	13	-	718,324	718,324	-	17,944	17,944	-	736,268	736,268	2.5%									
Conv. Center Revenue Fund	16	-	35,738,484	35,738,484	-	2,790,435	2,790,435	-	38,528,919	38,528,919	7.8%									
Neighborhood Empowerment Fd	18	-	237,331	237,331	-	47,224	47,224	-	284,555	284,555	19.9%									
Street Lighting Assessment	19	-	19,755,324	19,755,324	-	(1,567,384)	(1,567,384)	-	18,187,940	18,187,940	-7.9%									
PEG Development-TDA-65J	20	-	3,513,312	3,513,312	-	628,298	628,298	-	4,141,610	4,141,610	17.9%									
Tele. Liquid. Damage.-TDA-342	20	-	1,200,000	1,200,000	-	(1,200,000)	(1,200,000)	-	-	-	-100.0%									
Tele. Liquid. Damage.-TDA-65H	20	-	312,819	312,819	-	(12,161)	(12,161)	-	300,658	300,658	-3.9%									
Workforce Innovation Opportunity Act Fund	22	-	4,265,595	4,265,595	-	673,102	673,102	-	4,938,697	4,938,697	15.8%									
Rent Stabilization Trust	23	-	43,825,998	43,825,998	-	6,961,148	6,961,148	-	50,787,146	50,787,146	15.9%									
Arts & Cult. Fac.& Svcs Trust	24	-	14,829,961	14,829,961	-	(7,397,626)	(7,397,626)	-	7,432,335	7,432,335	-49.9%									
Arts Development Fee Trust	25	-	2,501,592	2,501,592	-	448,902	448,902	-	2,950,494	2,950,494	17.9%									
City Employees Ridesharing	28	-	4,614,972	4,614,972	-	818,662	818,662	-	5,433,634	5,433,634	17.7%									
Allocations From Other Sources	29	-	24,089,690	24,089,690	-	(237,602)	(237,602)	-	23,852,088	23,852,088	-1.0%									
Citywide Recycling Fund	32	-	35,848,798	35,848,798	-	30,107,536	30,107,536	-	65,956,334	65,956,334	84.0%									
Cannabis Regulation Special Revenue Trust Fund	33	-	11,316,319	11,316,319	-	502,438	502,438	-	11,818,757	11,818,757	4.4%									
Local Transportation	34	-	2,321,357	2,321,357	-	291,688	291,688	-	2,613,045	2,613,045	12.6%									
Planning Case Processing	35	-	438,583	438,583	-	(13,631)	(13,631)	-	424,952	424,952	-3.1%									
Disaster Assistance Trust	37	-	83,425,373	83,425,373	-	45,171,542	45,171,542	-	128,596,915	128,596,915	54.1%									
Accessible Housing Fund	38	-	28,110,596	28,110,596	-	2,280,753	2,280,753	-	30,391,349	30,391,349	8.1%									
Household Haz. Waste Spec	39	-	4,864,692	4,864,692	-	911,431	911,431	-	5,776,123	5,776,123	18.7%									
Build. & Safety Enterprise Fund	40	-	277,065,968	277,065,968	-	(70,030,482)	(70,030,482)	-	207,035,486	207,035,486	-25.3%									
Housing Opport. Persons/Aids	41	-	400,496	400,496	-	52,134	52,134	-	452,630	452,630	13.0%									
Code Enforcement Fund	42	-	77,526,953	77,526,953	-	1,215,156	1,215,156	-	78,742,109	78,742,109	1.6%									
El Pueblo De L.A. Hist. Mon.	43	-	272,730	272,730	-	470,099	470,099	-	742,829	742,829	172.4%									
Zoo Enterprise Trust Fund	44	-	250,000	250,000	-	-	-	-	250,000	250,000	0.0%									
Central Recycling & Transfer Fund	45	-	10,019,875	10,019,875	-	2,852,806	2,852,806	-	12,872,681	12,872,681	28.5%									
St. Damage Restoration Fund	47	-	11,974,541	11,974,541	-	(4,544,056)	(4,544,056)	-	7,430,485	7,430,485	-37.9%									
Municipal Housing Fund	48	-	18,124,244	18,124,244	-	(5,580,913)	(5,580,913)	-	12,543,331	12,543,331	-30.8%									
Measure R	49	-	36,034,541	36,034,541	-	(1,623,038)	(1,623,038)	-	34,411,503	34,411,503	-4.5%									
Multi-Family Bulky Item Fund	50	-	8,509,162	8,509,162	-	6,255,470	6,255,470	-	14,764,632	14,764,632	73.5%									
Sidewalk Repair Fund	51	-	5,340,353	5,340,353	-	(704,430)	(704,430)	-	4,635,923	4,635,923	-13.2%									
Measure M	52	-	61,462,379	61,462,379	-	(13,709,685)	(13,709,685)	-	47,752,694	47,752,694	-22.3%									
Code Compliance Fund	53	-	1,049,706	1,049,706	-	70,972	70,972	-	1,120,678	1,120,678	6.8%									
Road Maintenance and Rehabilitation Program/SB-1	54	-	62,588,157	62,588,157	-	18,193,459	18,193,459	-	80,781,616	80,781,616	29.1%									
Measure W	55	-	22,541,374	22,541,374	-	3,507,816	3,507,816	-	26,049,190	26,049,190	15.6%									
Planning Long-Range Planning Fund	56	-	2,771,126	2,771,126	-	(1,684,230)	(1,684,230)	-	1,086,896	1,086,896	-60.8%									
City Planning System Development F	57	-	2,281,397	2,281,397	-	(1,675,153)	(1,675,153)	-	606,244	606,244	-73.4%									
House LA Fund	58	-	909,676,921	909,676,921	-	105,697,876	105,697,876	-	1,015,374,797	1,015,374,797	11.6%									
Raise LA Fund	59	-	9,799,202	9,799,202	-	2,281,609	2,281,609	-	12,080,811	12,080,811	23.3%									
Total Other Special Purpose Funds		\$	252,565,485	\$	2,212,955,033	\$	2,465,520,518	\$	(87,173,272)	\$	185,661,001	\$	98,487,729	\$	165,392,213	\$	2,398,616,034	\$	2,564,008,247	4.0%

City of Los Angeles



Compliance with Financial Policies

2026-27

Office of the City Administrative Officer

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**2026-27 PROPOSED BUDGET
RESERVE FUND PROJECTION**

					Estimated 2025-26			Proposed
	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual Cash as of 3/31/2026	Additional Cash Flow to end of year	Total Estimated 2025-26	2026-27
Cash at Beginning of Fiscal Year								
Cash Balance, July 1	\$ 933,013,075	\$ 1,045,920,782	\$ 1,146,776,884	\$ 671,912,911	\$ 558,976,555	\$ -	\$ 558,976,555	\$ 762,620,139
ADD:								
Charter Section 261i Advances Returned on 7/1	14,269,728	15,142,146	15,232,875	23,890,932	22,483,799	a -	22,483,799	21,000,000
Appropriation to Reserve Fund	-	-	-	37,755,768	121,782,358	-	121,782,358	-
Reappropriation of Prior Year's Unexpended Capital Improvement Appropriations and Advances and Technical Adjustments	(116,448,626)	(306,769,081)	(270,927,708)	(395,148,554)	(300,612,140)	b (725,299)	(301,337,439)	(294,225,000)
Transfers to Budget Stabilization Fund	-	(72,787,714)	(2,139,137)	-	-	-	-	-
Transfer to Budget	(85,090,146)	(16,648,364)	(136,370,443)	-	-	c -	-	-
Balance Available, July 1	\$ 745,744,031	\$ 664,857,769	\$ 752,572,471	\$ 338,411,057	\$ 402,630,572	\$ (725,299)	\$ 401,905,274	\$ 489,395,139
LESS:								
Emergency Reserve	(206,339,000)	(204,766,000)	(217,342,000)	(220,908,000)	(224,902,000)	-	(224,902,000)	(236,227,000)
Contingency Reserve - Balance Available, July 1	\$ 539,405,031	\$ 460,091,769	\$ 535,230,471	\$ 117,503,057	\$ 177,728,572	\$ (725,299)	\$ 177,003,274	\$ 253,168,139
RECEIPTS								
Loans	\$ 9,575,786	\$ 14,591,452	\$ 50,972,933	\$ 69,437,003	\$ 12,133,631	d \$ 10,300,000	\$ 22,433,631	12,287,473
Charter Section 261i Advances Returned after 7/1	30,716,875	36,047,926	24,999,672	36,352,468	25,527,658	e 5,000,000	30,527,658	30,000,000
Transfer of Power Revenue Surplus	225,015,000	232,043,000	244,695,000	219,312,000	-	225,782,000	225,782,000	219,662,000
Unencumbered Balance	544,010,198	546,521,066	547,733,383	301,337,439	-	f 338,775,000	338,775,000	-
Unallocated Revenue	65,104,715	102,330,288	-	-	-	64,930,342	64,930,342	-
Transfer of Special Parking Revenue Surplus	8,476,580	30,426,435	32,387,919	24,622,874	-	19,544,364	19,544,364	12,214,686
Reversion of Unencumbered and Special Funds	29,814,089	87,925,663	4,054,717	102,204,554	10,000,000	5 10,000,000	10,000,000	-
Miscellaneous	4,329,428	10,170,511	4,400,033	6,073,141	13,040,124	g 1,620,000	14,660,124	12,956,443
Total Receipts	917,042,671	1,060,056,341	909,243,658	759,339,479	60,701,413	665,951,706	726,653,119	287,120,602
Total Available Cash and Receipts	1,456,447,702	1,520,148,110	1,444,474,129	876,842,536	\$ 238,429,985	\$ 665,226,407	\$ 903,656,393	\$ 540,288,741
DISBURSEMENTS								
Loans	95,186,124	50,967,252	89,290,607	55,318,670	\$ 8,000,000	h \$ 2,000,000	\$ 10,000,000	-
Transfer of Charter 261i receipts to General Fund After 7/1	-	-	-	-	-	i -	-	-
Budget--Power Revenue Surplus	225,015,000	232,043,000	244,695,000	219,312,000	-	225,782,000	225,782,000	219,662,000
Budget--Special Parking Revenue Surplus	8,476,580	30,426,435	32,387,919	24,622,874	-	19,544,364	19,544,364	12,214,686
Transfers--Contingencies	233,074,829	221,831,524	557,624,518	154,442,217	4,129,511	j 41,482,379	45,611,890	-
Charter Section 261i Advances to Departments on 6/30	55,105,928	42,850,680	64,965,384	83,872,631	-	65,000,000	65,000,000	65,000,000
Advances for Unfunded Expend - Year-end Closing	7,459	18,335	939,790	1,205,589	-	9 -	-	-
Total Disbursements	\$ 616,865,920	\$ 578,137,226	\$ 989,903,218	\$ 538,773,981	\$ 12,129,511	\$ 353,808,743	\$ 365,938,254	\$ 296,876,686
Cash at Close of Fiscal Year								
Add, Emergency Reserve	\$ 206,339,000	\$ 204,766,000	\$ 217,342,000	\$ 220,908,000	\$ 224,902,000	\$ -	\$ 224,902,000	\$ 236,227,000
Cash Balance, June 30	\$ 1,045,920,782	\$ 1,146,776,884	\$ 671,912,911	\$ 558,976,555	\$ 451,202,474	\$ 311,417,664	\$ 762,620,139	\$ 479,639,055

**2026-27 PROPOSED BUDGET
NOTES TO PROPOSED BUDGET RESERVE FUND PROJECTION**

RECEIPTS:	<u>Amount</u>	<u>Bal Avail</u>	<u>Comments</u>
1. Reappropriations per Controller Statement of Reserve Fund:			
City Administrative Officer	\$ 2,850,000.00		
City Planning	\$ 144,733.58		
Community Investment for Families	\$ 2,543,650.86		
Council	\$ 17,666,127.77		
Disability	\$ 136,255.00		
Economic and Workforce Development	\$ 1,953,334.40		
Fire	\$ 4,301,316.78		
General Services	\$ 40,581,342.53		
Information Technology Agency	\$ 4,495,845.74		
Mayor	\$ 15,631,872.16		
Police	\$ 181,749.18		
Transportation	\$ 9,447,471.53		
Youth Development	\$ 645,000.00		
General City Purposes	\$ 121,985,321.88		Including Homelessness Emergency (Inside Safe)
Human Resource Benefits	\$ 4,950,000.00		
Liability Claims	\$ 0.62		
Leasing	\$ 4,714,569.28		
Unappropriated Balance	\$ 1,250,000.00		
CTIEP	\$ 67,858,847.23		
Total Reappropriations	<u>\$ 301,337,439</u>		
Less: cash reappropriated to date	<u>(300,612,140)</u>		
Balance		<u><u>725,299</u></u>	Cash not yet reappropriated
2. Transfer to Budget			
Total Transfer to Budget		<u><u>\$ -</u></u>	
3. Loans (repaid after 3/31)			
		<u><u>\$ 10,300,000</u></u>	
4. Charter Section 261i Advances Returned after 7/1 (additional repaid after 3/31)			
		<u><u>\$ 5,000,000</u></u>	
5. Unencumbered Balances (Reversions)			
Prior Years			
a. Early Reversion of Unencumbered funds			
(1) Amount identified for PY Encumbrances	\$ 12,000,000		
Total Prior Years		<u><u>\$ 12,000,000</u></u>	
Current Year			
a. Dept. Surpluses (excl. Mayor, Council, GCP, CTIEP)			
(1) Reversions	\$ 32,550,000		
Less: Amount needed to offset budget shortfalls	-		
b. Mayor, Council, GCP, CTIEP, GSD Construction, UB			
(1) Mayor	16,000,000	294,225,000	
(2) Council	18,000,000		
(3) CTIEP	70,100,000		
(4) General City Purposes	142,000,000		
(5) GSD Construction	48,000,000		
(6) Unappropriated Balance	125,000		
Total Current Year		<u><u>\$ 326,775,000</u></u>	
Total Unencumbered funds (Reversions)		<u><u>\$ 338,775,000</u></u>	

**2026-27 PROPOSED BUDGET
NOTES TO PROPOSED BUDGET RESERVE FUND PROJECTION**

	<u>Amount</u>	<u>Bal Avail</u>	<u>Comments</u>
6. Unallocated Revenue			
Current Year Revised Estimate	\$ 8,298,186,314		
Less Additional Appropriations	\$ (55,000,000)		
Adjusted Year End Revised Estimate	<u>\$ 8,243,186,314</u>		
Current Year Adopted Budget	<u>8,178,255,972</u>		
Unallocated Revenue	<u>\$ 64,930,342</u>		
Total Unallocated Revenue		<u>\$ 64,930,342</u>	
DISBURSEMENTS:			
Loans and Transfers			
	Total	Cash	Cash not yet
	Loans/Transfers	transferred as	transferred by
	3/31/26	of 3/31/26	Controller
			Estimated New
			Loans/Transfers
			to 6/30th
			Total Cash yet
			to be transferred
			+ Estimated
			loans/transfers
7. Loans through 6/30	10,000,000	8,000,000	2,000,000
			\$ 2,000,000
8. Transfers through 6/30			
			41,482,379
2026-27 Year-End Expenditure Shortfalls			Remaining year-end overspending
Net Projected Year-End Transfer from Reserve Fund			<u>\$ 41,482,379</u>
9. Charter Sec 261i advances to dept 6/30			<u>\$ 65,000,000</u>
			To cover unfunded encumbrances -- Controller will partially repay on 7/1

2026-27 PROPOSED BUDGET
10-YEAR HISTORY OF RESERVE FUND JULY 1 BALANCES (\$million)

PROPOSED BUDGET	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Cash Balance, July 1.....	447.4	360.1	411.1	502.5	345.9	835.9	866.1	999.2	658.9	628.6	762.6
ADD:											
Charter Section 47 (10) Advances Returned on 7/1.....	18.0	20.0	20.0	18.0	20.0	20.0	20.0	15.0	15.0	18.0	21.0
Appropriation to Reserve Fund.....	-	-	-	-	12.3	50.0	-	-	24.8	194.8	0.0
LESS:											
Reappropriation and Technical Adjustments.....	108.0	85.7	70.6	121.5	134.9	209.8	314.6	337.8	299.3	356.7	294.2
Transfer to Budget.....	35.2	0.0	17.5	0.0	0.0		105.6	114.8	0.0	0.0	0.0
Balance Available July 1.....	322.3	294.4	343.0	399.0	243.3	696.1	465.9	561.6	399.4	484.7	489.4
LESS:											
Emergency Reserve	152.9	158.9	169.6	179.5	183.9	201.7	205.2	216.2	219.6	221.7	236.2
Contingency Reserve - Balance Available, July 1.....	169.4	135.5	173.4	219.5	59.4	494.4	260.7	345.4	179.8	263.0	253.2
Reserve Fund July 1 Balance as % of the General Fund	5.80%	5.09%	5.56%	6.11%	3.64%	9.49%	6.25%	7.14%	5.00%	6.01%	5.70%
ADOPTED BUDGET	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Cash Balance, July 1.....	461.4	373.5	416.3	515.3	345.9	784.8	869.2	1,030.1	656.5	636.7	
ADD:											
Charter Section 47 (10) Advances Returned on 7/1.....	18.0	20.0	20.0	18.0	20.0	20.0	20.0	15.0	15.0	18.0	
Appropriation to Reserve Fund.....	-	-	-	7.6	12.3	-	-	-	37.7	121.8	
LESS:											
Reappropriation and Technical Adjustments.....	108.0	85.7	70.6	123.5	134.9	209.8	322.3	339.0	302.3	356.6	
Transfer to Budget.....	1.0	9.1	5.8	-	-	85.1	16.6	136.4	-	-	
Transfer to Budget Stabilization Fund.....	35.5	0.4	9.0	7.0	-	-	72.8	2.1	-	-	
Balance Available July 1.....	334.9	298.3	350.9	410.4	243.3	509.9	477.5	567.6	406.9	419.9	-
LESS:											
Emergency Reserve	153.4	160.2	170.2	180.7	183.9	206.4	204.8	217.3	220.9	224.9	
Contingency Reserve - Balance Available, July 1.....	181.5	138.1	180.7	229.7	59.4	303.5	272.7	350.3	186.0	195.0	-
Reserve Fund July 1 Balance as % of the General Fund	6.01%	5.12%	5.67%	6.25%	3.64%	6.80%	6.41%	7.18%	5.07%	5.13%	
ACTUAL	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Cash Balance, July 1.....	475.3	414.9	436.1	525.6	378.3	933.0	1,045.9	1,146.8	671.9	559.0	
ADD:											
Charter Section 47 (10) Advances Returned on 7/1.....	22.2	10.8	15.0	30.8	14.2	14.3	15.1	15.2	23.9	22.5	
Appropriation to Reserve Fund.....	-	-	-	7.6	12.4	-	-	-	37.7	121.8	
LESS:											
Reappropriation and Technical Adjustments.....	126.8	61.7	90.5	149.8	101.2	215.2	369.9	375.2	402.9	301.4	
Transfer to Budget.....	1.0	9.1	5.8	-	-	85.1	16.6	136.4	-	-	
Transfer to Budget Stabilization Fund.....	35.5	0.4	9.0	7.0	-	-	72.8	2.1	-	-	
Balance Available July 1.....	334.2	354.5	345.8	407.2	303.7	647.0	601.7	648.3	330.6	401.9	-
LESS:											
Emergency Reserve	153.3	160.2	170.2	180.7	183.9	206.3	204.8	217.3	220.9	224.9	
Contingency Reserve - Balance Available, July 1.....	180.9	194.3	175.6	226.5	119.8	440.7	396.9	431.0	109.7	177.0	-
Reserve Fund July 1 Balance as % of the General Fund	5.99%	6.08%	5.59%	6.20%	4.54%	8.62%	8.08%	8.20%	4.12%	4.91%	

2026-27 PROPOSED BUDGET BUDGET STABILIZATION FUND POLICY

The purpose of the Budget Stabilization Fund (Fund) is to set aside savings during periods of robust economic growth that can then be drawn upon to stabilize revenues during economic downturns. This Fund is comprised of excess revenue from seven economy-sensitive, General Fund taxes: Property Tax, Utilities Users' Tax, Business Tax, Sales Tax, Transient Occupancy Tax, Documentary Tax, and Parking Users' Tax.

Pursuant to the Los Angeles Administrative Code Section 5.120.4, when growth in the cumulative receipts from the seven General Fund 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 excess growth. 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 value of the lost revenue for each one percent of growth below the Growth Threshold.

As demonstrated below, the Proposed 2026-27 Budget must appropriate \$8,216,529 to the Fund in order to comply with this policy. The Proposed Budget includes an appropriation of \$9,000,000 to the Fund and complies with the policy.

Seven General Fund Taxes	2025-26 Adopted Budget			2026-27 Proposed Budget			Projected Ongoing Growth
	Adopted Budget	Less One-Time Revenue	Ongoing Revenue	Proposed Budget	Less One-Time Revenue	Ongoing Revenue	
	<i>(Thousands)</i>						
Property Tax							
Property Tax 1%	\$ 2,148,062	\$ -	\$ 2,148,062	\$ 2,238,982	\$ -	\$ 2,238,982	\$ 90,920
VLF Replacement	\$ 691,020	\$ -	\$ 691,020	\$ 715,170	\$ -	\$ 715,170	\$ 24,150
Tax Increment	\$ 172,622	\$ 14,829	\$ 157,793	\$ 155,613	\$ -	\$ 155,613	\$ (2,180)
State Motor Vehicle License Fees	\$ 6,146	\$ -	\$ 6,146	\$ 5,960	\$ -	\$ 5,960	\$ (186)
Utility Users Tax	\$ 702,520	\$ -	\$ 702,520	\$ 769,790	\$ -	\$ 769,790	\$ 67,270
Business Tax	\$ 825,000	\$ 8,000	\$ 817,000	\$ 895,950	\$ 8,000	\$ 887,950	\$ 70,950
Sales Tax	\$ 647,485	\$ -	\$ 647,485	\$ 681,500	\$ -	\$ 681,500	\$ 34,015
Transient Occupancy Tax	\$ 314,990	\$ -	\$ 314,990	\$ 313,500	\$ -	\$ 313,500	\$ (1,490)
Documentary Transfer Tax	\$ 193,702	\$ -	\$ 193,702	\$ 203,006	\$ -	\$ 203,006	\$ 9,304
Parking Occupancy Tax	\$ 141,336	\$ -	\$ 141,336	\$ 151,910	\$ -	\$ 151,910	\$ 10,574
Total	\$ 5,842,883	\$ 22,829	\$ 5,820,054	\$ 6,131,381	\$ 8,000	\$ 6,123,381	\$ 303,327

	Percent	Value
Average Annual Ongoing Growth Threshold*	3.800%	\$ 221,162,052
Projected Ongoing Growth (Reduction)	5.212%	\$ 303,327,342
<i>Projected Difference from Average</i>	<i>1.412%</i>	<i>\$ 82,165,290</i>

**The City Council and Mayor approved the 2026-27 Average Annual Ongoing Growth Threshold of 3.8 percent in November 2025, calculated pursuant to the policy (C.F. 25-0600-S126).*

Calculation of the Permitted Withdrawal

- Step 1: Identify the projected ongoing growth percentage: **5.212%**
- Step 2: Calculate the difference between the projected ongoing growth and the Average Ongoing Growth Threshold: **5.212%-3.800% = 1.412%**
- Step 3: For each 1% of ongoing revenue growth below the Threshold, 5% of lost revenue may be withdrawn up to 25%: **N/A**
- Step 4: For each 0.5% of ongoing revenue growth above the Threshold, 5% of excess revenue must be deposited up to 25%: **1.412% is two 0.5% above, so 10%**
- Step 5.a.: Calculate the permitted withdrawal by multiplying the percent that may be withdrawn by the value of the lost revenue: **N/A**
- or
- Step 5.b.: Calculate the required deposit by multiplying the percent that must be deposited by the value of the excess revenue: **10% of \$82,165,290=\$8,216,529**

2026-27 PROPOSED BUDGET
CAPITAL AND TECHNOLOGY INFRASTRUCTURE FUNDING POLICY

FINANCIAL POLICY

Pursuant to the City's Financial Policies, the City shall make adequate investments to maintain real property and equipment at appropriate levels (Fiscal Policy No. 37). In May 2020, the City also adopted a revised Capital and Technology Improvement Policy (Policy) to further guide the City's process for planning, identifying, evaluating, and prioritizing funding for new capital and technology projects as well as the ongoing maintenance of the City's existing assets. The Policy requires, to the extent possible, an annual minimum investment target of 1.5 percent of the General Fund revenue for City's new capital projects, maintenance of existing assets, and information technology improvements starting in 2021-22. These policies recognize the importance of maintaining the City's capital assets on a regular basis to avoid major deferred maintenance and to extend the useful life of the asset.

The 2026-27 Proposed Budget provides \$106.48 million in General Fund capital and technology spending, equivalent to 1.24 percent of General Fund revenues, and thus not in compliance with the 1.5 percent policy target. The chart below summarizes this spending.

	2025-26 Adopted (millions)	2026-27 Proposed (millions)
Budget Policy - 1.5 percent of General Fund Revenue	\$ 122.67	\$ 128.85
Capital and Technology Infrastructure Projects		
Municipal Facilities Infrastructure Expenditures:		
Capital and Technology Improvement Expenditure Program (CTIEP)		
Deferred Maintenance		
Alterations and Improvements Project	\$ 0.07	\$ -
Citywide Building Hazard Mitigation	0.75	0.75
Citywide Elevator Repairs	1.00	1.00
Citywide Maintenance and Improvements	1.70	-
Citywide Nuisance Abatement	1.25	0.80
Civic and Community Facilities	0.70	1.00
Deferred Maintenance Program	3.26	-
Fire Life Safety Building Systems (Regulation 4)	1.60	2.16
Underground Fuel Storage Tank Repairs and Replacements	0.50	0.50
Office Development and Capital Program		
Capital Program - Mayfair Hotel	1.19	1.57
Electric Vehicle Charger Infrastructure	-	0.50
Municipal Building Renovation	-	2.00
Municipal Buildings Energy and Water Management and Conservation	-	0.53
Space Optimization Tenant Work	2.00	-
Public Safety Facilities and Security Upgrades		
Citywide Security Improvement Program	-	1.14
Fire Facilities Front Funding	1.50	-
Recreation and Cultural Facilities		
Capital Program - Zoo	-	0.50
El Pueblo Master Plan	0.50	-
Los Angeles River Ecosystem Restoration and Recreation	-	0.23
Sepulveda Basin Vision Plan	1.10	-
Yards and Shops/Bridge Improvement Program		
Yards and Shops - Capital Equipment	0.08	1.03
Other		
Brownsfields Program - Site Remediation	-	0.35
Bunker Hill Security and Maintenance	0.10	-
Community Investment Department Property Maintenance	0.38	0.42
Contaminated Soil Removal and Mitigation	1.61	1.16
One Percent for the Arts	0.30	0.30
Slauson and Wall Remediation	-	1.50
Subtotal Municipal Facilities Infrastructure Expenditures	\$ 19.59	\$ 17.45
Technology Infrastructure [1] Expenditures:		
General City Purposes (GCP) - Open Data and Digital Services	1.13	1.27
ITA - Human Resources and Payroll Project [2]	1.80	-
ITA - Network Outage Prevention [2]	0.50	0.50
ITA - Public Safety Radio Project [2]	-	1.50
Los Angeles Fire Department - Payroll Integration Software [3]	1.50	-
Los Angeles Fire Department - Voice Radio System Upgrade [3]	1.00	-
Office of Finance - LATAX System Transformation Project [4]	-	24.88
Los Angeles Police Department - Sworn Technology Equipment [5]	-	2.31
Unappropriated Balance - Civil Case Management System Replacement (City Attorney) [6]	-	2.00

**2026-27 PROPOSED BUDGET
CAPITAL AND TECHNOLOGY INFRASTRUCTURE FUNDING POLICY**

	2025-26 Adopted (millions)	2026-27 Proposed (millions)
Unappropriated Balance - LATAX System Replacement (Finance) [6]	9.80	-
Unappropriated Balance - Workday Payroll Integration (Los Angeles Police Department) [6]	-	1.00
Public Works, Street Services - Asset Management and Advanced Planning [7]	2.95	3.55
Subtotal Technology Infrastructure Expenditures	\$ 20.13	\$ 37.01
Other Infrastructure Expenditures:		
Copper Wire Theft Fortification Crews [8]	\$ 0.50	\$ 0.48
Crosswalk Upgrade Program [7][8][9]	0.50	0.58
Pavement Preservation Program	23.70	29.18
Physical Plant Projects	10.58	-
Sidewalk Maintenance [7]	-	5.77
Sidewalk Repair	15.87	15.91
Speed Hump Program [10]	0.08	0.10
Subtotal Other Infrastructure Expenditures	\$ 51.23	\$ 52.02
Total Capital and Technology Infrastructure Projects	\$ 90.95	\$ 106.48
Percent of General Fund Revenue	1.11%	1.24%
Net Funding Difference from Policy	\$ (31.72)	\$ (22.37)

[1] Technology projects include Citywide infrastructure and major projects and system replacements. Technology projects do not include infrastructure or system projects with an estimated cost of less than \$1 million unless the project is determined to have a significant Citywide impact.

[2] Funding is provided within the Information Technology Agency's Budget

[3] Funding is provided within the Fire Department's Budget.

[4] Funding is provided within the Office of Finance's Budget.

[5] Funding is provided within the Police Department's Budget.

[6] Funding is provided within the Unappropriated Balance Budget.

[7] Funding is provided within the Bureau of Street Services' Budget.

[8] Funding is provided within the Bureau of Street Lighting's Budget.

[9] Funding is provided within the Bureau of Engineering's Budget.

[10] Funding is provided within the Department of Transportation's Budget.

ONE-TIME REVENUE POLICY GENERAL FUND

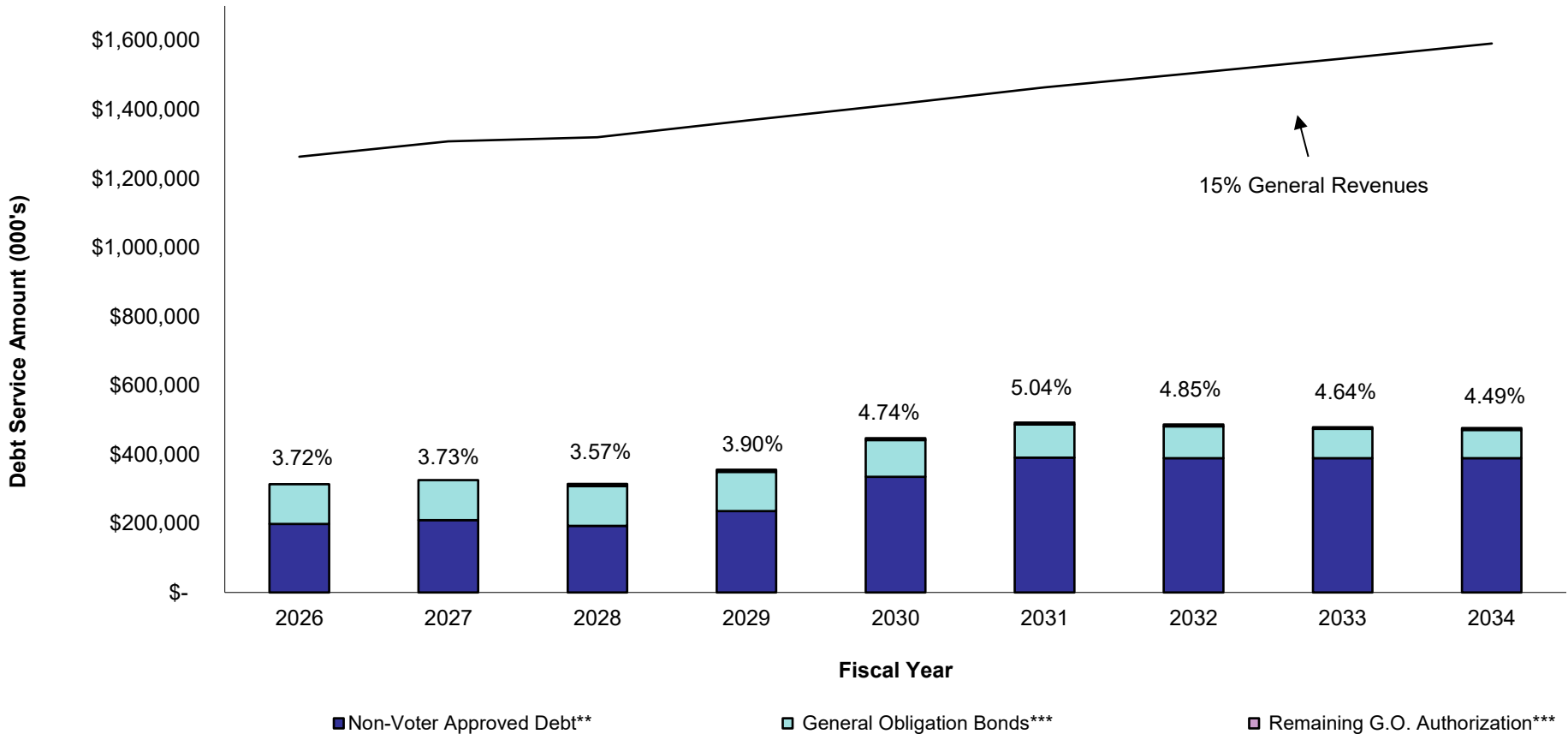
Pursuant to the City's Financial Policies, the City will avoid using one-time revenues to fund ongoing programs or services. The use of unencumbered prior-year balances in all funds as well as all other one-time revenues shall be scrutinized and carefully limited to be used primarily for one-time expenditures. One-time expenditures are defined as those that have a clearly recognized termination date connected to the completion of the identified purpose for the expenditure, even if the expenditure crosses multiple fiscal years. This exhibit identifies both the one-time revenues and expenditures, as defined by this policy, that are included in the Proposed Budget. If one-time expenditures exceed one-time revenues, the Proposed Budget complies with this policy. If one-time revenues exceed one-time expenditures, the Proposed Budget does not comply with this policy.

One-Time Revenues		(\$ millions)
Business Tax - Prior-year Tax Discovery		8.00
Grant Receipts, COVID Reimbursements from FEMA		8.02
General City Purposes - Homelessness Related Expiring Alliance and Prior-Year Reimbursements		132.63
Total One-Time Revenues		<u>148.65</u>
One-Time Expenditures		(\$ millions)
Departmental		
Community Investment	Represent LA	1.00
Information Technology Agency	Radio Infrastructure Repair Project	1.50
Fire	Mobile Integrated Healthcare	0.16
Fire	Extractor Installation	0.25
Finance	LATAX System Transformation Project Implementation	24.88
Departmental Subtotal		<u>27.79</u>
Non-Departmental		
CTIEP - Municipal Facilities	Slauson and Wall Remediation	1.50
CTIEP - Municipal Facilities	Los Angeles River Ecosystem Restoration and Recreation	0.23
CTIEP - Municipal Facilities	Municipal Building Renovations	2.00
General City Purposes	Alliance Settlement Agreement Program	58.30
General City Purposes	Office of Major Events	3.00
General City Purposes	Wildfire Emergency Permit Fee Subsidies	20.00
Unappropriated Balance	2025 Windstorm and Wildfire After Action Report	0.43
Unappropriated Balance	ADA Transition Plan Development	0.10
Unappropriated Balance	Advantage Insight Project	0.15
Unappropriated Balance	Civil Case Management System Replacement	2.00
Unappropriated Balance	Gang Injunction Settlement Agreement	1.00
Unappropriated Balance	Nuisance Abatement Enforcement	2.00
Unappropriated Balance	Police Workday Payroll Integration Software	1.00
Unappropriated Balance	Reserve for Mid-Year Adjustments	8.00
Unappropriated Balance	WorkSource Centers	0.50
Other Special Purpose Funds	Citywide Recycling Trust Fund	18.07
Non-Departmental Subtotal		<u>118.28</u>
Total One-Time Expenditures		<u>146.07</u>
One-Time Expenditures in Excess of (falling short of) One-Time Revenues		<u>(2.58)</u>

2026-27 PROPOSED BUDGET
VOTER-APPROVED AND NON VOTER-APPROVED DEBT
April 2026
 Debt Service to General Revenues*

DEBT MANAGEMENT POLICY

Pursuant to the Debt Management Policy, the Debt Affordability Ceiling for debt service on voter-approved and non voter-approved debt combined shall be no more than 15 percent of General Revenues.



*Projected revenue growth in 2026-27 to 2030-31 is 3.5%, 0.9%, 3.8%, 3.6%, and 3.6%, respectively. Projected revenue growth in 2031-32 through 2033-34 is 2.9%.

**Includes MICLA bond issuances and MICLA Commercial Paper and Refundings.

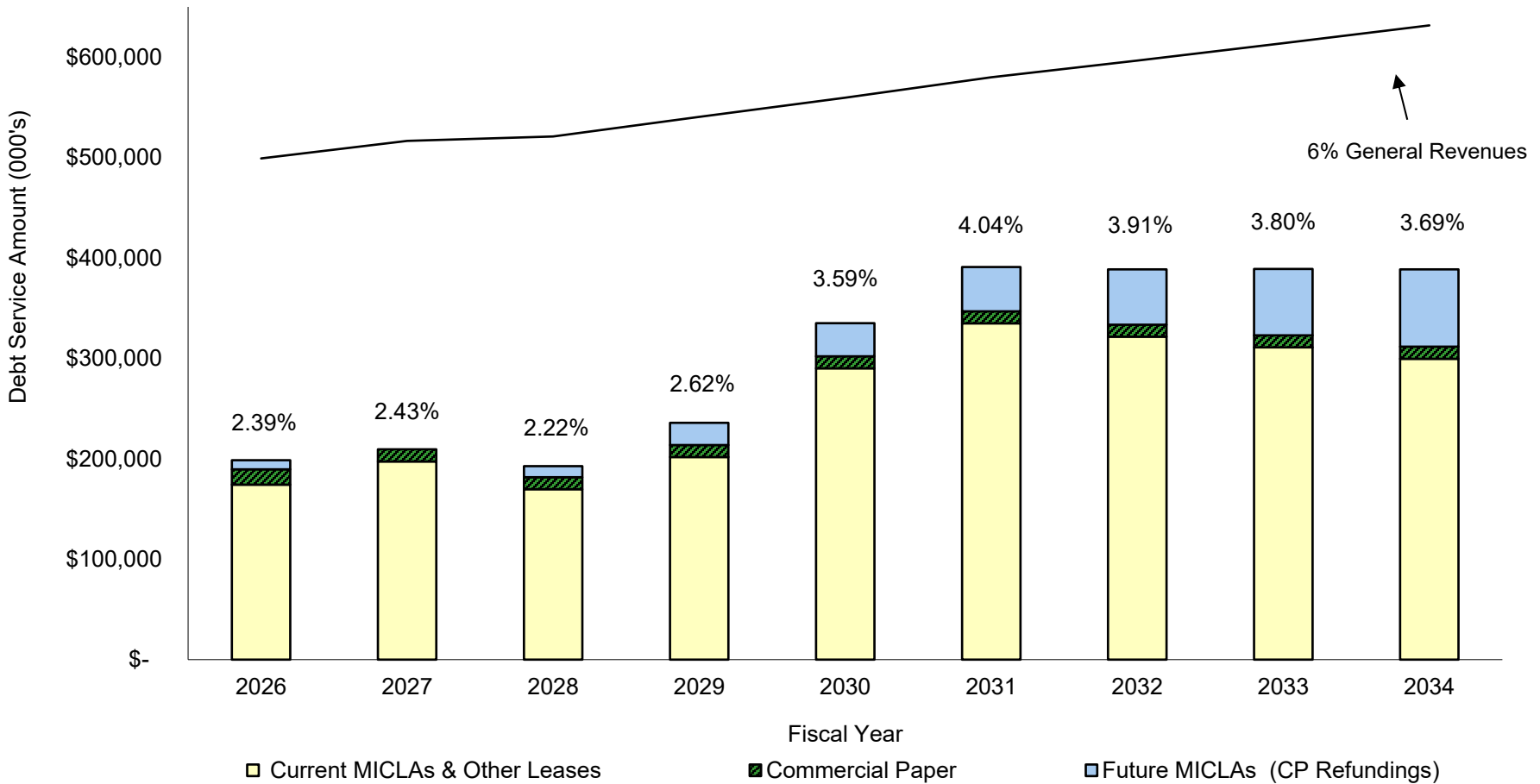
***Voter-Approved Debt

**2026-27 PROPOSED BUDGET
NON VOTER-APPROVED DEBT
April 2026**
Debt Service to General Revenues*

DEBT MANAGEMENT POLICY

Pursuant to the Debt Management Policy, the Debt Affordability Ceiling for debt service on non voter-approved debt shall be no more than 6 percent of General Revenues. The 6 percent ceiling may be exceeded only in the following situations: (1) 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, (2) if there is not a generated revenue stream but the 6 percent ceiling will only be exceeded for one year.

For every 0.1%, approximately \$80 million in project funding may be issued (at 5.5% over 15 years).



*Projected revenue growth in Fiscal Years 2026-27 to 2030-31 is 3.5%, 0.9%, 3.8%, 3.6%, and 3.6%, respectively. Projected revenue growth in 2031-32 through 2033-34 is 2.9%.

**2026-27 PROPOSED BUDGET
PENSION AND RETIREMENT FUNDING POLICY**

POLICY

If either the Los Angeles City Employees' Retirement System or the Los Angeles Fire and Police Pension System is greater than 100 percent funded, where the total annual required contribution (adopted by their respective Boards) is less than the amount required to fund the normal cost of retirement and health benefits for employees, then the City must limit the use of these savings in the budget. Specifically, if the adopted contribution rate allows the City to contribute an amount less than 90 percent of the normal cost, this Policy prohibits the City from using these savings to fund the City's ongoing services and program costs. Instead, any savings or reduction in funding calculated due to the incremental contribution rate below the 90 percent threshold will only be budgeted to pay down unfunded pension or healthcare costs for retirees or, in the event that such costs are fully funded, as an appropriation to the Budget Stabilization Fund. When the total Unfunded Actuarial Accrued Liability (UAAL) is positive, the City will continue to fully fund both the normal cost and UAAL as required by the City Charter.

Policy Calculation	Los Angeles Fire and Police Pensions System	Los Angeles City Employees' Retirement System
Normal Cost:		
Pension/Retirement Benefits ¹	19.74%	8.03%
Health Benefits ¹	5.05%	4.02%
Total Normal Cost	24.79%	12.05%
Funding Threshold (Normal Cost times 90%)	22.31%	10.85%
Normal Cost and Unfunded Actuarial Accrued Liability ^{1,2}	-34.30%	-31.99%
Credit or Cost of Unfunded Actuarial Accrued Liability ³	-11.99%	-21.14%

(1) These percentages are available in both the Los Angeles Fire and Police Pensions System (LAFPP) and the Los Angeles City Employees' Retirement System (LACERS) June 30, 2025 actuarial reports.

(2) For 2026-27, the Fire and Police Pensions System's Normal Cost excludes administrative expenses of 1.41%. Administrative expenses were previously included in the Normal Cost but they are now broken out separately for LAFPP, consistent with the Governmental Accounting Standards Board (GASB 67) reporting. The LACERS Normal Cost is still inclusive of administrative expenses, as the LACERS Board of Administration did not adopt a similar change.

(3) If the percentage is positive, then the City must set aside an amount (based on the percentage multiplied by salaries) for one-time expenditures. Since the percentage is negative, however, a credit has not been earned and funding would not be set aside per this policy.

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City of Los Angeles



Budget Outlook

2026-27

Office of the City Administrative Officer

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2026-27 PROPOSED BUDGET
FOUR-YEAR GENERAL FUND BUDGET OUTLOOK
(\$ millions)

	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31
ESTIMATED GENERAL FUND REVENUE					
General Fund Base (1)	\$ 8,178.3	\$ 8,590.2	\$ 8,669.0	\$ 8,994.4	\$ 9,315.3
Revenue Growth (2)					
Property Related Taxes (3)	108.5	167.3	164.4	190.5	182.7
Business and Sales Taxes (4)	105.0	24.8	40.3	40.6	37.6
Utility Users Tax (5)	67.3	14.3	14.9	15.5	16.2
Departmental Receipts (6)	211.1	(89.3)	82.2	49.5	75.5
Other Fees, Taxes, and Transfers (7)	(26.6)	(26.1)	23.6	24.8	26.0
SPRF Transfer (8)	(24.4)	(12.2)	-	-	-
Transfer from the Budget Stabilization Fund (9)	(29.0)	-	-	-	-
Transfer from Reserve Fund (10)	-	-	-	-	-
Total Revenue	\$ 8,590.2	\$ 8,669.0	\$ 8,994.4	\$ 9,315.3	\$ 9,653.3
<i>General Fund Revenue Increase %</i>	<i>5.0%</i>	<i>0.9%</i>	<i>3.8%</i>	<i>3.6%</i>	<i>3.6%</i>
<i>General Fund Revenue Increase \$</i>	<i>411.9</i>	<i>78.8</i>	<i>325.4</i>	<i>320.9</i>	<i>338.0</i>
ESTIMATED GENERAL FUND EXPENDITURES					
General Fund Base (11)	\$ 8,178.3	\$ 8,590.2	\$ 8,855.9	\$ 9,033.8	\$ 9,293.3
Incremental Changes to Base: (12)					
Employee Compensation Adjustments (13)	176.4	202.2	58.3	65.9	80.1
City Employees' Retirement System (14)	96.5	36.5	(5.0)	15.4	25.1
Fire and Police Pensions (14)	37.3	21.7	(7.2)	(2.2)	(0.5)
Workers' Compensation Benefits (15)	8.7	8.5	8.5	9.1	10.2
Health, Dental, and Other Benefits (16)	44.4	42.5	39.0	33.8	40.8
Debt Service (17)	14.1	(12.2)	43.1	101.5	55.8
Delete Resolution Authorities (18)	(121.7)	-	-	-	-
Add New and Continued Resolution Authorities (18)	109.2	-	-	-	-
Delete One-Time Costs (19)	(11.5)	(19.2)	-	-	-
Add One-Time Costs (19)	19.2	-	-	-	-
Comprehensive Homeless Strategy (20)	72.2	(58.3)	-	-	-
Unappropriated Balance (21)	(73.7)	(15.2)	-	-	-
CTIEP-Municipal Facilities and Physical Plant (22)	(12.7)	(2.0)	-	-	-
CTIEP-Sidewalks (23)	-	5.9	-	-	-
CTIEP-Pavement Preservation (24)	5.5	42.4	3.3	3.3	3.4
Appropriation to the Reserve Fund (25)	(121.8)	-	-	-	-
Appropriation to the Budget Stabilization Fund (26)	9.0	(9.0)	-	-	-
Net - Other Additions and Deletions (27)	160.8	21.9	37.9	32.7	38.4
Total Expenditures	\$ 8,590.2	\$ 8,855.9	\$ 9,033.8	\$ 9,293.3	\$ 9,546.6
<i>Expenditure Growth %</i>	<i>5.0%</i>	<i>3.1%</i>	<i>2.0%</i>	<i>2.9%</i>	<i>2.7%</i>
<i>Expenditure Growth \$</i>	<i>411.9</i>	<i>265.7</i>	<i>177.9</i>	<i>259.5</i>	<i>253.3</i>
REVENUES OVER (BELOW) EXPENDITURES (28)	\$ 0.0	\$ (186.9)	\$ (39.4)	\$ 22.0	\$ 106.7
<i>Incremental Increase \$</i>	<i>0.0</i>	<i>(186.9)</i>	<i>147.5</i>	<i>61.4</i>	<i>84.7</i>

2026-27 PROPOSED BUDGET FOUR-YEAR GENERAL FUND BUDGET OUTLOOK (OUTLOOK) FOOTNOTES

REVENUE:

(1) General Fund (GF) Base: The revenue base for each year represents the prior year's estimated revenues. Each year's Total Revenue incorporates revised estimates for prior year receipts, adds revenue growth, and subtracts revenue reductions to the GF Base.

(2) Total City revenue growth for outgoing years is estimated between 3.5 and 4.5 percent. Unless otherwise noted, individual revenue sources reflect continuing growth in fiscal years 2026-27 through 2030-31 based on historical average receipts. The amounts represent projected incremental change to the base. The revenue growth amounts deduct one-time receipts from the estimated revenue growth for the following fiscal year. A recession is not assumed, despite increasing downside risk due to economic uncertainties resulting from the Iran War, specifically fuel and supply disruptions and resulting inflation. Tariffs and trade disputes, economic and tourism boycotts, disruptive immigration enforcement and deportations, federal shutdowns, spending and service cuts and other disruptive actions also pose continuing risks. While inflation is anticipated to increase with war-driven gas price increases, its impact on revenue growth assumptions for 2027-28 through 2030-31 is not explicitly included in the forecast above what has been included in economic and industry forecasts. It should be noted, however, that revenue assumptions based on historical growth will inherently include inflationary impacts.

Estimates do not include assumptions for increased revenue from major regional events like the World Cup, Super Bowl LXI, the 2028 Olympic and Paralympic Games (2028 Games) above those included in economic and industry forecasts. No assumptions are made for revenue impacts from pending and proposed ballot measures.

(3) Property Related Taxes include all property tax revenues, Documentary Transfer Tax, Residential Development Tax, and the redirection of ex-CRA tax increment monies. Assessed value growth in property tax is projected at 4.1 percent based on assumptions for the full two percent inflationary adjustment to secured receipts, additional reductions to secured assessed value from the Palisades Fire, modest growth in unsecured and supplemental receipts reflecting current economic conditions, and redemptions of prior-year delinquent payments. Net growth in fiscal year 2025-26 and 2026-27 receipts will vary with final remittances of 2025 tax period secured receipts received between May and August 2026. Outgoing years assume increasing than above average growth in assessed value attributed to post-fire reconstruction.

Documentary Transfer is a volatile revenue source, particularly when sales volume and price move together. With several federal reserve fund rate cuts since September 2024, tax receipts have been recovering from the post-pandemic low. The 2026-27 revenue is based on real estate industry forecasts for a continuing recovery in sales and volume, contingent on anticipated mortgage rate reductions. There is risk to this estimate, as mortgage rates have since increased due to concerns about inflation brought on by the Iran war. 2027-28 and outgoing years assume historical average growth.

Ex-CRA tax increment revenue growth is irregular. The estimate for 2026-27 reflects the adopted payment schedule (ROPS), assumptions based on prior disbursements, and trends seen in supplemental property tax receipts. Additional one-time miscellaneous revenue from surplus property sales previously anticipated in 2025-26 and 2026-27 are now anticipated in 2027-28. Growth in subsequent fiscal years aligns with property tax growth assumptions.

(4) Business tax revenue for 2026-27 from non-cannabis business activity is based on Office of Finance estimates for which \$8 million in one-time revenue is assumed for prior year taxes identified through increased tax discovery efforts. A decline in 2026-27 cannabis business tax receipts is assumed consistent with the post-pandemic trend. Outgoing years assume growth from non-cannabis activities drops to historical growth, as tax discovery diminishes. Outgoing years for cannabis activities assumes zero growth.

(5) Electricity users tax (EUT) revenue estimates for 2026-27 use the upper range provided by the Department of Water and Power (DWP) derived from their January 2025 load forecast. Outgoing years assume average growth.

2026-27 PROPOSED BUDGET FOUR-YEAR GENERAL FUND BUDGET OUTLOOK (OUTLOOK) FOOTNOTES

Gas users tax revenue for 2026-27 is based on the U.S. Energy Information Administration forecasts. No growth is assumed for outgoing years due to price volatility.

Communication users tax (CUT) revenue continues to decline with strategic wireless plan pricing and decreased landline use. The current decline trend is assumed for 2026-27 revenue and average decline is used for outgoing years.

(6) Departmental receipts inclusive of License, Permits, Fees, and Fines reflect net growth for 2026-27 ongoing receipts at 13.1 percent, and 11.4 percent for all receipts. Increases to revenue include one-time Alliance Settlement reimbursements from the County, ongoing reimbursements for services in support of proprietary departments and the solid waste collection and sewer funds, and ambulance transport reimbursements from the State. Reimbursements from other special funds are estimated to decline. Related costs reimbursements for 2026-27 are based on updated Cost Allocation Plan rates (as allowable), and vacancy, salary, and service level assumptions. Outgoing years assume slightly lower than average growth for ongoing receipts to bring outlook growth closer to average historical growth. Lower base revenue is applied for 2029-30 and 2030-31 growth assumptions to reflect the expiration of the Los Angeles County Metropolitan Transportation Authority (LACMTA) police services agreement.

(7) Transient occupancy tax (TOT) revenue from hotels and short-term rentals in 2025-26 is anticipated to decline for a second year attributed to decreasing international tourism and boycotts in response to US policy actions. Growth is anticipated through 2028-2029, based on trends in current receipts and the tourism industry forecast for the Los Angeles region, which includes the impact of the 2026 World Cup, the 2027 Superbowl and the 2028 Olympic Games.

The parking occupancy tax estimate for 2026-27 and outgoing years assume growth consistent with historical receipts.

Parking fine estimates for 2026-27 are provided by the Department of Transportation. Ticket issuance has declined due to traffic officer position deletions and attrition. Additional receipts are assumed from the implementation of the Automated Bus Lane Enforcement Program (ABLE).

The Power Revenue transfer for 2026-27 is based on the estimate included in the proposed budget for DWP, which is derived from assumptions for estimated 2025-26 Power System revenue. The final transfer amount may be adjusted to conform to actual 2025-26 power system revenue in accordance with audited financial statements. Outgoing years assume an average of amounts transferred since a transfer limit was established.

Franchise revenue in 2026-27 is based on current trends in receipts and is informed by industry forecasts for individual components, including natural gas and cable television. It also reflects a reduction to base revenue with the expiration of solid waste franchise agreements (to be replaced by a special fee rate structure), with the full year loss reflected in 2027-28. The 2027-28 and outgoing years assume zero growth for remaining base receipts.

Grant revenue is variable. Estimates for 2026-27 in ongoing grant receipts are provided by the various departments receiving grant funds, with average growth assumed for outgoing years. The 2026-27 estimate represents the balance of anticipated FEMA reimbursements for COVID activities. Anticipated FEMA reimbursements for the Palisades Fire response and recovery efforts are not included, as they will be deposited into the Disaster Assistance Trust Fund for disbursement directly to special funds.

(8) The 2026-27 transfer of \$12.2 million is below the previously assumed base transfer amount of \$16.5 million, which has been eliminated from the outlook's outgoing years.

(9) A transfer of \$29 million from the Budget Stabilization Fund (BSF) occurred in the 2025-26 budget and is backed in 2026-27. No transfers from the BSF are assumed for outgoing years.

(10) The Outlook does not assume any transfers from the Reserve Fund in 2026-27 or in subsequent years.

**2026-27 PROPOSED BUDGET
FOUR-YEAR GENERAL FUND BUDGET OUTLOOK (OUTLOOK) FOOTNOTES**

ESTIMATED GENERAL FUND EXPENDITURES:

(11) General Fund Base: The General Fund base carries over all estimated General Fund expenditures from the prior year to the following fiscal year.

(12) Incremental changes to the Base: The 2026-27 amount reflects funding adjustments to the prior fiscal year's General Fund budget. The expenditures included for subsequent years represent major expenses known at this time and are subject to change.

(13) Employee Compensation Adjustments: The 2026-27 amount includes employee compensation adjustments consistent with existing labor agreements, the deletion of one-time salary funding from the prior year, and all other required salary adjustments. Fiscal years 2027-28 through 2030-31 reflect the restoration of one-time salary reductions from the prior year, full-funding for partially financed positions, and adjustments in existing labor agreements. The Outlook does not include projections for future compensation adjustments from future labor agreements, although it does include a two percent annual increase to account for natural salary growth. Most current agreements for civilians expire in 2027-28 or 2028-29. The majority of agreements for sworn expire in 2026-27.

(14) City Employees' Retirement System (LACERS) and Fire and Police Pensions (LAFPP): The contribution rates are based on information that the systems' actuary calculated and includes the employee compensation adjustment assumptions above. In 2025, the board of commissioners for LACERS and LAFPP adopted economic and demographic assumption changes, including maintaining the inflation rate at 2.50 percent, payroll growth at three percent, and the assumed investment rate of return at seven percent.

Assumptions	2026-27	2027-28	2028-29	2029-30	2030-31
LACERS					
6/30 th Investment Returns	7.00%	7.00%	7.00%	7.00%	7.00%
Combined Contribution Rate	31.99%	31.27%	30.26%	30.24%	30.44%
LAFPP					
6/30 th Investment Returns	7.00%	7.00%	7.00%	7.00%	7.00%
Combined Contribution Rate	35.89%	34.99%	34.18%	33.36%	32.51%

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 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.

(15) Workers' Compensation Benefits: The projection reflects the April 2026 actuarial analysis. They reflect the impact of both current and projected future COVID-19 claims.

(16) Health, Dental, and Other Benefits: Health, Dental, and Other Benefits: The projection incorporates all known cost-sharing provisions adopted into labor agreements for the civilian and sworn populations. It assumes net enrollment for the civilian and sworn fire populations will remain flat for the remaining years within the projection. It also assumes the sworn police population has a roughly 10 percent enrollment increase over fiscal years 2027-28 and 2028-29 and then will remain flat. Benefit rate increase assumptions are consistent with historical and current industry trends.

(17) Debt Service: The debt service amounts include known future payments from the Capital Finance budget. The projected debt service amounts from 2027-28 to 2029-31 include costs associated with the Los Angeles Convention Center Expansion Project. The forecast does not include costs associated with major construction projects such as the Civic Center Master Plan.

2026-27 PROPOSED BUDGET FOUR-YEAR GENERAL FUND BUDGET OUTLOOK (OUTLOOK) FOOTNOTES

(18) Resolution Authorities: The deletion line reflects the practice of annually deleting resolution authority positions, which must be authorized each year through a Council resolution. The “Add New and Continued Resolution Authorities” line reflects the continued or new resolution positions included in the 2026-27 Budget. The difference between these two amounts reflects that 35 resolution authority positions that were previously fully or partially paid by the General Fund are not continued in 2026-27, while 202 positions previously authorized as resolution authorities are continued as regular, or permanent positions. The cost of these permanent positions are now captured under the Net - Other Additions and Deletions category.

(19) One-time Costs: The deletion line reflects the practice of deleting programs and costs that are limited-term and temporary in nature each year. The “Add One-Time Costs” line reflects the continued and new one-time costs included in the 2026-27 Budget. The Outlook deletes funding for all one-year projects in 2027-28 and retains the remaining balance for multiyear projects that will not become part of the General Fund base. To the extent that there are budget decisions to continue one-time programs in future years, expenditures would be higher than the reported projections.

(20) Comprehensive Homeless Strategy: This amount represents an increase of \$72.2 million from the General Fund appropriation for homelessness-related services and expenditures within the context of the City's Comprehensive Homeless Strategy. The Outlook assumes the appropriation relative to the Alliance Settlement Agreement will not continue in the outgoing years, as the terms will end in 2026-27, and maintains the continuation of all homelessness items in future years.

(21) Unappropriated Balance (UB): The significant decrease in 2026-27 is primarily composed to the reduction in the Reserve for Mid-Year Adjustments Account, which were one-time funds provided in 2025-26 to cover anticipated liability payouts as well as reductions for homelessness expenditures, which are now reflected in the General City Purposes budget. To the extent that the new programs are continued in the 2026-27 Budget, the funding for those programs and positions is included in the “Add New and Continued Resolution Authorities” line or “Net – Other Additions and Deletions” line. The 2026-27 amount eliminates one-time UB items included in 2025-26 and continues ongoing ones.

(22) CTIEP – Municipal Facilities and Physical Plant: The CTIEP is the Capital and Technology Improvement Expenditure Program. The 2026-27 Budget includes a decrease in funding from the General Fund totaling \$10.6 million for physical plant related capital projects and \$3.3 million for municipal facilities. The 2027-28 amount deletes funding for one-year projects. The Outlook assumes increased funding in future years to meet the policy spending level of 1.5 percent of General Fund revenue for capital and technology projects.

(23) CTIEP – Sidewalk: Pursuant to the settlement in the case of *Willits v. City of Los Angeles*, the City is responsible for investing \$31 million annually for sidewalk improvements through 2047, with adjustments of 15.3 percent every five years to account for inflation and material price increases. The 2026-27 Budget maintains the 2025-26 funding level. The 2027-28 increase of \$5.5 million reflects the required adjustment to the minimum obligation, with the balance of the required investment covered by other sources of funds.

(24) CTIEP – Pavement Preservation Program: The Pavement Preservation Program increase of \$42.4 million in 2027-28 reflects the restoration of General Fund to cover the costs shifted to special funds on a one-time basis in 2026-27. Future years assume that the General Fund will bear cost increases to maintain service levels that exceed the capacity of special funds.

(25) Appropriation to the Reserve Fund: There is no appropriation to the Reserve Fund in 2026-27. The Outlook does not assume an appropriation to the Reserve Fund in subsequent years.

(26) Appropriation to the Budget Stabilization Fund (BSF): Pursuant to the policy, when the combined annual growth for seven General Fund tax revenue sources exceeds the Average Annual Ongoing Growth Threshold, the budget must include a deposit into the BSF. When growth of these receipts falls short of the Average Annual Ongoing Growth Threshold, the Budget may include a withdrawal from the fund. Consistent with the Policy, the 2026-27 Budget provides an appropriation to the BSF. Based on revenue projections, the Outlook does not assume a contribution to the BSF for outgoing years.

**2026-27 PROPOSED BUDGET
FOUR-YEAR GENERAL FUND BUDGET OUTLOOK (OUTLOOK) FOOTNOTES**

27) Net – Other Additions and Deletions: The 2026-27 amount includes the restoration of one-time reductions and efficiencies, ongoing changes, and new positions. The overall increase is attributed to the appropriations to the Recreation and Parks the Library departments, one-time payment for the recycling incentive program, the installment payment for fee waivers for the permit costs associated with the Palisades fire, hotel development incentive agreements, and new and increased ongoing costs to a variety of departmental programs. Subsequent years include projected expenditures for the restoration of one-time expenditure reductions, hotel development incentive agreements, and increased appropriations to Recreation and Parks and the Library.

(28) Revenues Over (Below) Expenditures: The amount reflects the difference between the projected revenues and expenditures in each of the years, with a positive number reflecting higher projected revenues than expenditures and negative numbers reflecting higher projected expenditures than revenues.

2026-27 PROPOSED BUDGET
DETAIL FOR GENERAL FUND OUTLOOK
Fiscal Years 2025-26 through 2030-31
(Thousand Dollars)

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>2030-31</u>
	<u>Revised</u>	<u>Proposed</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Property Tax (Base)	2,163,639	2,238,982	2,345,330	2,473,150	2,607,940	2,737,030
Property Tax - VLF Replacement	687,332	715,170	749,140	789,970	833,020	874,250
<i>Property Tax One-Time</i>	<i>21,987</i>					
Total Property Taxes	\$2,850,970	\$2,954,152	\$3,094,470	\$3,263,120	\$3,440,960	\$3,611,280
Redirection of ex-CRA Tax Increment Monies	151,497	155,613	179,384	171,880	181,250	190,220
<i>Miscellaneous ex-CRA One-Time</i>			<i>16,384</i>			
Departmental Receipts*	1,666,210	1,856,060	1,766,710	1,848,860	1,898,361	1,973,908
<i>Departmental Receipts One-Time</i>	<i>173,220</i>	<i>167,849</i>				
Business Tax*	889,470	895,950	907,500	934,920	963,230	992,460
Business Tax Excluding Cannabis	789,200	817,000	843,550	870,970	899,280	928,510
Business Tax Cannabis	70,270	63,950	63,950	63,950	63,950	63,950
<i>Business Tax Ongoing Reductions/Additions</i>	<i>22,000</i>	<i>7,000</i>				
<i>Business Tax One-Time</i>	<i>8,000</i>	<i>8,000</i>				
Electricity Users Tax	550,700	573,600	590,810	608,530	626,790	645,590
Gas Users Tax	95,910	99,270	99,270	99,270	99,270	99,270
Communication Users Tax	99,400	96,920	94,010	91,190	88,450	85,800
Utility Users Tax	\$746,010	\$769,790	\$784,090	\$798,990	\$814,510	\$830,660
Sales Tax	670,670	681,500	694,710	707,620	719,890	728,225
Transient Occupancy Tax (TOT)	304,070	313,500	324,930	336,780	349,070	361,810
Power Revenue Transfer	225,782	219,662	225,780	225,780	225,780	225,780
Documentary Transfer Tax	193,128	203,006	206,210	209,460	212,760	216,120
Franchise Income*	140,974	130,274	83,550	83,550	83,550	83,550
Parking Occupancy Tax	147,400	151,910	156,560	161,350	166,290	171,380
Parking Fines	125,600	125,600	125,600	125,600	125,600	125,600
Grants Receipts	42,931	21,085	13,070	13,070	13,070	13,070
<i>Grant Receipts One-Time</i>	<i>25,153</i>	<i>8,020</i>				
Interest	74,000	80,000	86,490	93,500	101,080	109,280
Special Parking Revenue (SPRF) Transfer	19,544	12,215	0	0	0	0
Tobacco Settlement	9,064	9,064	9,010	8,960	8,910	8,860
State Motor Vehicle License Fees	5,960	5,960	5,960	5,960	5,960	5,960
Residential Development Tax	5,905	4,740	4,740	4,740	4,740	4,740
<i>Subtotal General Fund Excluding One-Time</i>	<i>\$8,040,826</i>	<i>\$8,406,211</i>	<i>\$8,652,380</i>	<i>\$8,994,140</i>	<i>\$9,315,011</i>	<i>\$9,652,903</i>
Subtotal General Fund Including One-Time	\$8,269,186	\$8,590,080	\$8,668,764	\$8,994,140	\$9,315,011	\$9,652,903
Budget Stabilization Fund Transfer	29,000					
Total General Fund with Reserve Fund Transfer	\$8,298,186	\$8,590,080	\$8,668,764	\$8,994,140	\$9,315,011	\$9,652,903

*Revenue growth in outgoing years includes anticipated new and reduced ongoing changes to revenue sources as described in the outlook assumptions in the following pages.

2026-27 PROPOSED BUDGET
DETAIL FOR GENERAL FUND OUTLOOK
Fiscal Years 2025-26 through 2030-31
(Percent Growth From Prior Year Base)

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
	Revised	Proposed	Forecast	Forecast	Forecast	Forecast
Property Tax (Base)	2.2%	4.5%	4.8%	5.5%	5.5%	5.0%
Property Tax - VLF Replacement	3.5%	4.1%	4.8%	5.5%	5.5%	5.0%
Total Property Taxes	3.3%	3.6%	4.7%	5.5%	5.4%	4.9%
Redirection of ex-CRA Tax Increment Monies *	-0.9%	2.7%	4.8%	5.5%	5.5%	5.0%
Departmental Receipts*	13.4%	13.1%	4.7%	4.7%	4.7%	4.7%
Business Tax	1.6%	2.5%	3.0%	3.0%	3.0%	3.0%
Business Tax Excluding Cannabis	3.3%	3.5%	3.3%	3.3%	3.3%	3.3%
Business Tax Cannabis	-14.1%	-9.0%	0.0%	0.0%	0.0%	0.0%
Sales Tax	1.3%	1.6%	1.9%	1.9%	1.7%	1.2%
Electricity Users Tax	10.0%	4.2%	3.0%	3.0%	3.0%	3.0%
Gas Users Tax	2.9%	3.5%	0.0%	0.0%	0.0%	0.0%
Communication Users Tax	-1.5%	-2.5%	-3.0%	-3.0%	-3.0%	-3.0%
Utility Users Tax	7.4%	3.2%	1.9%	1.9%	1.9%	2.0%
Transient Occupancy Tax (TOT)	-0.6%	3.1%	3.8%	3.6%	3.6%	3.6%
TOT - Hotels	-0.8%	3.1%	3.8%	3.8%	3.8%	3.8%
TOT - Short Term Rental	1.3%	3.1%	2.4%	2.4%	2.4%	2.4%
Power Revenue Transfer	3.0%	-2.7%	2.8%	0.0%	0.0%	0.0%
Documentary Transfer Tax	9.2%	5.1%	1.6%	1.6%	1.6%	1.6%
Documentary Legal Entity Transfer	-38.5%	8.2%	1.6%	1.6%	1.6%	1.6%
Franchise Income*	1.9%	1.8%	0.0%	0.0%	0.0%	0.0%
Parking Occupancy Tax	5.1%	3.1%	3.1%	3.1%	3.1%	3.1%
Parking Fines	16.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants Receipts *	-26.2%	-26.5%	0.0%	0.0%	0.0%	0.0%
Interest	-4.9%	8.1%	8.1%	8.1%	8.1%	8.1%
Special Parking Revenue (SPRF) Transfer *	-16.8%	-37.5%	-100.0%			
Tobacco Settlement	0.0%	0.0%	-0.6%	-0.6%	-0.6%	-0.6%
State Motor Vehicle License Fees	-3.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Residential Development Tax	58.5%	-19.7%	0.0%	0.0%	0.0%	0.0%
<i>Subtotal General Fund Excluding One-Time</i>	<i>4.9%</i>	<i>4.5%</i>	<i>2.9%</i>	<i>3.9%</i>	<i>3.6%</i>	<i>3.6%</i>
Subtotal General Fund Including One-Time	5.0%	3.9%	0.9%	3.8%	3.6%	3.6%
Reserve Fund Transfer						
Budget Stabilization Fund Transfer	NA	NA				0.0%
Total General Fund with Reserve Fund Transfer	5.4%	3.5%	0.9%	3.8%	3.6%	3.6%

*Reported percent growth represents assumptions for growth or decline in base receipts and does not reflect the impact of one-time receipts or the first year of added or eliminated revenue sources.

General Fund Revenue Outlook

Fiscal Years 2025-26 through 2030-31

General Assumptions

Economic Growth

This forecast is based on long-term historical experience, with total City revenue growth for outgoing years, excluding one-time revenues, estimated between 3.5 percent and 4.5 percent. Lower-than-average growth for total anticipated receipts in 2026-27 and 2027-28 reflects the loss of one-time revenues, such as federal disaster reimbursements, transfers from special funds, and property sale proceeds,

Unless otherwise noted, individual revenue sources reflect continuing growth in fiscal years 2026-27 through 2030-31 based on historical changes in receipts as well as industry and economic forecasts. A recession is not assumed despite increasing downside risk due to economic uncertainties resulting from the Iran War, specifically fuel and supply disruptions and resulting inflation. Tariffs and trade disputes, economic and tourism boycotts, disruptive immigration enforcement and deportations, federal shutdowns, spending and service cuts and other disruptive actions pose continuing risks as well.

The revenue forecast is used in conjunction with inflation-neutral expenditure estimates in producing the four-year budget outlook. While inflation is anticipated to increase with war-driven gas price increases, its impact on revenue growth assumptions for 2027-28 through 2030-31 is not explicitly included in the forecast above what has been included in economic and industry forecasts. It should be noted, however, that revenue assumptions based on historical growth will inherently include inflationary impacts.

Estimates do not include assumptions for increased revenue from major regional events like the World Cup, Super Bowl LXI, the 2028 Olympic and Paralympic Games (2028 Games) above those included in economic and industry forecasts. No assumptions are made for revenue impacts from pending and proposed ballot measures.

Property Tax

Fiscal year 2025-26 revised receipts reflect the County Assessor's estimated growth in assessed value of 3.5 percent for the City, less the impact of delayed tax payments under January 2025 Fire tax relief efforts and assessed value (AV) adjustments for fire losses. The revised estimate also includes \$22.0 million in state assistance to offset these losses. Below-average growth of 4.1 percent is estimated for City AV growth, assuming the full two percent inflationary adjustment for secured receipts, additional reductions to secured AV from fire losses, modest growth in unsecured and supplemental receipts reflecting current economic conditions, and redemptions of prior-year delinquent payments. Net growth in fiscal year 2025-26 and 2026-27 receipts will vary with final remittances of 2025 tax period secured receipts received between May and August 2026. Outgoing years assume increasing, then above average AV growth, attributed to post-fire reconstruction.

General Fund Revenue Outlook

Fiscal Years 2025-26 through 2030-31

General Assumptions

<p>Redirection of ex-CRA Tax Increment Monies</p>	<p>This revenue category was first received in June 2012. Growth is irregular partly due to one-time miscellaneous revenues that may occur in any given year. The June 2025 payment is based on the County’s Auditor-Controller’s April estimate, with total receipts lower due to unrealized sale of CRA held properties. The estimate for 2026-27 reflects the adopted payment schedule (ROPS), assumptions based on prior disbursements, and trends seen in supplemental property tax receipts. Additional one-time miscellaneous revenue from surplus property sales previously anticipated in 2025-26 and 2026-27 are now anticipated in 2027-28.</p> <p>Growth in subsequent fiscal years aligns with property tax growth assumptions.</p>
<p>Departmental receipts</p>	<p>The second largest source of General Fund revenue after property tax, Departmental receipts in 2025-26 have increased mainly to reflect one-time reimbursements for ambulance transport, prior year related costs, police services provided to the Los Angeles County Metropolitan Transportation Authority (LACMTA), and Alliance Settlement expenditures. These higher receipts are partially offset by lower reimbursements from special funds and reduced services to proprietaries. Net growth for 2026-27 in ongoing receipts is 13.1 percent, and 11.4 percent for all receipts. Increases to revenue include one-time Alliance Settlement reimbursements from the County, ongoing reimbursements for services in support of proprietary departments and solid waste collection and sewer funds, and ambulance transport reimbursements from the State. Reimbursements from other special funds are estimated to decline. Related costs reimbursements for both 2025-26 and 2026-27 are based on updated Cost Allocation Plan rates as allowable, and vacancy, salary, and service level assumptions. Outgoing years assume slightly lower than average growth for ongoing receipts to bring outlook growth closer to average historical growth. Lower base revenue for is used for 2029-30 and 2030-31 growth assumptions to reflect the expiration of the LAMTA police services agreement.</p>
<p>Business Tax</p>	<p>Business tax revenue for all activity for 2025-26 is based on receipts to date and historical receipts for the final quarter of the fiscal year and the Office of Finance estimate for increased one-time and ongoing tax receipts from increased discovery efforts. 2026-27 tax revenue from non-cannabis business activity is based on Office of Finance estimates for which \$8 million in one-time revenue is assumed for prior year taxes identified through increased tax discovery efforts. A decline in 2026-27 cannabis business tax receipts is assumed consistent with the post-pandemic trend. Outgoing years assume growth from non-cannabis activities drops to historical growth as tax discovery diminishes. Outgoing years for cannabis activities assumes zero growth.</p>

General Fund Revenue Outlook

Fiscal Years 2025-26 through 2030-31

General Assumptions

<p>Utility Users Tax</p> <ul style="list-style-type: none"> • Electricity Users Tax • Gas Users Tax • Communication Users Tax 	<p>Electricity users tax (EUT) revenue for 2025-26 is based on the current trend in receipts. With higher current year receipts, the 2026-27 estimate uses the upper range provided by the Department of Water and Power (DWP) derived from their January 2025 load forecast. Outgoing years assume average growth.</p> <p>Natural gas users tax revenue for 2025-26 reflects receipts-to-date and historical receipts for the final quarter of the fiscal year. The 2026-27 estimate is based on the U.S. Energy Information Administration forecasts. No growth is assumed for outgoing years due to price volatility.</p> <p>Communication users tax (CUT) revenue continues to decline with strategic wireless plan pricing and decreased landline use. The current declining trend is assumed for 2026-27 revenue and average decline is used for outgoing years.</p>
<p>Sales Tax</p>	<p>The change in sales tax revenue growth between 2025-26 and 2026-27 reflects lower consumer demand under current economic conditions, and the continuing shift of receipts to the county pool and other jurisdictions. Outgoing year growth is consistent with forecasts for taxable sales in 2028-29 through 2030-31.</p>
<p>Transient Occupancy Tax</p>	<p>Transient occupancy tax (TOT) revenue from hotels and short-term rentals in 2025-26 is anticipated to decline for a second year attributed to decreasing international tourism and boycotts in response to US policy actions. Growth is anticipated through 2028-29, based on trends in current receipts and the tourism industry forecast for the Los Angeles region, which includes the impact of the 2026 World Cup, the 2027 Superbowl and the 2028 Games.</p>
<p>Power Revenue Transfer</p>	<p>The Power Revenue transfer amount for 2025-26 has been decreased to reflect adjustments made for actual 2024-25 power system revenue. The transfer for 2026-27 is based on the estimate included in the proposed budget for DWP, which is derived from assumptions for estimated 2025-26 Power System revenue. The final transfer amount may be adjusted to conform to actual 2025-26 power system revenue in accordance with audited financial statements. Outgoing years assume an average of amounts transferred since a transfer limit was established.</p>
<p>Documentary Transfer Taxes</p>	<p>Documentary transfer tax revenue is volatile and can have large swings when home sales volume and prices move together, which is typical in periods of changing mortgage interest rates. With several federal reserve fund rate cuts since September 2024, tax receipts have been recovering from the post-pandemic low. The revised estimate for 2025-26 assumes continued improvement in receipts. The 2026-27 revenue is based on real estate industry forecasts for a continuing recovery in sales and volume, contingent on anticipated mortgage rate reductions. There is risk to this estimate as mortgage rates have since increased due to concerns about inflation brought on by the Iran war. 2027-28 and outgoing years assume historical average growth.</p>

General Fund Revenue Outlook

Fiscal Years 2025-26 through 2030-31

General Assumptions

Franchise Income	Revised franchise revenue in 2025-26 has been decreased to capture lower-than-anticipated receipts in several categories: natural gas, cable television, and solid waste franchises. The 2026-27 estimate is based on current trends in receipts and is informed by industry forecasts for individual components. It also reflects a reduction to base revenue with the expiration of solid waste franchise agreements (to be replaced by a special fee rate structure), with the full year loss reflected in 2027-28. 2027-28 and outgoing years reflect zero growth for remaining base receipts.
Parking Occupancy Tax	The parking occupancy tax estimate for 2025-26 is based on the current trend in receipts. 2026-27 and outgoing years assume growth in line with historical receipts.
Parking Fines	Parking fine estimates for 2025-26 and 2026-27 are provided by the Department of Transportation. Ticket issuance has declined due to traffic officer position deletions and attrition. Additional receipts are assumed from the implementation of the Automated Bus Lane Enforcement Program (ABLE).
Grant Receipts	Grant revenue is variable. Estimates for 2025-26 and 2026-27 ongoing grant receipts are provided by the various departments receiving grant funds, with average growth assumed for outgoing years. The estimate for 2025-26 receipts from the Federal Emergency Management Agency (FEMA) for reimbursement of pandemic-response costs has been reduced to reflect delayed receipts for Project Roomkey reimbursement. The 2026-27 estimate represents the balance of anticipated FEMA reimbursements for COVID activities. Anticipated FEMA reimbursements for the Palisades Fire response and recovery efforts are not included, as they will be deposited in the Disaster Assistance Trust Fund for disbursement directly to special funds.
Interest Earnings	The interest earnings estimates for 2025-26 and 2026-27 were provided by the Office of Finance in April 2026, reflecting its current assumptions for interest earnings. Subsequent years assume interest earnings based on the proposed year growth.
Special Parking Revenue	The 2025-26 transfer amount has been reduced by \$17.1 million to reflect the payment of prior-year parking management services. The 2026-27 transfer of \$12.2 million is below the previously assumed base transfer amount of \$16.5 million which has been eliminated from the outlook's outgoing years.
Tobacco Settlement	Estimates for 2025-26 and 2026-27 are based on the 2025-26 remittance. No change is assumed for outgoing years.
Residential Development Taxes	Changes in the residential development tax are correlated with building permit activity. The increased estimate for 2025-26 is based on receipts-to-date and is likely impacted by construction completions in advance of code changes. 2026-27 revenue onward assumes average receipts.
State Motor Vehicle License Fees	The original revenue transfer was eliminated by the State in fiscal year 2010-11. However, a special apportionment of excess revenue remains, with prior-year remittances falling between \$1.5 million and \$3.2 million. The 2025-26 revised estimate is based on the actual remittance, which is also used for 2026-27 and outgoing years' revenue estimates.

General Fund Revenue Outlook

Fiscal Years 2025-26 through 2030-31

General Assumptions

Reserve Fund and
Budget Stabilization
Fund Transfers

A BSF transfer of \$29.0 million was included in the 2025-26 budget. No Reserve Fund or Budget Stabilization Fund (BSF) transfer to the General Fund was assumed for the 2026-27 fiscal year. No transfers from the Reserve Fund or BSF are assumed for outgoing years.

**2026-27 PROPOSED BUDGET
PAVEMENT PRESERVATION PROGRAM BUDGET OUTLOOK
ESTIMATED DIRECT COSTS
(AS OF 04/20/26)**

	Proposed 2026-27	2027-28	2028-29	2029-30	2030-31
ESTIMATED AVAILABLE FUNDING					
Special Gas Tax	\$ 31,450,489	\$ 31,450,000	\$ 31,450,000	\$ 31,450,000	\$ 31,450,000
Proposition A	383,190	383,000	383,000	383,000	383,000
Proposition C	6,335,611	6,336,000	6,336,000	6,336,000	6,336,000
Street Damage Restoration Fee	32,538,272	32,538,000	32,538,000	32,538,000	32,538,000
Storm Water Pollution Abatement	312,121	312,000	312,000	312,000	312,000
Measure R	20,368,645	20,369,000	20,369,000	20,369,000	20,369,000
Measure M	16,807,373	1,144,000	1,144,000	1,144,000	1,144,000
Road Maintenance and Rehabilitation	33,547,483	-	-	-	-
General Fund	29,179,726	68,333,000	68,333,000	68,333,000	68,333,000
Total Funding	170,922,910	160,865,000	160,865,000	160,865,000	160,865,000
<i>Available Funding Change %</i>	18.4%	-5.9%	0.0%	0.0%	0.0%
<i>Available Funding Change \$</i>	26,567,231	(10,057,910)	-	-	-
ESTIMATED EXPENDITURES					
PW Street Services	123,405,331	125,873,000	128,390,000	130,958,000	133,577,000
PW Engineering	11,739,356	1,716,000	1,750,000	1,785,000	1,821,000
Transportation	23,691,841	24,166,000	24,649,000	25,142,000	25,645,000
General Services	12,086,382	12,328,000	12,575,000	12,827,000	13,084,000
Total Expenditures	170,922,910	164,083,000	167,364,000	170,712,000	174,127,000
<i>Expenditure Growth %</i>	18.4%	-4.0%	2.0%	2.0%	2.0%
<i>Expenditure Growth \$</i>	26,567,231	(6,839,910)	3,281,000	3,348,000	3,415,000
TOTAL BUDGET GAP (DEFICIT)					
	-	(3,218,000)	(6,499,000)	(9,847,000)	(13,262,000)
<i>Incremental Increase %</i>	18%	-4%	2%	2%	2%
<i>Incremental Increase \$</i>	-	(3,218,000)	(3,281,000)	(3,348,000)	(3,415,000)
TOTAL PAVEMENT PLAN MILES					
690	690	690	690	690	690
Resurfacing & Reconstruction Lane Miles	120	120	120	120	120
Pavement Coatings Lane Miles	500	500	500	500	500
Large Asphalt Repair Lane Miles	70	70	70	70	70
Days to Complete Pothole Service Requests	7	7	7	7	7

NOTES:

The City's road network encompasses 28,000 lane miles of residential and arterial streets. To maintain the network average road condition at its present level, approximately 800 lane miles must be resurfaced and 1,300 lane miles slurried each year for a total of 2,100 lane miles per year. To significantly improve the network average, funding would need to be identified to reconstruct approximately 8,200 lane miles of streets that require reconstruction as a result of base failure.

City of Los Angeles



Revenue

2026-27

Office of the City Administrative Officer

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2026-27 PROPOSED BUDGET
SUMMARY OF CHANGES TO GENERAL FUND REVENUE FROM PRIOR YEAR

Economy-Sensitive and Other
(Thousand Dollars)

	2026-27 Proposed Change			2026-27 Proposed
	2025-26 Budget	Economy Sensitive*	Other	
Property Tax	\$ 2,839,082	\$ 115,070	\$ -	\$ 2,954,152
<i>Property Tax 1%</i>	2,148,062	90,920	-	2,238,982
<i>VLF Replacement</i>	691,020	24,150	-	715,170
<i>Sales Tax Replacement</i>	-	-	-	-
Redirection of ex-CRA Tax Increment Monies	172,622	2,475	(19,484)	155,613
Departmental Revenue	1,644,974	(880)	211,965	1,856,060
Business Tax	825,000	63,950	7,000	895,950
Sales Tax	647,485	34,015	-	681,500
Utility Users Tax	702,520	67,270	-	769,790
<i>Electric Users Tax (EUT)</i>	509,500	64,100	-	573,600
<i>Communications Users Tax (CUT)</i>	97,110	(190)	-	96,920
<i>Gas Users Tax</i>	95,910	3,360	-	99,270
Transient Occupancy Tax	314,990	(1,490)	-	313,500
Power Revenue Transfer	227,943	(8,281)	-	219,662
Documentary Transfer Tax	193,702	9,304	-	203,006
Parking Occupancy Tax	141,336	10,574	-	151,910
Franchise Income	144,103	(1,365)	(12,464)	130,274
Parking Fines	108,400	17,200	-	125,600
Grants Receipts	46,831	(843)	(24,903)	21,085
Interest	84,340	(4,340)	-	80,000
Special Parking Revenue Transfer (SPRF)	36,647	-	(24,432)	12,215
Tobacco Settlement	9,555	(491)	-	9,064
Residential Development Tax	3,580	1,160	-	4,740
State Motor Vehicle License Fees	6,146	(186)	-	5,960
Budget Stabilization Fund Transfer	29,000	-	(29,000)	-
Total General Fund Receipts	\$ 8,178,256	\$ 303,142	\$ 108,682	\$ 8,590,080

Revised 2025-26 year receipts are projected to end \$119.9 million above the adopted budget. The total proposed 2026-27 revenue estimates, representing a net increase of \$291.9 million from revised estimates also reflects higher-than average growth for ongoing receipts (4.5% vs. 3.8%).

* Economic conditions impact the growth (or decline) in property, utility, business, sales, documentary transfer, transient occupancy, parking occupancy, and former CRA tax increment revenues, as well as other receipts detailed above with lesser impact. Anticipated receipts for the revised 2025-26 and proposed 2026-27 budgets reflect department estimates, current trends in receipts, and relevant economic and industry forecasts. Documentary transfer and utility users taxes reflect higher-than-average growth with the improving real estate market and increasing energy prices and consumption.

Property, sales and transient occupancy taxes (TOT) and businesses taxes from cannabis-related activity assume lower-than-average growth for 2026-27 based on continuing slowing or declining growth trends in receipts and assumptions for the second year impact of tourism boycotts (TOT) and the Palisades fire losses (property tax).

Non-economic changes include: delayed CRA-held property sale proceeds now anticipated for 2027-28 ; an increase in business tax base receipts from ramped up tax discovery efforts; a net reduction to franchise revenue with the expiration of solid waste franchise agreements; reduced FEMA COVID-19 response reimbursements with final project closeout; reduced surplus SPRF receipts with the payment of parking management services in prior year; and a reduction made for the 2025-26 Budget Stabilization Transfer.

Departmental revenues (consisting of reimbursements for services and receipts from licenses, permits, fees, and fines) reflect economic and non-economic changes that have increased receipts by a net total of \$211.1 million from the 2025-26 Adopted Budget. Non-economic changes are anticipated to increase primarily due to reimbursements from other agencies, including the Los Angeles County Memorandums of Understanding relative to the Alliance Settlement Agreement and Metropolitan Transportation Authority, special funds which depend on funding availability and CAP rates, and services for proprietary departments such as Airports and Harbor.

**2026-27 PROPOSED BUDGET
DETAIL OF PROPOSED FEE ADJUSTMENTS**

Department	Council File No.	Anticipated Date of Ordinance Adoption	Fee Name	Current Fee Amount	Adjusted Fee Amount	Estimated Impact of Fee Increase	Explanation of the Change in Fee and Assumptions Used
Building and Safety							
	26-0163	7/1/2026	Building and Safety Building Permit Enterprise Fund various building permit and inspection fees in the following categories: Administrative, Building, Building - Relocation, Demolition, Electrical, Elevator, Fabricator Approvals, Grading, Investigation, Mechanical, Plumbing, Pressure Vessel, Testing Agencies, and Welding	Various	Various	\$ 44,595,000	The Department of Building and Safety conducted a study relative to fee adjustments to reflect the cost of providing services associated with the Building and Safety Building Permit Enterprise Fund. The Department transmitted proposed rate adjustments for full-cost recovery for permit and inspection fees to the City Council on February 6, 2026, which are pending final review and approval. The majority of fees recommended for adjustment have not been updated for several years.
Cannabis Regulation							
	N/A	7/1/2026	Cannabis Regulation Special Revenue Trust Fund various fees for commercial cannabis 1) application, 2) licensing, 3) inspection, and 4) regulatory services	Various	Various	TBD	Fees were last changed in 2025-26 and will be updated based on full cost recovery of Department operations and related supporting department costs. Fee increases are anticipated to be offset by reduced activity.
Fire							
	N/A	7/1/2026	Various fees including, but not limited to Non-Compliance Fees, Operational Permit Fees, Brush Clearance Program Fees, High-Rise Annual inspection Fees, High-Rise Building Evacuation Fees, Certified Unified Program Agency Fees, Emergency Inspection Fees, Uniformed Fire Safety Officer Fee, Film Spot Check Fee, and False Fire Alarm Fee.	Various	Various	\$ 1,337,000	Pending CAO receipt of annual Cost of Special Services Fee Adjustments report. Adjustments to the fees for special services account for additional staff assigned to work on activities generating fees, and the prevailing Cost Allocation Plan rate, so that the Department's costs are fully recovered.
Public Works - Sanitation							
	23-1032	2/1/2027	RecyclLA Administrative Fee	N/A	Various rates per zone	\$ 5,700,000	The Bureau of Sanitation, along with consultants as part of development of a new commercial waste collection and hauling (recyclLA) contracts request for proposals, identified annual projected recurring costs for program management and administration, to be charged to awarded contractors. Receipts are to be deposited into a newly created special fund, pending Council approval and ordinance changes. This fee will replace the existing solid waste franchise fee and structure. The estimated impact represents the estimated amount eligible to reimburse the General Fund for overhead costs in 2026-27.
Public Works - Street Lighting							
	N/A	7/1/2026	Installation of Glare Shields	\$350/per request	\$551/per request	\$ 1,800	The Bureau completed a review of requests in early 2025-26 assessing for labor, overhead, and material costs to determine the new rate. Fees have not been updated since 2022.
Public Works - Street Services							
	26-0467	7/1/2026	Various fees including; Building Material Permits, Overload Permits, Import/Export Of Earth Material, Outside Service-Misc, and Special Events	Various	Various	\$ 2,800,000	The Bureau of Street Services' report recommends adopting new permit and application fees and establishing an annual inflation adjustment to achieve full cost recovery for permit-related services, many of which have not been updated since 1991. Changes include introduction of new application fees and a tiered structure for Building Materials permits.

**2026-27 PROPOSED BUDGET
DETAIL OF PROPOSED FEE ADJUSTMENTS**

Department	Council File No.	Anticipated Date of Ordinance Adoption	Fee Name	Current Fee Amount	Adjusted Fee Amount	Estimated Impact of Fee Increase	Explanation of the Change in Fee and Assumptions Used
Transportation	17-1125	7/1/2026	On-Demand Mobility Program Trip Fee	\$20,000/permit + per trip by area: \$0 (EFMDD), \$0.06 (MDD), \$0.20 (SPD), \$0.40 (SOZ)	\$150,000/permit + per trip by area: \$0.20 (EFMDD), \$0.48 (MDD), \$0.32 (SPD), \$1.54 (SOZ)	\$ 2,127,000	The fee structure is divided into four geographical categories: Equity-Focused Mobility Development Districts (EFMDD), Mobility Development Districts (MDD), Standard Permitted Districts (SPD), and Special Operation Zones (SOZ). The total estimated cost of the programs is \$2.95 million. The new fees are proposed for program cost recovery, except fees for trips to EFMDD which are recommended to be partially subsidized by the General Fund per equity goals. The recommendations were transmitted by the Department in June 2025 and are currently pending Council review and approval.

**2026-27 PROPOSED BUDGET
FEES THAT ARE NOT FULL COST RECOVERY**

FINANCIAL POLICY

Pursuant to the City's Financial Policies, sufficient fees for service shall be levied based on the reasonable cost of providing the service for which they are charged, including the operating (direct and indirect), capital, and appropriate projected future costs. All fees for service for the City shall be monitored annually to determine that rates meet, but do not exceed the reasonable cost of providing the service. If a current or proposed fee is not recovering the reasonable cost of providing the service, the department that administers that service shall consider proposing a new fee that is based on the reasonable cost of the service as part of its annual budget submission (Fiscal Policy No. 23).

The following table provides a selected list of fees that are determined to be subsidized by the General Fund, either intentionally by Mayor and Council action to promote a City service or due to the length of time that has passed since the fee has been updated. Recreation and Parks fees are excluded because they are annually reviewed and adopted by the Board of Recreation and Parks Commissioners or adjusted as-needed through Board actions.

Dept.	Fee Name	Purpose of Fee	Date of Last Revision	Fee Formula	Estimated Annual Amount of General Fund Subsidy	Proposed Plan to Conduct and Estimated Timeline to Complete Fee Study
Animal Services	Spay or Neuter, dog, cat or rabbit	To partially recover costs incurred for the care of animals adopted from City animal shelters.	11/14/2010	Flat Fee (\$40)	\$ 1,699,000	Department has insufficient staff to perform a fee study at this time; additionally, fees are subsidized to reflect Mayor and Council priorities to encourage responsible animal ownership.
Animal Services	For each puppy (4 months and under) adopted	To partially recover costs incurred for the care of animals adopted from City animal shelters.	6/21/2018	Flat Fee (\$150)	\$ 176,000	Department has insufficient staff to perform a fee study at this time; additionally, fees are subsidized to reflect Mayor and Council priorities to encourage responsible animal ownership.
Animal Services	For each dog adopted	To partially recover costs incurred for the care of animals adopted from City animal shelters.	11/14/2010	Flat Fee (\$102)	\$ 5,165,000	Department has insufficient staff to perform a fee study at this time; additionally, fees are subsidized to reflect Mayor and Council priorities to encourage responsible animal ownership.
Animal Services	For each dog redeemed	To partially recover costs incurred for the care of animals redeemed from City animal shelters.	11/14/2010	Flat Fee (\$47)	\$ 720,000	Department has insufficient staff to perform a fee study at this time; additionally, fees are subsidized to reflect Mayor and Council priorities to encourage responsible animal ownership.
Animal Services	For each kitten (4 months and under) adopted	To partially recover costs incurred for the care of animals adopted from City animal shelters.	6/21/2018	Flat Fee (\$50)	\$ 2,635,000	Department has insufficient staff to perform a fee study at this time; additionally, fees are subsidized to reflect Mayor and Council priorities to encourage responsible animal ownership.
Animal Services	For each cat adopted	To partially recover costs incurred for the care of animals adopted from City animal shelters.	6/21/2018	Flat Fee (\$25)	\$ 1,846,000	Department has insufficient staff to perform a fee study at this time; additionally, fees are subsidized to reflect Mayor and Council priorities to encourage responsible animal ownership.
Animal Services	Sale of Dog Licenses	To provide City residents with additional opportunities to license their animals.	10/30/2011	License Fee = \$20 altered and \$100 unaltered Transfer to the Animal Sterilization Fund - \$2 unaltered & \$7 altered per license or other amount determined by Board of Animal Services Commissioners and approved by Council.	\$ 624,000	Department has insufficient staff to perform a fee study at this time; additionally, fees are subsidized to reflect Mayor and Council priorities to encourage responsible animal ownership.
City Planning	Appeal Fee - Person other than the applicant	To recover City costs associated with project appeals from person other than the applicant.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 3,354,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	Variances, Adjustments or Modifications from the Regulations and Requirements of the Zoning Ordinance - Adjustment for Single-Family dwelling	To recover City costs associated with variances, adjustments, or modifications from the zoning ordinance single-family dwelling	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 104,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.

**2026-27 PROPOSED BUDGET
FEES THAT ARE NOT FULL COST RECOVERY**

Dept.	Fee Name	Purpose of Fee	Date of Last Revision	Fee Formula	Estimated Annual Amount of General Fund Subsidy	Proposed Plan to Conduct and Estimated Timeline to Complete Fee Study
City Planning	Child Care less than or equal to 50 children in the R-3 zone or Large Family Daycare	To recover City costs associated with conditional uses for child care in R-3 zones	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 11,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	Class 1 Conditional Use Permit under Section 12.24 X unless listed separately	To recover City costs associated with Class 1 Conditional Use Permit.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 80,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	HPOZ Certificate of Appropriateness: not involving new construction or additions	To recover City costs associated with HPOZ Certificate of Appropriateness.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 9,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	HPOZ Certificate of Appropriateness or Compatibility: for additions to existing square footage, up to a 20% increase in building coverage	To recover City costs associated with HPOZ Certificate of Appropriateness.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 11,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	HPOZ Certificate of Appropriateness or Compatibility: for additions to existing square footage, greater than a 20% increase in building coverage	To recover City costs associated with HPOZ Certificate of Appropriateness.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 57,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	HPOZ Certificate of Appropriateness or Compatibility: for new residential construction, 1 to 4 units, or for new commercial and mixed use construction, up to 5,000 s.f.	To recover City costs associated with HPOZ Certificate of Appropriateness.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 34,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	HPOZ Certificate of Appropriateness or Compatibility: for new residential construction, 5 units or more, or for few commercial and mixed use construction, greater than 5,000 s.f.	To recover City costs associated with HPOZ Certificate of Appropriateness.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 33,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.

**2026-27 PROPOSED BUDGET
FEES THAT ARE NOT FULL COST RECOVERY**

Dept.	Fee Name	Purpose of Fee	Date of Last Revision	Fee Formula	Estimated Annual Amount of General Fund Subsidy	Proposed Plan to Conduct and Estimated Timeline to Complete Fee Study
City Planning	HPOZ Major Conforming Work on Contributing and Non-Contributing Elements	To recover City costs associated with HPOZ Major Conforming Work.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 478,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	HPOZ Modification of a Certificate of Determination	To recover City costs associated with HPOZ Modification of a Certificate of Determination.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 2,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	Project Compliance, Design Overlay Plan Approvals or other DIR cases - Minor	To recover City costs associated with Project Compliance, Design Overlay Plan Approvals.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 279,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	Project Compliance, Design Overlay Plan Approvals or other DIR cases - Standard	To recover City costs associated with Project Compliance, Design Overlay Plan Approvals.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 53,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	Project Compliance, Design Overlay Plan Approvals or other DIR cases - Standard (SF)	To recover City costs associated with Project Compliance, Design Overlay Plan Approvals.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 23,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	Project Compliance, Design Overlay Plan Approvals or other DIR cases - Major (SF)	To recover City costs associated with Project Compliance, Design Overlay Plan Approvals.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 241,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	Project Compliance with DRB - Minor	To recover City costs associated with Project Compliance with Design Review Board.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 27,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.

**2026-27 PROPOSED BUDGET
FEES THAT ARE NOT FULL COST RECOVERY**

Dept.	Fee Name	Purpose of Fee	Date of Last Revision	Fee Formula	Estimated Annual Amount of General Fund Subsidy	Proposed Plan to Conduct and Estimated Timeline to Complete Fee Study
City Planning	Project Compliance with DRB - Standard (SF)	To recover City costs associated with Project Compliance with Design Review Board.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 52,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	Project Compliance with DRB - Major (SF)	To recover City costs associated with Project Compliance with Design Review Board.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 223,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	Project Adjustment	To recover City costs associated with Project Adjustment	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 7,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	Evaluation of Non-Compliance (Applicant Initiated)	To recover City costs associated with Evaluation of Non-Compliance.	2/23/2026	Fees are based on the cost of providing planning and land use related services.	\$ 20,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025, resulting in the update of this fee effective February 2026. Certain fees are kept below full-cost recovery levels to minimize financial barriers and encourage participation in the City's regulatory planning review processes that are considered to benefit the larger community.
City Planning	General Plan Maintenance Surcharge	Fund costs related to the updates and maintenance of the City's General and Community Plans and related long-range planning programs.	9/17/2017	7% fee imposed on permit, plan check, license or application as a surcharge.	\$ 6,063,000	A comprehensive fee study (C.F. 09-0969-S4) to determine full-cost recovery was conducted in 2025. Ordinance No. 188899, anticipated to be effective on June 9, 2026, will increase the surcharge from seven percent to ten percent.
City Planning	Planning Systems Development Surcharge	Fund costs to finance acquisition and implementation of systems	4/13/2005	6% fee imposed on permit, plan check, license or application as a surcharge.	\$ 1,474,000	TBD
City Planning	Planning Operating Surcharge	Fund costs to finance maintenance and operation of systems	7/1/2000	7% fee imposed on permit, plan check, license or application as a surcharge.	\$ 1,720,000	TBD
Cultural Affairs	Various arts instruction fee and tours	Fee for enrollment in any art or photography class conducted by Cultural Affairs.	8/12/2003	\$4 per hour per person; \$1.50 for disabled and \$3 for Seniors and 17 and under. Tours: \$12 per person and \$6 for Seniors and 17 and under.	TBD	TBD
Cultural Affairs	Murals Registration	Application fee for registration of an Original Art Mural on private property.	10/12/2013	\$60	TBD	TBD
Cultural Affairs	Design Fee	Fees for review and approval of the design or location of any arch, bridge, structure or approach belonging to any private individual or corporation.	7/23/2007	\$60 - \$400 depending on project valuation.	TBD	TBD

**2026-27 PROPOSED BUDGET
FEES THAT ARE NOT FULL COST RECOVERY**

Dept.	Fee Name	Purpose of Fee	Date of Last Revision	Fee Formula	Estimated Annual Amount of General Fund Subsidy	Proposed Plan to Conduct and Estimated Timeline to Complete Fee Study
Cultural Affairs	Theater Fees	Fees for rental of DCA-managed theaters.	12/9/2019	Rental fees of \$500 - \$2,200, depending on if client is commercial or non-profit, and purpose of rental; hourly fees of \$19 - \$57 per hour for theater labor fees; equipment usage and maintenance fees from \$1 to 500; facilities & custodial services fees from \$1 to \$250 weekly, per audience person, or live event flat fee; administrative/box office fees of \$2 to \$200. Fees vary between each of the five theaters. Complete schedule found in Ad Code sec 22.117(i).	TBD	TBD
El Pueblo	Common Area Maintenance (CAM) Fee	To provide recovery to El Pueblo for the tenant's share of common area custodial, maintenance, landscaping, and security costs.	6/2/2011	\$0.36 per square foot as defined in each lease agreement. The CAM fee is calculated by dividing the total common area costs by the total building square footage at the Monument (El Pueblo), including City and Tenant spaces.	TBD	TBD
El Pueblo	Commercial Filming and Photography Fees	To protect the Monument's interests and to cover Monument repairs, damage, security and maintenance.	1/1/2012	Market-based. Varies from \$1,000 to \$4,000 per day, per area of the Monument (six areas are available).	TBD	TBD
El Pueblo	Site Rental Fee	To protect the Monument's interests and to cover Monument repairs, damage, security and maintenance.	1/1/2012	Market-based. Varies from \$500 for six hours to \$4,000 per day depending on type of event, number of attendees, and location (there are 12 areas available for events). Plus monitor fee, which equals hourly overtime rate for El Pueblo staff member(s).	TBD	TBD
El Pueblo	Parking Fee	To provide maintenance, repair and custodial services to a physical storage location for the vehicle of a person using a motor vehicle to travel to or from the Monument or adjacent locations.	10/12/2025	Market-based. Varies depending on lot location, date, time of day, and type of event, from \$2.50 for 20 minutes to \$20.00 for certain special events. Special parking fees apply to film production companies.	TBD	TBD
Housing	Foreclosure Registry program (FRP)	Inspection fee and penalties on foreclosed properties	12/20/2014	There are three different fees associated with the FRP. First, there is Registration Fee of \$155 required (1) within 30 days of the recording of a Notice of Default (NOD), and then (2) annually in January until the property is no longer subject to the Ordinance. The Registration Fee applies to any Lender/Beneficiary (or agent) who issued a NOD on a Deed of Trust on a residential property located in the City of Los Angeles, and to all Lender-owned properties where title already was transferred from former borrower to the former lender (Real Estate Owned, or REO). An additional one-time Proactive Inspection Fee of \$356 is required once any single-family or vacant multi-family property changes ownership and becomes REO, for inspections under LADBS jurisdiction. Finally, for non-compliance, after an official Notice of Non-Compliance (NNC) is issued, a \$250 daily Penalty Fee will begin to accrue after 30 days for any properties remaining non-compliant, up to a maximum of \$100,000 in Penalty Fees per property (per violation).	TBD	Fee study estimated to be completed in 2026.
PW Board	PW Permit Account Surcharge	Permit Processing Fee	12/11/2016	1.87% for permits-- only charged to some permits	TBD	2026-27 - The City Engineer's fee study is ongoing.
PW Board	Tree Guarantee	In-Lieu fee to satisfy tree replacement	7/5/2018	Fixed at either \$267, \$1,945, or \$2,612	TBD	TBD - A review is in progress.

**2026-27 PROPOSED BUDGET
FEES THAT ARE NOT FULL COST RECOVERY**

Dept.	Fee Name	Purpose of Fee	Date of Last Revision	Fee Formula	Estimated Annual Amount of General Fund Subsidy	Proposed Plan to Conduct and Estimated Timeline to Complete Fee Study
PW Street Services	Protected Tree Removal Permit Fee (5 Trees or Less)	To allow BSS to inspect the trees and ensure protection of the urban forest.	3/30/1998	Flat fee (\$1,084)	\$ 820,000	TBD - The Bureau has insufficient staff to perform a fee study at this time.
PW Street Services	Protected Tree Removal Permit Fee (Each Add'l 5 Trees)	To allow BSS to inspect the trees and ensure protection of the urban forest.	3/30/1998	Flat fee (\$1,084)	\$ 93,000	TBD - The Bureau has insufficient staff to perform a fee study at this time.
PW Street Services	Tree Removal Permit Fee (10 Trees or Less)	To allow BSS to inspect the trees and ensure protection of the urban forest.	3/30/1998	Flat fee (\$350)	\$ 170,000	TBD - The Bureau has insufficient staff to perform a fee study at this time.
PW Street Services	Tree Removal Permit Fee (Each Add'l 10 Trees)	To allow BSS to inspect the trees and ensure protection of the urban forest.	3/30/1998	Flat fee (\$350)	TBD	TBD - The Bureau has insufficient staff to perform a fee study at this time.
PW Street Services	Street Tree Planting Fee (Maint, Inspection & Clerical)	To allow BSS to inspect the trees and ensure protection of the urban forest.	3/30/1998	Flat fee (\$434)	TBD	TBD - The Bureau has insufficient staff to perform a fee study at this time.
Transportation	Temporary removal / reinstallation of parking meters, posts, and signs	Due to construction and filming	1900	Cost Sheet Fee Schedule "Removal and Reinstallation of Parking Meters, Posts, and Signs".	TBD	TBD - An update is in progress.

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City of Los Angeles



Appropriations

2026-27

Office of the City Administrative Officer

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2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Aging					
Adopted Budget					
		2025-26 Adopted Budget	10,771,081	40	3
		Adopted Budget	10,771,081	40	3
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	183,161	-	-
		2026-27 Employee Compensation Adjustment	45,327	-	-
		Salary Step and Turnover Effect	25,455	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(245,244)	-	-
		Deletion of One-Time Expense Funding	(2,300,093)	-	-
		Deletion of One-Time Salary Funding	(34,149)	-	-
Restoration of Services					
		Restoration of One-Time Reductions	101,265	-	-
Efficiencies to Services					
		Deletion of Senior Services Positions and Funding	(478,291)	(3)	-
Transfer of Services					
		Transfer of Administration Support for Senior Services	(1,534,521)	(13)	-
		Transfer of Senior Services Programs	(6,533,991)	(24)	-
		Proposed Changes	(10,771,081)	(40)	-
		Total	-	-	-

Animal Services

Adopted Budget					
		2025-26 Adopted Budget	28,497,415	305	15
		Adopted Budget	28,497,415	305	15
Other Changes or Adjustments					
		Salary Savings Rate Adjustment	819,653	-	-
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	1,041,481	-	-
		2026-27 Employee Compensation Adjustment	61,319	-	-
		Salary Step and Turnover Effect	(165,667)	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(1,049,809)	-	-
		Deletion of One-Time Expense Funding	(805,960)	-	-
Continuation of Services					
		Accounting Section Support	62,881	1	-
		Administrative Citation Enforcement Program Expense	8,500	-	-
		Animal Care Staffing Support	542,548	8	-
		District Supervisor	114,604	-	1
		Veterinary Medical Support	207,994	2	-
		Volunteer Program Support	135,637	2	-
Increased Services					
		As-Needed Support	40,242	-	-
		Permits Section Support	92,387	1	-
		Public Records Request Support	62,881	1	-
Restoration of Services					
		Restoration of One-Time Reductions	300,000	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Efficiencies to Services					
		Expense Account Reduction	(839,623)	-	-
		Field Operations Efficiency Improvement	(82,616)	(1)	-
		Shelter Operations Efficiency Improvement	(80,812)	(1)	-
		Proposed Changes	465,640	13	1
		Total	28,963,055	318	1

Building and Safety

Adopted Budget

2025-26 Adopted Budget	149,306,933	993	90
Adopted Budget	149,306,933	993	90

Other Changes or Adjustments

Expense Account Reduction	(10,376)	-	-
Funding Realignment	44,044	-	-

Obligatory Changes

2025-26 Employee Compensation Adjustment	5,072,326	-	-
2026-27 Employee Compensation Adjustment	2,669,274	-	-
Salary Step and Turnover Effect	6,930,903	-	-

Deletion of One-Time Services

Deletion of Funding for Resolution Authorities	(10,652,674)	-	-
Deletion of One-Time Expense Funding	(699,168)	-	-
Deletion of One-Time Salary Funding	(296,122)	-	-

Continuation of Services

Administrative Support and Vendor Payment Processing	73,832	-	1
Affordable Housing Inspections	759,417	-	5
Airport Inspections	1,027,698	-	6
Airport Plan Check Services	336,213	-	2
Airports Structural Plan Check	706,586	-	4
Backfile Conversion	249,322	-	4
Cannabis Business Case Management	302,296	-	2
Commission Office Support	277,252	-	2
Delivery Services in the Financial Services Division	58,914	-	1
Electrical Inspection Airport Support	423,988	-	3
Government and Community Relations	167,453	-	1
High-Rise and Non-Ductile Concrete Review	200,984	-	1
Inspection Bureau	243,774	-	1
Inspection Case Management	453,916	-	3
Intermittent Code Enforcement Services	221,186	-	-
Monitoring, Verification, and Inspection Program	149,009	-	-
Multi-Unit Residential Inspection Case Management	1,280,663	-	9
Non-Ductile Concrete Plan Check	951,802	-	6
Occupational Health and Safety Support	134,517	-	1
Payroll Support	123,000	-	1
Permit and Engineering Bureau Administrative Support	110,292	-	1
Public Communications Team	265,806	-	2
Restaurant and Small Business Express Program	286,828	-	2
Soft Story Inspections	1,314,399	-	9
Soft Story Plan Check	1,314,937	-	10
Training and Emergency Management	100,689	-	1
Virtual Inspection Program	1,664,686	-	11

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		Website Design	81,857	-	1
	Increased Services				
		Inspections Related to Major Events	633,680	-	5
		Palisades Rebuilding Management Support	411,845	-	3
	Restoration of Services				
		Restoration of One-Time Reductions	562,326	-	-
		Proposed Changes	17,947,374	-	98
	Total		167,254,307	993	98

Cannabis Regulation

Adopted Budget

2025-26 Adopted Budget	8,635,700	53	10
Adopted Budget	8,635,700	53	10

Obligatory Changes

2025-26 Employee Compensation Adjustment	250,994	-	-
2026-27 Employee Compensation Adjustment	47,035	-	-
Salary Step and Turnover Effect	212,687	-	-

Deletion of One-Time Services

Deletion of Funding for Resolution Authorities	(1,080,658)	-	-
Deletion of One-Time Expense Funding	(113,600)	-	-

Continuation of Services

Cannabis Regulation Support	113,600	-	-
Information Technology Support	113,464	-	1
Social Equity Business Development	639,472	-	5

Efficiencies to Services

Executive and Administrative Reductions	(423,314)	(3)	-
Proposed Changes	(240,320)	(3)	6

Total	8,395,380	50	6
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City Administrative Officer

Adopted Budget

2025-26 Adopted Budget	43,368,147	146	8
Adopted Budget	43,368,147	146	8

Other Changes or Adjustments

Accounting and Administration	(25,334)	-	-
Climate Impact Team	(49,716)	1	-

Obligatory Changes

2025-26 Employee Compensation Adjustment	1,231,878	-	-
2026-27 Employee Compensation Adjustment	148,222	-	-
Full Funding for Partially Financed Positions	50,685	-	-
Salary Step and Turnover Effect	472,736	-	-

Deletion of One-Time Services

Deletion of Funding for Resolution Authorities	(1,400,827)	-	-
Deletion of One-Time Salary Funding	(363,930)	-	-

Continuation of Services

2028 Games Planning	211,245	-	1
Federal Grant Reporting and Monitoring	211,245	-	1
Los Angeles Convention Center Expansion Project	211,245	-	1
Proposition HHH Facilities Bond Program	211,245	-	1
Unarmed Model of Crisis Response	5,383,084	-	3

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Increased Services					
		FEMA Claims Administration and Emergency Management	111,771	1	-
		Special Event Reimbursement Oversight	161,434	1	-
Restoration of Services					
		Restoration of One-Time Reductions	1,100,000	-	-
Proposed Changes			7,664,983	3	7
Total			51,033,130	149	7

City Attorney

Adopted Budget

2025-26 Adopted Budget	186,019,985	894	95
Adopted Budget	186,019,985	894	95

Obligatory Changes

2025-26 Employee Compensation Adjustment	3,973,343	-	-
2026-27 Employee Compensation Adjustment	3,162,240	-	-
Salary Step and Turnover Effect	1,090,536	-	-

Deletion of One-Time Services

Deletion of Funding for Resolution Authorities	(15,136,382)	-	-
Deletion of One-Time Expense Funding	(2,090,800)	-	-

Continuation of Services

2028 Games Planning	166,142	-	1
Accessible Housing Program Support	395,526	-	2
Administrative Citation Enforcement - Measure ULA	428,897	-	3
Affirmative Litigation Support	819,726	-	6
Building and Safety Code Writing Support	166,142	-	1
Bureau of Sanitation Legal Support	395,526	-	2
California Environmental Quality Act - Litigation	166,142	-	1
California Environmental Quality Act - Planning	229,383	-	1
California Environmental Quality Act - Public Works	547,881	-	3
Cannabis Administration, Law, and Litigation	332,285	-	2
Cannabis Enforcement Regulation	1,722,242	-	10
City Infrastructure Development Support	229,383	-	1
Citywide Nuisance Abatement Program	561,668	-	3
Civil Rights Commission Support	229,383	-	1
Community Planning Program Support	459,687	-	3
Continuing Education Stipend	635,500	-	-
Department of Water and Power - Real Estate Branch	458,767	-	2
Department of Water and Power - Regulatory Compliance	792,180	-	4
Department of Water and Power Support	1,406,003	-	8
Department of Water and Power - Workers' Compensation	229,383	-	1
Fair Work Week Program Support	436,315	-	3
Foreclosure Registry Program	356,786	-	2
Harbor Department Support	318,497	-	2
High-Priority Prosecutions Program	229,383	-	1
Intellectual Property Crime Support	166,142	-	1
Land Development Support - Housing Department	276,870	-	1
Land Use Support	229,383	-	1
Los Angeles World Airport Support	284,712	-	2

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		Mental Competency Caseload Support	628,502	-	4
		Office of Procurement Legal Support	229,383	-	1
		Office of Wage Standards	754,812	-	5
		Parking Meters and Facilities Division Legal Support	166,142	-	1
		Personnel Investigator	136,062	-	1
		Police Department Legal Support	1,072,181	-	7
		Proposition HHH Legal Support	436,315	-	3
		Qui Tam Affirmative Litigation	458,767	-	2
		Tenant Anti-Harassment Implementation Support	166,142	-	1
		Proposed Changes	7,717,177	-	93
	Total		193,737,162	894	93

City Clerk

Adopted Budget					
		2025-26 Adopted Budget	18,674,874	108	8
		Adopted Budget	18,674,874	108	8
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	498,746	-	-
		2026-27 Employee Compensation Adjustment	87,555	-	-
		Full Funding for Partially Financed Positions	32,757	-	-
		Salary Step and Turnover Effect	(240,162)	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(682,855)	-	-
		Deletion of One-Time Expense Funding	(4,667,598)	-	-
		Deletion of One-Time Salary Funding	(107,832)	-	-
Continuation of Services					
		2026 Administration of Municipal Elections	4,465,828	-	-
		Administrative Support	72,436	1	-
		Human Resources and Payroll Staffing	98,716	1	-
		Information Technology Supervision	188,764	1	-
		Records Center Staffing	61,804	-	1
		Small Department Support	176,930	-	2
		Special Funding Services Staffing	144,872	2	-
New Services					
		Neighborhood Council Elections	861,988	-	-
Efficiencies to Services					
		Expense Account Reduction	(45,000)	-	-
		Proposed Changes	946,949	5	3
	Total		19,621,823	113	3

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
City Planning					
	Adopted Budget				
		2025-26 Adopted Budget	69,853,133	374	162
		Adopted Budget	69,853,133	374	162
	Obligatory Changes				
		2025-26 Employee Compensation Adjustment	1,926,390	-	-
		2026-27 Employee Compensation Adjustment	429,194	-	-
		Salary Step and Turnover Effect	1,516,824	-	-
	Deletion of One-Time Services				
		Deletion of Funding for Resolution Authorities	(18,482,082)	-	-
		Deletion of One-Time Expense Funding	(2,022,703)	-	-
		Deletion of One-Time Salary Funding	(583,359)	-	-
	Continuation of Services				
		California Environmental Quality Act (CEQA) Policy Unit	19,588	-	-
		Community Planning Team	223,703	-	-
		East San Fernando Valley Transit Plan	366,950	-	3
		Entitlement Review Program	2,584,803	-	21
		Environmental Impact Report Review Services	150,000	-	-
		Environmental Services	128,147	-	1
		Grants Management and Administrative Support	256,411	2	-
		Home-Sharing Administration and Enforcement	2,607,317	-	16
		Home-Sharing Augmentation	1,204,374	-	10
		Housing Element	1,053,458	-	8
		Hybrid Brown Act Meetings	106,094	2	-
		Los Angeles World Airports Support	178,420	-	1
		Low-Rise Design Lab	140,174	-	1
		Major Projects Section	255,191	-	2
		Mobility Plan	140,174	-	1
		Office of Forest Management	328,446	-	2
		Oil Regulation	955,310	-	7
		Open Space Element of General Plan	458,768	-	3
		Priority Housing Program	637,467	5	-
		South Los Angeles Development Services Center	318,594	-	2
		Streamlining Affordable Housing Permit Process	912,321	7	-
		Transit Neighborhood Plans	140,174	-	1
		Urban Design Studio	209,788	1	-
		Van Nuys Airports Specific Plan	566,950	-	3
		Zoning Review Program	4,831,474	-	42
		Zoning Review Program Administration	240,296	-	1
		Zoning Review Support	825,149	-	7
	Increased Services				
		Entitlement Review Program Expenses	8,328	-	-
		Home-Sharing Administration and Enforcement Expansion	687,896	-	-
		Neighborhood Economic Development Initiatives	874,074	-	7
	Efficiencies to Services				
		Vacant Positions Eliminated	(1,449,869)	(13)	-
		Proposed Changes	2,744,234	4	139
		Total	72,597,367	378	139

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
City Tourism					
	Adopted Budget				
		2025-26 Adopted Budget	1,826,640	12	-
		Adopted Budget	1,826,640	12	-
	Obligatory Changes				
		2025-26 Employee Compensation Adjustment	71,595	-	-
		2026-27 Employee Compensation Adjustment	12,041	-	-
		Salary Step and Turnover Effect	7,834	-	-
		Proposed Changes	91,470	-	-
		Total	1,918,110	12	-
Civil, Human Rights and Equity					
	Adopted Budget				
		2025-26 Adopted Budget	3,907,890	5	22
		Adopted Budget	3,907,890	5	22
	Obligatory Changes				
		2025-26 Employee Compensation Adjustment	45,599	-	-
		2026-27 Employee Compensation Adjustment	11,000	-	-
		Salary Step and Turnover Effect	44,137	-	-
	Deletion of One-Time Services				
		Deletion of Funding for Resolution Authorities	(2,331,163)	-	-
		Deletion of One-Time Expense Funding	(268,847)	-	-
		Deletion of One-Time Salary Funding	(278,340)	-	-
	Continuation of Services				
		Civil Rights Outreach	154,352	-	1
		Commission Oversight and Support	69,915	-	1
		Commission Oversight and Support Expense Accounts	90,960	-	-
		Communications and Grants Director	143,678	-	1
		Discrimination Enforcement	210,597	-	2
		L.A. REPAIR	74,978	-	1
		Legislative Liaison	154,352	-	1
		LGBTQ+ Liaison	154,352	-	1
		Office of Race and Equity	510,692	-	5
		Office of Race and Equity Director	143,678	-	1
		Operations and Commission Support	90,533	-	-
		Public Outreach, Equity, and Empowerment	323,773	-	3
		Public Services	56,770	-	1
	Increased Services				
		Civil Rights Enforcement Enhancement	210,597	-	2
		Public Information Director	130,798	-	1
		Proposed Changes	(257,589)	-	21
		Total	3,650,301	5	21

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Community Investment					
Adopted Budget					
		2025-26 Adopted Budget	44,860,028	74	24
		Adopted Budget	44,860,028	74	24
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	366,614	-	-
		2026-27 Employee Compensation Adjustment	81,207	-	-
		Salary Step and Turnover Effect	181,835	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(2,674,231)	-	-
		Deletion of One-Time Expense Funding	(25,358,082)	-	-
		Deletion of One-Time Salary Funding	(120,054)	-	-
Continuation of Services					
		Case Management System	177,431	-	-
		Child Care Support	132,163	-	1
		Children's Savings Account Program	207,154	-	2
		Commission Support	125,350	-	1
		Community Services	174,275	-	1
		Consolidated Plan Administration	388,248	-	4
		Consolidated Plan Staff	53,362	-	1
		Consolidated Plan System Support	135,902	-	1
		Contracts and Procurement	130,114	-	1
		Economic Development Oversight	234,760	-	1
		Ending Family Poverty	243,459	-	2
		FamilySource System	16,755,594	-	-
		Financial Management	151,801	-	1
		Office of Community Wealth	132,163	-	1
		Office of Immigrant Inclusion and Language Access	245,508	-	2
		Office of Youth Development	192,956	-	1
		Public Information	160,065	-	1
		RepresentLA	1,000,000	-	-
		Senior Services Oversight	185,523	-	1
		Solid Ground Program	311,461	-	3
		Survivor Services System	7,992,357	-	1
		Systems Support	53,362	-	1
Increased Services					
		Grants Accounting	105,237	1	-
		Grants Management and Administration	125,633	-	-
		Public Information Expansion	107,364	-	1
New Services					
		Workforce and Community Development Oversight	234,760	1	-
Efficiencies to Services					
		Expense Account Reduction	(933,752)	-	-
Transfer of Services					
		Adult Workforce Development	1,333,053	-	11
		Annual Plan - Special Projects	128,248	-	1
		Application Development	133,083	-	1
		Asset Management	370,886	-	2
		Audit and Fiscal Review Management	116,375	-	1
		Audit and Fiscal Review Support	80,000	-	-
		Budget and Administrative Analysis	215,759	-	2

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		Business Advancement - Incubators and Accelerators	179,508	-	1
		Client Services Technology	127,294	-	1
		Communications	79,171	-	1
		Community Engagement	61,632	-	1
		Data Analytics	99,055	-	1
		Day Laborer Services	1,081,910	-	-
		Economic Development and Comprehensive Job Creation	173,789	-	-
		Economic Development - Special Projects	179,508	-	1
		Financial Management Services	217,424	-	2
		General Administration and Support	256,495	-	2
		Grant Fiscal Review Reporting	92,075	-	1
		Grants Management Support	90,376	-	1
		Home-Delivered Meals Program	2,300,093	-	-
		Information Services	112,893	1	-
		Invoice Review Support	85,786	-	1
		Jobs and Economic Development Incentive Zones	395,268	-	3
		Jobs, Legacy Business, and Good Food Zones	215,760	-	2
		LA Optimized	107,880	-	1
		Legacy Business	107,880	-	1
		Los Angeles Regional Initiative for Social Enterprise	2,580,000	-	-
		Nutrition Services	95,656	-	1
		Older Workers Program	74,978	1	-
		Procurement and Contract Development Support	215,759	-	2
		Procurement and Contracts Administrative Support	59,196	-	1
		Real Estate Administrative Support	71,903	-	1
		Real Estate and Asset Management	214,710	-	1
		Real Estate and Facilities Redevelopment	151,679	-	1
		Strategic Planning	128,248	-	1
		Transfer of Administration Support	5,731,945	40	-
		Transfer of Administration Support for Senior Services Programs	1,534,521	13	-
		Transfer of Adult Workforce Development Programs	2,553,075	16	-
		Transfer of Economic Development Programs	1,972,984	12	-
		Transfer of Senior Services Programs	6,533,991	24	-
		Transfer of Youth Development Programs	899,039	6	-
		Transfer of Youth Workforce Development Programs	1,806,658	11	-
		Workforce Development Board Annual Plan	78,745	-	1
		Workforce Development Support	485,669	-	3
		Youth Protection	110,909	-	1
		YouthSource Centers, Hire LA, Cash for College	1,659,043	-	16
		Youth Workforce Development	119,329	-	1
		Proposed Changes	36,718,777	126	96
		Total	81,578,805	200	96

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Controller					
Adopted Budget					
		2025-26 Adopted Budget	23,324,728	142	17
		Adopted Budget	23,324,728	142	17
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	822,589	-	-
		2026-27 Employee Compensation Adjustment	170,053	-	-
		Salary Step and Turnover Effect	12,473	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(2,747,231)	-	-
Continuation of Services					
		Audit Services Division Support	188,965	-	1
		Citywide Accounting Training and Support	132,868	-	1
		Fiscal Oversight Support	535,879	-	3
		Funds and Appropriations Support	174,696	1	-
		Human Resources and Payroll Project	1,705,689	-	10
		Human Resources and Payroll Project Module Support	356,280	-	2
		Payroll Support	257,665	-	2
		Payroll System Management	196,716	-	1
Increased Services					
		Accounting and Disbursement Support	154,873	-	2
		Cost Allocation Plan Support	84,468	-	1
		Finance and Facilities Support	118,861	-	1
		General Accounting Support	84,468	-	1
		HRP System Configuration and Security	89,965	-	1
		Payroll Accounting	70,405	-	1
		Travel Program	62,188	-	1
		Vendor Payment Review	84,468	-	1
Restoration of Services					
		Restoration of One-Time Reductions	135,000	-	-
		Proposed Changes	2,691,338	1	29
		Total	26,016,066	143	29

Council

Adopted Budget					
		2025-26 Adopted Budget	39,287,807	108	-
		Adopted Budget	39,287,807	108	-
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	2,092,971	-	-
		2026-27 Employee Compensation Adjustment	449,510	-	-
		Full Funding for Partially Financed Positions	3,624,344	-	-
		Salary Step and Turnover Effect	816,137	-	-
		Proposed Changes	6,982,962	-	-
		Total	46,270,769	108	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Cultural Affairs					
	Adopted Budget				
		2025-26 Adopted Budget	19,823,443	89	6
		Adopted Budget	19,823,443	89	6
	Other Changes or Adjustments				
		Marketing Staff	(35,077)	-	-
	Obligatory Changes				
		2025-26 Employee Compensation Adjustment	368,509	-	-
		2026-27 Employee Compensation Adjustment	83,806	-	-
		Full Funding for Partially Financed Positions	243,494	-	-
		Salary Step and Turnover Effect	377,578	-	-
	Deletion of One-Time Services				
		Deletion of Funding for Resolution Authorities	(371,972)	-	-
		Deletion of One-Time Expense Funding	(800,000)	-	-
		Deletion of One-Time Special Funding	(350,000)	-	-
	Continuation of Services				
		Cultural Olympiad Planning	209,555	-	2
		Festivals and Performances Coordinator	69,975	-	1
		Hollyhock House and Residence A Staff Support	53,400	1	-
		Performing Arts Staff Support	176,107	1	1
	Increased Services				
		Murals Program Staff	52,481	-	1
		Proposed Changes	77,856	2	5
		Total	19,901,299	91	5

Disability

	Adopted Budget				
		2025-26 Adopted Budget	5,199,323	21	5
		Adopted Budget	5,199,323	21	5
	Obligatory Changes				
		2025-26 Employee Compensation Adjustment	114,498	-	-
		2026-27 Employee Compensation Adjustment	29,111	-	-
		Salary Step and Turnover Effect	95,318	-	-
	Deletion of One-Time Services				
		Deletion of Funding for Resolution Authorities	(622,004)	-	-
		Deletion of One-Time Expense Funding	(520,000)	-	-
		Deletion of One-Time Salary Funding	(146,346)	-	-
	Continuation of Services				
		ADA Compliance Administration	155,571	1	-
		ADA Self-Evaluation	317,823	-	-
		AIDS Coordinator's Office Director	167,009	-	1
		Commission on Disability Assistance	63,093	-	1
		CORE Division Director	167,009	1	-
		Deaf Services and Accessible Communications	130,815	1	-
		Lead CASp	119,985	-	-
	Restoration of Services				
		Restoration of One-Time Expense Funding	704,400	-	-
		Proposed Changes	776,282	3	2
		Total	5,975,605	24	2

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Economic and Workforce Development					
Adopted Budget					
		2025-26 Adopted Budget	24,352,623	85	74
		Adopted Budget	24,352,623	85	74
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	411,879	-	-
		2026-27 Employee Compensation Adjustment	92,700	-	-
		Salary Step and Turnover Effect	191,311	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(8,419,176)	-	-
		Deletion of One-Time Expense Funding	(3,458,978)	-	-
		Deletion of One-Time Salary Funding	(52,168)	-	-
Efficiencies to Services					
		Deletion of Economic and Workforce Services	(1,053,529)	(6)	-
Transfer of Services					
		Transfer of Administration Support	(5,731,945)	(40)	-
		Transfer of Adult Workforce Programs	(2,553,075)	(16)	-
		Transfer of Economic Development Programs	(1,972,984)	(12)	-
		Transfer of Youth Workforce Development Programs	(1,806,658)	(11)	-
		Proposed Changes	(24,352,623)	(85)	-
		Total	-	-	-

El Pueblo de Los Angeles

Adopted Budget					
		2025-26 Adopted Budget	2,215,194	10	-
		Adopted Budget	2,215,194	10	-
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	49,232	-	-
		2026-27 Employee Compensation Adjustment	10,749	-	-
		Salary Step and Turnover Effect	(19,247)	-	-
Continuation of Services					
		Utilities Inflationary Adjustment	70,000	-	-
Restoration of Services					
		Restoration of One-Time Reductions	75,769	-	-
New Services					
		Custodial Crew and Services	649,041	-	4
Efficiencies to Services					
		Expense Account Reduction	(90,000)	-	-
		Proposed Changes	745,544	-	4
		Total	2,960,738	10	4

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Emergency Management					
Adopted Budget					
		2025-26 Adopted Budget	5,042,411	30	6
		Adopted Budget	5,042,411	30	6
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	163,154	-	-
		2026-27 Employee Compensation Adjustment	40,477	-	-
		Salary Step and Turnover Effect	136,027	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(860,086)	-	-
Continuation of Services					
		Climate Resilience Division	372,645	-	2
		Principal Public Health Coordinator	134,110	-	1
Restoration of Services					
		Restoration of One-Time Reductions	65,122	-	-
New Services					
		Strategic Planning and Policy	135,478	-	1
Efficiencies to Services					
		Expense Account Reductions	(111,997)	-	-
		Vacant Position Elimination	(134,110)	(1)	-
		Proposed Changes	(59,180)	(1)	4
		Total	4,983,231	29	4

Employee Relations Board

Adopted Budget					
		2025-26 Adopted Budget	513,823	3	-
		Adopted Budget	513,823	3	-
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	17,080	-	-
		2026-27 Employee Compensation Adjustment	3,300	-	-
		Salary Step and Turnover Effect	214	-	-
Restoration of Services					
		Restoration of One-Time Reductions	14,332	-	-
		Proposed Changes	34,926	-	-
		Total	548,749	3	-

Ethics Commission

Adopted Budget					
		2025-26 Adopted Budget	7,000,000	46	-
		Adopted Budget	7,000,000	46	-
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	247,825	-	-
		2026-27 Employee Compensation Adjustment	46,499	-	-
		Salary Step and Turnover Effect	90,652	-	-
Deletion of One-Time Services					
		Deletion of One-Time Expense Funding	(80,000)	-	-
Continuation of Services					
		Contractual Services Funding	3,092	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Efficiencies to Services					
		Expense Account Reduction	(81,968)	-	-
		Proposed Changes	226,100	-	-
		Total	7,226,100	46	-

Finance

Adopted Budget					
		2025-26 Adopted Budget	50,312,377	297	45
		Adopted Budget	50,312,377	297	45
Other Changes or Adjustments					
		Payroll and Accounts Payable Supervision	-	-	-
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	1,494,931	-	-
		2026-27 Employee Compensation Adjustment	285,299	-	-
		Salary Step and Turnover Effect	388,588	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(4,347,250)	-	-
		Deletion of One-Time Expense Funding	(1,100,000)	-	-
Continuation of Services					
		Business Tax Discovery and Renewals	1,491,482	-	14
		Cannabis Audit Unit	487,145	-	4
		Cannabis Audit Unit Supervision	150,599	-	1
		Citywide Revenue Management Division	275,099	-	2
		Customer Support Division	731,969	-	8
		LATAX System Transformation Project	512,161	-	3
		Measure ULA Revenue Enforcement	502,335	-	4
		Secure Cash Acceptance Operation	539,148	-	6
Increased Services					
		Citywide Revenue Management Supervisory Support	346,498	-	3
		LATAX System Transformation Project Expansion	650,057	-	7
		LATAX System Transformation Project Implementation	24,881,800	-	-
		License Renewals	135,072	-	-
		Measure ULA Enforcement Support	150,000	-	-
		Mobile Worker Program	42,750	-	-
		Tax Mailing Expenses	400,000	-	-
New Services					
		Bank Armored Courier Services	720,000	-	-
		Proposed Changes	28,737,683	-	52
		Total	79,050,060	297	52

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Fire					
Adopted Budget					
		2025-26 Adopted Budget	897,786,218	3,836	132
		Adopted Budget	897,786,218	3,836	132
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	15,782,642	-	-
		2026-27 Employee Compensation Adjustment	191,367	-	-
		Full Funding for Partially Financed Positions	37,489,701	-	-
		Salary Step and Turnover Effect	13,197,875	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(12,958,761)	-	-
		Deletion of One-Time Expense Funding	(87,818,841)	-	-
		Deletion of One-Time Salary Funding	(4,148,685)	-	-
Continuation of Services					
		2022 SAFER Grant	2,801,374	12	-
		Advanced Provider Response Unit Coverage	929,933	-	5
		Airport Operations Support	2,532,686	-	16
		Behavioral Mental Health Program	366,786	2	-
		Constant Staffing Adjustments	36,503,936	-	-
		CUPA Enforcement Support	78,685	1	-
		CUPA Oversight Enhancement	386,740	4	-
		CUPA Program Petroleum Refinery Safety	298,254	2	-
		Development Services Projects	160,343	-	1
		Film Permit Unit Staffing	142,924	-	2
		Fire Boat Maintenance	2,000,000	-	-
		Firefighter Recruit Training	13,819,791	-	-
		Fleet Maintenance Staffing	503,483	-	4
		Heavy Equipment Operators	563,280	4	-
		Helitanker Lease	434,240	-	-
		Human Resources Division Staffing	899,299	10	-
		Los Angeles Convention Center Expansion Project	346,246	-	2
		Marine Operations Support	1,954,311	-	7
		Medical Supplies Funding	1,300,000	-	-
		Paramedic Training Program	916,961	-	-
		Payroll Unit Support	338,611	4	-
		Risk, Health, and Safety Division Staffing	395,472	-	2
		Supply and Maintenance Staffing	1,524,352	-	17
		Targeted Recruitment Staffing	988,680	-	5
		Wildland Hand Crew	2,026,110	29	-
		Work Effectiveness Section Supervision	269,814	-	1
Increased Services					
		Administrative Operations Bureau Staffing	112,960	-	1
		Airport Operations Expansion	4,749,075	-	27
		Brush Clearance Unit Enhancement	132,744	-	1
		Extractor Installation	250,000	-	-
		Human Resources Division Workday Support	112,960	-	1
		Mobile Integrated Healthcare Support	160,000	-	-
		Palisades Hydrant and Access Plan Check Support	176,448	-	2
		Rescue Ambulance 840 Variable Staffing	1,850,789	-	-
		Proposed Changes	41,762,585	68	94
		Total	939,548,803	3,904	95

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
General Services					
	Adopted Budget				
		2025-26 Adopted Budget	220,043,173	1,186	20
		Adopted Budget	220,043,173	1,186	20
	Other Changes or Adjustments				
		Sanitation Fleet Adjustments	1,745,428	-	-
	Obligatory Changes				
		2025-26 Employee Compensation Adjustment	4,889,982	-	-
		2026-27 Employee Compensation Adjustment	237,313	-	-
		Full Funding for Partially Financed Positions	1,000,000	-	-
		Salary Step and Turnover Effect	2,655,131	-	-
	Deletion of One-Time Services				
		Deletion of Funding for Resolution Authorities	(1,951,875)	-	-
		Deletion of One-Time Expense Funding	(16,000)	-	-
		Deletion of One-Time Salary Funding	(1,155,976)	-	-
		Deletion of One-Time Special Funding	(3,583,405)	-	-
	Continuation of Services				
		Access Management and Credentialing Services	170,483	2	-
		Construction Forces Administrative Support	1,329,282	-	13
		Figueroa Plaza Operations and Maintenance	32,127	-	-
		Los Angeles World Airports Materials Testing Support	258,045	-	2
		Mail Services Operations	110,100	1	-
		Property Management Services for the Mayfair Hotel	3,856,508	-	-
		Sanitation Materials Testing Support	119,888	1	-
		Sanitation Procurement and Inventory Services	472,988	6	-
		Security Enhancements at City Facilities	145,139	1	-
		Special Events, Filming, and Lighting Operations	117,210	1	-
		Supplemental Leasing Services Support	175,958	-	1
		Wastewater Fleet Operations	129,068	1	-
	Increased Services				
		Electric Vehicle Charging Fee Collection	82,575	1	-
		Finance Division Support	110,036	-	1
		Increased Construction Forces Administrative Support	254,784	-	4
		Increased Los Angeles World Airports Materials Testing	95,069	-	1
		Maintenance of Library Facilities	1,571,543	1	-
		Preventative Maintenance	225,639	2	-
		Public Works Building Operations and Maintenance	946,430	-	-
		Seventh Street Yard Security Services	217,022	-	-
		Solid Resources Fleet Maintenance	700,000	-	-
		Street Services Testing Support	210,784	-	3
		Warehouse Continuity	802,474	13	-
		Warehouse Support for Major Events	138,791	-	1
	Restoration of Services				
		Restoration of One-Time Reductions	1,600,000	-	-
	New Services				
		Clean Streets Initiative	282,932	-	3
	Efficiencies to Services				
		Mail Services Reduction	(588,594)	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Transfer of Services					
		Custodial Services at El Pueblo	(665,026)	(10)	-
		Proposed Changes	16,721,853	20	29
		Total	236,765,026	1,206	29

Housing

Adopted Budget					
		2025-26 Adopted Budget	106,767,925	543	343
		Adopted Budget	106,767,925	543	343
Other Changes or Adjustments					
		Administrative Support	(21,586)	-	-
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	2,441,959	-	-
		2026-27 Employee Compensation Adjustment	1,041,964	-	-
		Salary Step and Turnover Effect	1,617,135	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(35,249,376)	-	-
		Deletion of One-Time Expense Funding	(6,636,480)	-	-
Continuation of Services					
		710 Gateway Program	257,197	-	2
		Accessible Housing Program Expenses	274,322	-	-
		Accessible Housing Program Staff	9,258,443	-	78
		Accessible Housing Program Systems Support	197,655	-	1
		Accessory Dwelling Unit Accelerator Program	119,456	-	1
		Accounting	1,090,897	-	11
		Accounting Audits	103,151	-	1
		Administrative Services	597,939	-	5
		Affordable Housing and Sustainable Communities	227,301	-	2
		Affordable Housing Covenants	928,079	8	1
		Affordable Housing Finance and Development	644,724	-	5
		Affordable Housing Linkage Fee	108,091	-	1
		Affordable Housing Loan Portfolio	2,473,587	-	18
		Architectural Services	124,275	-	1
		Billing and Collections for Rent and Code	170,392	2	-
		Billings and Collections Section	394,489	-	5
		Billing Systems Staffing	163,117	-	1
		Cloud Services	330,285	-	-
		Code Enforcement Administration	185,135	-	1
		Construction Services Unit	304,254	-	3
		Contracting and Procurement for United to House LA	108,091	-	1
		Cost Accounting	92,872	1	-
		Customer Service Section	1,312,545	-	18
		Environmental Review	358,589	-	3
		Eviction Defense Program	380,807	-	4
		Eviction Filing Program	839,141	-	9
		Executive Management	524,448	-	4
		External Relations	348,886	-	3
		Grants Oversight	154,352	-	1
		Grants Unit	214,145	-	2
		Handyworker Program	196,509	-	2

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		Hearings Section	709,606	-	7
		Hearings Section Enhancement	233,386	-	3
		Homekey Program	177,947	-	1
		Homelessness Oversight Bureau Leadership	687,799	-	3
		Homelessness Services	245,740	-	2
		Homelessness Services Contracts Oversight	823,830	-	7
		Homeownership Program	566,530	-	4
		Housing Opportunities for Persons with AIDS	388,150	-	4
		Housing Services	176,427	-	1
		Interagency Housing Task Force	673,226	-	5
		Investigations and Enforcement	1,692,638	-	20
		Just Cause Enforcement Expenses	804,000	-	-
		Land Development Financial Advisor Services	100,000	-	-
		Land Development Paralegal Services	25,000	-	-
		Land Development Program	1,015,095	-	8
		Landlord Declarations Unit	108,091	1	-
		Landlord Declarations Unit Support	586,417	-	6
		Lease Up Coordinator for Permanent Supportive Housing	108,091	-	1
		Multifamily Residential Code Enforcement	2,008,613	15	-
		Occupancy Monitoring for Proposition HHH	266,835	-	1
		Occupancy Monitoring Marketing and Compliance	119,210	-	1
		Occupancy Monitoring Program	2,406,750	-	4
		Outreach and Education	189,958	-	2
		Outreach Services	492,640	-	-
		Performance and Data Analysis for Housing Development	108,091	-	1
		Prevailing Wage Monitoring Unit	267,724	-	2
		Property Status Determinations	353,550	-	4
		Public Counter	395,104	-	6
		Relocation Compliance	108,091	-	1
		Rent Registry	250,590	-	4
		Rent Stabilization Ordinance Determinations	108,091	1	-
		Rent Systems Staffing	150,158	1	-
		Residential Hotel Ordinance Inspection and Enforcement	628,781	-	5
		SB2 Permanent Local Housing Allocation Support	119,210	-	1
		Seismic Retrofit Program	290,127	-	3
		Service Payback Loans	108,091	1	-
		Strategic Engagement and Policy Division	758,573	-	5
		Strategic Engagement and Policy for Homelessness	644,879	-	4
		Street Medicine Contract	1,979,978	-	-
		Technical Services Management	195,617	-	1
		Technical Services Support	108,091	-	1
		Technology Support	826,107	-	5
		Tenant Anti Harassment	1,921,435	-	16
		Tenant Protections and Homelessness Prevention	227,204	-	1
		Translation Services and Facilities Coordinator	108,092	-	1
		ULA Office of the Inspector General	495,688	-	4
		United to House LA Accounting	532,902	-	4
		United to House LA Programs	693,632	-	5
		United to House LA Support	721,170	-	6

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Increased Services					
		Administrative Services Expansion	81,068	-	1
		Affordable Housing Finance and Development Expansion	2,418,471	-	17
		Affordable Housing Loan Portfolio Expansion	270,645	-	3
		Construction Services Unit Expansion	301,189	-	3
		Contracting and Procurement Expansion	81,068	-	1
		External Relations Expansion	60,279	-	1
		Financial Audits Expansion	67,854	-	1
		Homeownership Program Expansion	81,068	-	1
		Land Development Site Design	50,000	-	-
		Occupancy Monitoring for United to House LA	89,408	-	1
		Prevailing Wage Monitoring Unit Expansion	63,897	-	1
		Rent Adjustment Section	162,137	-	2
		Supervisory Support for Rent Programs	103,236	-	1
		Technical Services Contracts	75,000	-	-
		Technology Support Expansion	94,629	-	1
		United to House LA Accounting Expansion	478,519	-	6
		United to House LA Expenses	1,200,240	-	-
		United to House LA Programs Expansion	81,068	-	1
New Services					
		Short-Term Rental and Income Support	81,068	-	1
Proposed Changes			18,224,589	30	386
Total			124,992,514	573	386

Information Technology Agency

Adopted Budget

2025-26 Adopted Budget	93,348,341	322	6
Adopted Budget	93,348,341	322	6

Obligatory Changes

2025-26 Employee Compensation Adjustment	1,757,617	-	-
2026-27 Employee Compensation Adjustment	182,168	-	-
Salary Step and Turnover Effect	72,994	-	-

Deletion of One-Time Services

Deletion of Funding for Resolution Authorities	(687,719)	-	-
Deletion of One-Time Expense Funding	(3,325,000)	-	-
Deletion of One-Time Salary Funding	(1,731,647)	-	-

Continuation of Services

Critical Endpoint Cybersecurity	270,000	-	-
Email and Collaboration Licenses	362,500	-	-
Human Resources and Payroll Support	127,670	1	-
Hybrid Cloud Services	400,000	-	-
MyLA311 System Licensing	805,000	-	-
Public Safety Radio Maintenance	55,000	-	-
Radio Infrastructure Repair Project	1,500,000	-	-
Workforce Identity Management	750,000	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
	Increased Services				
		Client Services and Support Staffing	173,453	1	-
		Cybersecurity Monitoring	180,000	-	-
		Cybersecurity Support	156,498	2	-
		Infrastructure Bureau Support	709,375	4	-
		Network Architecture Support	173,453	1	-
		Network Outage Prevention	500,000	-	-
	Restoration of Services				
		Restoration of One-Time Reductions	3,696,949	-	-
	Efficiencies to Services				
		Expense Account Reduction	(923,661)	-	-
	Transfer of Services				
		Social Media Tools	(149,000)	-	-
		Proposed Changes	5,055,650	9	-
	Total		98,403,991	331	-

Mayor

Adopted Budget					
		2025-26 Adopted Budget	10,729,340	94	-
		Adopted Budget	10,729,340	94	-
Obligatory Changes					
		2026-27 Employee Compensation Adjustment	114,657	-	-
		Full Funding for Partially Financed Positions	972,979	-	-
		Salary Step and Turnover Effect	284,059	-	-
		Proposed Changes	1,371,695	-	-
	Total		12,101,035	94	-

Neighborhood Empowerment

Adopted Budget					
		2025-26 Adopted Budget	3,097,445	31	-
		Adopted Budget	3,097,445	31	-
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	129,846	-	-
		2026-27 Employee Compensation Adjustment	30,472	-	-
		Salary Step and Turnover Effect	111,197	-	-
Deletion of One-Time Services					
		Deletion of One-Time Salary Funding	(118,014)	-	-
Increased Services					
		Field Staff Support	193,514	-	2
Restoration of Services					
		Restoration of One-Time Reductions	16,847	-	-
New Services					
		Neighborhood Council Elections	128,000	-	-
Efficiencies to Services					
		Expense Account Reduction	(26,500)	-	-
		Proposed Changes	465,362	-	2
	Total		3,562,807	31	2

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Personnel					
Adopted Budget					
		2025-26 Adopted Budget	76,373,370	503	27
		Adopted Budget	76,373,370	503	27
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	2,709,110	-	-
		2026-27 Employee Compensation Adjustment	466,801	-	-
		Salary Step and Turnover Effect	923,172	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(2,778,074)	-	-
		Deletion of One-Time Expense Funding	(762,440)	-	-
		Deletion of One-Time Salary Funding	(1,842,570)	-	-
		Deletion of One-Time Special Funding	(215,000)	-	-
Continuation of Services					
		As-Needed Support for Background Investigations	100,000	-	-
		Commuter Consultant	150,000	-	-
		Commuter Management System	262,440	-	-
		Deferred Compensation Support	219,078	2	-
		Department of Water and Power Classification Support	823,953	-	7
		Department of Water and Power Examining Support	2,184,969	-	18
		Employee Training	198,000	-	-
		Police Hiring Division	1,097,257	-	4
Increased Services					
		Bureau of Street Services Support	115,169	-	1
		Civil Service Commission Support	118,858	-	2
		Human Resources and Payroll Project Management	193,504	-	2
		Human Resources Clerical Support	310,758	-	6
		Increased Bureau of Sanitation Support	166,856	-	3
		Increased Department of Water and Power Support	725,025	-	8
		Increased Human Resources Support	443,002	-	4
		Medical Services Administrative Support	41,389	-	1
		Medical Services Occupational Health Support	55,430	-	1
		Pension Savings Plan Support	80,717	-	1
		Police Hiring Division Increased Support	465,344	-	5
		Transit Program Expenses	147,990	-	-
		Workers' Compensation Support	270,407	-	3
		Workplace Investigation Software	40,000	-	-
Restoration of Services					
		Restoration of One-Time Reductions	2,823,062	-	-
Efficiencies to Services					
		Expense Account Reduction	(996,522)	-	-
		Proposed Changes	8,537,685	2	66
		Total	84,911,055	505	66

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Police					
	Adopted Budget				
		2025-26 Adopted Budget	1,986,961,261	13,607	160
		Adopted Budget	1,986,961,261	13,607	160
	Obligatory Changes				
		2025-26 Employee Compensation Adjustment	63,810,963	-	-
		2026-27 Employee Compensation Adjustment	815,989	-	-
		Civilian Deployment Adjustment	9,509,921	-	-
		Salary Step and Turnover Effect	(41,616,924)	-	-
		Sworn Deployment Adjustment	24,012,989	-	-
	Deletion of One-Time Services				
		Deletion of Funding for Resolution Authorities	(16,631,793)	-	-
		Deletion of One-Time Equipment Funding	(194,000)	-	-
		Deletion of One-Time Expense Funding	(77,849,920)	-	-
		Deletion of One-Time Salary Funding	(8,239,576)	-	-
	Continuation of Services				
		Civilian Overtime Usage Adjustment	686,407	-	-
		Contract Security Usage Adjustment	1,452,590	-	-
		COPS Hiring Program	-	-	40
		Fleet Repair Funding	1,500,000	-	-
		Los Angeles County Metropolitan Transportation Authority	97,611,557	-	115
		Official Police Garage Funding	267,000	-	-
		Sworn Attrition	(5,437,574)	-	-
		Sworn Hiring Plan	23,355,262	-	-
		Sworn Overtime Usage Adjustment	6,894,069	-	-
		Sworn Technology Equipment	7,000,000	-	-
		Task Force for Regional Auto Theft Prevention	-	-	20
	Increased Services				
		Dispatch Center Console Replacement	4,598,298	-	-
	Restoration of Services				
		Restoration of One-Time Reductions	33,192,454	-	-
		Proposed Changes	124,737,712	-	175
	Total		2,111,698,973	13,598	188

Public Accountability

	Adopted Budget				
		2025-26 Adopted Budget	3,917,992	9	-
		Adopted Budget	3,917,992	9	-
	Obligatory Changes				
		2025-26 Employee Compensation Adjustment	82,747	-	-
		2026-27 Employee Compensation Adjustment	17,349	-	-
		Salary Step and Turnover Effect	106,931	-	-
		Proposed Changes	207,027	-	-
	Total		4,125,019	9	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Board of Public Works					
Adopted Budget					
		2025-26 Adopted Budget	27,406,931	88	14
		Adopted Budget	27,406,931	88	14
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	429,270	-	-
		2026-27 Employee Compensation Adjustment	90,565	-	-
		Salary Step and Turnover Effect	196,766	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(1,364,848)	-	-
		Deletion of One-Time Expense Funding	(1,202,596)	-	-
		Deletion of One-Time Salary Funding	(150,254)	-	-
Continuation of Services					
		Board Meeting System Support	14,938	-	-
		CleanLA Program	1,361,851	-	1
		Los Angeles Convention Center Expansion Project	742,090	-	6
		Measure W Accounting Support	95,062	-	1
		MICLA Accounting Support	109,431	-	1
		Mobile Pit Stop Program	-	-	1
		Office of Petroleum Clerical Support	57,350	-	1
		Oil and Gas Well Facility Compliance Program	186,109	-	1
		Oil Well Amortization Program	167,098	-	1
		Permit Review	191,830	2	-
		SB 1 Accounting Support	109,431	-	1
		Sewer Construction and Maintenance Accounts Payable	204,493	2	-
		Sidewalk Repair Program	227,865	2	-
Increased Services					
		Board of Public Works Accounting Support	106,092	-	1
Restoration of Services					
		Restoration of One-Time Reductions	441,678	-	-
Efficiencies to Services					
		Expense Account Reduction	(941,678)	-	-
		Office of Community Beautification Reduction	(506,490)	-	-
		Proposed Changes	566,053	6	15
		Total	27,972,984	94	15

Bureau of Contract Administration

Adopted Budget					
		2025-26 Adopted Budget	47,201,870	264	97
		Adopted Budget	47,201,870	264	97
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	1,410,928	-	-
		2026-27 Employee Compensation Adjustment	916,179	-	-
		Salary Step and Turnover Effect	2,068,996	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(10,292,893)	-	-
		Deletion of One-Time Expense Funding	(1,181,742)	-	-
		Deletion of One-Time Salary Funding	(187,633)	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
		Affordable Housing and Sustainable Communities	389,646	-	3
		Contractor Payment Processing	498,678	-	5
		Hotel Worker Minimum Wage	620,330	-	5
		Los Angeles Convention Center Expansion Project	1,806,362	-	11
		Measure W Project Support	289,839	-	2
		Metro Active Transport Program	577,093	-	4
		Metro Annual Work Program	1,643,264	-	11
		Payment and Automation	120,736	1	-
		Services to Los Angeles World Airports (LAWA)	1,755,426	-	12
		Services to the Department of Water and Power (DWP)	969,117	-	8
		Services to the Harbor Department	1,257,037	-	9
		Sidewalk and Transit Amenities Program	596,816	-	4
		Sidewalk Repair Program Acceleration	892,925	6	-
		Streets and Street Reconstruction	1,298,187	8	-
		Transportation Grant Annual Work Program	962,759	-	6
		United to House LA Compliance	268,494	-	2
Increased Services					
		Measure W Project Support Expansion	237,865	-	2
		Wastewater Project Support	759,885	-	6
New Services					
		2028 Games Business Outreach and Certification	216,785	-	3
		Proposed Changes	7,895,079	15	93
		Total	55,096,949	279	93

Bureau of Engineering

Adopted Budget

2025-26 Adopted Budget	119,241,718	673	168
Adopted Budget	119,241,718	673	168

Other Changes or Adjustments

Environmental Engineering Division Support	(12,400)	-	-
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Obligatory Changes

2025-26 Employee Compensation Adjustment	3,815,661	-	-
2026-27 Employee Compensation Adjustment	295,046	-	-
Salary Step and Turnover Effect	721,891	-	-

Deletion of One-Time Services

Deletion of Funding for Resolution Authorities	(21,310,023)	-	-
Deletion of One-Time Expense Funding	(1,629,235)	-	-

Continuation of Services

Active Transportation Program Delivery	1,225,463	-	7
Affordable Housing and Sustainable Communities	149,046	-	1
AHSC Grant Projects Support	639,180	-	4
Airport Infrastructure Review	239,403	-	2
Bridge Program Strategic Plan and Grant Planning	151,489	-	1
BuildLA Management and Coordination	144,427	-	1
Clean Water Program Support	260,409	-	2
Cloud Environment Subscription and Maintenance	364,000	-	-
Construction Management for Street Improvement	500,590	-	3
Construction Support for Sixth Street PARC Project	302,304	-	2
Crosswalk Upgrade Program Support	113,631	-	1

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		Design Support for Zoo Department Capital Program	141,998	-	1
		DWP Stormwater Capture Parks Projects	956,319	-	6
		Engineering Design Services	162,961	-	1
		Engineering Expertise for DWP Permits	298,092	-	2
		Engineering Support for Wastewater Capital Projects	161,038	1	-
		Federal Infrastructure Bill Bridge Program	162,961	-	1
		Financial Management and Data Analytics Program	121,496	-	1
		Financial Management and Data Analytics Supervision	252,032	-	1
		Grant Funded Projects Support	-	-	5
		Homelessness Facilities Projects Support	-	-	1
		Land Surveying Monumentation Support	152,480	1	-
		LAWA Landside Access Modernization Program	402,458	-	2
		LAWA Structural and Permit Plan Review	639,895	-	4
		Los Angeles Convention Center Expansion Project	1,999,171	-	12
		Los Angeles River Design and Project Management	312,008	-	2
		Measure W Project Support	461,053	-	3
		Metro Active Transport Program	899,423	-	6
		Metro Annual Work Program	5,374,601	-	34
		Municipal Facilities Projects Support	-	-	6
		Potrero Canyon Pedestrian Bridge and Colorado Blvd.	162,961	-	1
		Project Management Support for Proposition K	258,773	-	2
		Proposition K and Recreation and Parks Projects Support	112,218	-	1
		Public Right of Way Reservation System	157,892	-	1
		Recreation and Parks Project Support	-	-	2
		Revocable Permits	157,892	-	1
		Sidewalk Access Request Support	1,265,622	-	8
		Sixth Street Viaduct Engineering Projects	-	-	2
		State Route 710 Mobility Improvement Projects	500,591	-	3
		Strategic Planning and Implementation	162,215	-	1
		Street Design Manual and Standards Multi-Modal Modernization	312,262	-	-
		Street Improvement	1,063,648	-	7
		Support for the Decarbonization of City Buildings	250,521	-	2
		Survey Division Support	133,532	1	-
		Traffic Signals Program	129,806	-	1
		Transportation Grant Annual Work Program	3,392,251	-	22
		Vision Zero Program	278,852	-	2
		West Los Angeles Permit Counter	157,142	1	-
		Willits ADA Coordinator Support	161,788	-	1
		Workforce Succession Planning	350,000	-	-
		Zelzah Avenue Improvements Project	-	-	1
	Increased Services				
		Asset Management Program for Public Right of Way Inventory and Assessment	10,057,230	-	2
		Convention Center Expansion Project Enhancement	178,348	-	1
		DWP Stormwater Capture Parks Projects Enhancement	631,392	-	5
		Engineering Services Program	272,681	-	1
		Project Delivery Support	218,995	1	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
New Services					
		Pacific Palisades Library and Recreation Center	105,936	-	1
Efficiencies to Services					
		General Administration Funding Realignment	28,002	-	-
Proposed Changes			18,969,418	5	180
Total			138,211,136	678	180

Bureau of Sanitation

Adopted Budget

2025-26 Adopted Budget	421,639,022	3,074	538
Adopted Budget	421,639,022	3,074	538

Other Changes or Adjustments

Bureau-Wide Support Funding Realignment	(45,696)	-	-
Funding and Program Realignment	41,476	-	-

Obligatory Changes

2025-26 Employee Compensation Adjustment	13,553,498	-	-
2026-27 Employee Compensation Adjustment	736,183	-	-
Full Funding for Partially Financed Positions	4,167,699	-	-
Salary Step and Turnover Effect	1,559,458	-	-

Deletion of One-Time Services

Deletion of Funding for Resolution Authorities	(48,419,819)	-	-
Deletion of One-Time Expense Funding	(25,409,367)	-	-
Deletion of One-Time Salary Funding	(1,210,633)	-	-

Continuation of Services

Advanced Water Purification Facility Support	4,010,420	-	33
Air Pollution Control and Compliance	1,055,835	9	-
Asset Management	134,656	1	-
Billing Support	239,542	2	-
Boiler Systems Maintenance	355,896	3	-
CARE/CARE+ Administrative Support	1,165,259	-	12
CARE/CARE+ Program Support and Services	831,048	-	-
CARE Information Services Oversight	255,353	-	2
Citywide Exclusive Franchise System Support	4,586,219	-	42
CLARTS Administrative Support	129,402	2	-
Clean Water Administrative Support	212,377	-	2
Clean Water Closed Circuit Television Data Support	163,851	-	2
Clean Water Conveyance 24/7 Operations	1,626,608	17	-
Clean Water Conveyance Engineering Support	134,531	1	-
Clean Water Engineering Support	481,081	-	4
Clean Water Fiscal Management	1,065,657	8	-
Clean Water Geographic Information Systems Support	211,944	-	2
Comprehensive Cleaning and Rapid Engagement Program	25,376,090	-	165
Comprehensive Plastics Reduction Enforcement	105,501	1	-
Comprehensive Plastics Reduction Program	1,455,477	4	-
Council District 12 CARE+ Services	1,544,000	-	-
Cybersecurity Support	100,787	1	-
Facility Lease	239,456	-	-
GIS Support	143,976	-	1
Green Infrastructure Maintenance	457,336	-	4

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		Hyperion Electrical Engineering Support	223,149	2	-
		Hyperion Resiliency	3,720,503	-	31
		Hyperion Water Reclamation Plant Liaison	163,838	1	-
		Illegal Dumping and Bulky Item Pick-up	1,292,388	13	-
		Illegal Dumping Operations	7,192,527	-	47
		Industrial Safety and Compliance - Tillman	115,517	-	1
		Laboratory Analysis	96,635	-	1
		LA-Glendale Plant Operations Support	681,738	5	-
		Livability Services Management Expansion	229,920	-	1
		Livability Services Safety Training	573,742	-	5
		Low Impact Development Plan Check Services	951,530	-	6
		Measure W - Division Operations Support	440,627	-	3
		Measure W - Fund and Operations Support	317,403	-	2
		Measure W Maintenance	290,404	-	4
		Measure W - Safe, Clean Water Program Regional Project	159,626	-	1
		Membrane Bioreactor Facility Support	785,047	-	6
		MyLA311 Replatform	525,000	-	-
		Non-Curbside Recycling Support	130,292	1	-
		Ocean Monitoring for Water Sampling	94,196	1	-
		Outreach and Employee Development Support	119,213	1	-
		Outreach and Engagement	112,804	-	1
		Primary Tank Cleaning Coverage and Support	1,397,399	14	-
		Program Management System	873,000	-	-
		Purchasing Support	79,445	1	-
		Recycling and Waste Reduction Ambassadors	674,688	7	-
		SAFE Center Operations	350,000	-	-
		Solid Resources Administrative Support	103,517	-	1
		Solid Resources Program Technology Support	107,568	1	-
		Staffing for Collections Program	906,357	13	-
		Terminal Island Water Reclamation Plant Management	153,463	-	1
		Terminal Island Water Reclamation Plant Resiliency	365,565	3	-
		Treatment Plants Maintenance Support	803,671	7	-
		Waste Diversion Programs Supervision	274,058	2	-
		Water Recycling	1,726,396	-	14
	Increased Services				
		Advanced Water Purification Facility Maintenance - DCT	323,452	-	4
		Bulky Item Call Center Support	54,882	-	1
		Call Center Support	48,658	-	1
		Clean Water Cybersecurity	100,199	-	1
		Clean Water Program Asset Management Support	80,737	-	1
		Conveyance Administrative Support	115,787	-	2
		Conveyance Facilities Operations and Maintenance	354,698	-	4
		Conveyance Mechanical Support	173,015	-	-
		DCTWRP Management and Maintenance Support	192,005	-	3
		Hazardous Waste Handling Compliance Support	649,054	-	5
		HWRP Maintenance and Operations	683,630	-	9
		Japanese Garden Support	194,962	-	4
		Laboratory Operating Permit Compliance	38,474	-	1
		LA-Glendale Engineering Support	369,619	-	4
		Landfill Regulatory Compliance	367,916	-	4

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		Liquefied Natural Gas Fueling	52,290	-	1
		Livability Services Division Overtime	431,022	-	-
		Livability Services Leasing and Utility	175,000	-	-
		Measure W Operation and Maintenance	111,029	-	1
		Pollution Assessment	102,878	-	1
		Sewer Capacity	173,275	-	2
		Solid Resources Operating Expenses	685,661	-	-
		Solid Waste Resources Revenue Fund Overtime	11,000,000	-	-
		Water Conveyance Systems Support	190,758	-	2
		Water Reclamation Program Management and Planning	213,255	-	2
		Water Reclamation Resiliency Support	362,622	-	4
	Restoration of Services				
		Restoration of One-Time Reductions	647,000	-	-
	New Services				
		Clean Streets Initiative	4,336,806	-	20
	Efficiencies to Services				
		Expense Account Reduction	(615,000)	-	-
		General Fund Salary Savings Adjustment	(687,494)	-	-
		Solid Resources Reduction	(631,299)	(5)	-
		Proposed Changes	37,381,218	116	471
	Total		459,020,240	3,190	471

Bureau of Street Lighting

Adopted Budget

2025-26 Adopted Budget	49,247,801	177	138
Adopted Budget	49,247,801	177	138

Obligatory Changes

2025-26 Employee Compensation Adjustment	852,251	-	-
2026-27 Employee Compensation Adjustment	44,301	-	-
Salary Step and Turnover Effect	(3,685)	-	-

Deletion of One-Time Services

Deletion of Funding for Resolution Authorities	(14,685,247)	-	-
Deletion of One-Time Expense Funding	(6,772,218)	-	-
Deletion of One-Time Special Funding	(5,367,000)	-	-

Continuation of Services

Administrative Support	80,893	-	1
Co-Location Small Cell Communication	3,793,346	-	21
Copper Wire Theft Replacement Program	5,501,739	-	29
Crosswalk Upgrade Program	256,634	-	2
Digital Inclusion Staffing	156,109	-	1
Electric Vehicle Charging Stations	589,139	-	4
Fiber Optics Installation Program	431,035	-	4
Fleet Leasing Additional Equipment	636,895	-	-
Grants and Legislative Support	139,828	-	1
Maintenance and Repair Section Support	269,874	-	4
Metro Annual Work Program	1,944,731	-	15
Sidewalk and Transit Amenities Program Maintenance	941,771	-	6
Smart City and Street Lighting Technology Initiatives	1,917,650	-	3
Streetlight Fortification Against Copper Wire Theft	3,967,220	-	13

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		Street Lighting Assessment Staffing	128,317	-	1
		Street Lighting Maintenance Support	832,036	-	4
		Traffic Signal Support Program	644,129	-	5
		Transportation Grant Annual Work Program	1,507,868	-	10
		Underground Substructure Locate and Mark	427,866	-	-
		Urban Transit Amenities	762,830	-	6
		Vision Zero Program	950,697	-	7
	Increased Services				
		Private Development and Engineering Special Services	161,016	-	1
		Utility Lighting Requests	96,238	-	1
		Proposed Changes	206,263	-	139
	Total		49,454,064	177	139

Bureau of Street Services

Adopted Budget

2025-26 Adopted Budget	168,811,761	742	412
Adopted Budget	168,811,761	742	412

Obligatory Changes

2025-26 Employee Compensation Adjustment	2,986,695	-	-
2026-27 Employee Compensation Adjustment	193,982	-	-
Salary Step and Turnover Effect	3,735,296	-	-

Deletion of One-Time Services

Deletion of Funding for Resolution Authorities	(38,145,341)	-	-
Deletion of One-Time Expense Funding	(6,981,221)	-	-
Deletion of One-Time Salary Funding	(2,300,915)	-	-

Continuation of Services

Active Transportation Program	-	-	10
Administration and Contracts	435,748	-	4
Aging Asset Removal Program	159,100	-	2
Asset Management and Advanced Planning	4,227,173	-	4
Bicycle Lane Maintenance Crew	503,475	-	5
Citywide General Investigation and Enforcement	2,947,392	-	24
Clean Corridors Tree Trimming Support	1,236,871	9	-
Construction Capacity for Capital Projects	1,745,877	-	18
Crosswalk Upgrade Program	156,222	-	1
Dead Tree and Stump Removal Crew	687,018	-	3
External Affairs - Community Engagement	153,243	-	1
Grant Support	1,788,126	-	13
Implementation of Bikeways and Pedestrian Facilities	748,483	-	5
LAWA Landside Access Modernization Program	310,958	-	2
Metro Annual Work Program	1,569,443	-	9
Metro Annual Work Program - 2028 Games	508,776	-	3
Motor Sweeping on Commercial Corridors	1,251,665	-	14
On-Street Public Toilet Program	600,000	-	-
Pavement Preservation Access Ramp Program	6,799,839	-	66
Pavement Preservation Staff	1,587,491	16	-
Pavement Preservation Trucking	1,779,148	-	21
Proactive Tree Planting and Watering Oversight	168,074	-	1
Revised Protected Tree Ordinance CEQA Support	438,173	-	3
Risk and Liability Mitigation Program	1,235,165	-	9

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		Risk Management	189,225	-	1
		Risk Mitigation and Litigation Support	242,470	-	2
		Roadway Infrastructure Survey	661,435	1	-
		Safety Inspection Management System	114,588	-	1
		State Route 710 Mobility Improvements Projects	-	-	2
		Street Cleaning and Maintenance Oversight	224,180	2	-
		Street Maintenance Technology Administrator	112,154	-	1
		Transportation Grant Annual Work Program	12,632,891	-	105
		Tree Planting Crews	647,297	8	-
		Tree Watering Crews	2,103,895	21	-
		Urban Transit Amenities Program	1,941,478	-	11
		Vision Zero Bicycle Inspection	577,209	-	6
		Vision Zero - Concrete Construction	1,338,907	-	8
	Increased Services				
		Financial Management Division Support	396,180	-	5
		Pavement Preservation Program - Access Ramps	144,156	-	1
		Pothole Crew Support	1,082,225	-	15
		Special Event and Right-of-Way Support	44,670	-	1
		Street Renewal Resurfacing Crews Support	2,980,913	-	42
		Urban Forestry Division Support	1,162,037	-	13
	Restoration of Services				
		Restoration of One-Time Reductions	29,361,406	-	-
	New Services				
		Clean Streets Initiative	6,650,331	-	52
		Concrete Crews	4,280,237	-	31
		Sidewalk Maintenance Administrative Support	114,860	-	2
		Sidewalk Maintenance Engineering	689,136	-	6
		Tree Care	804,603	-	10
	Efficiencies to Services				
		Expense Account Reduction	(27,262,922)	-	-
		Proposed Changes	31,759,517	57	533
	Total		200,571,278	799	533

Transportation

Adopted Budget

2025-26 Adopted Budget	215,546,917	1,211	334
Adopted Budget	215,546,917	1,211	334

Obligatory Changes

2025-26 Employee Compensation Adjustment	4,972,823	-	-
2026-27 Employee Compensation Adjustment	308,882	-	-
Salary Step and Turnover Effect	333,982	-	-

Deletion of One-Time Services

Deletion of Funding for Resolution Authorities	(35,988,849)	-	-
Deletion of One-Time Equipment Funding	(1,500,000)	-	-
Deletion of One-Time Expense Funding	(14,935,282)	-	-
Deletion of One-Time Salary Funding	(1,285,394)	-	-

Continuation of Services

2028 Games Paint and Sign Support	326,196	-	3
Accounting Support for Transportation Grants	401,682	3	-
Active Transportation Project Implementation	1,688,158	12	-
Administrative Support	81,579	-	1

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		Advanced Planning and Project Development	440,258	2	-
		Affordable Housing and Sustainable Communities Grant	128,836	-	1
		Affordable Housing Traffic Plan Support	145,991	-	1
		AHSC Grant Implementation	272,162	-	2
		Bikeshare and Carshare Program	250,226	-	2
		Bikeways and Open Streets Support	285,570	-	2
		Bus Speed Improvement Projects / Metro Support	431,562	-	3
		Capital Grant Project Delivery Support and Management	627,767	-	5
		Chief Technology Officer	241,162	-	1
		Community Assistance Parking Program	157,439	-	2
		Crossing Guard Services	5,485,892	-	1
		Dockless Mobility Enforcement	402,248	-	3
		Dockless Scooter Share Program	416,224	-	4
		DWP Project Design and Construction Support	810,434	-	6
		DWP Water Trunk Line Program - Construction	126,171	-	1
		DWP Water Trunk Line Program - Traffic Signals	664,082	-	5
		Electric Vehicle Infrastructure Resources	230,761	-	2
		External Affairs	241,162	-	1
		External Affairs - Community Engagement	154,635	1	-
		Film Industry Support	220,908	3	-
		First-Last Mile Projects Support	437,974	3	-
		Hollywood Sign Enforcement	1,076,532	-	12
		LA Al Fresco Program	300,626	-	2
		LAWA LAMP and Coastal Review Plan Support	451,382	-	3
		Metro Annual Work Plan - Transit Speed Improvements	697,608	-	5
		Metro Annual Work Program	6,718,143	-	52
		Metro Bus-Only Lane Expedited Support	692,490	-	6
		Mobility Plan - Healthy Streets	250,819	2	-
		Parking and Electric Vehicle Infrastructure	156,782	-	1
		Parking Citation Processing	9,229,000	-	-
		Parking Enforcement and Abandoned Vehicles - Valley	284,396	-	3
		Parking Facilities and Meters Support	1,360,354	13	-
		Risk Mitigation and Litigation Support	239,964	-	2
		Speed Hump and Speed Table Program for Schools	370,051	-	3
		Speed Hump Program	588,526	-	5
		Speed Safety Camera Pilot Program	128,836	-	1
		Striping and Markout Maintenance Backlog	330,041	4	-
		Striping and Markout Support	812,357	10	-
		Traffic Officer Supervision and Support	490,061	-	6
		Traffic Signals Support	7,591,016	-	62
		Transportation Project Delivery Support	3,449,150	-	25
		Transportation-Related Planning for 2028 Games	555,633	-	4
		Vision Zero Implementation and Maintenance Support	766,314	-	6
		Vision Zero Street and Safety Improvements	234,113	-	4
		Vision Zero Traffic Signal Construction	895,749	-	9

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Increased Services					
		2028 Games Support - Traffic Plan Management	199,256	-	2
		ABLE Program Support	341,416	-	5
		Airport Construction Program Plan Review Team	244,126	-	2
		Automated Speed Enforcement Program	245,526	-	2
		Communication Center Support	793,033	-	13
		Parking Adjudication Support	134,827	-	2
		Parking Citation Backlog Support	259,796	-	4
		Parking Enforcement and Traffic Control Services	5,320,420	-	110
		Parking Meter Security and Investigations	215,873	-	2
		Transportation Grant Fund Accounting Support	90,777	-	1
		Universal Basic Mobility Supervisor Position	121,390	-	1
		Wastewater Project Plan Review Team	567,932	-	5
Restoration of Services					
		Restoration of One-Time Reductions	7,109,700	-	-
New Services					
		Plan Review for Bridge and Streets Improvement Program	99,628	-	1
Proposed Changes			19,988,884	53	407
Total			235,535,801	1,264	425

Youth Development

Adopted Budget					
		2025-26 Adopted Budget	1,579,688	8	2
Adopted Budget			1,579,688	8	2
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	43,695	-	-
		2026-27 Employee Compensation Adjustment	8,044	-	-
		Salary Step and Turnover Effect	(5,495)	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(152,077)	-	-
		Deletion of One-Time Salary Funding	(256,035)	-	-
Restoration of Services					
		Restoration of One-Time Reductions	84,366	-	-
Efficiencies to Services					
		Deletion of Youth Development Services Positions	(403,147)	(2)	-
Transfer of Services					
		Transfer of Youth Development Programs	(899,039)	(6)	-
Proposed Changes			(1,579,688)	(8)	-
Total			-	-	-

Zoo

Adopted Budget					
		2025-26 Adopted Budget	31,102,506	245	9
Adopted Budget			31,102,506	245	9
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	867,232	-	-
		2026-27 Employee Compensation Adjustment	42,711	-	-
		Salary Step and Turnover Effect	1,448,224	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(917,282)	-	-
		Deletion of One-Time Expense Funding	(1,701,600)	-	-
		Deletion of One-Time Salary Funding	(469,629)	-	-
Continuation of Services					
		Accounting Support	128,187	1	-
		Behavioral Enrichment Program	74,383	-	1
		Communications and Marketing Support	1,230,522	1	3
		Conservation and Stewardship Program Support	257,800	-	2
		Oak Woodland Restoration Staff Support	45,000	-	-
		Website Support	239,151	1	-
Increased Services					
		Animal Care Supplies and Equipment	125,000	-	-
		Deferred Maintenance Program	740,264	2	-
		Volunteer Program	61,400	-	-
		Zoo Pals Scholarship Program	185,200	-	-
Restoration of Services					
		Restoration of One-Time Reductions	805,000	-	-
New Services					
		Flamingo Mingle	158,000	-	-
		Proposed Changes	3,319,563	5	6
		Total	34,422,069	250	6

Appropriations to City Employees' Retirement

Adopted Budget

2025-26 Adopted Budget	150,558,319	-	-
Adopted Budget	150,558,319	-	-

CERS Appropriation - Special Fund

Civilian Pensions - Special Fund Appropriation	2,387,805	-	-
Proposed Changes	2,387,805	-	-
Total	152,946,124	-	-

Appropriations to Library Fund

Adopted Budget

2025-26 Adopted Budget	269,765,136	-	-
Adopted Budget	269,765,136	-	-

Library Appropriation - General Fund

Library - General Fund Appropriation	9,930,281	-	-
Proposed Changes	9,930,281	-	-
Total	279,695,417	-	-

Appropriations to Recreation and Parks Fund

Adopted Budget

2025-26 Adopted Budget	298,411,651	-	-
Adopted Budget	298,411,651	-	-

Recreation and Parks Appropriation - General Fund

Recreation and Parks - General Fund Appropriation	10,771,476	-	-
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Recreation and Parks Appropriation - Special Fund

Recreation and Parks - Special Fund Appropriation	(25,552)	-	-
Proposed Changes	10,745,924	-	-

Total	309,157,575	-	-
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2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Bond Redemption and Interest					
	Adopted Budget				
		2025-26 Adopted Budget	115,168,623	-	-
		Adopted Budget	115,168,623	-	-
	Bond Redemption and Interest				
		GOB Debt Service - Interest	42,037,089	-	-
		GOB Debt Service - Principal	73,915,000	-	-
		Proposed Changes	115,952,089	-	-
		Total	115,952,089	-	-
Capital Finance Administration					
	Adopted Budget				
		2025-26 Adopted Budget	198,879,816	-	-
		Adopted Budget	198,879,816	-	-
	Building Services				
		MICLA 2010-C (Real Property RZEDB)	(1,491)	-	-
	Crime Control				
		MICLA Refunding of Commercial Paper	(3,190,000)	-	-
	Fire Suppression				
		MICLA Refunding of Commercial Paper	(2,059,999)	-	-
	Fleet Services and Operations				
		MICLA 2016-A (Capital Equipment)	349,825	-	-
		MICLA 2018-A (Capital Equipment)	(1,625)	-	-
		MICLA 2020-A (Capital Equipment)	500	-	-
		MICLA 2021-B (Refunding) (Capital Equipment & Real Property)	10,469,350	-	-
		MICLA 2023-A (Capital Equipment & Real Property)	3,250	-	-
		MICLA 2026-A (Capital Equipment & Real Property)	16,899,958	-	-
		MICLA Refunding of Commercial Paper	(2,690,001)	-	-
	General Administration and Support				
		Debt Service for CDD Projects	12,761	-	-
	Parking Enforcement				
		Refinancing of Parking Revenue Bonds - CP	(3,296,175)	-	-
	Public Improvements				
		MICLA 2016-B (Real Property)	7,875	-	-
		MICLA 2018-B (Real Property)	1,250	-	-
		MICLA 2018-C (MICLA AK Refunding)	(2,315)	-	-
		MICLA 2020-B (Refunding) (Real Property)	3,500	-	-
		MICLA 2020-C (Refunding - Taxable) (Real Property)	(687,754)	-	-
		MICLA 2021-A (Ref-Taxable)(Cap Equip & Real Prop)	(10,497,105)	-	-
		MICLA 2021-C (Capital Equipment & Real Property)	8,250	-	-
		MICLA 2026-A (Capital Equipment & Real Property)	6,572,206	-	-
	Systems Operations				
		MICLA Refunding of Commercial Paper	(1,060,000)	-	-
		Proposed Changes	10,842,260	-	-
		Total	209,722,076	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Capital and Technology Improvement Expenditure Program					
Adopted Budget					
		2025-26 Adopted Budget	885,524,652	-	-
		Adopted Budget	885,524,652	-	-
Capital Improvements - Arts and Cultural Opportunities					
		CTIEP - Municipal Facilities	105	-	-
Capital Improvements - Flood Control					
		CTIEP - Physical Plant	(7,083,320)	-	-
Capital Improvements - Public Buildings and Facilities					
		CTIEP - Municipal Facilities	(2,145,591)	-	-
Capital Improvements - Street and Highway Transportation					
		CTIEP - Physical Plant	(50,178,543)	-	-
Capital Improvements - Wastewater					
		CTIEP - Clean Water	1,098,000	-	-
		Proposed Changes	(58,309,349)	-	-
		Total	827,215,303	-	-
General City Purposes					
Adopted Budget					
		2025-26 Adopted Budget	313,751,170	-	-
		Adopted Budget	313,751,170	-	-
Governmental Services					
		Additional Homeless Services	(1,500,000)	-	-
		Alliance Settlement Agreement Program	54,434,102	-	-
		Angeleno Connect Program	(180,000)	-	-
		Annual City Audit/Single Audit	178,600	-	-
		CIRCLE: 24/7 Homelessness Crisis Response Pilot	2,800,000	-	-
		City Charter Reform	(500,000)	-	-
		Citywide Homeless Interventions (Non-Alliance)	(13,099,893)	-	-
		Clinica Romero	(100,000)	-	-
		Council Projects	1,500,000	-	-
		County Service-Massage Parlor Regulation	(5,000)	-	-
		Cultural, Art, and City Events	(80,000)	-	-
		Devonshire Police Activity League - CD 12	200,000	-	-
		Green Workforce/Sustainability Plan	661,447	-	-
		Measure A Homelessness Program	54,725,376	-	-
		Homelessness Emergency	62,520,342	-	-
		International Visitors Council of Los Angeles	(40,000)	-	-
		LA Cleantech Incubator	1,500,000	-	-
		Lifeline Reimbursement Program	15,086,000	-	-
		Local Agency Formation Commission	35,156	-	-
		Los Angeles Continuum of Care Administration	(131,880)	-	-
		Los Angeles Homeless Count	158,396	-	-
		Los Angeles Neighborhood Land Trust	(40,500)	-	-
		Los Angeles Superior Court Teen Court Program	(125,000)	-	-
		Medicare Contributions	568,225	-	-
		Mobile Laundry Truck	(67,600)	-	-
		Office of Major Events	1,200,000	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		Official Notices	43,000	-	-
		Open Data and Digital Services	149,000	-	-
		Opioid Remediation Services	2,000,000	-	-
		Opioid Settlement	(2,000,000)	-	-
		Safe Passages in South Los Angeles - CDs 8 and 9	800,000	-	-
		Settlement Adjustment Processing	558	-	-
		Shelter and Housing Interventions	(1,079,242)	-	-
		Solid Waste Fee Reimbursement	645,000	-	-
		South Bay Cities Association	60,910	-	-
		South LA Strong Summer Program	250,000	-	-
		Street Strategies	3,238,728	-	-
		Trade and Commerce Relations	549,000	-	-
		Wildfire Emergency Permit Fee Subsidies	20,000,000	-	-
		Youth Employment Program	(120,000)	-	-
		Citywide Recreational Vehicle to Home Program	1,698,342	-	-
	Intergovernmental Relations				
		California Contract Cities	1,795	-	-
		League of California Cities	3,915	-	-
		National League of Cities	3,225	-	-
		Southern California Association of Governments	21,000	-	-
		United States Conference of Mayors	9,886	-	-
	Promotion of the Image of the City				
		Council District Community Services	(1,276,200)	-	-
		Proposed Changes	204,696,688	-	-
	Total		518,447,858	-	-
Human Resources Benefits					
	Adopted Budget				
		2025-26 Adopted Budget	947,667,548	-	-
		Adopted Budget	947,667,548	-	-
	Human Resources Benefits				
		Civilian FLEX Program	34,084,648	-	-
		Contractual Services	(400,000)	-	-
		Employee Assistance Program	22,830	-	-
		Fire Health and Welfare Program	3,872,042	-	-
		Police Health and Welfare Program	7,445,868	-	-
		Supplemental Civilian Union Benefits	205,946	-	-
		Unemployment Insurance	(780,000)	-	-
		Workers' Compensation/Rehabilitation	8,713,000	-	-
		Proposed Changes	53,164,334	-	-
	Total		1,000,831,882	-	-
Leasing					
	Adopted Budget				
		2025-26 Adopted Budget	39,174,048	-	-
		Adopted Budget	39,174,048	-	-
	Leasing				
		A Bridge Home Leasing	1,690,916	-	-
		General Fund Leasing	(1,195,513)	-	-
		Special Fund Leasing	(65,000)	-	-
		Proposed Changes	430,403	-	-
	Total		39,604,451	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Liability Claims					
	Adopted Budget				
		2025-26 Adopted Budget	187,370,072	-	-
		Adopted Budget	187,370,072	-	-
	Liability Claims				
		Public Works, Sanitation Liability Payouts	23,000,000	-	-
		Proposed Changes	23,000,000	-	-
		Total	210,370,072	-	-
Proposition A Local Transit Assistance Fund					
	Adopted Budget				
		2025-26 Adopted Budget	312,258,198	-	-
		Adopted Budget	312,258,198	-	-
	Proposition A Local Transit Assistance Fund				
		Bikeshare Operations and Maintenance	1,837,546	-	-
		Bus Driver Safety Risk Mitigation	2,985,800	-	-
		Cityride Fare Card	(300,000)	-	-
		Consultant Services for Electrification	(2,000,000)	-	-
		Facility Lease	(324,239)	-	-
		Facility Upgrades for Electrification	(17,396,000)	-	-
		Harbor City Zero Emission Bus Yard Development	(25,449,336)	-	-
		Inspection Travel Fleet Rep Procurement	(15,000)	-	-
		Marketing City Transit Program	84,957	-	-
		Matching Funds - Measure R Projects/LRPT/30-10	(3,000,000)	-	-
		Paratransit Program Coordinator Services	(1,565,043)	-	-
		Senior/Youth Transportation Charter Bus Program	290,000	-	-
		Smart Technology for DASH and Commuter Express Buses	(2,570,873)	-	-
		Technology and Communications Equipment	(422,400)	-	-
		Transit Bus Communications	(1,720,089)	-	-
		Transit Bus Security Services	(290,024)	-	-
		Transit Facility Security and Maintenance	1,080,748	-	-
		Transit Facility State of Good Repair	(3,830,175)	-	-
		Transit Operations	(8,636,090)	-	-
		Transit Operations Consultant	(550,000)	-	-
		Transit Sign Production and Installation	213,842	-	-
		Transit Store	3,323,597	-	-
		Travel and Training	(50,000)	-	-
		Reimbursement for MTA Bus Pass Sales	(213,617)	-	-
		Reimbursement of General Fund Costs	(382,892)	-	-
		Proposed Changes	(58,899,288)	-	-
		Total	253,358,910	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Proposition C Anti-Gridlock Transit Improvement Fund					
Adopted Budget					
		2025-26 Adopted Budget	50,231,020	-	-
		Adopted Budget	50,231,020	-	-
Proposition C Anti-Gridlock Transit Improvement Fund					
		Field Operations Training, Licenses, and Equipment	563,000	-	-
		Open Streets Program	2,435,225	-	-
		Paint and Sign Maintenance Support - Overtime	1,700,000	-	-
		Street Design Manual	900,000	-	-
		Transportation Grant Fund Capital Stabilization	4,600,000	-	-
		Reimbursement of General Fund Costs	8,969,503	-	-
		Proposed Changes	19,167,728	-	-
		Total	69,398,748	-	-
Special Parking Revenue Fund					
Adopted Budget					
		2025-26 Adopted Budget	45,302,361	-	-
		Adopted Budget	45,302,361	-	-
Special Parking Revenue Fund					
		Parking Structure Improvements	5,000,000	-	-
		Capital Equipment Purchases	(388)	-	-
		Contractual Services	6,378,904	-	-
		Miscellaneous Equipment	100,000	-	-
		Parking Meter and Off-Street Parking Administration	459,043	-	-
		Replacement Parts, Tools and Equipment	500,000	-	-
		Reimbursement of General Fund Costs	614,896	-	-
		Proposed Changes	13,052,455	-	-
		Total	58,354,816	-	-
Tax and Revenue Anticipation Notes					
Adopted Budget					
		2025-26 Adopted Budget	1,413,851,517	-	-
		Adopted Budget	1,413,851,517	-	-
Tax and Revenue Anticipation Notes Debt Service Fund					
		Debt Service - Pensions	40,106,747	-	-
		Debt Service - Retirement	78,842,415	-	-
		Debt Service - Cash Flow	(11,003,050)	-	-
		Proposed Changes	107,946,112	-	-
		Total	1,521,797,629	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Unappropriated Balance					
Adopted Budget					
		2025-26 Adopted Budget	290,522,442	-	-
		Adopted Budget	290,522,442	-	-
Unappropriated Balance					
		2025 Windstorm and Wildfire After Action Report	430,000	-	-
		2028 Games Project Public Right of Way Improvements	(5,281,868)	-	-
		ADA Transition Plan Development	100,000	-	-
		Advantage Insight Project	150,000	-	-
		Cannabis Regulation Compliance Inspections	(147,407)	-	-
		Civil Case Management System Replacement	2,000,000	-	-
		Community Services Efficiencies	(630,000)	-	-
		Department Payroll Reconciliation	(12,000,000)	-	-
		Elected Officials Transition Expenses	2,625,000	-	-
		Election Expenses - General Municipal Elections	1,000,000	-	-
		Gang Injunction Settlement Agreement	1,000,000	-	-
		Ground Emergency Medical Transport QAF Program	22,000,000	-	-
		Information Technology Network Equipment Replacement	(500,000)	-	-
		Interim Housing	(53,145,450)	-	-
		Internal Cash Flow Borrowing	4,000,000	-	-
		LAHSA Homeless Engagement Teams	(3,290,288)	-	-
		LAHSA Outreach Navigators	(528,408)	-	-
		LATAX Replacement Project	(9,800,000)	-	-
		Nuisance Abatement Enforcement	2,000,000	-	-
		Outside Counsel including Workers' Compensation	675,000	-	-
		Police Department Sworn Overtime - Interim Homeless Housing	(4,378,000)	-	-
		Police Workday Payroll Integration Software	1,000,000	-	-
		Reserve for Mid-Year Adjustments	(87,000,000)	-	-
		South Bay Cities Association	(59,021)	-	-
		Trade and Commerce Relations	(549,000)	-	-
		WorkSource Centers	500,000	-	-
		Proposed Changes	(139,829,442)	-	-
		Total	150,693,000	-	-
Wastewater Special Purpose Fund					
Adopted Budget					
		2025-26 Adopted Budget	801,257,795	-	-
		Adopted Budget	801,257,795	-	-
Wastewater Collection, Treatment, and Disposal					
		Bond Issuance Costs	-	-	-
		Department of Water and Power Fees	-	-	-
		General Services Expense and Equipment	6,279,123	-	-
		Insurance and Bonds Premium Fund	8,878	-	-
		Insurance Reserve	-	-	-
		Interest-Commercial Paper	(427,582)	-	-
		Interest Expense	(12,210,189)	-	-
		Operations and Maintenance Reserve	3,773,737	-	-
		Principal	12,590,000	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		PW-Contract Admin-Expense and Equipment	2,945	-	-
		PW-Engineering Expense and Equipment	62,974	-	-
		PW-Sanitation Expense and Equipment	11,022,596	-	-
		Sanitation-Project Related	(5,334,000)	-	-
		Sewer Connect Fin Assist Prgm	-	-	-
		Sewer Service Charge Refunds	-	-	-
		Street Damage Restoration Fee Special Fund (Schedule 47)	-	-	-
		Utilities	-	-	-
		WW System Auditors	-	-	-
		Reimbursement of General Fund Costs	16,711,570	-	-
		Proposed Changes	32,480,052	-	-
		Total	833,737,847	-	-

Water and Electricity

Adopted Budget

2025-26 Adopted Budget	51,400,000	-	-
Adopted Budget	51,400,000	-	-

Educational Opportunities

Library Electricity	325,000	-	-
Library Water	40,000	-	-
Proposed Changes	365,000	-	-

Total	51,765,000	-	-
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Other Special Purpose Funds

Adopted Budget

2025-26 Adopted Budget	2,465,520,518	-	-
Adopted Budget	2,465,520,518	-	-

Accessible Housing Fund

Accessible Housing Fund	(3,349,539)	-	-
Chief Architect	250,000	-	-
Contract Programming - Systems Upgrades	717,552	-	-
Court Monitor	150,000	-	-
Outside Auditor	-	-	-
Plaintiff Counsel	300,000	-	-
Relocation Consultant	300,000	-	-
Retrofit	-	-	-
Technical Contracts	-	-	-
Technical Services	-	-	-
Training Video Production	158,400	-	-
Translation Services	-	-	-
Reimbursement of General Fund Costs	404,801	-	-

Allocations from Other Governmental Agencies and Sources

Reimbursement of General Fund Costs	33,530	-	-
Reimbursement of General Fund Costs	354,611	-	-
Reimbursement of General Fund Costs	53,959	-	-
Reimbursement of General Fund Costs	(215,920)	-	-
Reimbursement of General Fund Costs	34,948	-	-
Reimbursement of General Fund Costs	30,841	-	-
Reimbursement of General Fund Costs	(22,525)	-	-
Reimbursement of General Fund Costs	(3,857)	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		Reimbursement of General Fund Costs	(181,625)	-	-
		Reimbursement of General Fund Costs	11,086	-	-
		Reimbursement of General Fund Costs	(322,929)	-	-
		Reimbursement of General Fund Costs	(39,794)	-	-
		Reimbursement of General Fund Costs	(53,876)	-	-
		Reimbursement of General Fund Costs	(139,273)	-	-
		Reimbursement of General Fund Costs	(23,393)	-	-
		Reimbursement of General Fund Costs	(122,089)	-	-
		Reimbursement of General Fund Costs	41,574	-	-
		Reimbursement of General Fund Costs	326,323	-	-
		Reimbursement of General Fund Costs	233,472	-	-
		Reimbursement of General Fund Costs	(90,542)	-	-
		Reimbursement of General Fund Costs	(166,767)	-	-
		Reimbursement of General Fund Costs	9,948	-	-
		Reimbursement of General Fund Costs	23,056	-	-
		Reimbursement of General Fund Costs	(65,434)	-	-
		Reimbursement of General Fund Costs	2,383	-	-
		Reimbursement of General Fund Costs	26,266	-	-
		Reimbursement of General Fund Costs	28,425	-	-
		Animal Sterilization Trust Fund			
		Animal Sterilization Trust Fund	752,794	-	-
		Arts and Cultural Facilities and Services Trust Fund			
		Others (Prop K Maintenance)	(75,453)	-	-
		Reimbursement of General Fund Costs	(7,322,173)	-	-
		Arts and Cultural Opportunities			
		Arts and Cultural Fac. and Services Trust Fund	(115,000)	-	-
		Arts Development Fee Trust Fund			
		Arts and Cultural Facilities and Services Fund (Schedule 24)	33,239	-	-
		Arts Projects	1,494,906	-	-
		Unallocated	(1,079,243)	-	-
		Attorney Conflicts Panel Fund			
		Attorney Conflicts Panel Fund	1,050,000	-	-
		Budget Stabilization Fund			
		Budget Stabilization Fund	9,000,000	-	-
		Building and Safety Building Permit Enterprise Fund			
		Alterations and Improvements	(1,641,000)	-	-
		Bank Fees	(60,000)	-	-
		Building and Safety Contractual Services	403,000	-	-
		Building and Safety Expense and Equipment	(1,912,000)	-	-
		Building and Safety Lease Costs	31,000	-	-
		Building and Safety Training	(829,000)	-	-
		City Planning	-	-	-
		Engineering Special Service Fund	92,804	-	-
		Park and Rec Sites and Facilities	-	-	-
		Reimbursement of General Fund Costs	5,369,015	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		Reserve for Future Costs	(71,202,888)	-	-
		Special Services Costs	(23,000)	-	-
		Systems Development Project Costs	(258,413)	-	-
		Universal Cashiering	-	-	-
		Business Improvement District Trust Fund			
		Business Improvement District Trust Fund	1,582,938	-	-
		Cannabis Regulation Special Revenue Trust Fund			
		Reimbursement of General Fund Costs	(2,094,437)	-	-
		Reserve for Future Costs	2,596,875	-	-
		Central Recycling Transfer Station Fund			
		CLARTS Community Amenities	(50,000)	-	-
		Private Haulers Expense	2,127,787	-	-
		Private Landfill Disposal Fees	155,057	-	-
		PW-Sanitation Expense and Equipment	(87,738)	-	-
		Reserve for Future Costs	633,951	-	-
		Solid Waste Resources Revenue Fund (Schedule 2)	11,093	-	-
		Reimbursement of General Fund Costs	62,656	-	-
		City Employees Ridesharing Fund			
		Reimbursement of General Fund Costs	(89,206)	-	-
		Reserve	907,868	-	-
		City Ethics Commission			
		City Ethics Commission Fund	24,351	-	-
		City Planning System Development Fund			
		Reimbursement of General Fund Costs	(1,675,153)	-	-
		Citywide Recycling Fund			
		Commercial Recycling Development and Capital Costs	(100,000)	-	-
		Community Benefits	-	-	-
		Private Sector Recycling Programs	(499,800)	-	-
		PW-Sanitation Expense and Equipment	(363,400)	-	-
		Recycling Incentives	44,888,775	-	-
		Solid Waste Resources Revenue Fund (Schedule 2)	3,824	-	-
		Reimbursement of General Fund Costs	(13,821,863)	-	-
		Citywide Recycling Trust Fund			
		Citywide Recycling Trust Fund	18,067,678	-	-
		Code Compliance Fund			
		ACE Contractual Services	(10,522)	-	-
		Reimbursement of General Fund Costs	148,726	-	-
		Reserve for Revenue Fluctuations	(67,232)	-	-
		Code Enforcement Trust Fund			
		Code Enforcement Training	-	-	-
		Contract Programming - Systems Upgrades	269,137	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		Engineering Special Service Fund	8,639	-	-
		Revenue Management System	-	-	-
		Hearing Officer Contract	190,684	-	-
		Rent and Code Outreach Program	-	-	-
		Service Delivery	-	-	-
		Translation Services	-	-	-
		Unallocated	(4,014,113)	-	-
		Reimbursement of General Fund Costs	4,760,809	-	-
		Community Development Trust Fund			
		Reimbursement of General Fund Costs	203,737	-	-
		Community Services Block Grant Trust Fund			
		Reimbursement of General Fund Costs	17,944	-	-
		Convention Center Revenue Fund			
		LACC Private Operator Account	2,636,246	-	-
		LACC Private Operator Cash Flow	-	-	-
		LACC Private Operator Reserve	(116,821)	-	-
		Reimbursement of General Fund Costs	271,010	-	-
		Disaster Assistance Trust Fund			
		Reserve for Pending Reimbursements	33,868,542	-	-
		Federal Disaster Assistance	11,303,000	-	-
		El Pueblo de Los Angeles Historical Monument Revenue Fund			
		Reimbursement of General Fund Costs	470,099	-	-
		Emergency Operations Fund			
		Emergency Operations Fund	69,196	-	-
		Fig + Pico Conference Center Hotels Trust Fund			
		Fig + Pico Conference Center Hotels Trust Fund	500,000	-	-
		Forfeited Assets Trust Fund of the Police Department			
		Black and White Vehicles	(1,101,027)	-	-
		Gang Intervention Program - State Set-Aside	56,890	-	-
		Academy Expenses	(206,069)	-	-
		Technology	6,993,197	-	-
		Grand Avenue Hotel Trust Fund			
		Grand Avenue Hotel Project Trust Fund	1,500,000	-	-
		Home Investment Partnerships Program Fund			
		Engineering Special Service Fund	23,038	-	-
		Environmental Consultant	15,000	-	-
		Technical Services	87,000	-	-
		Reimbursement of General Fund Costs	258,906	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Household Hazardous Waste Special Fund					
		PW-Sanitation Expense and Equipment	3,864,007	-	-
		Solid Waste Resources Revenue Fund (Schedule 2)	5,132	-	-
		Zoo Enterprise Trust Fund (Schedule 44)	-	-	-
		Reimbursement of General Fund Costs	42,292	-	-
		Reserve for Future Costs	(3,000,000)	-	-
House LA Fund					
		Administration	(9,081,704)	-	-
		Affordable Housing Programs	25,594,524	-	-
		Contract Programming - Systems Upgrades	(2,542,633)	-	-
		Homelessness Prevention Programs	36,863,155	-	-
		Translation Services	8,000	-	-
		Reimbursement of General Fund Costs	5,354,752	-	-
		Reserve for Future Costs	49,501,782	-	-
Housing Department Affordable Housing Trust Fund					
		Accessible Housing Fund	(10,419,552)	-	-
		Services	(60,000)	-	-
		Unallocated	1,932,157	-	-
		Reimbursement of General Fund Costs	522,415	-	-
Housing Opportunities For Persons With AIDS Fund					
		Outside Auditor	-	-	-
		Reimbursement of General Fund Costs	52,134	-	-
Innovation Fund					
		Innovation Fund	142,376	-	-
Insurance and Bonds Premium Fund					
		Insurance and Bonds Premium Fund	350,000	-	-
LA Convention and Visitors Bureau Trust Fund					
		LA Convention and Visitors Bureau	(96,224)	-	-
		Unallocated	(125,195)	-	-
Local Transportation Fund					
		Active Transportation Program	763,045	-	-
		Bike Path Maintenance & Refurbishment	1,200,000	-	-
		Expo Bike Path Phase II Northvale Segment	650,000	-	-
		Local Match	(1,521,284)	-	-
		Sidewalk Repair Contractual Services	(800,073)	-	-
Matching Campaign Funds Trust Fund					
		Matching Campaign Funds	4,275,471	-	-
Measure M Local Return Fund					
		Asset Management - Transportation	(200,000)	-	-
		Bicycle Path Maintenance	(300,000)	-	-
		Bikeshare Operations and Maintenance	(2,033,000)	-	-
		Caltrans HQ Expansion	(100,745)	-	-
		Community First Engagement	(1,000,000)	-	-
		Computer Hardware Replacement	(400,000)	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
		DOT Equipment - 2028 Games & Major Events	450,000	-	-
		Electric Vehicle Charging Infrastructure	(1,500,000)	-	-
		Open Streets Program	(797,718)	-	-
		Paint and Sign Maintenance	(521,360)	-	-
		Paint and Sign Maintenance - 2028 Games Support	500,000	-	-
		PPP Access Ramps	3,106,045	-	-
		Sidewalk Engineering Consulting Services	(1,515,432)	-	-
		Sidewalk Repair - BSS Crews	(2,311,609)	-	-
		Sidewalk Repair Contractual Services	(1,554,706)	-	-
		Traffic Signal Supplies	(1,800,000)	-	-
		Vision Zero Education and Outreach	(1,000,000)	-	-
		Reimbursement of General Fund Costs	(2,731,160)	-	-
		Measure R Traffic Relief and Rail Expansion Fund			
		ATSAC Systems Maintenance	(3,370,409)	-	-
		HLA Improvements	(1,000,000)	-	-
		Matching Funds - Measure R Projects/LRPT/30-10	3,000,000	-	-
		Paint and Sign Maintenance	(500,000)	-	-
		Technology and Communications	347,371	-	-
		Reimbursement of General Fund Costs	(100,000)	-	-
		Measure W			
		Feasibility Studies	(882,025)	-	-
		Operation and Maintenance - TMDL Compliance Projects	720,000	-	-
		PW-Sanitation Expense and Equipment	(207,848)	-	-
		Regional Project Development and Revolving Funds	3,981,585	-	-
		Reimbursement of General Fund Costs	(103,896)	-	-
		Measure W Local Return Fund			
		Measure W Local Return Fund	(936,859)	-	-
		Mobile Source Air Pollution Reduction Trust Fund			
		Carshare Bikeshare Professional Services	70,000	-	-
		Electric Vehicle Charging Infrastructure	(70,472)	-	-
		Reimbursement of General Fund Costs	(779,991)	-	-
		Multi-Family Bulky Item Special Fund			
		Household Hazardous Waste Fund (Schedule 39)	405,600	-	-
		PW-Sanitation Expense and Equipment	1,840,000	-	-
		Rate Stabilization Reserve	5,462,878	-	-
		Solid Waste Resources Revenue Fund (Schedule 2)	(770,505)	-	-
		Reimbursement of General Fund Costs	(682,503)	-	-
		Municipal Housing Finance Fund			
		Engineering Special Service Fund	2,880	-	-
		Technical Contracts	125,000	-	-
		Unallocated	(5,664,942)	-	-
		Reimbursement of General Fund Costs	(43,851)	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Neighborhood Empowerment					
		Neighborhood Empowerment Fund	928,083	-	-
		Neighborhood Empowerment - Future Year	47,224	-	-
Planning Case Processing Special Fund					
		Reimbursement of General Fund Costs	(13,631)	-	-
Planning Long-Range Planning Fund					
		Reimbursement of General Fund Costs	(1,684,230)	-	-
Project Restore Trust Fund					
		Project Restore Trust Fund	-	-	-
RAISE LA Fund					
		Department of Water and Power - Fees	(50,000)	-	-
		Sidewalk and Transit Amenities Program	2,109,845	-	-
		Reimbursement of General Fund Costs	221,764	-	-
Rent Stabilization Trust Fund					
		Contract Programming - Systems Upgrades	243,659	-	-
		Engineering Special Service Fund	8,639	-	-
		Fair Housing	(145,000)	-	-
		Hearing Officer Contract	3,891	-	-
		Rent Information Management System	210,000	-	-
		Rent Stabilization Fee Study	(190,000)	-	-
		Unallocated	6,839,234	-	-
		Reimbursement of General Fund Costs	(9,275)	-	-
Reserve Fund					
		Reserve Fund	(121,782,358)	-	-
Road Maintenance and Rehabilitation Program Special Fund					
		ATSAC Maintenance	7,000,000	-	-
		BSS Palisades Recovery	4,000,000	-	-
		Concrete Streets	-	-	-
		Pavement Preservation - Access Ramps	5,547,483	-	-
		Sidewalk Repair Contractual Services	2,015,693	-	-
		Vision Zero - Projects	(25,369,717)	-	-
		Vision Zero Corridor Projects - SB1	25,000,000	-	-
Sewer and Construction and Maintenance Fund					
		Sewer and Construction and Maintenance Fund	(8,874,803)	-	-
Sidewalk Repair Fund					
		Sidewalk Repair Fund	36,468	-	-
		Sidewalk Repair Contractual Services	(4,972,999)	-	-
		Reimbursement of General Fund Costs	4,268,569	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Solid Waste Resources Revenue Fund					
		Arbitrage	30,000	-	-
		CLARTS Community Amenities	-	-	-
		Debt Administration	5,000	-	-
		Department of Water and Power - Fees	-	-	-
		PW-Sanitation Expense and Equipment	16,758,443	-	-
		Solid Waste Resources Revenue Bonds 2013-A - Principal	-	-	-
		Solid Waste Resources Revenue Bonds 2013-A - Interest	(202,500)	-	-
		Solid Waste Resources Revenue Bonds 2013-B - Principal	12,500	-	-
		Solid Waste Resources Revenue Bonds 2013-B - Interest	(11,000)	-	-
		Solid Waste Resources Revenue Bonds 2018-A - Principal	185,000	-	-
		Solid Waste Resources Revenue Bonds 2023-A - Principal	225,000	-	-
		Solid Waste Resources Revenue Bonds 2018-A - Interest	(184,850)	-	-
		Solid Waste Resources Revenue Bonds 2023-A - Interest	(227,500)	-	-
		Household Hazardous Waste Fund (Schedule 39)	2,592,000	-	-
		Reimbursement of General Fund Costs	47,435,496	-	-
Special Gas Tax Street Improvements					
		Reimbursement of General Fund Costs	(5,804,327)	-	-
Stormwater Pollution Abatement					
		Expense and Equipment	(83,861)	-	-
		Media Tech Center	-	-	-
		NPDES Permit Compliance	193,421	-	-
		On Call Contractors (Emergency Funds)	6,061,701	-	-
		Operation and Maintenance - TMDL Compliance Projects	80,000	-	-
		Sanitation Contracts	544,190	-	-
		Reimbursement of General Fund Costs	(1,519,631)	-	-
Street Damage Restoration Fee Special Fund					
		Reimbursement of General Fund Costs	(4,544,056)	-	-
Street Lighting Maintenance Assessment Fund					
		Energy	(2,076)	-	-
		Solar Lighting	(1,600,000)	-	-
		Street Lighting Improvements and Supplies	(219)	-	-
		Reimbursement of General Fund Costs	34,911	-	-
Telecommunications Liquidated Damages - TDA					
		L.A. Cityview 35 Operations	(490)	-	-
		Reimbursement of General Fund Costs	(583,373)	-	-
Village at Westfield Topanga					
		Village at Westfield Topanga Trust Fund	1,400,000	-	-
Wilshire Grand Hotel Project Trust Fund					
		Wilshire Grand Hotel Project Trust Fund	4,400,000	-	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Workforce Investment Act Fund					
		Reimbursement of General Fund Costs	673,102	-	-
Zoo Enterprise Trust Fund					
		Los Angeles Zoo Enterprise Trust Fund	3,805,932	-	-
		Zoo Wastewater Facility	-	-	-
		Proposed Changes	98,487,729	-	-
		Total	2,564,008,247	-	-
Grand Total Section 2 Dept & Non-Dept			14,848,242,440	30,845	3,188

Library

Adopted Budget					
		2025-26 Adopted Budget	269,765,136	1,302	-
		Adopted Budget	269,765,136	1,302	-
Other Changes or Adjustments					
		General Fund Reimbursement	(955,611)	-	-
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	4,254,596	-	-
		2026-27 Employee Compensation Adjustment	184,220	-	-
		Full Funding for Partially Financed Positions	96,707	-	-
		Salary Step and Turnover Effect	220,778	-	-
Deletion of One-Time Services					
		Deletion of One-Time Equipment Funding	(26,706)	-	-
		Deletion of One-Time Expense Funding	(14,628,331)	-	-
		Deletion of One-Time Special Funding	(500,000)	-	-
Continuation of Services					
		Adjustments to Library Facilities Costs	2,519,714	-	-
		Expense Account Increase	557,481	-	-
		Reimbursement for Sidewalk Repairs	500,000	-	-
		Security Services	1,395,467	-	-
Increased Services					
		ADA Compliance and Contract Monitoring	80,653	1	-
		Branch Libraries Alterations and Improvements	7,749,320	-	-
		Central Library Long-Term Capital Improvements	2,000,000	-	-
		Cloud Migration and Administration Staff	122,209	1	-
		Contingency Funding	4,743,786	-	-
		Contract Administration	95,740	1	-
		Emergency Preparedness Staff	95,740	1	-
		Leadership Development Administrative Support	80,653	1	-
		Library Materials	1,000,000	-	-
		Library Procurement Supervision	91,375	1	-
		Octavia Lab Supervisor	99,332	1	-
		Social Services Clerical Support	50,818	1	-
		Staff Development	100,000	-	-
		Sustainability, Resiliency, and Grant Management Staff	95,740	1	-
Efficiencies to Services					
		Expense Account Reduction	(93,400)	-	-
		Proposed Changes	9,930,281	9	-
		Total	279,695,417	1,311	-

2026-27 Proposed Budget by Department

Department	Category	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Recreation and Parks					
Adopted Budget					
		2025-26 Adopted Budget	359,274,923	1,536	13
		Adopted Budget	359,274,923	1,536	13
Other Changes or Adjustments					
		General Fund Reimbursement	2,521,525	-	-
Obligatory Changes					
		2025-26 Employee Compensation Adjustment	5,215,556	-	-
		2026-27 Employee Compensation Adjustment	274,659	-	-
		Full Funding for Partially Financed Positions	212,943	-	-
		Salary Step and Turnover Effect	2,327,953	-	-
Deletion of One-Time Services					
		Deletion of Funding for Resolution Authorities	(1,190,565)	-	-
		Deletion of One-Time Equipment Funding	(114,000)	-	-
		Deletion of One-Time Expense Funding	(75,000)	-	-
Continuation of Services					
		ADA Compliance Support	132,742	-	1
		Child Care Centers	734,428	8	-
		Child Care Program Support	151,314	1	-
		Funding for Partially Financed Facilities	448,963	-	-
Increased Services					
		Cabrillo Marine Aquarium Services	297,144	4	-
		New and Expanded Facilities	1,671,874	5	-
Restoration of Services					
		Restoration of One-Time Reductions	5,813,425	-	-
Efficiencies to Services					
		City Services Reduction	(114,482)	-	-
		Expense Account Reduction	(5,729,538)	-	-
		Proposed Changes	12,578,941	18	1
		Total	371,853,864	1,554	1
Grand Total Section 4 Departments			651,549,281	7,125	1

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Obligatory Changes					
	<i>Aging</i>				
		2025-26 Employee Compensation Adjustment	183,161	-	-
		2026-27 Employee Compensation Adjustment	45,327	-	-
		Salary Step and Turnover Effect	25,455	-	-
	<i>Animal Services</i>				
		2025-26 Employee Compensation Adjustment	1,041,481	-	-
		2026-27 Employee Compensation Adjustment	61,319	-	-
		Salary Step and Turnover Effect	(165,667)	-	-
	<i>Building and Safety</i>				
		2025-26 Employee Compensation Adjustment	5,072,326	-	-
		2026-27 Employee Compensation Adjustment	2,669,274	-	-
		Salary Step and Turnover Effect	6,930,903	-	-
	<i>Cannabis Regulation</i>				
		2025-26 Employee Compensation Adjustment	250,994	-	-
		2026-27 Employee Compensation Adjustment	47,035	-	-
		Salary Step and Turnover Effect	212,687	-	-
	<i>City Administrative Officer</i>				
		2025-26 Employee Compensation Adjustment	1,231,878	-	-
		2026-27 Employee Compensation Adjustment	148,222	-	-
		Full Funding for Partially Financed Positions	50,685	-	-
		Salary Step and Turnover Effect	472,736	-	-
	<i>City Attorney</i>				
		2025-26 Employee Compensation Adjustment	3,973,343	-	-
		2026-27 Employee Compensation Adjustment	3,162,240	-	-
		Salary Step and Turnover Effect	1,090,536	-	-
	<i>City Clerk</i>				
		2025-26 Employee Compensation Adjustment	498,746	-	-
		2026-27 Employee Compensation Adjustment	87,555	-	-
		Full Funding for Partially Financed Positions	32,757	-	-
		Salary Step and Turnover Effect	(240,162)	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Obligatory Changes					
	<i>City Planning</i>				
		2025-26 Employee Compensation Adjustment	1,926,390	-	-
		2026-27 Employee Compensation Adjustment	429,194	-	-
		Salary Step and Turnover Effect	1,516,824	-	-
	<i>City Tourism</i>				
		2025-26 Employee Compensation Adjustment	71,595	-	-
		2026-27 Employee Compensation Adjustment	12,041	-	-
		Salary Step and Turnover Effect	7,834	-	-
	<i>Civil, Human Rights and Equity</i>				
		2025-26 Employee Compensation Adjustment	45,599	-	-
		2026-27 Employee Compensation Adjustment	11,000	-	-
		Salary Step and Turnover Effect	44,137	-	-
	<i>Community Investment</i>				
		2025-26 Employee Compensation Adjustment	366,614	-	-
		2026-27 Employee Compensation Adjustment	81,207	-	-
		Salary Step and Turnover Effect	181,835	-	-
	<i>Controller</i>				
		2025-26 Employee Compensation Adjustment	822,589	-	-
		2026-27 Employee Compensation Adjustment	170,053	-	-
		Salary Step and Turnover Effect	12,473	-	-
	<i>Council</i>				
		2025-26 Employee Compensation Adjustment	2,092,971	-	-
		2026-27 Employee Compensation Adjustment	449,510	-	-
		Full Funding for Partially Financed Positions	3,624,344	-	-
		Salary Step and Turnover Effect	816,137	-	-
	<i>Cultural Affairs</i>				
		2025-26 Employee Compensation Adjustment	368,509	-	-
		2026-27 Employee Compensation Adjustment	83,806	-	-
		Full Funding for Partially Financed Positions	243,494	-	-
		Salary Step and Turnover Effect	377,578	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Obligatory Changes					
		<i>Disability</i>			
		2025-26 Employee Compensation Adjustment	114,498	-	-
		2026-27 Employee Compensation Adjustment	29,111	-	-
		Salary Step and Turnover Effect	95,318	-	-
		<i>Economic and Workforce Development</i>			
		2025-26 Employee Compensation Adjustment	411,879	-	-
		2026-27 Employee Compensation Adjustment	92,700	-	-
		Salary Step and Turnover Effect	191,311	-	-
		<i>El Pueblo de Los Angeles</i>			
		2025-26 Employee Compensation Adjustment	49,232	-	-
		2026-27 Employee Compensation Adjustment	10,749	-	-
		Salary Step and Turnover Effect	(19,247)	-	-
		<i>Emergency Management</i>			
		2025-26 Employee Compensation Adjustment	163,154	-	-
		2026-27 Employee Compensation Adjustment	40,477	-	-
		Salary Step and Turnover Effect	136,027	-	-
		<i>Employee Relations Board</i>			
		2025-26 Employee Compensation Adjustment	17,080	-	-
		2026-27 Employee Compensation Adjustment	3,300	-	-
		Salary Step and Turnover Effect	214	-	-
		<i>Ethics Commission</i>			
		2025-26 Employee Compensation Adjustment	247,825	-	-
		2026-27 Employee Compensation Adjustment	46,499	-	-
		Salary Step and Turnover Effect	90,652	-	-
		<i>Finance</i>			
		2025-26 Employee Compensation Adjustment	1,494,931	-	-
		2026-27 Employee Compensation Adjustment	285,299	-	-
		Salary Step and Turnover Effect	388,588	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Obligatory Changes					
	<i>Fire</i>				
		2025-26 Employee Compensation Adjustment	15,782,642	-	-
		2026-27 Employee Compensation Adjustment	191,367	-	-
		Full Funding for Partially Financed Positions	37,489,701	-	-
		Salary Step and Turnover Effect	13,197,875	-	-
	<i>General Services</i>				
		2025-26 Employee Compensation Adjustment	4,889,982	-	-
		2026-27 Employee Compensation Adjustment	237,313	-	-
		Full Funding for Partially Financed Positions	1,000,000	-	-
		Salary Step and Turnover Effect	2,655,131	-	-
	<i>Housing</i>				
		2025-26 Employee Compensation Adjustment	2,441,959	-	-
		2026-27 Employee Compensation Adjustment	1,041,964	-	-
		Salary Step and Turnover Effect	1,617,135	-	-
	<i>Information Technology Agency</i>				
		2025-26 Employee Compensation Adjustment	1,757,617	-	-
		2026-27 Employee Compensation Adjustment	182,168	-	-
		Salary Step and Turnover Effect	72,994	-	-
	<i>Mayor</i>				
		2026-27 Employee Compensation Adjustment	114,657	-	-
		Full Funding for Partially Financed Positions	972,979	-	-
		Salary Step and Turnover Effect	284,059	-	-
	<i>Neighborhood Empowerment</i>				
		2025-26 Employee Compensation Adjustment	129,846	-	-
		2026-27 Employee Compensation Adjustment	30,472	-	-
		Salary Step and Turnover Effect	111,197	-	-
	<i>Personnel</i>				
		2025-26 Employee Compensation Adjustment	2,709,110	-	-
		2026-27 Employee Compensation Adjustment	466,801	-	-
		Salary Step and Turnover Effect	923,172	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Obligatory Changes					
	<i>Police</i>				
		2025-26 Employee Compensation Adjustment	63,810,963	-	-
		2026-27 Employee Compensation Adjustment	815,989	-	-
		Civilian Deployment Adjustment	9,509,921	-	-
		Salary Step and Turnover Effect	(41,616,924)	-	-
		Sworn Deployment Adjustment	24,012,989	-	-
	<i>Public Accountability</i>				
		2025-26 Employee Compensation Adjustment	82,747	-	-
		2026-27 Employee Compensation Adjustment	17,349	-	-
		Salary Step and Turnover Effect	106,931	-	-
	<i>Board of Public Works</i>				
		2025-26 Employee Compensation Adjustment	429,270	-	-
		2026-27 Employee Compensation Adjustment	90,565	-	-
		Salary Step and Turnover Effect	196,766	-	-
	<i>Bureau of Contract Administration</i>				
		2025-26 Employee Compensation Adjustment	1,410,928	-	-
		2026-27 Employee Compensation Adjustment	916,179	-	-
		Salary Step and Turnover Effect	2,068,996	-	-
	<i>Bureau of Engineering</i>				
		2025-26 Employee Compensation Adjustment	3,815,661	-	-
		2026-27 Employee Compensation Adjustment	295,046	-	-
		Salary Step and Turnover Effect	721,891	-	-
	<i>Bureau of Sanitation</i>				
		2025-26 Employee Compensation Adjustment	13,553,498	-	-
		2026-27 Employee Compensation Adjustment	736,183	-	-
		Full Funding for Partially Financed Positions	4,167,699	-	-
		Salary Step and Turnover Effect	1,559,458	-	-
	<i>Bureau of Street Lighting</i>				
		2025-26 Employee Compensation Adjustment	852,251	-	-
		2026-27 Employee Compensation Adjustment	44,301	-	-
		Salary Step and Turnover Effect	(3,685)	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Obligatory Changes					
	<i>Bureau of Street Services</i>				
		2025-26 Employee Compensation Adjustment	2,986,695	-	-
		2026-27 Employee Compensation Adjustment	193,982	-	-
		Salary Step and Turnover Effect	3,735,296	-	-
	<i>Transportation</i>				
		2025-26 Employee Compensation Adjustment	4,972,823	-	-
		2026-27 Employee Compensation Adjustment	308,882	-	-
		Salary Step and Turnover Effect	333,982	-	-
	<i>Youth Development</i>				
		2025-26 Employee Compensation Adjustment	43,695	-	-
		2026-27 Employee Compensation Adjustment	8,044	-	-
		Salary Step and Turnover Effect	(5,495)	-	-
	<i>Zoo</i>				
		2025-26 Employee Compensation Adjustment	867,232	-	-
		2026-27 Employee Compensation Adjustment	42,711	-	-
		Salary Step and Turnover Effect	1,448,224	-	-
	<i>Library</i>				
		2025-26 Employee Compensation Adjustment	4,254,596	-	-
		2026-27 Employee Compensation Adjustment	184,220	-	-
		Full Funding for Partially Financed Positions	96,707	-	-
		Salary Step and Turnover Effect	220,778	-	-
	<i>Recreation and Parks</i>				
		2025-26 Employee Compensation Adjustment	5,215,556	-	-
		2026-27 Employee Compensation Adjustment	274,659	-	-
		Full Funding for Partially Financed Positions	212,943	-	-
		Salary Step and Turnover Effect	2,327,953	-	-
		Total	\$248,146,758	-	-
Deletion of One-Time Services					
	<i>Aging</i>				
		Deletion of Funding for Resolution Authorities	(245,244)	-	-
		Deletion of One-Time Expense Funding	(2,300,093)	-	-
		Deletion of One-Time Salary Funding	(34,149)	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Deletion of One-Time Services					
	<i>Animal Services</i>				
		Deletion of Funding for Resolution Authorities	(1,049,809)	-	-
		Deletion of One-Time Expense Funding	(805,960)	-	-
	<i>Building and Safety</i>				
		Deletion of Funding for Resolution Authorities	(10,652,674)	-	-
		Deletion of One-Time Expense Funding	(699,168)	-	-
		Deletion of One-Time Salary Funding	(296,122)	-	-
	<i>Cannabis Regulation</i>				
		Deletion of Funding for Resolution Authorities	(1,080,658)	-	-
		Deletion of One-Time Expense Funding	(113,600)	-	-
	<i>City Administrative Officer</i>				
		Deletion of Funding for Resolution Authorities	(1,400,827)	-	-
		Deletion of One-Time Salary Funding	(363,930)	-	-
	<i>City Attorney</i>				
		Deletion of Funding for Resolution Authorities	(15,136,382)	-	-
		Deletion of One-Time Expense Funding	(2,090,800)	-	-
	<i>City Clerk</i>				
		Deletion of Funding for Resolution Authorities	(682,855)	-	-
		Deletion of One-Time Expense Funding	(4,667,598)	-	-
		Deletion of One-Time Salary Funding	(107,832)	-	-
	<i>City Planning</i>				
		Deletion of Funding for Resolution Authorities	(18,482,082)	-	-
		Deletion of One-Time Expense Funding	(2,022,703)	-	-
		Deletion of One-Time Salary Funding	(583,359)	-	-
	<i>Civil, Human Rights and Equity</i>				
		Deletion of Funding for Resolution Authorities	(2,331,163)	-	-
		Deletion of One-Time Expense Funding	(268,847)	-	-
		Deletion of One-Time Salary Funding	(278,340)	-	-
	<i>Community Investment</i>				
		Deletion of Funding for Resolution Authorities	(2,674,231)	-	-
		Deletion of One-Time Expense Funding	(25,358,082)	-	-
		Deletion of One-Time Salary Funding	(120,054)	-	-
	<i>Controller</i>				
		Deletion of Funding for Resolution Authorities	(2,747,231)	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Deletion of One-Time Services					
	<i>Cultural Affairs</i>				
		Deletion of Funding for Resolution Authorities	(371,972)	-	-
		Deletion of One-Time Expense Funding	(800,000)	-	-
		Deletion of One-Time Special Funding	(350,000)	-	-
	<i>Disability</i>				
		Deletion of Funding for Resolution Authorities	(622,004)	-	-
		Deletion of One-Time Expense Funding	(520,000)	-	-
		Deletion of One-Time Salary Funding	(146,346)	-	-
	<i>Economic and Workforce Development</i>				
		Deletion of Funding for Resolution Authorities	(8,419,176)	-	-
		Deletion of One-Time Expense Funding	(3,458,978)	-	-
		Deletion of One-Time Salary Funding	(52,168)	-	-
	<i>Emergency Management</i>				
		Deletion of Funding for Resolution Authorities	(860,086)	-	-
	<i>Ethics Commission</i>				
		Deletion of One-Time Expense Funding	(80,000)	-	-
	<i>Finance</i>				
		Deletion of Funding for Resolution Authorities	(4,347,250)	-	-
		Deletion of One-Time Expense Funding	(1,100,000)	-	-
	<i>Fire</i>				
		Deletion of Funding for Resolution Authorities	(12,958,761)	-	-
		Deletion of One-Time Expense Funding	(87,818,841)	-	-
		Deletion of One-Time Salary Funding	(4,148,685)	-	-
	<i>General Services</i>				
		Deletion of Funding for Resolution Authorities	(1,951,875)	-	-
		Deletion of One-Time Expense Funding	(16,000)	-	-
		Deletion of One-Time Salary Funding	(1,155,976)	-	-
		Deletion of One-Time Special Funding	(3,583,405)	-	-
	<i>Housing</i>				
		Deletion of Funding for Resolution Authorities	(35,249,376)	-	-
		Deletion of One-Time Expense Funding	(6,636,480)	-	-
	<i>Information Technology Agency</i>				
		Deletion of Funding for Resolution Authorities	(687,719)	-	-
		Deletion of One-Time Expense Funding	(3,325,000)	-	-
		Deletion of One-Time Salary Funding	(1,731,647)	-	-
	<i>Neighborhood Empowerment</i>				
		Deletion of One-Time Salary Funding	(118,014)	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Deletion of One-Time Services					
	<i>Personnel</i>				
		Deletion of Funding for Resolution Authorities	(2,778,074)	-	-
		Deletion of One-Time Expense Funding	(762,440)	-	-
		Deletion of One-Time Salary Funding	(1,842,570)	-	-
		Deletion of One-Time Special Funding	(215,000)	-	-
	<i>Police</i>				
		Deletion of Funding for Resolution Authorities	(16,631,793)	-	-
		Deletion of One-Time Equipment Funding	(194,000)	-	-
		Deletion of One-Time Expense Funding	(77,849,920)	-	-
		Deletion of One-Time Salary Funding	(8,239,576)	-	-
	<i>Board of Public Works</i>				
		Deletion of Funding for Resolution Authorities	(1,364,848)	-	-
		Deletion of One-Time Expense Funding	(1,202,596)	-	-
		Deletion of One-Time Salary Funding	(150,254)	-	-
	<i>Bureau of Contract Administration</i>				
		Deletion of Funding for Resolution Authorities	(10,292,893)	-	-
		Deletion of One-Time Expense Funding	(1,181,742)	-	-
		Deletion of One-Time Salary Funding	(187,633)	-	-
	<i>Bureau of Engineering</i>				
		Deletion of Funding for Resolution Authorities	(21,310,023)	-	-
		Deletion of One-Time Expense Funding	(1,629,235)	-	-
	<i>Bureau of Sanitation</i>				
		Deletion of Funding for Resolution Authorities	(48,419,819)	-	-
		Deletion of One-Time Expense Funding	(25,409,367)	-	-
		Deletion of One-Time Salary Funding	(1,210,633)	-	-
	<i>Bureau of Street Lighting</i>				
		Deletion of Funding for Resolution Authorities	(14,685,247)	-	-
		Deletion of One-Time Expense Funding	(6,772,218)	-	-
		Deletion of One-Time Special Funding	(5,367,000)	-	-
	<i>Bureau of Street Services</i>				
		Deletion of Funding for Resolution Authorities	(38,145,341)	-	-
		Deletion of One-Time Expense Funding	(6,981,221)	-	-
		Deletion of One-Time Salary Funding	(2,300,915)	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Deletion of One-Time Services					
	<i>Transportation</i>				
		Deletion of Funding for Resolution Authorities	(35,988,849)	-	-
		Deletion of One-Time Equipment Funding	(1,500,000)	-	-
		Deletion of One-Time Expense Funding	(14,935,282)	-	-
		Deletion of One-Time Salary Funding	(1,285,394)	-	-
	<i>Youth Development</i>				
		Deletion of Funding for Resolution Authorities	(152,077)	-	-
		Deletion of One-Time Salary Funding	(256,035)	-	-
	<i>Zoo</i>				
		Deletion of Funding for Resolution Authorities	(917,282)	-	-
		Deletion of One-Time Expense Funding	(1,701,600)	-	-
		Deletion of One-Time Salary Funding	(469,629)	-	-
	<i>Library</i>				
		Deletion of One-Time Equipment Funding	(26,706)	-	-
		Deletion of One-Time Expense Funding	(14,628,331)	-	-
		Deletion of One-Time Special Funding	(500,000)	-	-
	<i>Recreation and Parks</i>				
		Deletion of Funding for Resolution Authorities	(1,190,565)	-	-
		Deletion of One-Time Equipment Funding	(114,000)	-	-
		Deletion of One-Time Expense Funding	(75,000)	-	-
		Total	(\$645,968,660)	-	-
Continuation of Services					
	<i>Animal Services</i>				
		Accounting Section Support	62,881	1	-
		Administrative Citation Enforcement Program Expense	8,500	-	-
		Animal Care Staffing Support	542,548	8	-
		District Supervisor	114,604	-	1
		Veterinary Medical Support	207,994	2	-
		Volunteer Program Support	135,637	2	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
<i>Building and Safety</i>					
		Administrative Support and Vendor Payment Processing	73,832	-	1
		Affordable Housing Inspection	759,417	-	5
		Airport Inspections	1,027,698	-	6
		Airport Plan Check Services	336,213	-	2
		Airports Structural Plan Check	706,586	-	4
		Backfile Conversion	249,322	-	4
		Cannabis Business Case Management	302,296	-	2
		Commission Office Support	277,252	-	2
		Delivery Services in the Financial Services Division	58,914	-	1
		Electrical Inspection Airport Support	423,988	-	3
		Government and Community Relations	167,453	-	1
		High-Rise and Non-Ductile Concrete Review	200,984	-	1
		Inspection Bureau	243,774	-	1
		Inspection Case Management	453,916	-	3
		Intermittent Code Enforcement Services	221,186	-	-
		Monitoring, Verification, and Inspection Program	149,009	-	-
		Multi-Unit Residential Inspection Case Management	1,280,663	-	9
		Non-Ductile Concrete Plan Check	951,802	-	6
		Occupational Health and Safety Support	134,517	-	1
		Payroll Support	123,000	-	1
		Permit and Engineering Bureau Administrative Support	110,292	-	1
		Public Communications Team	265,806	-	2
		Restaurant and Small Business Express Program	286,828	-	2
		Soft Story Inspections	1,314,399	-	9
		Soft Story Plan Check	1,314,937	-	10
		Training and Emergency Management	100,689	-	1
		Virtual Inspection Program	1,664,686	-	11
		Website Design	81,857	-	1
	<i>Cannabis Regulation</i>				
		Cannabis Regulation Support	113,600	-	-
		Information Technology Support	113,464	-	1
		Social Equity Business Development	639,472	-	5
	<i>City Administrative Officer</i>				
		2028 Games Planning	211,245	-	1
		Federal Grant Reporting and Monitoring	211,245	-	1
		Los Angeles Convention Center Expansion Project	211,245	-	1
		Proposition HHH Facilities Bond Program	211,245	-	1
		Unarmed Model of Crisis Response	5,383,084	-	3

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
	<i>City Attorney</i>				
		2028 Games Planning	166,142	-	1
		Accessible Housing Program Support	395,526	-	2
		Administrative Citation Enforcement - Measure ULA	428,897	-	3
		Affirmative Litigation Support	819,726	-	6
		Building and Safety Code Writing Support	166,142	-	1
		Bureau of Sanitation Legal Support	395,526	-	2
		California Environmental Quality Act - Litigation	166,142	-	1
		California Environmental Quality Act - Planning	229,383	-	1
		California Environmental Quality Act - Public Works	547,881	-	3
		Cannabis Administration, Law, and Litigation	332,285	-	2
		Cannabis Enforcement Regulation	1,722,242	-	10
		City Infrastructure Development Support	229,383	-	1
		Citywide Nuisance Abatement Program	561,668	-	3
		Civil Rights Commission Support	229,383	-	1
		Community Planning Program Support	459,687	-	3
		Continuing Education Stipend	635,500	-	-
		Department of Water and Power - Real Estate Branch	458,767	-	2
		Department of Water and Power - Regulatory Compliance	792,180	-	4
		Department of Water and Power Support	1,406,003	-	8
		Department of Water and Power - Workers' Compensation	229,383	-	1
		Fair Work Week Program Support	436,315	-	3
		Foreclosure Registry Program	356,786	-	2
		Harbor Department Support	318,497	-	2
		High-Priority Prosecutions Program	229,383	-	1
		Intellectual Property Crime Support	166,142	-	1
		Land Development Support - Housing Department	276,870	-	1
		Land Use Support	229,383	-	1
		Los Angeles World Airport Support	284,712	-	2
		Mental Competency Caseload Support	628,502	-	4
		Office of Procurement Legal Support	229,383	-	1
		Office of Wage Standards	754,812	-	5
		Parking Meters and Facilities Division Legal Support	166,142	-	1
		Personnel Investigator	136,062	-	1
		Police Department Legal Support	1,072,181	-	7
		Proposition HHH Legal Support	436,315	-	3
		Qui Tam Affirmative Litigation	458,767	-	2

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
		Tenant Anti-Harassment Implementation Support	166,142	-	1
	<i>City Clerk</i>				
		2026 Administration of Municipal Elections Administrative Support	4,465,828 72,436	-	-
		Human Resources and Payroll Staffing	98,716	1	-
		Information Technology Supervision	188,764	1	-
		Records Center Staffing	61,804	-	1
		Small Department Support	176,930	-	2
		Special Funding Services Staffing	144,872	2	-
	<i>City Planning</i>				
		California Environmental Quality Act (CEQA) Policy Unit	19,588	-	-
		Community Planning Team	223,703	-	-
		East San Fernando Valley Transit Plan	366,950	-	3
		Entitlement Review Program	2,584,803	-	21
		Environmental Impact Report Review Services	150,000	-	-
		Environmental Services	128,147	-	1
		Grants Management and Administrative Support	256,411	2	-
		Home-Sharing Administration and Enforcement	2,607,317	-	16
		Home-Sharing Augmentation	1,204,374	-	10
		Housing Element	1,053,458	-	8
		Hybrid Brown Act Meetings	106,094	2	-
		Los Angeles World Airports Support	178,420	-	1
		Low-Rise Design Lab	140,174	-	1
		Major Projects Section	255,191	-	2
		Mobility Plan	140,174	-	1
		Office of Forest Management	328,446	-	2
		Oil Regulation	955,310	-	7
		Open Space Element of General Plan	458,768	-	3
		Priority Housing Program	637,467	5	-
		South Los Angeles Development Services Center	318,594	-	2
		Streamlining Affordable Housing Permit Process	912,321	7	-
		Transit Neighborhood Plans	140,174	-	1
		Urban Design Studio	209,788	1	-
		Van Nuys Airports Specific Plan	566,950	-	3
		Zoning Review Program	4,831,474	-	42
		Zoning Review Program Administration	240,296	-	1
		Zoning Review Support	825,149	-	7

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
<i>Civil, Human Rights and Equity</i>					
		Civil Rights Outreach	154,352	-	1
		Commission Oversight and Support	69,915	-	1
		Commission Oversight and Support Expense Accounts	90,960	-	-
		Communications and Grants Director	143,678	-	1
		Discrimination Enforcement	210,597	-	2
		L.A. REPAIR	74,978	-	1
		Legislative Liaison	154,352	-	1
		LGBTQ+ Liaison	154,352	-	1
		Office of Race and Equity	510,692	-	5
		Office of Race and Equity Director	143,678	-	1
		Operations and Commission Support	90,533	-	-
		Public Outreach, Equity, and Empowerment	323,773	-	3
		Public Services	56,770	-	1
<i>Community Investment</i>					
		Case Management System	177,431	-	-
		Child Care Support	132,163	-	1
		Children's Savings Account Program	207,154	-	2
		Commission Support	125,350	-	1
		Community Services	174,275	-	1
		Consolidated Plan Administration	388,248	-	4
		Consolidated Plan Staff	53,362	-	1
		Consolidated Plan System Support	135,902	-	1
		Contracts and Procurement	130,114	-	1
		Economic Development Oversight	234,760	-	1
		Ending Family Poverty	243,459	-	2
		FamilySource System	16,755,594	-	-
		Financial Management	151,801	-	1
		Office of Community Wealth	132,163	-	1
		Office of Immigrant Inclusion and Language Access	245,508	-	2
		Office of Youth Development	192,956	-	1
		Public Information	160,065	-	1
		RepresentLA	1,000,000	-	-
		Senior Services Oversight	185,523	-	1
		Solid Ground Program	311,461	-	3
		Survivor Services System	7,992,357	-	1
		Systems Support	53,362	-	1

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
	<i>Controller</i>				
		Audit Services Division Support	188,965	-	1
		Citywide Accounting Training and Support	132,868	-	1
		Fiscal Oversight Support	535,879	-	3
		Funds and Appropriations Support	174,696	1	-
		Human Resources and Payroll Project	1,705,689	-	10
		Human Resources and Payroll Project Module Support	356,280	-	2
		Payroll Support	257,665	-	2
		Payroll System Management	196,716	-	1
	<i>Cultural Affairs</i>				
		Cultural Olympiad Planning	209,555	-	2
		Festivals and Performances Coordinator	69,975	-	1
		Hollyhock House and Residence A Staff Support	53,400	1	-
		Performing Arts Staff Support	176,107	1	1
	<i>Disability</i>				
		ADA Compliance Administration	155,571	1	-
		ADA Self-Evaluation	317,823	-	-
		AIDS Coordinator's Office Director	167,009	-	1
		Commission on Disability Assistance	63,093	-	1
		CORE Division Director	167,009	1	-
		Deaf Services and Accessible Communications	130,815	1	-
		Lead CASp	119,985	-	-
	<i>El Pueblo de Los Angeles</i>				
		Utilities Inflationary Adjustment	70,000	-	-
	<i>Emergency Management</i>				
		Climate Resilience Division	372,645	-	2
		Principal Public Health Coordinator	134,110	-	1
	<i>Ethics Commission</i>				
		Contractual Services Funding	3,092	-	-
	<i>Finance</i>				
		Business Tax Discovery and Renewals	1,491,482	-	14
		Cannabis Audit Unit	487,145	-	4
		Cannabis Audit Unit Supervision	150,599	-	1
		Citywide Revenue Management Division	275,099	-	2
		Customer Support Division	731,969	-	8
		LATA System Transformation Project	512,161	-	3
		Measure ULA Revenue Enforcement	502,335	-	4
		Secure Cash Acceptance Operation	539,148	-	6

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
	<i>Fire</i>				
		2022 SAFER Grant	2,801,374	12	-
		Advanced Provider Response Unit Coverage	929,933	-	5
		Airport Operations Support	2,532,686	-	16
		Behavioral Mental Health Program	366,786	2	-
		Constant Staffing Adjustments	36,503,936	-	-
		CUPA Enforcement Support	78,685	1	-
		CUPA Oversight Enhancement	386,740	4	-
		CUPA Program Petroleum Refinery Safety	298,254	2	-
		Development Services Projects	160,343	-	1
		Disaster Response Staffing	-	-	1
		Film Permit Unit Staffing	142,924	-	2
		Fire Boat Maintenance	2,000,000	-	-
		Firefighter Recruit Training	13,819,791	-	-
		Fleet Maintenance Staffing	503,483	-	4
		Heavy Equipment Operators	563,280	4	-
		Helitanker Lease	434,240	-	-
		Human Resources Division Staffing	899,299	10	-
		Los Angeles Convention Center Expansion Project	346,246	-	2
		Marine Operations Support	1,954,311	-	7
		Medical Supplies Funding	1,300,000	-	-
		Paramedic Training Program	916,961	-	-
		Payroll Unit Support	338,611	4	-
		Risk, Health, and Safety Division Staffing	395,472	-	2
		Supply and Maintenance Staffing	1,524,352	-	17
		Targeted Recruitment Staffing	988,680	-	5
		Wildland Hand Crew	2,026,110	29	-
		Work Effectiveness Section Supervision	269,814	-	1

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
	<i>General Services</i>				
		Access Management and Credentialing Services	170,483	2	-
		Construction Forces Administrative Support	1,329,282	-	13
		Figueroa Plaza Operations and Maintenance	32,127	-	-
		Los Angeles World Airports Materials Testing Support	258,045	-	2
		Mail Services Operations	110,100	1	-
		Property Management Services for the Mayfair Hotel	3,856,508	-	-
		Sanitation Materials Testing Support	119,888	1	-
		Sanitation Procurement and Inventory Services	472,988	6	-
		Security Enhancements at City Facilities	145,139	1	-
		Special Events, Filming, and Lighting Operations	117,210	1	-
		Supplemental Leasing Services Support	175,958	-	1
		Wastewater Fleet Operations	129,068	1	-
	<i>Housing</i>				
		710 Gateway Program	257,197	-	2
		Accessible Housing Program Expenses	274,322	-	-
		Accessible Housing Program Staff	9,258,443	-	78
		Accessible Housing Program Systems Support	197,655	-	1
		Accessory Dwelling Unit Accelerator Program	119,456	-	1
		Accounting	1,090,897	-	11
		Accounting Audits	103,151	-	1
		Administrative Services	597,939	-	5
		Affordable Housing and Sustainable Communities	227,301	-	2
		Affordable Housing Covenants	928,079	8	1
		Affordable Housing Linkage Fee	108,091	-	1
		Affordable Housing Loan Portfolio	2,473,587	-	18
		Affordable Housing Support	644,724	-	5
		Architectural Services	124,275	-	1
		Billing and Collections for Rent and Code	170,392	2	-
		Billings and Collections Section	394,489	-	5
		Billing Systems Staffing	163,117	-	1
		Cloud Services	330,285	-	-
		Code Enforcement Administration	185,135	-	1
		Construction Services Unit	304,254	-	3
		Contracting and Procurement for United to House LA	108,091	-	1
		Cost Accounting	92,872	1	-
		Customer Service Section	1,312,545	-	18

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
		Environmental Review	358,589	-	3
		Eviction Defense Program	380,807	-	4
		Eviction Filing Program	839,141	-	9
		Executive Management	524,448	-	4
		External Relations	348,886	-	3
		Grants Oversight	154,352	-	1
		Grants Unit	214,145	-	2
		Handyworker Program	196,509	-	2
		Hearings Section	709,606	-	7
		Hearings Section Enhancement	233,386	-	3
		Homekey Program	177,947	-	1
		Homelessness Oversight Bureau Leadership	687,799	-	3
		Homelessness Services	245,740	-	2
		Homelessness Services Contracts Oversight	823,830	-	7
		Homeownership Program	566,530	-	4
		Housing Opportunities for Persons with AIDS	388,150	-	4
		Housing Services	176,427	-	1
		Interagency Housing Task Force	673,226	-	5
		Investigations and Enforcement	1,692,638	-	20
		Just Cause Enforcement Expenses	804,000	-	-
		Land Development Financial Advisor Services	100,000	-	-
		Land Development Paralegal Services	25,000	-	-
		Land Development Program	1,015,095	-	8
		Landlord Declarations Unit	108,091	1	-
		Landlord Declarations Unit Support	586,417	-	6
		Lease Up Coordinator for Permanent Supportive Housing	108,091	-	1
		Multifamily Residential Code Enforcement	2,008,613	15	-
		Occupancy Monitoring for Proposition HHH	266,835	-	1
		Occupancy Monitoring Marketing and Compliance	119,210	-	1
		Occupancy Monitoring Program	2,406,750	-	4
		Outreach and Education	189,958	-	2
		Outreach Services	492,640	-	-
		Performance and Data Analysis for Housing Development	108,091	-	1
		Prevailing Wage Monitoring Unit	267,724	-	2
		Property Status Determinations	353,550	-	4
		Public Counter	395,104	-	6
		Relocation Compliance	108,091	-	1
		Rent Registry	250,590	-	4
		Rent Stabilization Ordinance Determinations	108,091	1	-
		Rent Systems Staffing	150,158	1	-
		Residential Hotel Ordinance Inspection and Enforcement	628,781	-	5

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
		SB2 Permanent Local Housing Allocation Support	119,210	-	1
		Seismic Retrofit Program	290,127	-	3
		Service Payback Loans	108,091	1	-
		Strategic Engagement and Policy Division	758,573	-	5
		Strategic Engagement and Policy for Homelessness	644,879	-	4
		Street Medicine Contract	1,979,978	-	-
		Technical Services Management	195,617	-	1
		Technical Services Support	108,091	-	1
		Technology Support	826,107	-	5
		Tenant Anti Harassment	1,921,435	-	16
		Tenant Protections and Homelessness Prevention	227,204	-	1
		Translation Services and Facilities Coordinator	108,092	-	1
		ULA Office of the Inspector General	495,688	-	4
		United to House LA Accounting	532,902	-	4
		United to House LA Programs	693,632	-	5
		United to House LA Support	721,170	-	6
		<i>Information Technology Agency</i>			
		Critical Endpoint Cybersecurity	270,000	-	-
		Email and Collaboration Licenses	362,500	-	-
		Human Resources and Payroll Project Support	127,670	1	-
		Hybrid Cloud Services	400,000	-	-
		MyLA311 System Licensing	805,000	-	-
		Public Safety Radio Maintenance	55,000	-	-
		Workforce Identity Management	750,000	-	-
		<i>Personnel</i>			
		As-Needed Support for Background Investigations	100,000	-	-
		Commuter Consultant	150,000	-	-
		Commuter Management System	262,440	-	-
		Deferred Compensation Support	219,078	2	-
		Department of Water and Power Classification Support	823,953	-	7
		Department of Water and Power Examining Support	2,184,969	-	18
		Employee Training	198,000	-	-
		Police Hiring Division	1,097,257	-	4

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
	<i>Police</i>				
		Civilian Overtime Usage Adjustment	686,407	-	-
		Contract Security Usage Adjustment	1,452,590	-	-
		COPS Hiring Program	-	-	40
		Fleet Repair Funding	1,500,000	-	-
		Los Angeles County Metropolitan Transportation Authority	97,611,557	-	115
		Major Events Group	-	-	4
		Official Police Garage Funding	267,000	-	-
		Sworn Attrition	(5,437,574)	-	-
		Sworn Hiring Plan	23,355,262	-	-
		Sworn Overtime Usage Adjustment	6,894,069	-	-
		Sworn Technology Equipment	7,000,000	-	-
		Task Force for Regional Auto Theft Prevention	-	-	20
	<i>Board of Public Works</i>				
		Board Meeting System Support	14,938	-	-
		CleanLA Program	1,361,851	-	1
		Los Angeles Convention Center Expansion Project	742,090	-	6
		Measure W Accounting Support	95,062	-	1
		MICLA Accounting Support	109,431	-	1
		Mobile Pit Stop Program	-	-	1
		Office of Petroleum Clerical Support	57,350	-	1
		Oil and Gas Well Facility Compliance Program	186,109	-	1
		Oil Well Amortization Program	167,098	-	1
		Permit Review	191,830	2	-
		SB 1 Accounting Support	109,431	-	1
		Sewer Construction and Maintenance Accounts Payable	204,493	2	-
		Sidewalk Repair Program	227,865	2	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
<i>Bureau of Contract Administration</i>					
		Affordable Housing and Sustainable Communities	389,646	-	3
		Contractor Payment Processing	498,678	-	5
		Hotel Worker Minimum Wage	620,330	-	5
		Los Angeles Convention Center Expansion Project	1,806,362	-	11
		Measure W Project Support	289,839	-	2
		Metro Active Transport Program	577,093	-	4
		Metro Annual Work Program	1,643,264	-	11
		Payment and Automation	120,736	1	-
		Services to Los Angeles World Airports (LAWA)	1,755,426	-	12
		Services to the Department of Water and Power (DWP)	969,117	-	8
		Services to the Harbor Department	1,257,037	-	9
		Sidewalk and Transit Amenities Program	596,816	-	4
		Sidewalk Repair Program Acceleration	892,925	6	-
		Streets and Street Reconstruction	1,298,187	8	-
		Transportation Grant Annual Work Program	962,759	-	6
		United to House LA Compliance	268,494	-	2
<i>Bureau of Engineering</i>					
		Active Transportation Program Delivery	1,225,463	-	7
		Affordable Housing and Sustainable Communities	149,046	-	1
		AHSC Grant Projects Support	639,180	-	4
		Airport Infrastructure Review	239,403	-	2
		Bridge Program Strategic Plan and Grant Planning	151,489	-	1
		BuildLA Management and Coordination	144,427	-	1
		Clean Water Program Support	260,409	-	2
		Cloud Environment Subscription and Maintenance	364,000	-	-
		Construction Management for Street Improvement	500,590	-	3
		Construction Support for Sixth Street PARC Project	302,304	-	2
		Crosswalk Upgrade Program Support	113,631	-	1
		Design Support for Zoo Department Capital Program	141,998	-	1
		DWP Stormwater Capture Parks Projects	956,319	-	6
		Engineering Design Services	162,961	-	1
		Engineering Expertise for DWP Permits	298,092	-	2
		Engineering Support for Wastewater Capital Projects	161,038	1	-
		Federal Infrastructure Bill Bridge Program	162,961	-	1

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
		Financial Management and Data Analytics Program	121,496	-	1
		Financial Management and Data Analytics Supervision	252,032	-	1
		Grant Funded Projects Support	-	-	5
		Homelessness Facilities Projects Support	-	-	1
		Land Surveying Monumentation Support	152,480	1	-
		LAWA Landside Access Modernization Program	402,458	-	2
		LAWA Structural and Permit Plan Review	639,895	-	4
		Los Angeles Convention Center Expansion Project	1,999,171	-	12
		Los Angeles River Design and Project Management	312,008	-	2
		Measure W Project Support	461,053	-	3
		Metro Active Transport Program	899,423	-	6
		Metro Annual Work Program	5,374,601	-	34
		Municipal Facilities Projects Support	-	-	6
		Potrero Canyon Pedestrian Bridge and Colorado Blvd.	162,961	-	1
		Project Management Support for Proposition K	258,773	-	2
		Proposition K and Recreation and Parks Projects Support	112,218	-	1
		Public Right of Way Reservation System	157,892	-	1
		Recreation and Parks Project Support	-	-	2
		Revocable Permits	157,892	-	1
		Sidewalk Access Request Support	1,265,622	-	8
		Sixth Street Viaduct Engineering Projects	-	-	2
		State Route 710 Mobility Improvement Projects	500,591	-	3
		Strategic Planning and Implementation	162,215	-	1
		Street Design Manual and Standards Multi-Modal Modernization	312,262	-	-
		Street Improvement	1,063,648	-	7
		Support for the Decarbonization of City Buildings	250,521	-	2
		Survey Division Support	133,532	1	-
		Traffic Signals Program	129,806	-	1
		Transportation Grant Annual Work Program	3,392,251	-	22
		Vision Zero Program	278,852	-	2
		West Los Angeles Permit Counter	157,142	1	-
		Willits ADA Coordinator Support	161,788	-	1
		Workforce Succession Planning	350,000	-	-
		Zelzah Avenue Improvements Project	-	-	1
	<i>Bureau of Sanitation</i>				
		Advanced Water Purification Facility Support	4,010,420	-	33

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
		Air Pollution Control and Compliance	1,055,835	9	-
		Asset Management	134,656	1	-
		Billing Support	239,542	2	-
		Boiler Systems Maintenance	355,896	3	-
		CARE/CARE+ Administrative Support	1,165,259	-	12
		CARE/CARE+ Program Support and Services	831,048	-	-
		CARE Information Services Oversight	255,353	-	2
		Citywide Exclusive Franchise System Support	4,586,219	-	42
		CLARTS Administrative Support	129,402	2	-
		Clean Water Administrative Support	212,377	-	2
		Clean Water Closed Circuit Television Data Support	163,851	-	2
		Clean Water Conveyance 24/7 Operations	1,626,608	17	-
		Clean Water Conveyance Engineering Support	134,531	1	-
		Clean Water Engineering Support	481,081	-	4
		Clean Water Fiscal Management	1,065,657	8	-
		Clean Water Geographic Information Systems Support	211,944	-	2
		Comprehensive Cleaning and Rapid Engagement Program	25,376,090	-	165
		Comprehensive Plastics Reduction Enforcement	105,501	1	-
		Comprehensive Plastics Reduction Program	1,455,477	4	-
		Council District 12 CARE+ Services	1,544,000	-	-
		Cybersecurity Support	100,787	1	-
		Facility Lease	239,456	-	-
		GIS Support	143,976	-	1
		Green Infrastructure Maintenance	457,336	-	4
		Hyperion Electrical Engineering Support	223,149	2	-
		Hyperion Resiliency	3,720,503	-	31
		Hyperion Water Reclamation Plant Liaison	163,838	1	-
		Illegal Dumping and Bulky Item Pick-up	1,292,388	13	-
		Illegal Dumping Operations	7,192,527	-	47
		Industrial Safety and Compliance - Tillman	115,517	-	1
		Laboratory Analysis	96,635	-	1
		LA-Glendale Plant Operations Support	681,738	5	-
		Livability Services Management Expansion	229,920	-	1
		Livability Services Safety Training	573,742	-	5
		Low Impact Development Plan Check Services	951,530	-	6
		Measure W - Division Operations Support	440,627	-	3
		Measure W - Fund and Operations Support	317,403	-	2
		Measure W Maintenance	290,404	-	4

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
		Measure W - Safe, Clean Water Program Regional Project	159,626	-	1
		Membrane Bioreactor Facility Support	785,047	-	6
		MyLA311 Replatform	525,000	-	-
		Non-Curbside Recycling Support	130,292	1	-
		Ocean Monitoring for Water Sampling	94,196	1	-
		Outreach and Employee Development Support	119,213	1	-
		Outreach and Engagement	112,804	-	1
		Primary Tank Cleaning Coverage and Support	1,397,399	14	-
		Program Management System	873,000	-	-
		Purchasing Support	79,445	1	-
		Recycling and Waste Reduction Ambassadors	674,688	7	-
		SAFE Center Operations	350,000	-	-
		Solid Resources Administrative Support	103,517	-	1
		Solid Resources Program Technology Support	107,568	1	-
		Staffing for Collections Program	906,357	13	-
		Terminal Island Water Reclamation Plant Management	153,463	-	1
		Terminal Island Water Reclamation Plant Resiliency	365,565	3	-
		Treatment Plants Maintenance Support	803,671	7	-
		Waste Diversion Programs Supervision	274,058	2	-
		Water Recycling	1,726,396	-	14

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
<i>Bureau of Street Lighting</i>					
		Administrative Support	80,893	-	1
		Co-Location Small Cell Communication	3,793,346	-	21
		Copper Wire Theft Replacement Program	5,501,739	-	29
		Crosswalk Upgrade Program	256,634	-	2
		Digital Inclusion Staffing	156,109	-	1
		Electric Vehicle Charging Stations	589,139	-	4
		Fiber Optics Installation Program	431,035	-	4
		Fleet Leasing Additional Equipment	636,895	-	-
		Grants and Legislative Support	139,828	-	1
		Maintenance and Repair Section Support	269,874	-	4
		Metro Annual Work Program	1,944,731	-	15
		Sidewalk and Transit Amenities Program Maintenance	941,771	-	6
		Smart City and Street Lighting Technology Initiatives	1,917,650	-	3
		Streetlight Fortification Against Copper Wire Theft	3,967,220	-	13
		Street Lighting Assessment Staffing	128,317	-	1
		Street Lighting Maintenance Support	832,036	-	4
		Traffic Signal Support Program	644,129	-	5
		Transportation Grant Annual Work Program	1,507,868	-	10
		Underground Substructure Locate and Mark	427,866	-	-
		Urban Transit Amenities	762,830	-	6
		Vision Zero Program	950,697	-	7

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
<i>Bureau of Street Services</i>					
		Active Transportation Program	-	-	10
		Administration and Contracts	435,748	-	4
		Aging Asset Removal Program	159,100	-	2
		Asset Management and Advanced Planning	4,227,173	-	4
		Bicycle Lane Maintenance Crew	503,475	-	5
		Citywide General Investigation and Enforcement	2,947,392	-	24
		Construction Capacity for Capital Projects	1,745,877	-	18
		Crosswalk Upgrade Program	156,222	-	1
		Dead Tree and Stump Removal Crew	687,018	-	3
		External Affairs - Community Engagement	153,243	-	1
		Grant Support	1,788,126	-	13
		Implementation of Bikeways and Pedestrian Facilities	748,483	-	5
		LAWA Landside Access Modernization Program	310,958	-	2
		Metro Annual Work Program	1,569,443	-	9
		Metro Annual Work Program - 2028 Games	508,776	-	3
		Motor Sweeping on Commercial Corridors	1,251,665	-	14
		On-Street Public Toilet Program	600,000	-	-
		Pavement Preservation Access Ramp Program	6,799,839	-	66
		Pavement Preservation Staff	1,587,491	16	-
		Pavement Preservation Trucking	1,779,148	-	21
		Proactive Tree Planting and Watering Oversight	168,074	-	1
		Revised Protected Tree Ordinance CEQA Support	438,173	-	3
		Risk and Liability Mitigation Program	1,235,165	-	9
		Risk Management	189,225	-	1
		Risk Mitigation and Litigation Support	242,470	-	2
		Roadway Infrastructure Survey	661,435	1	-
		Safety Inspection Management System	114,588	-	1
		State Route 710 Mobility Improvements Projects	-	-	2
		Street Cleaning and Maintenance Oversight	224,180	2	-
		Street Maintenance Technology Administrator	112,154	-	1
		Transportation Grant Annual Work Program	12,632,891	-	105
		Tree Planting Crews	647,297	8	-
		Tree Trimming Support	1,236,871	9	-
		Tree Watering Crews	2,103,895	21	-
		Urban Transit Amenities Program	1,941,478	-	11
		Vision Zero Bicycle Inspection	577,209	-	6
		Vision Zero - Concrete Construction	1,338,907	-	8

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
	<i>Transportation</i>				
		2028 Games Paint and Sign Support	326,196	-	3
		Accounting Support for Transportation Grants	401,682	3	-
		Active Transportation Project Implementation	1,688,158	12	-
		Administrative Support	81,579	-	1
		Advanced Planning and Project Development	440,258	2	-
		Affordable Housing and Sustainable Communities Grant	128,836	-	1
		Affordable Housing Traffic Plan Support	145,991	-	1
		AHSC Grant Implementation	272,162	-	2
		Bikeshare and Carshare Program	250,226	-	2
		Bikeways and Open Streets Support	285,570	-	2
		Bus Speed Improvement Projects / Metro Support	431,562	-	3
		Capital Grant Project Delivery Support and Management	627,767	-	5
		Chief Technology Officer	241,162	-	1
		Community Assistance Parking Program	157,439	-	2
		Crossing Guard Services	5,485,892	-	1
		Dockless Mobility Enforcement	402,248	-	3
		Dockless Scooter Share Program	416,224	-	4
		DWP Project Design and Construction Support	810,434	-	6
		DWP Water Trunk Line Program - Construction	126,171	-	1
		DWP Water Trunk Line Program - Traffic Signals	664,082	-	5
		Electric Vehicle Infrastructure Resources	230,761	-	2
		External Affairs	241,162	-	1
		External Affairs - Community Engagement	154,635	1	-
		Film Industry Support	220,908	3	-
		First-Last Mile Projects Support	437,974	3	-
		Hollywood Sign Enforcement	1,076,532	-	12
		LA Al Fresco Program	300,626	-	2
		LAWA LAMP and Coastal Review Plan Support	451,382	-	3
		Metro Annual Work Plan - Transit Speed Improvements	697,608	-	5
		Metro Annual Work Program	6,718,143	-	52
		Metro Bus-Only Lane Expedited Support	692,490	-	6
		Mobility Plan - Healthy Streets	250,819	2	-
		Parking and Electric Vehicle Infrastructure	156,782	-	1
		Parking Citation Processing	9,229,000	-	-
		Parking Enforcement and Abandoned Vehicles - Valley	284,396	-	3

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Continuation of Services					
		Parking Facilities and Meters Support	1,360,354	13	-
		Risk Mitigation and Litigation Support	239,964	-	2
		Safety-Related Traffic Signal Construction	-	-	5
		Speed Hump and Speed Table Program for Schools	370,051	-	3
		Speed Hump Program	588,526	-	5
		Speed Safety Camera Pilot Program	128,836	-	1
		Striping and Markout Maintenance Backlog	330,041	4	-
		Striping and Markout Support	812,357	10	-
		Traffic Officer Supervision and Support	490,061	-	6
		Traffic Signals Support	7,591,016	-	62
		Transportation Project Delivery Support	3,449,150	-	25
		Transportation-Related Planning for 2028 Games	555,633	-	4
		Vision Zero Implementation and Maintenance Support	766,314	-	6
		Vision Zero Projects Support	-	-	10
		Vision Zero Street and Safety Improvements	234,113	-	4
		Vision Zero Traffic Signal Construction	895,749	-	9
		Vision Zero Traffic Signal Implementation	-	-	3
	<i>Zoo</i>				
		Accounting Support	128,187	1	-
		Behavioral Enrichment Program	74,383	-	1
		Communications and Marketing Support	1,230,522	1	3
		Conservation and Stewardship Program Support	257,800	-	2
		Oak Woodland Restoration Staff Support	45,000	-	-
		Website Support	239,151	1	-
	<i>Library</i>				
		Adjustments to Library Facilities Costs	2,519,714	-	-
		Expense Account Increase	557,481	-	-
		Reimbursement for Sidewalk Repairs	500,000	-	-
		Security Services	1,395,467	-	-
	<i>Recreation and Parks</i>				
		ADA Compliance Support	132,742	-	1
		Child Care Centers	734,428	8	-
		Child Care Program Support	151,314	1	-
		Funding for Partially Financed Facilities	448,963	-	-
		Total	\$628,331,797	423	2,513
Increased Services					
	<i>Animal Services</i>				
		As-Needed Support	40,242	-	-
		Permits Section Support	92,387	1	-
		Public Records Request Support	62,881	1	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Increased Services					
	<i>Building and Safety</i>				
		Inspections Related to Major Events	633,680	-	5
		Palisades Rebuilding Management Support	411,845	-	3
	<i>City Administrative Officer</i>				
		FEMA Claims Administration and Emergency Management	111,771	1	-
		Special Event Reimbursement Oversight	161,434	1	-
	<i>City Planning</i>				
		Entitlement Review Program Expenses	8,328	-	-
		Home-Sharing Administration and Enforcement Expansion	687,896	-	-
		Neighborhood Economic Development Initiatives	874,074	-	7
	<i>Civil, Human Rights and Equity</i>				
		Civil Rights Enforcement Enhancement	210,597	-	2
		Public Information Director	130,798	-	1
	<i>Community Investment</i>				
		Grants Accounting	105,237	1	-
		Grants Management and Administration	125,633	-	-
		Public Information Expansion	107,364	-	1
	<i>Controller</i>				
		Accounting and Disbursement Support	154,873	-	2
		Cost Allocation Plan Support	84,468	-	1
		Finance and Facilities Support	118,861	-	1
		General Accounting Support	84,468	-	1
		HRP System Configuration and Security	89,965	-	1
		Payroll Accounting	70,405	-	1
		Travel Program	62,188	-	1
		Vendor Payment Review	84,468	-	1
	<i>Cultural Affairs</i>				
		Murals Program Staff	52,481	-	1
	<i>Finance</i>				
		Citywide Revenue Management Supervisory Support	346,498	-	3
		LATAx System Transformation Project Expansion	650,057	-	7
		LATAx System Transformation Project Implementation	24,881,800	-	-
		License Renewals	135,072	-	-
		Measure ULA Enforcement Support	150,000	-	-
		Mobile Worker Program	42,750	-	-
		Tax Mailing Expenses	400,000	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Increased Services					
	<i>Fire</i>				
		Administrative Operations Bureau Staffing	112,960	-	1
		Airport Operations Expansion	4,749,075	-	27
		Brush Clearance Unit Enhancement	132,744	-	1
		Extractor Installation	250,000	-	-
		Human Resources Division Workday Support	112,960	-	1
		Mobile Integrated Healthcare Support	160,000	-	-
		Palisades Hydrant and Access Plan Check Support	176,448	-	2
		Rescue Ambulance 840 Variable Staffing	1,850,789	-	-
	<i>General Services</i>				
		Electric Vehicle Charging Fee Collection	82,575	1	-
		Finance Division Support	110,036	-	1
		Increased Construction Forces Administrative Support	254,784	-	4
		Increased Los Angeles World Airports Materials Testing	95,069	-	1
		Maintenance of Library Facilities	1,571,543	1	-
		Preventative Maintenance	225,639	2	-
		Public Works Building Operations and Maintenance	946,430	-	-
		Seventh Street Yard Security Services	217,022	-	-
		Solid Resources Fleet Maintenance	700,000	-	-
		Street Services Testing Support	210,784	-	3
		Warehouse Continuity	802,474	13	-
		Warehouse Support for Major Events	138,791	-	1
	<i>Housing</i>				
		Administrative Services Expansion	81,068	-	1
		Affordable Housing Loan Portfolio Expansion	270,645	-	3
		Affordable Housing Support Expansion	2,418,471	-	17
		Construction Services Unit Expansion	301,189	-	3
		Contracting and Procurement Expansion	81,068	-	1
		External Relations Expansion	60,279	-	1
		Financial Audits Expansion	67,854	-	1
		Homeownership Program Expansion	81,068	-	1
		Land Development Site Design	50,000	-	-
		Occupancy Monitoring for United to House LA	89,408	-	1
		Prevailing Wage Monitoring Unit Expansion	63,897	-	1
		Rent Adjustment Section	162,137	-	2
		Supervisory Support for Rent Programs	103,236	-	1
		Technical Services Contracts	75,000	-	-
		Technology Support Expansion	94,629	-	1
		United to House LA Accounting Expansion	478,519	-	6
		United to House LA Expenses	1,200,240	-	-
		United to House LA Programs Expansion	81,068	-	1

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Increased Services					
	<i>Information Technology Agency</i>				
		Client Services and Support Staffing	173,453	1	-
		Cybersecurity Monitoring	180,000	-	-
		Cybersecurity Support	156,498	2	-
		Infrastructure Bureau Support	709,375	4	-
		Network Architecture Support	173,453	1	-
		Network Outage Prevention	500,000	-	-
		Radio Infrastructure Repair Project	1,500,000	-	-
	<i>Neighborhood Empowerment</i>				
		Field Staff Support	193,514	-	2
	<i>Personnel</i>				
		Bureau of Street Services Support	115,169	-	1
		Civil Service Commission Support	118,858	-	2
		Human Resources and Payroll Project Management	193,504	-	2
		Human Resources Clerical Support	310,758	-	6
		Increased Bureau of Sanitation Support	166,856	-	3
		Increased Department of Water and Power Support	725,025	-	8
		Increased Human Resources Support	443,002	-	4
		Medical Services Administrative Support	41,389	-	1
		Medical Services Occupational Health Support	55,430	-	1
		Pension Savings Plan Support	80,717	-	1
		Police Hiring Division Increased Support	465,344	-	5
		Transit Program Expenses	147,990	-	-
		Workers' Compensation Support	270,407	-	3
		Workplace Investigation Software	40,000	-	-
	<i>Police</i>				
		Dispatch Center Console Replacement	4,598,298	-	-
		Major Events Group Expansion	-	(9)	9
	<i>Board of Public Works</i>				
		Board of Public Works Accounting Support	106,092	-	1
	<i>Bureau of Contract Administration</i>				
		Measure W Project Support Expansion	237,865	-	2
		Wastewater Project Support	759,885	-	6
	<i>Bureau of Engineering</i>				
		Asset Management Program for Public Right of Way Inventory and Assessment	10,057,230	-	2
		Convention Center Expansion Project Enhancement	178,348	-	1
		DWP Stormwater Capture Parks Projects Enhancement	631,392	-	5
		Engineering Services Program	272,681	-	1
		Project Delivery Support	218,995	1	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Increased Services					
<i>Bureau of Sanitation</i>					
		Advanced Water Purification Facility Maintenance - DCT	323,452	-	4
		Bulky Item Call Center Support	54,882	-	1
		Call Center Support	48,658	-	1
		Clean Water Cybersecurity	100,199	-	1
		Clean Water Program Asset Management Support	80,737	-	1
		Conveyance Administrative Support	115,787	-	2
		Conveyance Facilities Operations and Maintenance	354,698	-	4
		Conveyance Mechanical Support	173,015	-	-
		DCTWRP Management and Maintenance Support	192,005	-	3
		HWRP Maintenance and Operations	683,630	-	9
		Increased CARE and CARE+ Support	649,054	-	5
		Japanese Garden Support	194,962	-	4
		Laboratory Operating Permit Compliance	38,474	-	1
		LA-Glendale Engineering Support	369,619	-	4
		Landfill Regulatory Compliance	367,916	-	4
		Liquefied Natural Gas Fueling	52,290	-	1
		Livability Services Division Overtime	431,022	-	-
		Livability Services Leasing and Utility	175,000	-	-
		Measure W Operation and Maintenance	111,029	-	1
		Pollution Assessment	102,878	-	1
		Sewer Capacity	173,275	-	2
		Solid Resources Operating Expenses	685,661	-	-
		Solid Waste Resources Revenue Fund Overtime	11,000,000	-	-
		Water Conveyance Systems Support	190,758	-	2
		Water Reclamation Program Management and Planning	213,255	-	2
		Water Reclamation Resiliency Support	362,622	-	4
<i>Bureau of Street Lighting</i>					
		Private Development and Engineering Special Services	161,016	-	1
		Utility Lighting Requests	96,238	-	1
<i>Bureau of Street Services</i>					
		Financial Management Division Support	396,180	-	5
		Pavement Preservation Program - Access Ramps	144,156	-	1
		Pothole Crew Support	1,082,225	-	15
		Special Event and Right-of-Way Support	44,670	-	1
		Street Renewal Resurfacing Crews Support	2,980,913	-	42
		Urban Forestry Division Support	1,162,037	-	13

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Increased Services					
	<i>Transportation</i>				
		2028 Games Support - Traffic Plan Management	199,256	-	2
		ABLE Program Support	341,416	-	5
		Airport Construction Program Plan Review Team	244,126	-	2
		Automated Speed Enforcement Program	245,526	-	2
		Communication Center Support	793,033	-	13
		Parking Adjudication Support	134,827	-	2
		Parking Citation Backlog Support	259,796	-	4
		Parking Enforcement and Traffic Control Services	5,320,420	-	110
		Parking Meter Security and Investigations	215,873	-	2
		Transportation Grant Fund Accounting Support	90,777	-	1
		Universal Basic Mobility Supervisor	121,390	-	1
		Wastewater Project Plan Review Team	567,932	-	5
	<i>Zoo</i>				
		Animal Care Supplies and Equipment	125,000	-	-
		Deferred Maintenance Program	740,264	2	-
		Volunteer Program	61,400	-	-
		Zoo Pals Scholarship Program	185,200	-	-
	<i>Library</i>				
		ADA Compliance and Contract Monitoring	80,653	1	-
		Branch Libraries Alterations and Improvements	7,749,320	-	-
		Central Library Long-Term Capital Improvements	2,000,000	-	-
		Cloud Migration and Administration Staff	122,209	1	-
		Contingency Funding	4,743,786	-	-
		Contract Administration	95,740	1	-
		Emergency Preparedness Staff	95,740	1	-
		Leadership Development Administrative Support	80,653	1	-
		Library Materials	1,000,000	-	-
		Library Procurement Supervision	91,375	1	-
		Octavia Lab Supervisor	99,332	1	-
		Social Services Clerical Support	50,818	1	-
		Staff Development	100,000	-	-
		Sustainability, Resiliency, and Grant Management Staff	95,740	1	-
	<i>Recreation and Parks</i>				
		Cabrillo Marine Aquarium Services	297,144	4	-
		New and Expanded Facilities	1,671,874	5	-
		Total	\$124,986,881	42	473

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Restoration of Services					
	<i>Aging</i>	Restoration of One-Time Reductions	101,265	-	-
	<i>Animal Services</i>	Restoration of One-Time Reductions	300,000	-	-
	<i>Building and Safety</i>	Restoration of One-Time Reductions	562,326	-	-
	<i>City Administrative Officer</i>	Restoration of One-Time Reductions	1,100,000	-	-
	<i>Controller</i>	Restoration of One-Time Reductions	135,000	-	-
	<i>Disability</i>	Restoration of One-Time Expense Funding	704,400	-	-
	<i>El Pueblo de Los Angeles</i>	Restoration of One-Time Reductions	75,769	-	-
	<i>Emergency Management</i>	Restoration of One-Time Reductions	65,122	-	-
	<i>Employee Relations Board</i>	Restoration of One-Time Reductions	14,332	-	-
	<i>General Services</i>	Restoration of One-Time Reductions	1,600,000	-	-
	<i>Information Technology Agency</i>	Restoration of One-Time Reductions	3,696,949	-	-
	<i>Neighborhood Empowerment</i>	Restoration of One-Time Reductions	16,847	-	-
	<i>Personnel</i>	Restoration of One-Time Reductions	2,823,062	-	-
	<i>Police</i>	Restoration of One-Time Reductions	33,192,454	-	-
	<i>Board of Public Works</i>	Restoration of One-Time Reductions	441,678	-	-
	<i>Bureau of Sanitation</i>	Restoration of One-Time Reductions	647,000	-	-
	<i>Bureau of Street Services</i>	Restoration of One-Time Reductions	29,361,406	-	-
	<i>Transportation</i>	Restoration of One-Time Reductions	7,109,700	-	-
	<i>Youth Development</i>	Restoration of One-Time Reductions	84,366	-	-
	<i>Zoo</i>	Restoration of One-Time Reductions	805,000	-	-
	<i>Recreation and Parks</i>	Restoration of One-Time Reductions	5,813,425	-	-
Total			\$88,650,101	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
New Services					
	<i>City Clerk</i>	Neighborhood Council Elections	861,988	-	-
	<i>Community Investment</i>	Workforce and Community Development Oversight	234,760	1	-
	<i>Emergency Management</i>	Strategic Planning and Policy	135,478	-	1
	<i>Finance</i>	Bank Armored Courier Services	720,000	-	-
	<i>General Services</i>	Clean Streets Initiative	282,932	-	3
	<i>Housing</i>	Short-Term Rental and Income Support	81,068	-	1
	<i>Neighborhood Empowerment</i>	Neighborhood Council Elections	128,000	-	-
	<i>Police</i>	Use-of-Force and De-escalation Training	-	-	-
	<i>Bureau of Contract Administration</i>	2028 Games Business Outreach and Certification	216,785	-	3
	<i>Bureau of Engineering</i>	Pacific Palisades Library and Recreation Center	105,936	-	1
	<i>Bureau of Sanitation</i>	Clean Corridors Program	4,336,806	-	20
	<i>Bureau of Street Services</i>	Clean Corridors Program	6,650,331	-	52
		Concrete Crews	4,280,237	-	31
		Sidewalk Maintenance Administrative Support	114,860	-	2
		Sidewalk Maintenance Engineering	689,136	-	6
		Tree Care Support	804,603	-	10
	<i>Transportation</i>	Plan Review for Bridge and Streets Improvement Program	99,628	-	1
	<i>Zoo</i>	Flamingo Mingle	158,000	-	-
		Total	\$19,900,548	1	131
Efficiencies to Services					
	<i>Aging</i>	Deletion of Senior Services Positions and Funding	(478,291)	(3)	-
	<i>Animal Services</i>	Expense Account Reduction	(839,623)	-	-
		Field Operations Efficiency Improvement	(82,616)	(1)	-
		Shelter Operations Efficiency Improvement	(80,812)	(1)	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Efficiencies to Services					
	<i>Building and Safety</i>				
		Expense Account Reduction	(10,376)	-	-
	<i>Cannabis Regulation</i>				
		Executive and Administrative Reductions	(423,314)	(3)	-
	<i>City Clerk</i>				
		Expense Account Reduction	(45,000)	-	-
	<i>City Planning</i>				
		Vacant Positions Eliminated	(1,449,869)	(13)	-
	<i>Community Investment</i>				
		Expense Account Reduction	(933,752)	-	-
	<i>Economic and Workforce Development</i>				
		Deletion of Economic and Workforce Services	(1,053,529)	(6)	-
	<i>El Pueblo de Los Angeles</i>				
		Expense Account Reduction	(90,000)	-	-
	<i>Emergency Management</i>				
		Expense Account Reductions	(111,997)	-	-
		Vacant Position Elimination	(134,110)	(1)	-
	<i>Ethics Commission</i>				
		Expense Account Reduction	(81,968)	-	-
	<i>General Services</i>				
		Mail Services Reduction	(588,594)	-	-
	<i>Housing</i>				
		Commission Consolidation	-	-	-
	<i>Information Technology Agency</i>				
		Expense Account Reduction	(923,661)	-	-
	<i>Neighborhood Empowerment</i>				
		Expense Account Reduction	(26,500)	-	-
	<i>Personnel</i>				
		Expense Account Reduction	(996,522)	-	-
	<i>Board of Public Works</i>				
		Expense Account Reduction	(941,678)	-	-
		Office of Community Beautification Reduction	(506,490)	-	-
	<i>Bureau of Engineering</i>				
		General Administration Funding Realignment	28,002	-	-
	<i>Bureau of Sanitation</i>				
		Expense Account Reduction	(615,000)	-	-
		General Fund Salary Savings Adjustment	(687,494)	-	-
		Solid Resources Reduction	(631,299)	(5)	-
	<i>Bureau of Street Services</i>				
		Expense Account Reduction	(27,262,922)	-	-
	<i>Youth Development</i>				
		Deletion of Youth Development Services Positions	(403,147)	(2)	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Efficiencies to Services					
	<i>Library</i>				
		Expense Account Reduction	(93,400)	-	-
	<i>Recreation and Parks</i>				
		City Services Reduction	(114,482)	-	-
		Expense Account Reduction	(5,729,538)	-	-
		Total	(\$45,307,982)	(35)	-
Transfer of Services					
	<i>Aging</i>				
		Transfer of Administration Support for Senior Services	(1,534,521)	(13)	-
		Transfer of Senior Services Programs	(6,533,991)	(24)	-
	<i>Community Investment</i>				
		Adult Workforce Development	1,333,053	-	11
		Annual Plan - Special Projects	128,248	-	1
		Application Development	133,083	-	1
		Asset Management	370,886	-	2
		Audit and Fiscal Review Management	116,375	-	1
		Audit and Fiscal Review Support	80,000	-	-
		Budget and Administrative Analysis	215,759	-	2
		Business Advancement - Incubators and Accelerators	179,508	-	1
		Client Services Technology	127,294	-	1
		Communications	79,171	-	1
		Community Engagement	61,632	-	1
		Data Analytics	99,055	-	1
		Day Laborer Services	1,081,910	-	-
		Economic Development and Comprehensive Job Creation	173,789	-	-
		Economic Development - Special Projects	179,508	-	1
		Financial Management Services	217,424	-	2
		General Administration and Support	256,495	-	2
		Grant Fiscal Review Reporting	92,075	-	1
		Grants Management Support	90,376	-	1
		Home-Delivered Meals Program	2,300,093	-	-
		Information Services	112,893	1	-
		Invoice Review Support	85,786	-	1
		Jobs and Economic Development Incentive Zones	395,268	-	3
		Jobs, Legacy Business, and Good Food Zones	215,760	-	2
		LA Optimized	107,880	-	1
		Legacy Business	107,880	-	1
		Los Angeles Regional Initiative for Social Enterprise	2,580,000	-	-
		Nutrition Services	95,656	-	1
		Older Workers Program	74,978	1	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Transfer of Services					
		Procurement and Contract Development Support	215,759	-	2
		Procurement and Contracts Administrative Support	59,196	-	1
		Real Estate Administrative Support	71,903	-	1
		Real Estate and Asset Management	214,710	-	1
		Real Estate and Facilities Redevelopment	151,679	-	1
		Strategic Planning	128,248	-	1
		Transfer of Administration Support	5,731,945	40	-
		Transfer of Administration Support for Senior Services Programs	1,534,521	13	-
		Transfer of Adult Workforce Development Programs	2,553,075	16	-
		Transfer of Economic Development Programs	1,972,984	12	-
		Transfer of Senior Services Programs	6,533,991	24	-
		Transfer of Youth Development Programs	899,039	6	-
		Transfer of Youth Workforce Development Programs	1,806,658	11	-
		Workforce Development Board Annual Plan	78,745	-	1
		Workforce Development Support	485,669	-	3
		Youth Protection	110,909	-	1
		YouthSource Centers, Hire LA, Cash for College	1,659,043	-	16
		Youth Workforce Development	119,329	-	1
		<i>Economic and Workforce Development</i>			
		Transfer of Administration Support	(5,731,945)	(40)	-
		Transfer of Adult Workforce Programs	(2,553,075)	(16)	-
		Transfer of Economic Development Programs	(1,972,984)	(12)	-
		Transfer of Youth Workforce Development Programs	(1,806,658)	(11)	-
		<i>El Pueblo de Los Angeles</i>			
		Custodial Crew and Services	649,041	-	4
		<i>General Services</i>			
		Custodial Services at El Pueblo	(665,026)	(10)	-
		<i>Information Technology Agency</i>			
		Social Media Tools	(149,000)	-	-
		<i>Youth Development</i>			
		Transfer of Youth Development Programs	(899,039)	(6)	-
		Total	\$14,222,040	(8)	72
Other Changes or Adjustments					
		<i>Animal Services</i>			
		Salary Savings Rate Adjustment	819,653	-	-
		<i>Building and Safety</i>			
		Funding Realignment	44,044	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Changes or Adjustments					
	<i>City Administrative Officer</i>				
		Accounting and Administration	(25,334)	-	-
		Budget Program Consolidation	-	-	-
		Climate Impact Team	(49,716)	1	-
	<i>City Attorney</i>				
		Branch Supervision	-	(1)	-
		Civil Litigation Branch Support	-	1	-
	<i>City Clerk</i>				
		Fiscal Support	-	-	-
		Human Resources Services Section Support	-	-	-
	<i>City Tourism</i>				
		Funding Realignment	-	-	-
	<i>Community Investment</i>				
		Adult Workforce Management	-	-	-
		Executive Management Adjustment	-	-	-
		Executive Support	-	-	-
		Program Realignment	-	-	-
	<i>Controller</i>				
		Financial Reporting Supervision	-	-	-
		Harbor Fiscal Oversight Support	-	-	-
	<i>Cultural Affairs</i>				
		General Administration and Support Staff	-	-	-
		Marketing Staff	(35,077)	-	-
	<i>Disability</i>				
		ADA Inspection and Compliance Software	-	-	-
		Opioids Harm Reduction Services	-	-	-
		Program Realignment	-	-	-
	<i>Finance</i>				
		Payroll and Accounts Payable Supervision	-	-	-
	<i>Fire</i>				
		Special Fund Realignment	-	-	-
		Sworn Bonuses Adjustment	-	-	-
	<i>General Services</i>				
		Building Decarbonization Program Realignment	-	-	-
		Sanitation Fleet Adjustments	1,745,428	-	-
	<i>Housing</i>				
		Administrative Support	(21,586)	-	-
		Funding Realignment for United to House LA	-	-	-
		Realignment for Grant-Funded Positions	-	-	-
	<i>Information Technology Agency</i>				
		311 Management Support	-	-	-
		As-Needed Support	-	-	-
		Process Management and Operations Adjustment	-	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Changes or Adjustments					
		<i>Neighborhood Empowerment</i>			
		Program Realignment	-	-	-
		<i>Personnel</i>			
		Funding Realignment	-	-	-
		Human Resources Support for Bureau of Sanitation	-	-	-
		Position Reallocations	-	-	-
		<i>Police</i>			
		Civilian Administrative and Operational Support	-	-	-
		Local Public Safety Fund Realignment	-	-	-
		<i>Bureau of Engineering</i>			
		Administrative Support for Wastewater Conveyance Engineering	-	-	-
		Clean Water Infrastructure Program Support	-	-	-
		Development Services Program Realignment	-	-	-
		Emergency Sewer Repair Program Support	-	-	-
		Environmental Engineering Division Support	(12,400)	-	-
		Hillside Slope Stability Program Position Upgrade	-	-	-
		Hillside Slope Stability Program Support	-	-	-
		LA River Implementation Program Support	-	-	-
		Wastewater Conveyance Construction Division Support	-	-	-
		Wastewater Conveyance Engineering Division Support	-	-	-
		<i>Bureau of Sanitation</i>			
		Bureau-Wide Support Funding Realignment	(45,696)	-	-
		CLARTS Adjustment	-	-	-
		Customer Relationship Management System Lead	-	-	-
		Funding and Program Realignment	41,476	-	-
		Hyperion Environmental Learning Center Support	-	-	-
		<i>Bureau of Street Services</i>			
		Pavement Preservation Access Ramps Realignment	-	-	-
		<i>Transportation</i>			
		ATSAC Project Management and Supervision	-	-	-
		Emergency Management Team Supervision	-	-	-
		Hiring Hall Support for Traffic Signal Maintenance	-	-	-
		<i>Zoo</i>			
		Nutrition Center Support	-	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Changes or Adjustments					
	<i>Library</i>				
		Business Office Administrative Enhancement	-	-	-
		Central Library Scheduling and Administration Support	-	-	-
		Charter Mandated Appropriation	-	-	-
		Facilities Planning and Maintenance Clerical Support	-	-	-
		Funding Realignment	-	-	-
		General Fund Reimbursement	(955,611)	-	-
		Library Materials Acquisition Support	-	-	-
		Payroll Unit Supervision Enhancement	-	-	-
		Procurement and Administrative Support	-	-	-
		Program Realignment	-	-	-
		Public Relations and Communications Enhancement	-	-	-
	<i>Recreation and Parks</i>				
		Charter Mandated Appropriation	-	-	-
		General Fund Reimbursement	2,521,525	-	-
		Program Realignment	-	-	-
		Total	\$4,026,706	1	-
Appropriations to City Employees' Retirement					
	<i>CERS Appropriation - Special Fund</i>				
		Civilian Pensions - Special Fund Appropriation	2,387,805	-	-
		Total	\$2,387,805	-	-
Appropriations to Library Fund					
	<i>Library Appropriation - General Fund</i>				
		Library - General Fund Appropriation	9,930,281	-	-
		Total	\$9,930,281	-	-
Appropriations to Recreation and Parks Fund					
	<i>Recreation and Parks Appropriation - General Fund</i>				
		Recreation and Parks - General Fund Appropriation	10,771,476	-	-
	<i>Recreation and Parks Appropriation - Special Fund</i>				
		Recreation and Parks - Special Fund Appropriation	-	-	-
		Recreation and Parks - Special Fund Appropriation	(25,552)	-	-
		Total	\$10,745,924	-	-
Bond Redemption and Interest					
	<i>Bond Redemption and Interest</i>				
		GOB Debt Service - Interest	1,558,466	-	-
		GOB Debt Service - Principal	(775,000)	-	-
		Total	\$783,466	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Capital Finance Administration					
		<i>Fleet Services and Operations</i>			
		MICLA 2016-A (Capital Equipment)	349,825	-	-
		MICLA 2018-A (Capital Equipment)	(1,625)	-	-
		MICLA 2020-A (Capital Equipment)	500	-	-
		MICLA 2021-B (Refunding) (Capital Equipment & Real Property)	10,469,350	-	-
		MICLA 2023-A (Capital Equipment & Real Property)	3,250	-	-
		MICLA 2026-A (Capital Equipment & Real Property)	16,899,958	-	-
		MICLA Refunding of Commercial Paper	(2,690,001)	-	-
		<i>Crime Control</i>			
		MICLA Refunding of Commercial Paper	(3,190,000)	-	-
		<i>Fire Suppression</i>			
		MICLA Refunding of Commercial Paper	(2,059,999)	-	-
		<i>Public Improvements</i>			
		MICLA 2016-B (Real Property)	7,875	-	-
		MICLA 2018-B (Real Property)	1,250	-	-
		MICLA 2018-C (MICLA AK Refunding)	(2,315)	-	-
		MICLA 2020-B (Refunding) (Real Property)	3,500	-	-
		MICLA 2020-C (Refunding - Taxable) (Real Property)	(687,754)	-	-
		MICLA 2021-A (Ref-Taxable)(Cap Equip & Real Prop)	(10,497,105)	-	-
		MICLA 2021-C (Capital Equipment & Real Property)	8,250	-	-
		MICLA 2026-A (Capital Equipment & Real Property)	6,572,206	-	-
		<i>Parking Enforcement</i>			
		Refinancing of Parking Revenue Bonds - CP	(3,296,175)	-	-
		<i>General Administration and Support</i>			
		Debt Service for CDD Projects	12,761	-	-
		<i>Building Services</i>			
		MICLA 2010-C (Real Property RZEDB)	(1,491)	-	-
		<i>Systems Operations</i>			
		MICLA Refunding of Commercial Paper	(1,060,000)	-	-
		Total	\$10,842,260	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Capital and Technology Improvement Expenditure Program					
		<i>Capital Improvements - Arts and Cultural Opportunities</i>			
		CTIEP - Municipal Facilities	105	-	-
		<i>Capital Improvements - Public Buildings and Facilities</i>			
		CTIEP - Municipal Facilities	(2,145,591)	-	-
		<i>Capital Improvements - Flood Control</i>			
		CTIEP - Physical Plant	(7,083,320)	-	-
		<i>Capital Improvements - Street and Highway Transportation</i>			
		CTIEP - Physical Plant	(14,077,157)	-	-
		<i>Capital Improvements - Street and Highway Transportation</i>			
		CTIEP - Physical Plant	(6,849,969)	-	-
		<i>Capital Improvements - Street and Highway Transportation</i>			
		CTIEP - Physical Plant	(29,251,417)	-	-
		<i>Capital Improvements - Wastewater</i>			
		CTIEP - Clean Water	1,098,000	-	-
		Total	(\$58,309,349)	-	-
General City Purposes					
		<i>Promotion of the Image of the City</i>			
		Council District Community Services	(1,276,200)	-	-
		<i>Governmental Services</i>			
		Additional Homeless Services	(1,500,000)	-	-
		Alliance Settlement Agreement Program	54,434,102	-	-
		Angeleno Connect Program	(180,000)	-	-
		Annual City Audit/Single Audit	178,600	-	-
		CIRCLE: 24/7 Homelessness Crisis Response Pilot	2,800,000	-	-
		City Charter Reform	(500,000)	-	-
		Citywide Homeless Interventions (Non-Alliance)	(13,099,893)	-	-
		Clinica Romero	(100,000)	-	-
		Council Projects	1,500,000	-	-
		County Service-Massage Parlor Regulation	(5,000)	-	-
		Cultural, Art, and City Events	(80,000)	-	-
		Devonshire Police Activity League - CD 12	200,000	-	-
		Green Workforce/Sustainability Plan	661,447	-	-
		Measure A Homelessness Program	54,725,376	-	-
		Homelessness Emergency	62,520,342	-	-
		International Visitors Council of Los Angeles	(40,000)	-	-
		LA Cleantech Incubator	1,500,000	-	-
		Lifeline Reimbursement Program	15,086,000	-	-
		Local Agency Formation Commission	35,156	-	-
		Los Angeles Continuum of Care Administration	(131,880)	-	-
		Los Angeles Homeless Count	158,396	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
General City Purposes					
<i>Governmental Services</i>					
		Los Angeles Neighborhood Land Trust	(40,500)	-	-
		Los Angeles Superior Court Teen Court Program	(125,000)	-	-
		Medicare Contributions	568,225	-	-
		Mobile Laundry Truck	(67,600)	-	-
		Office of Major Events	1,200,000	-	-
		Official Notices	43,000	-	-
		Open Data and Digital Services	149,000	-	-
		Opioid Remediation Services	2,000,000	-	-
		Opioid Settlement	(2,000,000)	-	-
		Safe Passages in South Los Angeles - CDs 8 and 9	800,000	-	-
		Settlement Adjustment Processing	558	-	-
		Shelter and Housing Interventions	(1,079,242)	-	-
		Solid Waste Fee Reimbursement	645,000	-	-
		South Bay Cities Association	60,910	-	-
		South LA Strong Summer Program	250,000	-	-
		Street Strategies	3,238,728	-	-
		Trade and Commerce Relations	549,000	-	-
		Wildfire Emergency Permit Fee Subsidies	20,000,000	-	-
		Youth Employment Program	(120,000)	-	-
		Citywide Recreational Vehicle to Home Program	1,698,342	-	-
<i>Intergovernmental Relations</i>					
		California Contract Cities	1,795	-	-
		League of California Cities	3,915	-	-
		National League of Cities	3,225	-	-
		Southern California Association of Governments	21,000	-	-
		United States Conference of Mayors	9,886	-	-
		Total	\$204,696,688	-	-
Human Resources Benefits					
<i>Human Resources Benefits</i>					
		Civilian FLEX Program	34,084,648	-	-
		Contractual Services	(400,000)	-	-
		Employee Assistance Program	22,830	-	-
		Fire Health and Welfare Program	3,872,042	-	-
		Police Health and Welfare Program	7,445,868	-	-
		Supplemental Civilian Union Benefits	205,946	-	-
		Unemployment Insurance	(780,000)	-	-
		Workers' Compensation/Rehabilitation	8,713,000	-	-
		Total	\$53,164,334	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Leasing					
	<i>Leasing</i>				
		A Bridge Home Leasing	1,690,916	-	-
		General Fund Leasing	(1,195,513)	-	-
		Special Fund Leasing	(65,000)	-	-
		Total	\$430,403	-	-
Liability Claims					
	<i>Liability Claims</i>				
		Public Works, Sanitation Liability Payouts	23,000,000	-	-
		Total	\$23,000,000	-	-
Proposition A Local Transit Assistance Fund					
	<i>Proposition A Local Transit Assistance Fund</i>				
		Bikeshare Operations and Maintenance	1,837,546	-	-
		Bus Driver Safety Risk Mitigation	2,985,800	-	-
		Cityride Fare Card	(300,000)	-	-
		Consultant Services for Electrification	(2,000,000)	-	-
		Facility Lease	(324,239)	-	-
		Facility Upgrades for Electrification	(17,396,000)	-	-
		Harbor City Zero Emission Bus Yard Development	(25,449,336)	-	-
		Inspection Travel Fleet Rep Procurement	(15,000)	-	-
		Marketing City Transit Program	84,957	-	-
		Matching Funds - Measure R Projects/LRPT/30-10	(3,000,000)	-	-
		Paratransit Program Coordinator Services	(1,565,043)	-	-
		Reimbursement for MTA Bus Pass Sales	(213,617)	-	-
		Senior/Youth Transportation Charter Bus Program	290,000	-	-
		Smart Technology for DASH and Commuter Express Buses	(2,570,873)	-	-
		Transit Facility State of Good Repair	(3,830,175)	-	-
		Technology and Communications Equipment	(422,400)	-	-
		Transit Bus Communications	(1,720,089)	-	-
		Transit Bus Security Services	(290,024)	-	-
		Transit Facility Security and Maintenance	1,080,748	-	-
		Transit Operations	(8,636,090)	-	-
		Transit Operations Consultant	(550,000)	-	-
		Transit Sign Production and Installation	213,842	-	-
		Transit Store	3,323,597	-	-
		Travel and Training	(50,000)	-	-
		Reimbursement of General Fund Costs	(382,892)	-	-
		Total	(\$58,899,288)	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Proposition C Anti-Gridlock Transit Improvement Fund					
<i>Proposition C Anti-Gridlock Transit Improvement Fund</i>					
		Field Operations Training, Licenses, and Equipment	563,000	-	-
		Open Streets Program	2,435,225	-	-
		Paint and Sign Maintenance Support - Overtime	1,700,000	-	-
		Street Design Manual	900,000	-	-
		Transportation Grant Fund Capital Stabilization	4,600,000	-	-
		Reimbursement of General Fund Costs	8,969,503	-	-
		Total	\$19,167,728	-	-
Special Parking Revenue Fund					
<i>Special Parking Revenue Fund</i>					
		Parking Structure Improvements	5,000,000	-	-
		Capital Equipment Purchases	(388)	-	-
		Contractual Services	6,378,904	-	-
		Miscellaneous Equipment	100,000	-	-
		Parking Meter and Off-Street Parking Administration	459,043	-	-
		Replacement Parts, Tools and Equipment	500,000	-	-
		Reimbursement of General Fund Costs	614,896	-	-
		Total	\$13,052,455	-	-
Tax and Revenue Anticipation Notes					
<i>Tax and Revenue Anticipation Notes Debt Service Fund</i>					
		Debt Service - Pensions	40,106,747	-	-
		Debt Service - Retirement	78,842,415	-	-
		Debt Service - Cash Flow	(11,003,050)	-	-
		Total	\$107,946,112	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Unappropriated Balance					
<i>Unappropriated Balance</i>					
		2025 Windstorm and Wildfire After Action Report	430,000	-	-
		2028 Games Project Public Right of Way Improvements	(5,281,868)	-	-
		ADA Transition Plan Development	100,000	-	-
		Advantage Insight Project	150,000	-	-
		Cannabis Regulation Compliance Inspections	(147,407)	-	-
		Civil Case Management System Replacement	2,000,000	-	-
		Community Services Efficiencies	(630,000)	-	-
		Department Payroll Reconciliation	(12,000,000)	-	-
		Elected Officials Transition Expenses	2,625,000	-	-
		Election Expenses - General Municipal Elections	1,000,000	-	-
		Gang Injunction Settlement Agreement	1,000,000	-	-
		Ground Emergency Medical Transport QAF Program	22,000,000	-	-
		Information Technology Network Equipment Replacement	(500,000)	-	-
		Interim Housing	(53,145,450)	-	-
		Internal Cash Flow Borrowing	4,000,000	-	-
		LAHSA Homeless Engagement Teams	(3,290,288)	-	-
		LAHSA Outreach Navigators	(528,408)	-	-
		LATAX Replacement Project	(9,800,000)	-	-
		Nuisance Abatement Enforcement	2,000,000	-	-
		Outside Counsel including Workers' Compensation	675,000	-	-
		Police Department Sworn Overtime - Interim Homeless Housing	(4,378,000)	-	-
		Police Workday Payroll Integration Software	1,000,000	-	-
		Reserve for Mid-Year Adjustments	(87,000,000)	-	-
		South Bay Cities Association	(59,021)	-	-
		Trade and Commerce Relations	(549,000)	-	-
		Workforce and Economic Development Initiatives	500,000	-	-
Total			(\$139,829,442)	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Wastewater Special Purpose Fund					
<i>Wastewater Collection, Treatment, and Disposal</i>					
		General Services Expense and Equipment	6,279,123	-	-
		Insurance and Bonds Premium Fund	8,878	-	-
		Interest-Commercial Paper	(427,582)	-	-
		Interest Expense	(12,210,189)	-	-
		Operations and Maintenance Reserve	3,773,737	-	-
		Principal	12,590,000	-	-
		PW-Contract Admin-Expense and Equipment	2,945	-	-
		PW-Engineering Expense and Equipment	62,974	-	-
		PW-Sanitation Expense and Equipment	11,022,596	-	-
		Sanitation-Project Related	(5,334,000)	-	-
		Sewer Service Charge Refunds	(500,000)	-	-
		Sewer Service Charge Refunds	500,000	-	-
		Reimbursement of General Fund Costs	16,711,570	-	-
		Total	\$32,480,052	-	-
Water and Electricity					
<i>Educational Opportunities</i>					
		Library Electricity	325,000	-	-
		Library Water	40,000	-	-
		Total	\$365,000	-	-
Other Special Purpose Funds					
<i>Village at Westfield Topanga</i>					
		Village at Westfield Topanga Trust Fund	1,400,000	-	-
<i>Wilshire Grand Hotel Project Trust Fund</i>					
		Wilshire Grand Hotel Project Trust Fund	4,400,000	-	-
<i>Grand Avenue Hotel Trust Fund</i>					
		Grand Avenue Hotel Project Trust Fund	1,500,000	-	-
<i>Fig + Pico Conference Center Hotels Trust Fund</i>					
		Fig + Pico Conference Center Hotels Trust Fund	500,000	-	-
<i>Animal Sterilization Trust Fund</i>					
		Animal Sterilization Trust Fund	752,794	-	-
<i>Arts and Cultural Opportunities</i>					
		Arts and Cultural Fac. and Services Trust Fund	(115,000)	-	-
<i>Attorney Conflicts Panel Fund</i>					
		Attorney Conflicts Panel Fund	1,050,000	-	-
<i>Budget Stabilization Fund</i>					
		Budget Stabilization Fund	9,000,000	-	-
<i>Citywide Recycling Trust Fund</i>					
		Citywide Recycling Trust Fund	18,067,678	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
		<i>Accessible Housing Fund</i>			
		Accessible Housing Fund	(3,349,539)	-	-
		<i>Business Improvement District Trust Fund</i>			
		Business Improvement District Trust Fund	1,582,938	-	-
		<i>Sewer and Construction and Maintenance Fund</i>			
		Sewer and Construction and Maintenance Fund	(8,874,803)	-	-
		<i>Measure W Local Return Fund</i>			
		Measure W Local Return Fund	(936,859)	-	-
		<i>City Ethics Commission</i>			
		City Ethics Commission Fund	24,351	-	-
		<i>Emergency Operations Fund</i>			
		Emergency Operations Fund	69,196	-	-
		<i>Innovation Fund</i>			
		Innovation Fund	142,376	-	-
		<i>Insurance and Bonds Premium Fund</i>			
		Insurance and Bonds Premium Fund	350,000	-	-
		<i>Matching Campaign Funds Trust Fund</i>			
		Matching Campaign Funds	4,275,471	-	-
		<i>Neighborhood Empowerment</i>			
		Neighborhood Empowerment Fund	928,083	-	-
		<i>Reserve Fund</i>			
		Reserve Fund	(121,782,358)	-	-
		<i>Sidewalk Repair Fund</i>			
		Sidewalk Repair Fund	36,468	-	-
		<i>Zoo Enterprise Trust Fund</i>			
		Los Angeles Zoo Enterprise Trust Fund	3,805,932	-	-
		<i>LA Convention and Visitors Bureau Trust Fund</i>			
		LA Convention and Visitors Bureau	(96,224)	-	-
		Unallocated	(125,195)	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
		<i>Solid Waste Resources Revenue Fund</i>			
		Arbitrage	30,000	-	-
		Debt Administration	5,000	-	-
		PW-Sanitation Expense and Equipment	16,758,443	-	-
		Solid Waste Resources Revenue Bonds 2013-A - Interest	(202,500)	-	-
		Solid Waste Resources Revenue Bonds 2013-B - Principal	12,500	-	-
		Solid Waste Resources Revenue Bonds 2013-B - Interest	(11,000)	-	-
		Solid Waste Resources Revenue Bonds 2018-A - Principal	185,000	-	-
		Solid Waste Resources Revenue Bonds 2023-A - Principal	225,000	-	-
		Solid Waste Resources Revenue Bonds 2018-A - Interest	(184,850)	-	-
		Solid Waste Resources Revenue Bonds 2023-A - Interest	(227,500)	-	-
		Household Hazardous Waste Fund (Schedule 39)	2,592,000	-	-
		Reimbursement of General Fund Costs	47,435,496	-	-
		<i>Forfeited Assets Trust Fund of the Police Department</i>			
		Black and White Vehicles	(1,101,027)	-	-
		Gang Intervention Program - State Set-Aside	56,890	-	-
		Academy Expenses	(206,069)	-	-
		Technology	6,993,197	-	-
		<i>Special Gas Tax Street Improvements</i>			
		Reimbursement of General Fund Costs	(5,804,327)	-	-
		<i>Housing Department Affordable Housing Trust Fund</i>			
		At-Risk Affordable Housing Tenant Outreach Services	(60,000)	-	-
		Accessible Housing Fund	(10,419,552)	-	-
		Unallocated	1,932,157	-	-
		Reimbursement of General Fund Costs	522,415	-	-
		<i>Stormwater Pollution Abatement</i>			
		Expense and Equipment	(83,861)	-	-
		NPDES Permit Compliance	193,421	-	-
		On Call Contractors (Emergency Funds)	6,061,701	-	-
		Operation and Maintenance - TMDL Compliance Projects	80,000	-	-
		Sanitation Contracts	544,190	-	-
		Reimbursement of General Fund Costs	(1,519,631)	-	-
		<i>Community Development Trust Fund</i>			
		Reimbursement of General Fund Costs	203,737	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
<i>Home Investment Partnerships Program Fund</i>					
		Engineering Special Service Fund	23,038	-	-
		Environmental Consultant	15,000	-	-
		Technical Services	87,000	-	-
		Reimbursement of General Fund Costs	258,906	-	-
<i>Mobile Source Air Pollution Reduction Trust Fund</i>					
		Carshare Bikeshare Professional Services	70,000	-	-
		Electric Vehicle Charging Infrastructure	(70,472)	-	-
		Reimbursement of General Fund Costs	(779,991)	-	-
<i>Community Services Block Grant Trust Fund</i>					
		Reimbursement of General Fund Costs	17,944	-	-
<i>Convention Center Revenue Fund</i>					
		LACC Private Operator Account	2,636,246	-	-
		LACC Private Operator Reserve	(116,821)	-	-
		Reimbursement of General Fund Costs	271,010	-	-
<i>Neighborhood Empowerment</i>					
		Neighborhood Empowerment - Future Year	47,224	-	-
<i>Street Lighting Maintenance Assessment Fund</i>					
		Energy	(2,076)	-	-
		Solar Lighting	(1,600,000)	-	-
		Street Lighting Improvements and Supplies	(219)	-	-
		Reimbursement of General Fund Costs	34,911	-	-
<i>Telecommunications Liquidated Damages - TDA</i>					
		L.A. Cityview 35 Operations	(490)	-	-
		Reimbursement of General Fund Costs	(583,373)	-	-
<i>Workforce Investment Act Fund</i>					
		Reimbursement of General Fund Costs	673,102	-	-
<i>Rent Stabilization Trust Fund</i>					
		Contract Programming - Systems Upgrades	243,659	-	-
		Engineering Special Service Fund	8,639	-	-
		Fair Housing	(145,000)	-	-
		Hearing Officer Contract	3,891	-	-
		Rent Information Management System	210,000	-	-
		Rent Stabilization Fee Study	(190,000)	-	-
		Unallocated	6,839,234	-	-
		Reimbursement of General Fund Costs	(9,275)	-	-
<i>Arts and Cultural Facilities and Services Trust Fund</i>					
		Others (Prop K Maintenance)	(75,453)	-	-
		Reimbursement of General Fund Costs	(7,322,173)	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
		<i>Arts Development Fee Trust Fund</i>			
		Arts and Cultural Facilities and Services Fund (Schedule 24)	33,239	-	-
		Arts Projects	1,494,906	-	-
		Unallocated	(1,079,243)	-	-
		<i>City Employees Ridesharing Fund</i>			
		Reimbursement of General Fund Costs Reserve	(89,206)	-	-
			907,868	-	-
		<i>Allocations from Other Governmental Agencies and Sources</i>			
		Reimbursement of General Fund Costs	(53,876)	-	-
		<i>Allocations from Other Governmental Agencies and Sources</i>			
		Reimbursement of General Fund Costs	354,611	-	-
		<i>Allocations from Other Governmental Agencies and Sources</i>			
		Reimbursement of General Fund Costs	(261,838)	-	-
		<i>Allocations from Other Governmental Agencies and Sources</i>			
		Reimbursement of General Fund Costs	369,477	-	-
		Reimbursement of General Fund Costs	53,959	-	-
		<i>Allocations from Other Governmental Agencies and Sources</i>			
		Reimbursement of General Fund Costs	41,574	-	-
		<i>Allocations from Other Governmental Agencies and Sources</i>			
		Reimbursement of General Fund Costs	(655,551)	-	-
		<i>Allocations from Other Governmental Agencies and Sources</i>			
		Reimbursement of General Fund Costs	33,530	-	-
		<i>Allocations from Other Governmental Agencies and Sources</i>			
		Reimbursement of General Fund Costs	34,948	-	-
		<i>Allocations from Other Governmental Agencies and Sources</i>			
		Reimbursement of General Fund Costs	(164,384)	-	-
		<i>Allocations from Other Governmental Agencies and Sources</i>			
		Reimbursement of General Fund Costs	9,948	-	-
		<i>Citywide Recycling Fund</i>			
		Commercial Recycling Development and Capital Costs	(100,000)	-	-
		Private Sector Recycling Programs	(499,800)	-	-
		PW-Sanitation Expense and Equipment	(363,400)	-	-
		Recycling Incentives	44,888,775	-	-
		Solid Waste Resources Revenue Fund (Schedule 2)	3,824	-	-
		Reimbursement of General Fund Costs	(13,821,863)	-	-
		<i>Cannabis Regulation Special Revenue Trust Fund</i>			
		Reimbursement of General Fund Costs	(2,094,437)	-	-
		Reserve for Future Costs	2,596,875	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
<i>Local Transportation Fund</i>					
		Active Transportation Program	763,045	-	-
		Bike Path Maintenance & Refurbishment	1,200,000	-	-
		Expo Bike Path Phase II Northvale Segment	650,000	-	-
		San Fernando Road Bike Path Phase 3 Metrolink Local Match	(1,521,284)	-	-
		Sidewalk Repair Contractual Services	(800,073)	-	-
<i>Planning Case Processing Special Fund</i>					
		Reimbursement of General Fund Costs	(13,631)	-	-
<i>Disaster Assistance Trust Fund</i>					
		Reserve for Pending Reimbursements	33,868,542	-	-
		Federal Disaster Assistance	11,303,000	-	-
<i>Accessible Housing Fund</i>					
		Chief Architect	250,000	-	-
		Contract Programming - Systems Upgrades	717,552	-	-
		Court Monitor	150,000	-	-
		Plaintiff Counsel	300,000	-	-
		Relocation Consultant	300,000	-	-
		Training Video Production	158,400	-	-
		Reimbursement of General Fund Costs	404,801	-	-
<i>Household Hazardous Waste Special Fund</i>					
		PW-Sanitation Expense and Equipment	3,864,007	-	-
		Reserve for Future Costs	(3,000,000)	-	-
		Solid Waste Resources Revenue Fund (Schedule 2)	5,132	-	-
		Reimbursement of General Fund Costs	42,292	-	-
<i>Building and Safety Building Permit Enterprise Fund</i>					
		Alterations and Improvements	(1,641,000)	-	-
		Bank Fees	(60,000)	-	-
		Building and Safety Contractual Services	403,000	-	-
		Building and Safety Expense and Equipment	(1,912,000)	-	-
		Building and Safety Lease Costs	31,000	-	-
		Building and Safety Training	(829,000)	-	-
		Engineering Special Service Fund	92,804	-	-
		Reimbursement of General Fund Costs	5,369,015	-	-
		Reserve for Future Costs	(71,202,888)	-	-
		Special Services Costs	(23,000)	-	-
		Systems Development Project Costs	(258,413)	-	-
<i>Housing Opportunities For Persons With AIDS Fund</i>					
		Reimbursement of General Fund Costs	52,134	-	-

2026-27 Proposed Budget Changes by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
		<i>Code Enforcement Trust Fund</i>			
		Contract Programming - Systems Upgrades	269,137	-	-
		Engineering Special Service Fund	8,639	-	-
		Hearing Officer Contract	190,684	-	-
		Unallocated	(4,014,113)	-	-
		Reimbursement of General Fund Costs	4,760,809	-	-
		<i>El Pueblo de Los Angeles Historical Monument Revenue Fund</i>			
		Reimbursement of General Fund Costs	470,099	-	-
		<i>Central Recycling Transfer Station Fund</i>			
		CLARTS Community Amenities	(50,000)	-	-
		Private Haulers Expense	2,127,787	-	-
		Private Landfill Disposal Fees	155,057	-	-
		PW-Sanitation Expense and Equipment	(87,738)	-	-
		Reserve for Future Costs	633,951	-	-
		Solid Waste Resources Revenue Fund (Schedule 2)	11,093	-	-
		Reimbursement of General Fund Costs	62,656	-	-
		<i>Street Damage Restoration Fee Special Fund</i>			
		Reimbursement of General Fund Costs	(4,544,056)	-	-
		<i>Municipal Housing Finance Fund</i>			
		Engineering Special Service Fund	2,880	-	-
		Technical Contracts	125,000	-	-
		Unallocated	(5,664,942)	-	-
		Reimbursement of General Fund Costs	(43,851)	-	-
		<i>Measure R Traffic Relief and Rail Expansion Fund</i>			
		ATSAC Systems Maintenance	(3,370,409)	-	-
		HLA Improvements	(1,000,000)	-	-
		Matching Funds - Measure R Projects/LRPT/30-10	3,000,000	-	-
		Paint and Sign Maintenance	(500,000)	-	-
		Technology and Communications	(100,000)	-	-
		Reimbursement of General Fund Costs	347,371	-	-
		<i>Multi-Family Bulky Item Special Fund</i>			
		PW-Sanitation Expense and Equipment	1,840,000	-	-
		Rate Stabilization Reserve	5,462,878	-	-
		Solid Waste Resources Revenue Fund (Schedule 2)	(770,505)	-	-
		Household Hazardous Waste Fund (Schedule 39)	405,600	-	-
		Reimbursement of General Fund Costs	(682,503)	-	-
		<i>Sidewalk Repair Fund</i>			
		Sidewalk Repair Contractual Services	(4,972,999)	-	-
		Reimbursement of General Fund Costs	4,268,569	-	-

2026-27 Proposed Budget by Category

Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
		<i>Measure M Local Return Fund</i>			
		Asset Management - Transportation	(200,000)	-	-
		Bicycle Path Maintenance	(300,000)	-	-
		Bikeshare Operations and Maintenance	(2,033,000)	-	-
		Caltrans HQ Expansion	(100,745)	-	-
		Community First Engagement	(1,000,000)	-	-
		Computer Hardware Replacement	(400,000)	-	-
		DOT Equipment - 2028 Games & Major Events	450,000	-	-
		Electric Vehicle Charging Infrastructure	(1,500,000)	-	-
		Open Streets Program	(797,718)	-	-
		Paint and Sign Maintenance	(521,360)	-	-
		Paint and Sign Maintenance - 2028 Games Support	500,000	-	-
		PPP Access Ramps	3,106,045	-	-
		Sidewalk Engineering Consulting Services	(1,515,432)	-	-
		Sidewalk Repair - BSS Crews	(2,311,609)	-	-
		Sidewalk Repair Contractual Services	(1,554,706)	-	-
		Traffic Signal Supplies	(1,800,000)	-	-
		Vision Zero Education and Outreach	(1,000,000)	-	-
		Reimbursement of General Fund Costs	(2,731,160)	-	-
		<i>Code Compliance Fund</i>			
		ACE Contractual Services	(10,522)	-	-
		Reimbursement of General Fund Costs	148,726	-	-
		Reserve for Revenue Fluctuations	(67,232)	-	-
		<i>Road Maintenance and Rehabilitation Program Special Fund</i>			
		ATSAC Maintenance	7,000,000	-	-
		BSS Palisades Recovery	4,000,000	-	-
		Pavement Preservation - Access Ramps	5,547,483	-	-
		Sidewalk Repair Contractual Services	2,015,693	-	-
		Vision Zero - Projects	(25,369,717)	-	-
		Vision Zero Corridor Projects - SB1	25,000,000	-	-
		<i>Measure W</i>			
		Feasibility Studies	(882,025)	-	-
		Operation and Maintenance - TMDL	720,000	-	-
		Compliance Projects		-	-
		PW-Sanitation Expense and Equipment	(207,848)	-	-
		Regional Project Development and Revolving Funds	3,981,585	-	-
		Reimbursement of General Fund Costs	(103,896)	-	-
		<i>Planning Long-Range Planning Fund</i>			
		Reimbursement of General Fund Costs	(1,684,230)	-	-
		<i>RAISE LA Fund</i>			
		Department of Water and Power - Fees	(50,000)	-	-
		Reimbursement of General Fund Costs	221,764	-	-
		Sidewalk and Transit Amenities Program	2,109,845	-	-

2026-27 Proposed Budget by Category

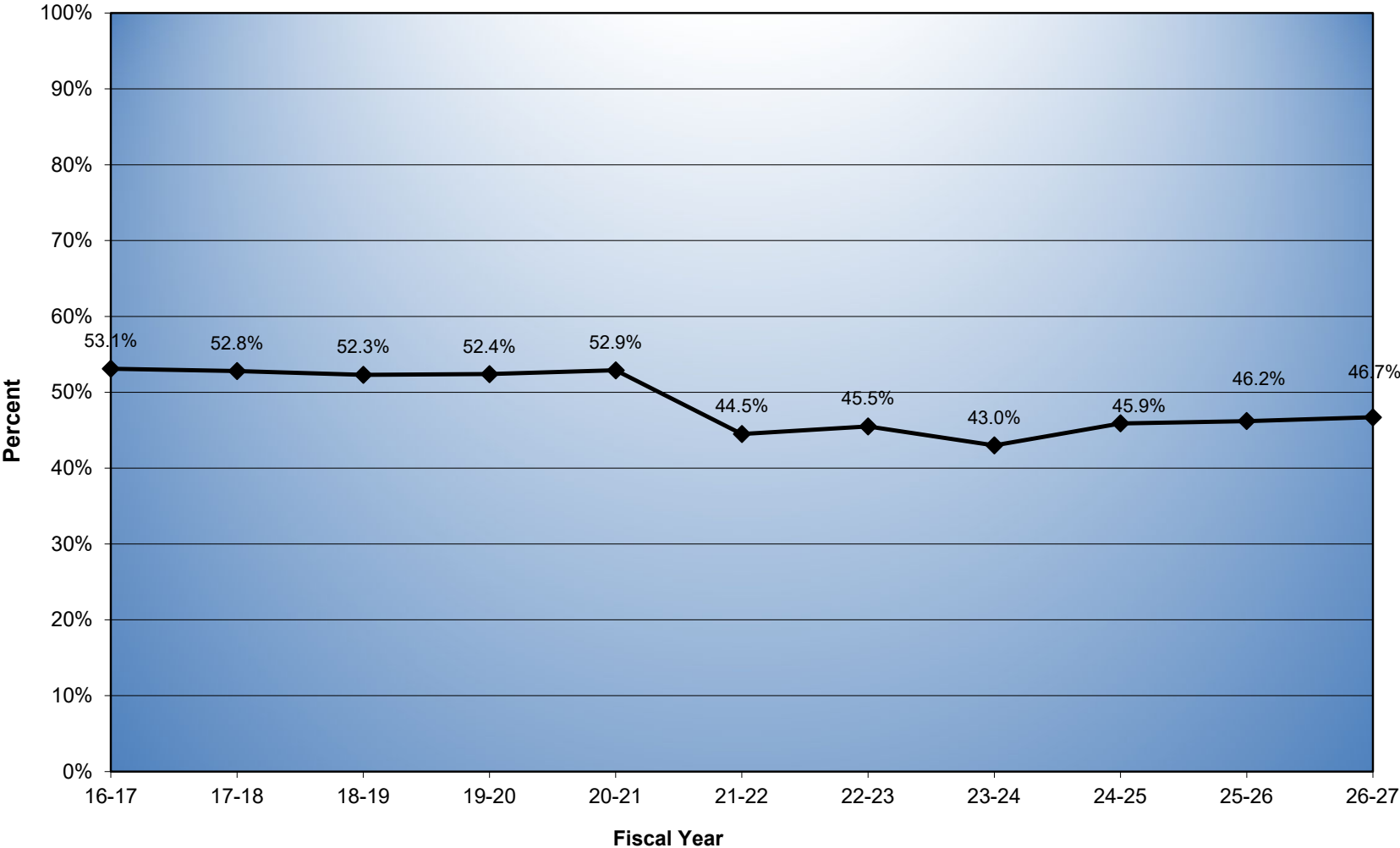
Category	Department	Blue Book Item Title	Dollars	Positions	
				Regular	Reso
Other Special Purpose Funds					
	<i>House LA Fund</i>				
		Administration	(9,081,704)	-	-
		Affordable Housing Programs	25,594,524	-	-
		Contract Programming - Systems Upgrades	(2,542,633)	-	-
		Homelessness Prevention Programs	36,863,155	-	-
		Translation Services	8,000	-	-
		Reimbursement of General Fund Costs	5,354,752	-	-
		Reserve for Future Costs	49,501,782	-	-
	<i>City Planning System Development Fund</i>				
		Reimbursement of General Fund Costs	(1,675,153)	-	-
		Total	98,487,729	-	-

2026-27 PROPOSED BUDGET
DEPARTMENTAL SHARE OF UNRESTRICTED REVENUES

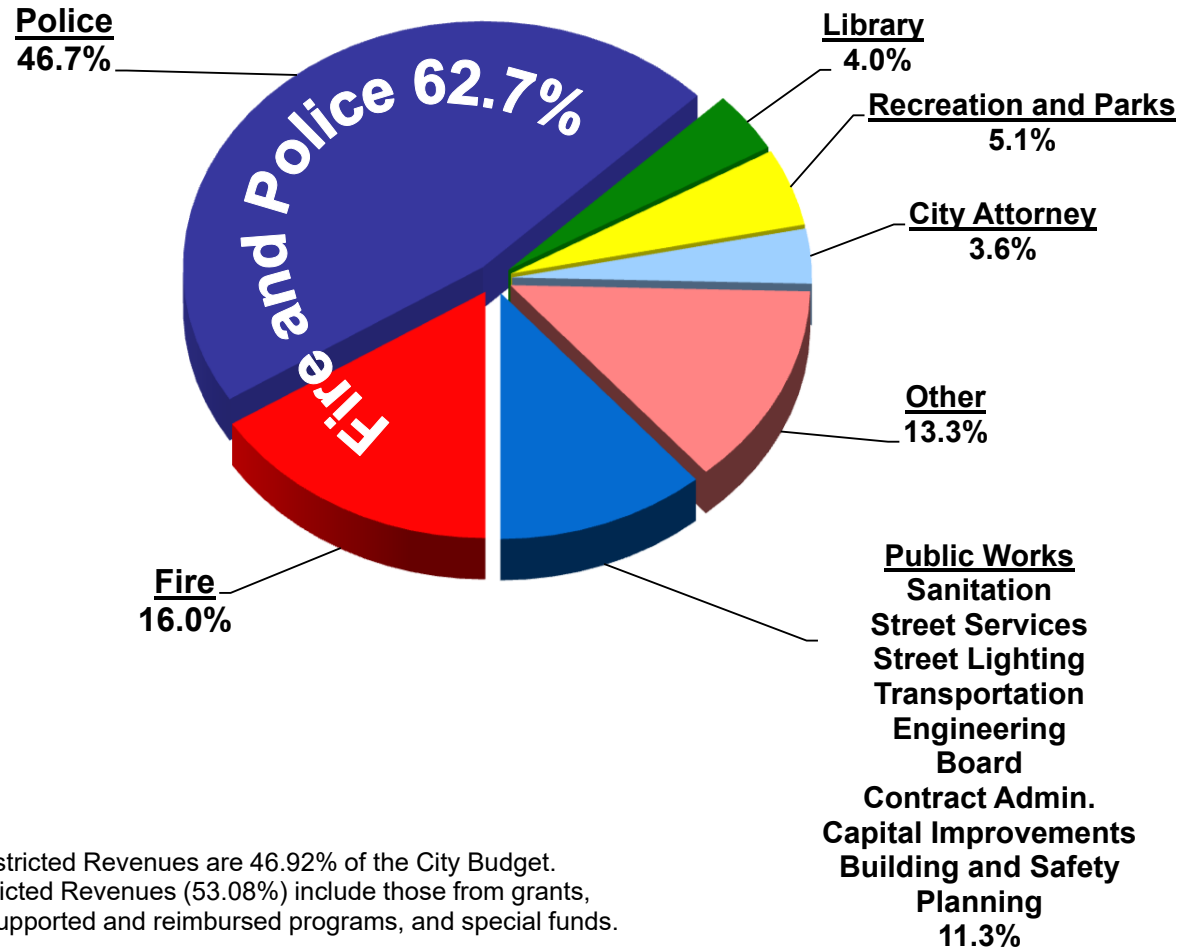
	2025-26			2026-27		
	\$ Millions			\$ Millions		
Police	\$ 3,057.1	46.2%		\$ 3,250.1	46.7%	
Fire	<u>1,049.9</u>	15.9%	<u>62.1%</u>	<u>1,115.6</u>	16.0%	<u>62.7%</u>
Public Works Activities:						
Sanitation	\$ 145.6	2.2%		\$ 125.6	1.8%	
Street Services	141.4	2.1%		232.7	3.3%	
Street Lighting	33.6	0.5%		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	<u>34.5</u>	0.5%	<u>10.1%</u>	<u>40.6</u>	0.6%	<u>11.3%</u>
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	<u>13.9</u>	0.2%	<u>10.3%</u>	<u>22.8</u>	0.3%	<u>9.8%</u>
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	<u>91.1</u>	1.4%	<u>17.5%</u>	<u>87.1</u>	1.2%	<u>16.2%</u>
	<u>\$ 6,616.3</u>		<u>100.0%</u>	<u>\$ 6,967.1</u>		<u>100.0%</u>

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

**2026-27 PROPOSED BUDGET
POLICE SHARE OF UNRESTRICTED REVENUES**



**2026-27 PROPOSED BUDGET
DEPARTMENTAL SHARE OF UNRESTRICTED REVENUES (\$6.97 Billion)**



Unrestricted Revenues are 46.92% of the City Budget.
Restricted Revenues (53.08%) include those from grants,
fee-supported and reimbursed programs, and special funds.

**2026-27 PROPOSED BUDGET
SPECIAL FUND SUBSIDY POLICY**

It shall be the goal for all special funds to fully reimburse the General Fund for all direct expenditures and related costs provided to support their programs. Related cost reimbursements shall be calculated using the most current Cost Allocation Plan rate, unless otherwise restricted by an ordinance or policy that has been approved by the Mayor and City Council. In the event that a special fund does not fully reimburse the General Fund, any remaining subsidy shall be reported annually through the budget process (Fiscal Policy No. 28).

Pursuant to this policy, this exhibit presents a listing of all special funds that do not fully reimburse related costs by function. The General Fund subsidy amount represents the difference between the full cost of all overheads related to work performed and the General Fund reimbursement amount actually included in the Proposed Budget.

Sch #	Fund/Schedule Name	Proposed Budget General Fund Reimbursement Amount (\$)	Full Reimbursement Amount (\$)	General Fund Subsidy (\$)	Explanation
A. Community Safety					
S17	Local Public Safety Fund	-	\$ 110,124,557	\$ 110,124,557	The City is able to apply related costs to its maintenance of effort for the Fund, but opts to use the Fund to pay for direct salaries, which supplements the General Fund.
S19	Street Lighting Maintenance Assessment Fund	84,362.00	\$ 23,071,460	\$ 22,987,098	Fund pays for fringe and central services only. Insufficient funds for full related costs reimbursement.
S20	Telecommunications Liquidated Damages & Lost Franchise Fees	1,125,744.00	\$ 1,982,951	\$ 857,207	Insufficient funds for full related costs reimbursement.
S37	Disaster Assistance Trust Fund	-	\$ 481,223	\$ 481,223	Fund does not reimburse for related costs.
S46	Supplemental Law Enforcement Services Fund	-	\$ 3,592,855	\$ 3,592,855	Fund has historically not reimbursed for related costs.
			Community Safety Subtotal	\$ 138,042,940	

**2026-27 PROPOSED BUDGET
SPECIAL FUND SUBSIDY POLICY**

Sch #	Fund/Schedule Name	Proposed Budget General Fund Reimbursement Amount (\$)	Full Reimbursement Amount (\$)	General Fund Subsidy (\$)	Explanation
B. Home and Community Environment					
S02	Solid Waste Resources Revenue Fund	95,454,707.00	\$ 102,668,089	\$ 7,213,382	Insufficient funds for related costs reimbursement.
S06	Housing Department Affordable Housing Trust Fund	1,287,414.00	\$ 1,664,492	\$ 377,078	Related costs are based on federally approved CAP 47 rates.
S07	Stormwater Pollution Abatement Fund	-	\$ 17,913,857	\$ 17,913,857	Insufficient funds for full related costs reimbursement.
S08	Community Development Trust Fund	8,505,717.00	\$ 9,376,143	\$ 870,426	Administrative cap restricts related costs payments.
S09	Home Investment Partnerships Program Fund	3,349,535.00	\$ 4,087,396	\$ 737,861	Related costs are based on federally approved CAP 47 rates.
S13	Community Services Block Grant Trust Fund	736,268.00	\$ 740,754	\$ 4,486	Related costs are based on federally approved CAP 47 rates.
S23	Rent Stabilization Trust Fund	7,931,277.00	\$ 9,677,292	\$ 1,746,015	Related costs are based on federally approved CAP 47 rates.
S29	Repair & Demolition Fund	-	\$ 285,393	\$ 285,393	Insufficient funds for full related costs reimbursement.
S29	Los Angeles Regional Agency Trust Fund	-	\$ 151,159	\$ 151,159	Insufficient funds for full related costs reimbursement.
S29	Federal Emergency Shelter Grant Fund	183,344.00	\$ 243,036	\$ 59,692	Provides full related costs reimbursements under the federally approved rate (CAP 47).
S29	Housing Production Revolving Fund	429,677.00	\$ 589,357	\$ 159,680	Related costs are based on federally approved CAP 47 rates.
S29	Low and Moderate Income Housing Fund	2,631,306.00	\$ 3,615,719	\$ 984,413	Related costs are based on federally approved CAP 47 rates.
S29	Foreclosure Registry Program Fund	630,442.00	\$ 876,281	\$ 245,839	Related costs are based on federally approved CAP 47 rates.

**2026-27 PROPOSED BUDGET
SPECIAL FUND SUBSIDY POLICY**

Sch #	Fund/Schedule Name	Proposed Budget General Fund Reimbursement Amount (\$)	Full Reimbursement Amount (\$)	General Fund Subsidy (\$)	Explanation
B. Home and Community Environment (cont.)					
S29	Used Oil Collection Trust Fund	-	\$ 383,451	\$ 383,451	Insufficient funds for full related costs reimbursement.
S29	Housing Impact Trust Fund	1,218,501.00	\$ 1,532,650	\$ 314,149	Related costs are based on federally approved CAP 47 rates.
S29	SB 2 Permanent Local Housing Allocation Fund	1,283,870.00	\$ 1,787,017	\$ 503,147	Related costs are based on federally approved CAP 47 rates.
S29	HOME-ARP Fund	331,242.00	\$ 366,143	\$ 34,901	Related costs are based on federally approved CAP 47 rates.
S29	Prop HHH Permanent Supportive Housing Loan Program Revenue	233,472.00	\$ 334,174	\$ 100,702	Related costs are based on federally approved CAP 47 rates.
S29	Just Cause Enforcement Fee Trust Fund	3,101,499.00	\$ 3,944,983	\$ 843,484	Related costs are based on federally approved CAP 47 rates.
S29	699 - Sunshine Canyon Community Amenities Fund	-	\$ 367,910	\$ 367,910	This fund does not reimburse for related costs.
S32	Citywide Recycling Trust Fund	3,788,592.00	\$ 12,763,852	\$ 8,975,260	Insufficient funds for full related costs reimbursement.
S35	Planning Case Processing Special Fund	424,952.00	\$ 23,207,161	\$ 22,782,209	The subsidy is a result of the policy decision to set fees below full cost recovery.
S38	Accessible Housing Fund	7,195,845.00	\$ 9,148,489	\$ 1,952,644	Related costs are based on federally approved CAP 47 rates.
S41	Housing Opportunities for Persons with AIDS Fund	362,630.00	\$ 401,842	\$ 39,212	Provides full related costs reimbursements under the federally approved rate (CAP 47).
S48	Municipal Housing Finance Fund	4,213,458.00	\$ 5,306,921	\$ 1,093,463	Related costs are based on federally approved CAP 47 rates.

**2026-27 PROPOSED BUDGET
SPECIAL FUND SUBSIDY POLICY**

Sch #	Fund/Schedule Name	Proposed Budget General Fund Reimbursement Amount (\$)	Full Reimbursement Amount (\$)	General Fund Subsidy (\$)	Explanation
B. Home and Community Environment (cont.)					
S56	Planning Long-Range Planning	1,086,896.00	\$ 7,149,598	\$ 6,062,702	The subsidy is a result of the policy decision to set fees below full cost recovery.
S57	City Planning System Development Fund	606,244.00	\$ 3,800,772	\$ 3,194,528	Insufficient funds for full related costs reimbursement.
S58	House LA	9,236,170.00	\$ 11,294,280	\$ 2,058,110	Related costs are based on federally approved CAP 47 rates.
Home and Community Environment Subtotal				\$ 79,455,153	
C. Transportation					
S05	Special Gas Tax Improvement Fund	49,560,512.00	\$ 66,547,465	\$ 16,986,953	Insufficient funds for full related costs reimbursement.
S27	Proposition C Anti-Gridlock Transit Improvement Fund	59,200,523.00	\$ 59,800,889	\$ 600,366	Insufficient funds for full related costs reimbursement.
S47	Street Damage Restoration Fee Special Fund	7,430,485.00	\$ 22,104,128	\$ 14,673,643	Insufficient funds for full related costs reimbursement.
S54	Road Maintenance and Rehabilitation Fund	-	\$ 116,391	\$ 116,391	This fund does not reimburse for related costs.
Transportation Subtotal				\$ 32,377,353	
D. Cultural, Educational, and Recreational Services					
S24	Arts and Cultural Facilities and Services Trust Fund	6,567,788.00	\$ 8,562,499	\$ 1,994,711	Insufficient funds for full related cost reimbursement.
S29	Traffic Safety Education Program Fund	86,326.00	\$ 154,599	\$ 68,273	This fund only reimburses for fringe benefits at the federally-approved CAP 47 rate.
S43	El Pueblo de Los Angeles Historical Monument Revenue Fund	742,829.00	\$ 4,241,589	\$ 3,498,760	Insufficient funds for full related cost reimbursement.
S44	Zoo Enterprise Revenue Fund	-	\$ 19,309,200	\$ 23,697,970	Insufficient funds for full related cost reimbursement. Subidy includes a General Fund appropriation of \$4,388,770 to balance the Fund.
n/a	Recreation and Parks	114,478,778.00	\$ 119,434,648	\$ 4,955,870	Insufficient funds for full related cost reimbursement.
Cultural, Educational, and Recreational Services Subtotal				\$ 34,215,584	

**2026-27 PROPOSED BUDGET
SPECIAL FUND SUBSIDY POLICY**

Sch #	Fund/Schedule Name	Proposed Budget General Fund Reimbursement Amount (\$)	Full Reimbursement Amount (\$)	General Fund Subsidy (\$)	Explanation
E. Human Resources, Economic Assistance, and Development					
S01	Los Angeles Convention and Visitors Bureau Trust Fund	-	\$ 462,462	\$ 462,462	Fund has historically not reimbursed for related costs.
S21	Older Americans Act Fund	-	\$ 2,830,193	\$ 2,830,193	Fund does not reimburse for related costs.
S22	Workforce Innovation Opportunity Act Fund	4,938,697.00	\$ 7,903,616	\$ 2,964,919	Administrative cap restricts related costs payments.
S29	Street Banners Revenue Trust Fund	-	\$ 147,425	\$ 147,425	This fund does not reimburse for related costs.
Human Resources, Economic Assistance, and Development Subtotal				\$ 6,404,999	
TOTAL GENERAL FUND SUBSIDY				\$ 290,496,029	

**2026-27 PROPOSED BUDGET
10-YEAR HISTORY OF BUDGET
(\$ Millions)**

Fiscal Year	Total Budget		Percent	General Fund Budget		Percent
	Proposed	Adopted	Change	Proposed	Adopted	Change
2026-27	14,848.2	n/a	n/a	8,590.1	n/a	n/a
2025-26	13,950.2	14,103.3	1.10%	8,061.7	8,178.3	1.45%
2024-25	12,822.1	12,897.4	0.59%	7,986.3	8,033.0	0.58%
2023-24	13,064.1	13,145.5	0.62%	7,860.8	7,903.3	0.54%
2022-23	11,765.1	11,755.0	-0.09%	7,461.0	7,446.0	-0.20%
2021-22	11,230.3	11,480.3	2.23%	7,336.5	7,503.2	2.27%
2020-21	10,531.3	10,531.3	0.00%	6,687.3	6,687.3	0.00%
2019-20	10,648.0	10,710.1	0.58%	6,530.1	6,569.70	0.61%
2018-19	9,863.1	9,899.8	0.37%	6,166.0	6,190.60	0.40%
2017-18	9,232.8	9,292.1	0.64%	5,779.3	5,826.50	0.82%
2016-17	8,757.6	8,777.0	0.22%	5,558.3	5,576.40	0.33%

City of Los Angeles



Miscellaneous

2026-27

Office of the City Administrative Officer

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**2026-27 PROPOSED BUDGET
PROPOSED NEW INITIATIVES BY DEPARTMENT**

Description of Initiatives	Blue Book #	Resources	General Fund Costs	Special Fund Costs	No. of Positions	Class Title
City Clerk						
Neighborhood Council Elections						
Administer the 2027 neighborhood council board member elections exclusively through vote-by-mail. The City Clerk will administer the elections and the Department of Neighborhood Empowerment (DONE) will conduct outreach activities.	13	One-time funding in the Salaries, As-Needed, Overtime General, and Elections accounts.	\$ 861,988	\$ -	-	
Community Investment Department						
Workforce and Community Development Oversight						
Provide oversight for adult workforce and community development services.	66	One regular authority position with 12-months funding.	\$ -	\$ 234,760	1	Assistant General Manager Community Investment for Families
Emergency Management						
Strategic Planning and Policy						
Oversee the Administration and Finance, Community Partnerships and Engagement, and Climate Resilience divisions.	8	One resolution authority position with nine-months funding.	\$ 135,478	\$ -	1	Assistant General Manager Emergency Management Department
Finance						
Bank Armored Courier Services						
Provide bank armored courier services.	9	Ongoing funding in the Contractual Services account.	\$ 720,000	\$ -	-	
General Services						
Clean Streets Initiative						
Maintain and repair vehicles and equipment as part of the Clean Streets Initiative.	10	Three resolution authorities with nine-months funding and one-time funding in the Overtime General, Field Equipment Expense, and Uniforms accounts.	\$ 282,932	\$ -	1 2	Storekeeper Equipment Mechanics
Housing						
Short-Term Rental and Income Support						
Support the Short-Term Emergency Assistance Program.	35	One resolution authority position with nine-months funding.	\$ -	\$ 81,068	1	Management Analyst
Neighborhood Empowerment						
Neighborhood Council Elections						
Administer the 2027 neighborhood council board member elections exclusively through vote-by-mail. The City Clerk will administer the elections and the Department of Neighborhood Empowerment (DONE) will conduct outreach activities.	9	One-time funding in the Salaries, As-Needed, Printing and Binding, Contractual Services, and Office and Administrative accounts.	\$ -	\$ 128,000	-	
Police						
Use-of-Force and De-escalation Training						
Deliver use-of-force and de-escalation training.	21	Special purpose fund appropriation in the Forfeited Assets Trust Fund.	\$ -	\$ -	-	

**2026-27 PROPOSED BUDGET
PROPOSED NEW INITIATIVES BY DEPARTMENT**

Description of Initiatives	Blue Book #	Resources	General Fund Costs	Special Fund Costs	No. of Positions	Class Title
Bureau of Contract Administration						
2028 Games Business Outreach and Certification						
Increase targeted business outreach and address increased certification processing in advance of the 2028 Games.	23	Three resolution authorities with six-months funding and one-time funding in Overtime General, Contractual Services, Office and Administrative, and Operating Supplies accounts.	\$ 216,785	\$ -	1 2	Senior Management Analyst I Management Analyst
Bureau of Engineering						
Pacific Palisades Library and Recreation Center						
Support the Pacific Palisades library and recreation center project.	65	One resolution authority position with nine-months funding.	\$ 105,936	\$ -	1	Architect
Bureau of Sanitation						
Clean Streets Initiative						
Implement the Clean Streets initiative by removing litter and providing weed abatement, pressure washing, and bulky item/illegal dumping removal in the public right-of-way along high traffic corridors.	90	20 resolution authority positions with nine-months funding and one-time funding in Contractual Services, Office and Administrative, Operating Supplies, Field Equipment Expenses, Water and Electricity, and Uniforms accounts.	\$ 4,336,806	\$ -	1 2 1 5 1 10	Geographic Information Systems Chief Geographic Information Systems Specialists Refuse Collection Supervisor Refuse Collection Truck Operator II Administrative Clerk Maintenance Laborer
Bureau of Street Services						
Clean Corridors Program						
Implement the Clean Corridors Program.	10	52 resolution authority positions with nine-months funding and one-time funding in the Hiring Hall Salaries, Benefits Hiring Hall, Contractual Services, Operating Supplies, and Overtime, General accounts.	\$ 6,650,331	\$ -	12 4 24 4 1 2 4 1	Street Services Investigator Maintenance and Construction Helper Motor Sweeper Operator Truck Operator Senior Management Analyst I Senior Street Services Investigator I Street Services Supervisor I Street Services Superintendent I
Concrete Crews						
Perform sidewalk maintenance and sidewalk repair requests from MyLA311.	47	31 resolution authority positions with nine-months funding and one-time funding in the Contractual Services, Construction Expense, and Operating Supplies accounts.	\$ 4,280,237	\$ -	3 1 3 9 9 3 3	Street Services Supervisor I Senior Carpenter Carpenter Cement Finisher Cement Finisher Worker Equipment Operator Heavy Duty Truck Operator
Tree Care Support						
Provide necessary tree maintenance and care.	48	10 resolution authority positions with nine-months funding and one-time funding in the Operating Supplies account.	\$ 804,603	\$ -	1 3 3 1 2	Tree Surgeon Supervisor I Tree Surgeon Tree Surgeon Assistant Plumber Supervisor Plumber

**2026-27 PROPOSED BUDGET
PROPOSED NEW INITIATIVES BY DEPARTMENT**

Description of Initiatives	Blue Book #	Resources	General Fund Costs	Special Fund Costs	No. of Positions	Class Title
Bureau of Street Services (continued)						
Sidewalk Maintenance Engineering						
Provide oversight and engineering services for the sidewalk maintenance program.	49	Six resolution authority positions with nine-months funding and one-time funding in the Office and Administrative account.	\$ 689,136	\$ -	1 1 2 1 1	Management Analyst Civil Engineer Civil Engineering Associate II Street Services Superintendent I Senior Management Analyst I
Sidewalk Maintenance Administrative Support						
Provide administrative support for the sidewalk maintenance program.	57	Two resolution authority positions with nine-months funding.	\$ 114,860	\$ -	1 1	Senior Administrative Clerk Accounting Clerk
Transportation						
Plan Review for Bridge and Streets Improvement Program						
Provide design support and review of street improvement, bridge, and tunnel projects.	53	One resolution authority position with nine-months funding and one-time funding in the Office and Administrative account.	\$ -	\$ 99,628	1	Transportation Engineering Associate II
Zoo						
Flamingo Mingle						
Support the Flamingo Mingle guest experience.	9	Ongoing funding in the Salaries, As-Needed, Maintenance Materials, Supplies and Services, and Animal Food/Feed and Grain accounts.	\$ -	\$ 158,000	-	

2026-27 PROPOSED BUDGET COMPARISON OF SELECTED SERVICE LEVELS

Department and Category	Unit of Measurement	Full Service Level Standard	Lowest Adopted Service Levels		2022-23 Adopted	2023-24 Adopted	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed	Notes on Adopted / Proposed Service Levels
			Year	Service Level						
Aging										
Transportation One-Way Trips	Number of Trips		2023-24	55,875	103,311	55,875	130,312	127,248		Aging consolidated under CID. 2026-27 services levels reflected below. Aging consolidated under CID. 2026-27 services levels reflected below. Aging consolidated under CID. 2026-27 services levels reflected below. Aging consolidated under CID. 2026-27 services levels reflected below. Aging consolidated under CID. 2026-27 services levels reflected below. Aging consolidated under CID. 2026-27 services levels reflected below.
Number of Frail/Disabled People Served	Number of Persons		2025-26	2,007	4,122	3,143	2,691	2,007		
Congregate Meals Served	Number of Meals		2025-26	561,455	1,316,135	664,924	656,000	561,455		
Number of Seniors Served	Number of Persons		2025-26	2,254	13,460	9,652	9,000	2,254		
Homebound Meals Delivered	Number of Meals		2019-20	662,200	1,092,979	2,009,488	920,967	950,678		
Number of Homebound Seniors Served	Number of Persons		2025-26	3,817	10,990	21,980	15,393	3,817		
Animal Services										
Animal Control Officers	Full-Time Equivalent (FTEs)	73	2025-26	49	68	77	56	49	48	Elimination of one vacant ACO to fund one Sr. ACO I Approval of one Sr. ACO I offset by eliminating one ACO and one ACT Supervisor.
Senior Animal Control Officers	FTEs	13	2025-26	9	11	13	10	9	10	
Animal Care	Number of Kennels and Cages	2,105	2002-03	754	2,105	2,093	2,475	2,475	2,475	
Building and Safety										
Code Enforcement Requests	Number of Requests		2024-2025	25,000	26,000	26,000	25,000	30,000	27,600	
Community Investment Department										
Transportation One-Way Trips	Number of Trips								126,649	
Number of Frail/Disabled People Served	Number of Persons								2,000	
Congregate Meals Served	Number of Meals								603,032	
Number of Seniors Served	Number of Persons								2,415	
Homebound Meals Delivered	Number of Meals								917,559	
Number of Homebound Seniors Served	Number of Persons								3,678	
Library										
Operating Hours (Weighted Average)	Hours per Week	53	2010-11	38	53	53	53	53	53	
Central Library	Hours per Week	60	2010-11	43	60	60	60	60	60	
8-Regional Branches	Hours per Week	60	2010-11	38	60	60	60	60	60	
64-Community Branches	Hours per Week	52	2010-11	38	52	52	52	52	52	
Police										
Total Authorized Positions	FTEs		2012-13	13,647	14,053	14,111	14,013	13,767	13,786	
Sworn Authorized	FTEs		2000-01	10,054	10,709	10,748	10,732	10,738	10,757	
Sworn Funded	FTEs		2025-26	8,399	9,735	9,504	8,908	8,399	8,555	Start 2026-27 at 8,555. Hiring 510 to Attrition in FY 2026-27.
Civilian Authorized	FTEs		2025-26	3,029	3,344	3,363	3,281	3,029	3,029	
Civilian Funded	FTEs		2025-26	2,254	2,812	2,949	2,644	2,254	2,338	Start 2026-27 at 2,338. Hiring 216 to attrition in FY 2026-27.

2026-27 PROPOSED BUDGET COMPARISON OF SELECTED SERVICE LEVELS

Department and Category	Unit of Measurement	Full Service Level Standard	Lowest Adopted Service Levels		2022-23 Adopted	2023-24 Adopted	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed	Notes on Adopted / Proposed Service Levels
			Year	Service Level						
Police (Continued)										
Police Fleet Vehicle Replacement	Percentage Replaced	32%	2010-11	1.9%	7.7%	14.3%	11.7%	12.3%	25.3%	
	Total Cost in Millions	\$ 66.30			\$ 29.27	\$ 47.26	\$ 45.85	\$ 52.15		
	General Fund				\$ 20.01	\$ 18.96	\$ 21.99	\$ 21.37	\$ 23.62	
	MICLA Financed				\$ 9.26	\$ 20.00	\$ 20.00	\$ 27.24	\$ 84.01	
	Supplemental Law Enforcement Services Fund				\$ -	\$ 3	\$ 2.87	\$ 2.24	\$ 2.24	
	Forfeited Assets Trust Fund				\$ -	\$ 2.75	\$ 0.99	\$ 1.10	\$ 0.00	
	Private Lease Financing				\$ -	\$ -	\$ -	\$ -	\$ -	
	Los Angeles County Metropolitan Transportation Authority				\$ -	\$ 3	\$ -	\$ 0.19	\$ 0.00	
Out-of-Service Rate	Patrol Vehicles Percentage	9%	2008-09	6.0%	17.3%	19.8%	18.3%	16.0%	9.1%	
	Fleetwide Percentage	7%	2008-09	4.5%	13.7%	13.9%	11.9%	10.4%	4.9%	
Public Works - Street Services										
Tree Trimming	Trees Trimmed per Year	90,000	2010-11	13,000	30,000	40,000	45,000	40,000	40,000	
	Trim Cycle in Years	7	2011-12	50	17	17	17	17	17	
Street Resurfacing / Reconstruction	Lane-Miles Resurfaced per Year	800	2007-08	175	500	500	500	275	120	
	Lane-Miles Slurry Sealed per Year	1,200	2023-24	100	1,350	1,350	1,350	850	312	
Paving or Resurfacing Unimproved Streets (Includes Alleys)	Lane Miles Paved or Resurfaced per Year		2016-17	0	2.5	2.5	2.5	0	0	
Sidewalk Repair	Square Feet Serviced per Year		2025-26	150,000	220,000	220,000	220,000	150,000	60,000	
Street Sweeping of Posted Streets	Percentage Swept per Week	95.0%	2021-22	90.0%	95.0%	95.0%	95.0%	100.0%	100.0%	
Street Sweeping of Non-Posted Streets	Service Cycle in Weeks	4	2025-26	26	26	26	26	26	26	
Recreation and Parks										
Operating Hours (Average)	Hours per Week	48 to 84	2011-12	39	53	60	60	50	50	The number of hours is for programs funded in RAP's General Fund budget and does not include off-budget programs. The figures will need to be revised in an event of reduction in resources.
New Recreational Facilities	Number of Facilities		2022-23	0	0	17	4	2	4	Based on RAP's FY 26-27 New & Expanded Request
Renovated Recreational Facilities	Number of Facilities		2022-23	0	0	32	14	7	4	
Maintenance Staffing	FTEs		2012-13	900	1,209	1,339	1,382	1,267	1,268	The number of FTEs is applicable to RAP's General Fund budget and does not include staffing for off-budget programs. The figures will need to be revised in an event of reduction in resources.
Transportation										
Crossing Guards	Number of Placements	491	2013-14	397	507	596	596	550	441	
	Number of Intersections Covered		2002-03	420	508	596	596	550	441	

**2026-27 PROPOSED BUDGET
INTERIM PROGRAMS NOT CONTINUED**

Department	Name of Program	Total No. of Positions Not Continued	Class Title	Positions		Reason Program is Not Continued (If Known)
				Vacant	Filled	
			NONE			
TOTALS		0		0	0	

**2026-27 PROPOSED BUDGET
CONTRACTING PROPOSALS AFFECTING CITY EMPLOYEES**

Department	Name of Program	Total No. of Positions Not Continued	Class Title	Positions		Reason Program is Not Continued (if known)
				Vacant	Filled	
Recreation and Parks	Child Care Centers	1	Child Care Center Director II	-	1	Transitioning to outsourcing childcare program operations to non-City providers.
		2	Child Care Associate II	2	-	
TOTALS		3		2	1	

2026-27 PROPOSED BUDGET
2025-26 EXPENDITURES THAT EXCEED ADOPTED BUDGET LEVELS BY \$1 MILLION OR MORE

Department	Account	Description	2024-25 Adopted Budget	Estimated 2025-26 Expenditures	Amount Exceeding Budget	2026-27 Proposed Budget	Explanation of Expenditures Projected to Exceed the Adopted Budget
Animal Services	003040	Contractual Services	\$ 1,201,993	\$ 2,303,000	\$ 1,101,007	\$ 411,868	Projected overspending is due to the Department's contract with Dogs Playing for Life. The 2025-26 Adopted Budget provided \$709,125 to fund the contract for six months. The Department received an \$800,000 grant from ASPCA to cover the remaining six months of the contract. The Department estimates \$1,767,000 in expenditures for this contract in the current fiscal year.
City Administrative Officer	003040	Contractual Services	\$ 14,966,965	\$ 24,547,000	\$ 9,580,035	\$ 20,855,849	Expenditures reflect prior year encumbrances as well as additional transfers and appropriations received during the year for various services, including American Rescue Plan consulting services, Federal grants support, homeless housing and planning services, and asset management and real estate services.
City Attorney	004200	Litigation	\$ 7,945,448	\$ 20,219,000	\$ 12,273,552	\$ 7,945,448	Expenditures reflect additional transfers and appropriations received during the year. These includes \$1.23 million for the Alliance Settlement Agreement Master Service fee to monitor the City's settlement progress, allocations from the Sewer Construction and Maintenance Fund for legal expert services and court reporters, and a \$5 million transfer from the Unappropriated Balance in the Mid-Year FSR to the Litigation Account to cover the rising costs of complex cases.
	009301	City Attorney Outside Counsel	\$ -	\$ 16,435,000	\$ 16,435,000	\$ -	Expenditures reflect funding that is budgeted annually in the Unappropriated Balance (UB) and transferred from the UB and other accounts to the Department during the year as needed.
City Clerk	004170	Elections	\$ 3,378,430	\$ 5,178,430	\$ 1,800,000	\$ 4,431,190	Expenditures due to unbudgeted costs associated with the review and verification of signatures of a petition for inclusion on the ballot.
City Planning	003040	Contractual Services	\$ 5,557,765	\$ 7,342,000	\$ 1,784,235	\$ 5,806,379	Expenditures include an additional appropriation of \$1.1 million from a Development Services Agreement for Westside South Environmental Impact Report and an additional appropriation of \$375,000 from the Unappropriated Balance for Senate Bill 79 planning development modeling work.
Community Investment	003040	Contractual Services	\$ 33,085,185	\$ 36,608,000	\$ 3,522,815	\$ 43,766,481	Expenditures reflect reappropriations and interim transfers for the FamilySource System, Survivor Services System, RepresentLA, 27th Street emergency housing services, Citywide Language Access Program, Kids First Program, and outreach services for the Children's Savings Account Program. The 2026-27 Proposed Budget consolidates the Department of Aging, Economic and Workforce Development, and Youth Development into the Community Investment Department.
Council	001070	Salaries, As-Needed	\$ 22,119,061	\$ 38,088,000	\$ 15,968,939	\$ 27,091,659	Expenditures reflect transfers and additional appropriations received during the year for staffing needs.
	006010	Office and Administrative	\$ 377,301	\$ 2,549,000	\$ 2,171,699	\$ 377,301	Expenditures reflect transfers and additional appropriations received during the year to support various community and outreach events.
Emergency Management	003040	Contractual Services	\$ 3,018	\$ 6,561,000	\$ 6,557,982	\$ 3,018	Expenditures reflect additional appropriations and unbudgeted spending related to wildfire recovery and debris removal services.
Fire	001012	Salaries Sworn	\$ 524,909,260	\$ 551,816,000	\$ 26,906,740	\$ 554,554,733	Expenditures reflect projected spending due to a transfer of funds to the Overtime Constant Staffing Account in the 2025-26 Adopted Budget, unbudgeted payouts, and current-year transfers to address projected spending in other accounts.
	001030	Sworn Bonuses	\$ 6,643,581	\$ 14,076,000	\$ 7,432,419	\$ 13,260,656	Expenditures reflect projected unbudgeted sworn bonuses from new MOUs that were not captured during the budget process.
	001090	Overtime General	\$ 1,387,364	\$ 4,137,000	\$ 2,749,636	\$ 1,387,364	Expenditures reflect projected spending due to increased need for public safety inspections and fleet maintenance.
	001092	Overtime Sworn	\$ 6,464,283	\$ 17,227,000	\$ 10,762,717	\$ 6,464,283	Expenditures reflect projected spending due to responses to incidents outside of the City's jurisdiction, such as the Lake, Mindy, Butler, and Orleans Complex Fires; and, anticipated future deployments due to extreme weather conditions.
	003040	Contractual Services	\$ 14,765,709	\$ 68,748,000	\$ 53,982,291	\$ 13,753,159	Expenditures reflect projected spending for wildfire cost-sharing agreements, participation in the Public Provider Ground Emergency Medical Transport Intergovernmental Transfer (PP-GEMT-IGT) Program, and turnout gear cleaning services.
	003090	Field Equipment Expense	\$ 9,109,604	\$ 10,412,000	\$ 1,302,396	\$ 4,588,420	Expenditures reflect projected spending due to an unanticipated major repair of a fire engine, and rising costs for fleet maintenance.
	006010	Office and Administrative	\$ 4,033,149	\$ 6,958,000	\$ 2,924,851	\$ 3,698,341	Expenditures reflect projected spending due to rising costs for equipment replacement, and spending on exhaust capture systems, pest control, and appliance maintenance.
	006020	Operating Supplies	\$ 5,665,210	\$ 8,767,000	\$ 3,101,790	\$ 6,212,576	Expenditures reflect projected spending due to increased demand on operating supplies.

2026-27 PROPOSED BUDGET
2025-26 EXPENDITURES THAT EXCEED ADOPTED BUDGET LEVELS BY \$1 MILLION OR MORE

Department	Account	Description	2024-25 Adopted Budget	Estimated 2025-26 Expenditures	Amount Exceeding Budget	2026-27 Proposed Budget	Explanation of Expenditures Projected to Exceed the Adopted Budget
Finance	003040	Contractual Services	\$ 3,964,126	\$ 11,537,000	\$ (7,572,874)	\$ 29,715,926	Expenditures reflect additional transfers and appropriations received during the year for the LATAX Transformation Project. This includes \$7.6 million transfer from the Unappropriated Balance in the Second FSR and Budget and Finance Committee Report relative to a proposed agreement with Fast Enterprises, LLC (C.F. 26-0189).
General Services	001010	Salaries General	\$ 117,520,898	\$ 129,317,000	\$ 11,796,102	\$ 129,543,849	Expenditures reflect increased payouts to employees.
	001014	Salaries Construction Projects	\$ -	\$ 12,009,000	\$ 12,009,000	\$ -	Expenditures reflect off-budget funds transferred to the Department during the fiscal year for construction projects.
	001100	Hiring Hall Salaries	\$ 6,332,675	\$ 7,445,000	\$ 1,112,325	\$ 6,826,946	Expenditures reflect increased Hiring Hall needs.
	001101	Hiring Hall Construction	\$ -	\$ 23,223,000	\$ 23,223,000	\$ -	Expenditures reflect off-budget funds transferred to the Department during the fiscal year for construction projects.
	001121	Hiring Hall Benefits Construction	\$ -	\$ 13,135,000	\$ 13,135,000	\$ -	Expenditures reflect off-budget funds transferred to the Department during the fiscal year for construction projects.
	003040	Contractual Services	\$ 26,502,490	\$ 30,797,000	\$ 4,294,510	\$ 29,515,069	Expenditures reflect increased custodial services and building maintenance needs.
	003090	Field Equipment Expense	\$ 42,333,997	\$ 45,334,000	\$ 3,000,003	\$ 42,364,578	Expenditures reflect increased work associated with the maintenance of the City's aging fleet.
	003180	Construction Materials	\$ 8,000	\$ 58,586,000	\$ 58,578,000	\$ 25,000	Expenditures reflect off-budget funds transferred to the Department during the fiscal year for construction projects.
	003330	Utilities Expense Private Company	\$ 4,000,000	\$ 7,828,000	\$ 3,828,000	\$ 4,000,000	Expenditures reflect increased commodity prices.
	009957	Master Trust Account	\$ 3,583,405	\$ 4,778,000	\$ 1,194,595	\$ 3,856,508	Expenditures reflect increased costs for operations and maintenance of the Mayfair Hotel.
Mayor	001010	Salaries, General	\$ 8,530,224	\$ 14,829,000	\$ 6,298,776	\$ 9,901,919	Expenditures reflect transfers and additional appropriations received during the year for staffing needs.
	001070	Salaries, As-Needed	\$ 1,799,210	\$ 9,970,000	\$ 8,170,790	\$ 1,799,210	Expenditures reflect transfers and additional appropriations received during the year for staffing needs.
	003040	Contractual Services	\$ 132,899	\$ 37,733,000	\$ 37,600,101	\$ 132,899	Expenditures reflect transfers to support the Gang Reduction and Youth Development (GRYD) service provider contracts. GRYD funding is budgeted annually in the General City Purposes Fund and transferred to the Mayor's Office at the beginning of the fiscal year.
Personnel	001010	Salaries General	\$ 64,050,302	\$ 65,409,000	\$ 1,358,698	\$ 70,217,457	Expenditures reflect increased payouts to employees.
	001070	Salaries As-Needed	\$ 2,257,482	\$ 4,182,000	\$ 1,924,518	\$ 3,614,626	Expenditures reflect additional transfers and appropriations received during the year for police hiring and custody of medical services. This includes \$1.5 million transfer from the Unappropriated Balance in the Second FSR and Personnel and Hiring Committee Report relative to the impact of shutting down medical services at the 77th Street and Van Nuys Los Angeles Police Department (LAPD) Detention Facilities (C.F. 25-0607).
Police	001010	Salaries General	\$ 267,960,958	\$ 281,430,000	\$ 13,469,042	\$ 273,347,295	Expenditures reflect the costs to retain positions eliminated in the 2025-26 Budget and unbudgeted MOU-related payouts. The Mid-Year FSR transferred and appropriated \$6 million from the Unappropriated Balance to address overspending in this account.
	001012	Salaries Sworn	\$ 1,363,742,055	\$ 1,372,032,000	\$ 8,289,945	\$ 1,421,635,068	Expenditures reflect projected spending due to unbudgeted payouts and the transfer and appropriation of \$2.6 million in the Second FSR in order to fund hiring above the levels assumed in the 2025-26 Budget.
	001090	Overtime General	\$ 9,903,655	\$ 11,470,000	\$ 1,566,345	\$ 10,733,980	Expenditures reflect projected spending due to grant-related costs.
	001092	Overtime Sworn	\$ 203,871,937	\$ 230,555,000	\$ 26,683,063	\$ 240,570,960	Expenditures reflect projected spending as a result of increased overtime usage. The Mid-Year FSR transferred and appropriated \$11 million from the Unappropriated Balance to address overspending in this account.
	003040	Contractual Services	\$ 54,323,987	\$ 58,011,000	\$ 3,687,013	\$ 65,398,374	Expenditures reflect projected spending due to increases in contract security, official police garage, training, and technology-related costs.
Board of Public Works	001010	Salaries General	\$ 11,800,707	\$ 12,937,000	\$ 1,136,293	\$ 13,358,740	Expenditures reflect positions that received interim approval for the Los Angeles Convention Center Expansion and Modernization Project (C.F. 15-1207-S1).
	003040	Contractual Services	\$ 15,292,201	\$ 40,792,000	\$ 25,499,799	\$ 14,300,649	Expenditures reflect transfers and appropriations for various services, such as graffiti and litter abatement, as well as cleaning and hygiene services.

2026-27 PROPOSED BUDGET
2025-26 EXPENDITURES THAT EXCEED ADOPTED BUDGET LEVELS BY \$1 MILLION OR MORE

Department	Account	Description	2024-25 Adopted Budget	Estimated 2025-26 Expenditures	Amount Exceeding Budget	2026-27 Proposed Budget	Explanation of Expenditures Projected to Exceed the Adopted Budget
Bureau of Engineering	003040	Contractual Services	\$ 2,698,527	\$ 9,996,000	\$ 7,297,473	\$ 11,827,569	Expenditures reflect an interim transfer and appropriation of \$8 million from the Unappropriated Balance for project management, engineering support services and other expert consulting services as needed by the City in response to the 2025 January Wind and Fire Storm event (C.F. 25-0683).
Bureau of Sanitation	001090	Overtime General	\$ 22,711,466	\$ 43,169,000	\$ 20,457,534	\$ 34,233,481	Expenditures reflect transfers from salary savings for increased staff overtime due to vacancies, turnover, hiring delays, and mandatory training and outreach. Additionally, unanticipated adverse events interrupting services or requiring urgent mitigation have led to increased expenditure.
Bureau of Street Lighting	001090	Overtime General	\$ 1,171,000	\$ 2,349,000	\$ 1,178,000	\$ 171,000	Expenditures reflect additional transfers and appropriations received during the year through the Construction Projects Reports (CPR) and Transportation Construction Projects Reports (TCP). These funds support various special funded projects and programs, including Council-directed projects, transportation and grant-funded initiatives, and emergency response efforts.
Bureau of Street Services	001010	Salaries General	\$ 109,108,444	\$ 114,203,000	\$ 5,094,556	\$ 131,426,037	Expenditures reflect additional transfers and appropriations received during the year for staffing needs to address ADA improvements, Pavement Preservation Program, and various infrastructure projects.
	001090	Overtime General	\$ 2,919,452	\$ 9,677,000	\$ 6,757,548	\$ 5,745,499	Expenditures reflect costs to maintain current service levels due to staffing shortages.
	003030	Construction Expense	\$ 32,521,284	\$ 33,678,000	\$ 1,156,716	\$ 33,421,284	Expenditures reflect unbudgeted costs associated with interim projects.
	003040	Contractual Services	\$ 13,432,322	\$ 24,346,000	\$ 10,913,678	\$ 16,343,605	Expenditures reflect contractual costs incurred for vehicle/heavy equipment rentals, toxic and non-toxic waste hauling, construction material hauling, street design, and purchases for the street transit amenities program.
Recreation and Parks	001010	Salaries, General	\$ 127,129,227	\$ 135,039,000	\$ 7,909,773	\$ 135,081,786	Expenditures reflect reimbursements received during the year from Departmental special funds.
	001070	Salaries As-Needed	\$ 44,971,503	\$ 65,697,000	\$ 20,725,497	\$ 42,670,192	Expenditures reflect preparations for emergency response, seasonal programming, Summer Night Lights, and use of part-time staffing to meet operational needs of the Department. The Department transferred funding from its Undesignated Fund Balance to address the overspending in this account.
Transportation	001090	Overtime General	\$ 9,518,943	\$ 19,879,000	\$ 10,360,057	\$ 30,301,818	Expenditures reflect costs incurred to maintain current service level in light of full-time vacancies, for the provision of special event traffic control services.
	003040	Contractual Services	\$ 25,615,025	\$ 33,945,000	\$ 8,329,975	\$ 52,520,050	Expenditures associated with prior year costs for parking citation processing services.
	003090	Field Equipment Expense	\$ 96,725	\$ 1,306,000	\$ 1,209,275	\$ 193,450	The Proposed Budget incorrectly states the estimated expenditure in this Account as \$1.3 million. The correct estimate is \$0.1 million, which does not exceed the budgeted amount.
	007350	Other Operating Equipment	\$ -	\$ 1,539,000	\$ 1,539,000	\$ -	Expenditures reflect an interim transfer and appropriation of \$1.5 million in the First FSR from the Furniture Office, and Technical Equipment Account for the procurement of long-line tripper vehicle.
Zoo	001010	Salaries General	\$ 20,962,070	\$ 22,134,000	\$ 1,171,930	\$ 23,127,033	Expenditures reflect unbudgeted salary payouts, the Department not meeting its assumed salary savings rate due to the deletion of vacant positions, and elimination of unpaid holidays.

**2026-27 PROPOSED BUDGET
WINDSTORM AND WILDFIRE RESPONSE AND DAMAGE COSTS*
As of April 2026**

Department	Regular Time**	Overtime	Expense	Debris Removal	Structural/Equipment Damage	Total	Description of Activity
Animal Services	\$ -	\$ 58,202	\$ 166,565.41	\$ 517.50	\$ -	\$ 224,766.96	Emergency Protective Measures and Debris
Building and Safety	30,272	1,126,073	110,414	-	-	1,266,760	Emergency Protective Measures and Building Code Administration
City Attorney	-	-	-	-	-	-	
Community Investment for Families	-	-	-	-	-	-	
Disability	-	32,451	79,431	-	-	111,883	Emergency Protective Measures
Emergency Management	-	110,819	897,432	-	-	1,008,250	Emergency Protective Measures
Fire	-	10,789,706	5,048,015	-	-	15,837,721	Emergency Protective Measures
General Services	-	152,735	298,770	-	-	451,506	Emergency Protective Measures
Housing	-	22,469	-	-	-	22,469	Building Code Administration
Information Technology	-	121,340	54,080	-	21,691	175,420	Emergency Protective Measures
Library	-	344	34,755,487	-	34,755,487	34,755,832	Emergency Protective Measures and Buildings and Equipment
Personnel	-	11,286	1,356	-	-	12,642	Emergency Protective Measures
Planning	-	7,025	-	-	-	7,025	Building Code Administration
Police	-	24,400,492	1,664,661	-	-	26,065,153	Emergency Protective Measures
PW Contract Administration	-	12,839	-	-	-	12,839	Emergency Protective Measures
PW Engineering	-	65,208	10,192,222	980,085	9,209,547	10,257,430	Debris, Emergency Protective Measures, and Roads
PW Sanitation	186,447	214,399	4,757,025	2,392,027	2,298,666	5,157,871	Debris, Emergency Protective Measures, Water Control Facilities, and Utilities
PW Street Lighting	-	32,253	13,181,825	-	13,006,331	13,214,077	Emergency Protective Measures and Roads
PW Street Services	1,479,200	856,763	14,235,551	4,312,482	11,603,263	16,571,514	Debris, Emergency Protective Measures, Roads, and Utilities
Recreation and Parks	449,746	322,964	17,689,142	590,755	17,622,386	18,461,853	Debris, Emergency Protective Measures, Recreation Facilities, and Buildings and Equipment
Transportation	-	1,223,178	347,159	-	240,190	1,570,337	Emergency Protective Measures and Roads
Zoo	59,684	9,148	206,357	136,213	137,430	275,188	Debris, Emergency Protective Measures, Recreation Facilities
Sub-Total Departments	\$ 2,205,350	\$ 39,569,694	\$ 103,685,492	\$ 8,412,078	\$ 88,894,992	\$ 145,460,536	
Proprietary Departments							
Los Angeles World Airports	\$ -	\$ 716,533	\$ 175,305	\$ -	\$ -	\$ 891,839	Emergency Protective Measures
Port of Los Angeles	-	1,510,031	117,445	-	-	1,627,476	Emergency Protective Measures
Water and Power	1,145,646	3,119,013	72,369,808	4,724,883	57,026,534	76,634,467	Debris, Emergency Protective Measures, Water Control Facilities, and Utilities
Sub-Total Proprietary Departments	\$ 1,145,646	\$ 5,345,577	\$ 72,662,559	\$ 4,724,883	\$ 57,026,534	\$ 79,153,782	
Total All Departments	\$ 3,350,996	\$ 44,915,271	\$ 176,348,051	\$ 13,136,961	\$ 145,921,526	\$ 224,614,318	
Federal Emergency Management (FEMA)						\$ 364,532	
California Office of Emergency Services						\$ 91,133	
CA AB100 Advanced Funding						\$ 15,011,000	
Reimbursements Received***						\$ 15,466,666	

*These represent estimates as of April 2026 only and are subject to change as the CAO works with Departments to collect all supporting documentation.
 **Regular time is not reimbursable by FEMA for Category B Emergency Protective Measures or Category I Building Code Administration and Enforcement, but is included for other categories of work. As part of our total costs since this represents time spent by staff in emergency response activities. Many departments provided only OT costs for FEMA review for Category B projects.
 ***We are continuing to gather final cost documentation from Departments for actual work performed. The information provided is based on a combination of actual costs and estimates.

- Category A - Debris- 8 projects
- Category B Emergency Prot Measures - 9 projects, some projects have multiple departments combined
- Category C Roads & Bridges - 11 projects
- Category D Water Control Facilities - 5 projects
- Category E Buildings and Equipment- 5 projects
- Category F Utilities - 7 projects
- Category G Parks, Recreational Facilities, and Other - 5 projects
- Category I - Building Code Administration and Enforcement 1 project, multiple departments

2026-27 PROPOSED BUDGET

FIVE-YEAR EXPENDITURE HISTORY FOR OUTSIDE COUNSEL AND LIABILITY CLAIMS

OUTSIDE COUNSEL AND LIABILITY CLAIMS EXPENDITURES * (in millions)										
2021-22 to 2025-26										
	2021-22 Adopted	2021-22 Actual	2022-23 Adopted	2022-23 Actual	2023-24 Adopted	2023-24 Actual	2024-25 Adopted	2024-25 Actual	2025-26 Adopted	2025-26 Estimated
Outside Counsel	\$ 1.50	\$ 2.75	\$ 1.50	\$ 7.13	\$ 3.25	\$ 15.78	\$ 3.25	\$ 8.36	\$ 5.98	\$ 16.43
Liability Claims	87.37	103.45	87.37	166.51	87.37	254.84	87.37	281.04	187.37	196.00
Total	\$ 88.87	\$ 106.20	\$ 88.87	\$ 173.64	\$ 90.62	\$ 270.62	\$ 90.62	\$ 289.40	\$ 193.35	\$ 212.43

** Funding for Outside Counsel is allocated under the Unappropriated Balance – Outside Counsel including Workers’ Compensation line item, whereas Liability Claims funding is allocated in the Liability Claims Budget and under the Unappropriated Balance – Reserve for Extraordinary Liability line item.*

Summary of Consolidated Departments

Department	Category		Dollars	Positions	
				Regular	Reso
Community Investment					
	Adopted Budget				
	2025-26 Adopted Budget		44,860,028	74	24
		Adopted Budget	44,860,028	74	24 *
	Obligatory Changes		629,656	-	-
	Deletion of One-Time Services		(28,152,367)	-	-
(a)	Continuation of Services		29,183,008	-	27
(b)	Increased Services		338,234	1	1
(c)	New Services		234,760	1	-
	Efficiencies to Services		(933,752)	-	-
(e)	Transfer of Services		35,419,238	124	68
		Proposed Changes	36,718,777	126	96
	Total		81,578,805	200	96

Aging

	Adopted Budget				
	2025-26 Adopted Budget		10,771,081	40	3 *
		Adopted Budget	10,771,081	40	3
	Obligatory Changes		253,943	-	-
	Deletion of One-Time Services		(2,579,486)	-	-
	Restoration of Services		101,265	-	-
(d)	Efficiencies to Services		(478,291)	(3)	-
(e)	Transfer of Services		(8,068,512)	(37)	-
		Proposed Changes	(10,771,081)	(40)	-
	Total		-	-	-

Economic and Workforce Development

	Adopted Budget				
	2025-26 Adopted Budget		24,352,623	85	74 *
		Adopted Budget	24,352,623	85	74
	Obligatory Changes		695,890	-	-
	Deletion of One-Time Services		(11,930,322)	-	-
(d)	Efficiencies to Services		(1,053,529)	(6)	-
(e)	Transfer of Services		(12,064,662)	(79)	-
		Proposed Changes	(24,352,623)	(85)	-
	Total		-	-	-

Summary of Consolidated Departments

Department	Category	Dollars	Positions	
			Regular	Reso
Youth Development				
Adopted Budget				
	2025-26 Adopted Budget	1,579,688	8	2 *
	Adopted Budget	1,579,688	8	2
	Obligatory Changes	46,244	-	-
	Deletion of One-Time Services	(408,112)	-	-
	Restoration of Services	84,366	-	-
(d)	Efficiencies to Services	(403,147)	(2)	-
(e)	Transfer of Services	(899,039)	(6)	-
	Proposed Changes	(1,579,688)	(8)	-
	Total	-	-	-

* Resolution authorities are reviewed annually and continued only if sufficient funding is available to maintain the current service level. Services performed by a total of 70 resolution authorities are proposed to be transferred to the Community Investment Department (CID). Of the 70, three are from Aging, two of which are added as regular authorities in CID, 65 are from Economic and Workforce Development (EWDD), and two are from Youth Development. Nine resolution authorities from EWDD are not continued as a result of service efficiencies identified as part of the consolidation.

- (a) Interim actions in 2025-26 (C.F. 25-600-S43) added three resolution positions consisting of one Assistant General Manager Economic Development and two Chief Management Analysts (Senior Services and Youth Development).
- (b) and (c) The 2026-27 Proposed Budget adds funding and regular authority for two positions consisting of one Assistant General Manager Economic and Workforce Development and one Senior Accountant. Additionally, it adds funding and resolution authority for one Principal Public Relations Representative.
- (d) Efficiencies to services as a result of the consolidation eliminated funding and authority for eleven positions consisting of one General Manager Department of Aging, one General Manager Economic and Workforce Development, one Executive Director, Youth Development Department, one Assistant General Manager Economic and Workforce Development, one Accountant, one Accounting Clerk, two Executive Administrative Assistant IIIs, and three Management Analysts.
- (e) As of July 1, 2026, these services will be provided by the Community Investment Department (CID).

City of Los Angeles



Positions and Salaries

2026-27

Office of the City Administrative Officer

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**2026-27 Proposed Budget
Position Change Summary
(Includes all General, Special and Grant Funded Positions)**

Department	2025-26 Adopted Budget Regular	Proposed Changes				2026-27 Proposed Budget Regular	2026-27 Proposed Resolution		
		Deletions	Transfer Between Departments	Regularized Resolution	New to Budget		Continued	New to Budget	Total
Aging	40	(3)	(37)	-	-	-	-	-	-
Animal Services	305	(2)	-	13	2	318	1	-	1
Building and Safety	993	-	-	-	-	993	90	8	98
Cannabis Regulation	53	(3)	-	-	-	50	6	-	6
City Administrative Officer	146	(3)	-	-	6	149	7	-	7
City Attorney	894	(5)	-	-	5	894	93	-	93
City Clerk	108	(2)	-	5	2	113	3	-	3
City Planning	374	(13)	-	17	-	378	132	7	139
City Tourism	12	-	-	-	-	12	-	-	-
Civil, Human Rights and Equity	5	-	-	-	-	5	18	3	21
Community Investment	74	(1)	122	-	5	200	27	69	96
Controller	142	(3)	-	1	3	143	20	9	29
Council	108	-	-	-	-	108	-	-	-
Cultural Affairs	89	(2)	-	2	2	91	4	1	5
Disability	21	-	-	3	-	24	2	-	2
Economic and Workforce Development	85	(6)	(79)	-	-	-	-	-	-
El Pueblo de Los Angeles	10	-	-	-	-	10	-	4	4
Emergency Management	30	(1)	-	-	-	29	3	1	4
Employee Relations Board	3	-	-	-	-	3	-	-	-
Ethics Commission	46	-	-	-	-	46	-	-	-
Finance	297	(1)	-	-	1	297	42	10	52
Fire	3,836	-	-	68	-	3,904	63	32	95
General Services	1,186	(10)	-	13	17	1,206	16	13	29
Housing	543	(1)	-	30	1	573	344	42	386
Information Technology Agency	322	(1)	-	1	9	331	-	-	-
Mayor	94	-	-	-	-	94	-	-	-
Neighborhood Empowerment	31	-	-	-	-	31	-	2	2
Personnel	503	-	-	2	-	505	29	37	66
Police	13,607	(17)	-	-	8	13,598	179	9	188
Public Accountability	9	-	-	-	-	9	-	-	-
Board of Public Works	88	-	-	6	-	94	14	1	15
Bureau of Contract Administration	264	-	-	15	-	279	82	11	93
Bureau of Engineering	673	(10)	-	4	11	678	171	9	180
Bureau of Sanitation	3,074	(8)	-	121	3	3,190	394	77	471
Bureau of Street Lighting	177	-	-	-	-	177	137	2	139
Bureau of Street Services	742	-	-	57	-	799	355	178	533
Transportation	1,211	(1)	-	53	1	1,264	275	150	425
Youth Development	8	(2)	(6)	-	-	-	-	-	-
Zoo	245	(1)	-	3	3	250	6	-	6
Library	1,302	(4)	-	-	13	1,311	-	-	-
Recreation and Parks	1,536	-	-	9	9	1,554	1	-	1
Totals	33,286	(100)	-	423	101	33,710	2,514	675	3,189

2026-27 PROPOSED BUDGET
AUTHORIZED REGULAR POSITIONS BY DEPARTMENT SINCE 2006-07

DEPARTMENT	2006-07*	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Aging	43	44	44	41	38	38	35	35	44	44	44
Animal Services	321	320	357	357	327	337	318	329	332	344	356
Building and Safety	839	839	810	806	696	725	716	-	736	736	885
Cannabis Regulation	-	-	-	-	-	-	-	-	-	-	-
City Administrative Officer	128	128	130	125	116	110	106	111	114	114	121
City Attorney	852	851	831	835	779	776	759	797	815	850	859
City Clerk	140	145	150	134	105	100	99	87	98	102	110
City Planning	271	271	270	270	257	240	235	994	262	271	316
City Tourism	165	165	165	165	133	133	122	109	13	13	13
Civil, Human Rights and Equity	-	-	-	-	-	-	-	-	-	-	-
Comm. Child., Youth and Fam.	8	16	16	-	-	-	-	-	-	-	-
Comm. on Status Women	5	5	3	-	-	-	-	-	-	-	-
Community Investment**	-	-	-	-	-	-	-	-	-	-	-
Controller	187	188	189	188	163	152	165	165	162	167	167
Council	108	108	108	108	108	108	108	108	108	108	108
Cultural Affairs	73	81	76	68	40	40	41	40	41	49	51
Department on Disability	14	14	13	13	10	10	13	12	11	12	13
Economic and Workforce Development	273	262	210	198	198	197	192	130	120	120	111
El Pueblo	17	21	21	17	14	10	10	10	10	10	10
Emergency Management	16	16	17	19	14	14	15	15	15	17	21
Employee Relations Board	3	3	3	3	3	3	3	3	3	3	3
Environmental Affairs	37	37	31	28	-	-	-	-	-	-	-
Ethics Commission	27	27	23	24	21	19	19	19	21	23	25
Finance	360	361	362	362	337	367	355	354	347	347	346
Fire - Sworn	3,576	3,594	3,586	3,588	3,588	3,218	3,222	3,234	3,232	3,292	3,350
Fire - Civilian	346	346	353	353	303	319	315	310	342	342	379
Fire Subtotal	3,922	3,940	3,939	3,941	3,891	3,537	3,537	3,544	3,574	3,634	3,729
General Services***	2,197	2,267	2,217	2,042	1,566	1,506	1,262	1,252	1,244	1,254	1,269
Housing	503	503	501	535	535	534	528	589	589	589	592
Human Relations Commission	11	10	6	-	-	-	-	-	-	-	-
Department of Human Services	-	-	-	20	-	-	-	-	-	-	-
Information Technology Agency	743	730	729	637	476	480	451	449	430	460	422
Mayor	70	70	93	93	94	94	94	94	94	94	94
Neighborhood Empowerment	51	52	49	43	18	17	15	17	23	26	27
Personnel	435	436	464	441	408	388	476	467	468	484	486
Police - Sworn	10,310	10,466	10,467	10,467	10,467	10,480	10,480	10,480	10,480	10,545	10,545
Police - Civilian	3,633	3,778	3,786	3,545	3,273	3,197	3,167	3,226	3,227	3,290	3,330
Police Subtotal	13,943	14,244	14,253	14,012	13,740	13,677	13,647	13,706	13,707	13,835	13,875
Public Accountability	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-
Board of Public Works	158	158	130	130	102	95	79	79	86	88	90
Accounting	-	-	-	-	-	-	-	-	-	-	-
Contract Administration	309	309	290	281	237	230	228	228	228	249	251
Engineering	973	980	961	894	752	701	686	666	677	677	678
Sanitation	2,882	2,907	2,945	2,845	2,809	2,739	2,726	2,727	2,727	2,805	2,890
Street Lighting	247	246	230	230	214	214	210	210	210	209	210
Street Services	1,286	1,282	1,282	1,157	806	762	736	704	704	899	896
Transportation	1,582	1,581	1,584	1,425	1,316	1,341	1,302	1,278	1,302	1,311	1,325
Treasurer	38	38	38	39	35	-	-	-	-	-	-
Youth Development	-	-	-	-	-	-	-	-	-	-	-
Zoo	263	268	257	245	229	228	218	221	227	228	229
Library	1,129	1,133	1,136	1,132	828	828	883	915	966	1,013	1,062
Recreation and Parks	2,034	2,117	2,038	1,961	1,550	1,524	1,428	1,429	1,367	1,391	1,421
Total	36,663	37,173	36,971	35,864	32,965	32,274	31,817	31,893	31,875	32,576	33,105

* Beginning 2006-07, all Commission positions are no longer included in department regular position authority totals. ** Department title reflects the anticipated name change assumed in the 2026-27 Proposed Budget.

**2026-27 PROPOSED BUDGET
AUTHORIZED REGULAR POSITIONS BY DEPARTMENT SINCE 2006-07**

DEPARTMENT	2026-27 PROPOSED BUDGET										Change from 2025-26	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Authorized	Authorized	Percent
Aging	44	44	44	44	40	49	49	47	40	-	(40)	(100.00%)
Animal Services	357	357	356	345	335	343	344	328	305	318	13	4.26%
Building and Safety	905	905	911	911	911	933	1,026	1,009	993	993	-	
Cannabis Regulation	5	5	5	6	6	26	26	48	53	50	(3)	(5.66%)
City Administrative Officer	116	117	119	119	116	134	156	164	146	149	3	2.05%
City Attorney	859	878	906	911	889	896	899	876	894	894	-	
City Clerk	114	116	118	118	115	116	117	115	108	113	5	4.63%
City Planning	362	388	389	414	399	390	419	427	374	378	4	1.07%
City Tourism	13	13	13	13	12	12	12	12	12	12	-	
Civil, Human Rights and Equity	-	-	-	1	1	1	6	8	5	5	-	
Comm. Child., Youth and Fam.	-	-	-	-	-	-	-	-	-	-	-	
Comm. on Status Women	-	-	-	-	-	-	-	-	-	-	-	
Community Investment**	-	-	-	-	35	35	69	76	74	200	126	170.27%
Controller	167	166	165	165	154	158	158	140	142	143	1	0.70%
Council	108	108	108	108	108	108	108	108	108	108	-	
Cultural Affairs	62	65	75	76	67	72	91	77	89	91	2	2.25%
Department on Disability	18	22	24	25	27	28	27	25	21	24	3	14.29%
Economic and Workforce Development	106	101	101	99	88	88	87	79	85	-	(85)	(100.00%)
El Pueblo	10	10	10	10	9	10	10	10	10	10	-	
Emergency Management	22	23	23	23	19	27	27	28	30	29	(1)	(3.33%)
Employee Relations Board	3	3	3	3	3	3	3	3	3	3	-	
Environmental Affairs	-	-	-	-	-	-	-	-	-	-	-	
Ethics Commission	25	27	31	32	32	33	37	45	46	46	-	
Finance	344	348	350	354	337	339	358	330	297	297	-	
Fire - Sworn	3,350	3,363	3,382	3,416	3,424	3,510	3,520	3,520	3,478	3,497	19	0.55%
Fire - Civilian	383	397	406	415	380	392	415	357	358	407	49	13.69%
Fire Subtotal	3,733	3,760	3,788	3,831	3,804	3,902	3,935	3,877	3,836	3,904	68	1.77%
General Services***	1,299	1,352	1,424	1,424	1,306	1,370	1,458	1,320	1,186	1,206	20	1.69%
Housing	583	581	591	590	514	514	531	531	543	573	30	5.52%
Human Relations Commission	-	-	-	-	-	-	-	-	-	-	-	
Department of Human Services	-	-	-	-	-	-	-	-	-	-	-	
Information Technology Agency	421	423	420	442	395	416	451	381	322	331	9	2.80%
Mayor	94	94	94	94	94	94	94	94	94	94	-	
Neighborhood Empowerment	27	27	27	31	30	33	35	35	31	31	-	
Personnel	487	498	500	525	466	545	586	610	503	505	2	0.40%
Police - Sworn	10,547	10,549	10,552	10,554	10,557	10,557	10,597	10,599	10,600	10,591	(9)	(0.08%)
Police - Civilian	3,335	3,388	3,454	3,451	3,187	3,292	3,321	3,256	3,007	3,007	-	
Police Subtotal	13,882	13,937	14,006	14,005	13,744	13,849	13,918	13,855	13,607	13,598	(9)	(0.07%)
Public Accountability	7	7	7	9	9	9	9	9	9	9	-	
Public Works												
Board of Public Works	94	97	99	99	89	90	90	86	88	94	6	6.82%
Accounting	-	-	-	-	-	-	-	-	-	-	-	
Contract Administration	250	250	253	303	281	286	308	281	264	279	15	5.68%
Engineering	676	680	679	750	710	741	773	710	673	678	5	0.74%
Sanitation	2,988	3,066	3,086	3,141	3,156	3,156	3,164	3,058	3,074	3,190	116	3.77%
Street Lighting	210	210	210	210	205	214	214	188	177	177	-	
Street Services	896	905	942	1,005	875	975	994	878	742	799	57	7.68%
Transportation	1,325	1,372	1,397	1,487	1,419	1,432	1,441	1,374	1,211	1,264	53	4.38%
Treasurer	-	-	-	-	-	-	-	-	-	-	-	
Youth Development	-	-	-	-	1	1	5	10	8	-	(8)	(100.00%)
Zoo	233	238	260	263	246	264	275	270	245	250	5	2.04%
Library	1,093	1,095	1,101	1,107	1,117	1,139	1,284	1,298	1,302	1,311	9	0.69%
Recreation and Parks	1,437	1,472	1,537	1,538	1,398	1,590	1,612	1,500	1,536	1,554	18	1.17%
Total	33,375	33,760	34,172	34,631	33,562	34,421	35,206	34,320	33,286	33,710	424	1.27%

** Department title reflects the anticipated name change assumed in the 2026-27 Proposed Budget.

*** General Services' count does not include Print Shop positions. There are 38 Print Shop positions authorized in 2026-27.

**2026-27 PROPOSED BUDGET
ADD/DELETE RATES**

SWORN - CURRENT POSITIONS - PREPAY (On July 15)

Pensions		35.89% combined rate
Health and Welfare Program	Police	\$21,335 per position
	Fire	\$23,694 per position

SWORN - NEW POSITIONS - PREPAY (On July 15)

GCP-Pensions Savings Plan (3%) & Medicare (1.5%) ¹		4.5%
Health and Welfare Program	Police	\$21,335 per position
	Fire	\$23,694 per position

CIVILIAN - PREPAY (On July 15)

LACERS (31.99%) ² & GCP - Medicare (1.5%)		33.49% combined rate
Civilian FLEX Program		\$19,330 per position

Example:

One position (Civilian) @ \$80,000 (salary cost) X 33.49% + \$19,330 = \$46,122

1. Fire and police recruits become members of the Fire and Police Pensions System upon completion of their academy training. During training, they participate in the Pensions Savings Plan (PSP). Funds in the PSP can be transferred to the City's Deferred Compensation Plan upon completion of the academy training. The City contributes 3 percent of payroll to the PSP and the employee contributes 4.5 percent of payroll.
2. For 2026-27, the Tier 1 rate for LACERS is 33.63 percent. The rate applies to LACERS-eligible City employees hired prior to February 21, 2016. LACERS-eligible City employees hired by the City after February 21, 2016 will be subject to the Tier 3 rate of 29.50 percent. The rate noted above reflects the combined rate for the two tiers and includes the enhanced benefit for Airport Peace Officers effective January 7, 2018.

**2026-27 PROPOSED BUDGET
CHANGE IN REGULAR AND RESOLUTION AUTHORITIES**

	Regular			Resolution		
	Position Authorities			Position Authorities		
	2025-26 Adopted Budget	2026-27 Proposed Budget	Net Change	2025-26 Adopted Budget	2026-27 Proposed Budget	Net Change
Aging	40	-	(40)	3	-	(3)
Animal Services	305	318	13	15	1	(14)
Building and Safety	993	993	-	90	98	8
Cannabis Regulation	53	50	(3)	10	6	(4)
City Administrative Officer	146	149	3	8	7	(1)
City Attorney	894	894	-	95	93	(2)
City Clerk	108	113	5	8	3	(5)
City Planning	374	378	4	162	139	(23)
City Tourism	12	12	-	-	-	-
Civil, Human Rights and Equity	5	5	-	22	21	(1)
Community Investment	74	200	126	24	96	72
Controller	142	143	1	17	29	12
Council	108	108	-	-	-	-
Cultural Affairs	89	91	2	6	5	(1)
Disability	21	24	3	5	2	(3)
Economic and Workforce Development	85	-	(85)	74	-	(74)
El Pueblo de Los Angeles	10	10	-	-	4	4
Emergency Management	30	29	(1)	6	4	(2)
Employee Relations Board	3	3	-	-	-	-
Ethics Commission	46	46	-	-	-	-
Finance	297	297	-	45	52	7
Fire	3,836	3,904	68	132	95	(37)
General Services	1,186	1,206	20	20	29	9
Housing	543	573	30	343	386	43
Information Technology Agency	322	331	9	6	-	(6)
Mayor	94	94	-	-	-	-
Neighborhood Empowerment	31	31	-	-	2	2
Personnel	503	505	2	27	66	39
Police	13,607	13,598	(9)	160	188	28
Public Accountability	9	9	-	-	-	-
Board of Public Works	88	94	6	14	15	1
Bureau of Contract Administration	264	279	15	97	93	(4)
Bureau of Engineering	673	678	5	168	180	12
Bureau of Sanitation	3,074	3,190	116	538	471	(67)
Bureau of Street Lighting	177	177	-	138	139	1
Bureau of Street Services	742	799	57	412	533	121
Transportation	1,211	1,264	53	334	425	91
Youth Development	8	-	(8)	2	-	(2)
Zoo	245	250	5	9	6	(3)
Subtotal	30,448	30,845	397	2,990	3,188	198
Library	1,302	1,311	9	-	-	-
Recreation and Parks	1,536	1,554	18	13	1	(12)
Subtotal	2,838	2,865	27	13	1	(12)
Total	33,286	33,710	424	3,003	3,189	186

**2026-27 PROPOSED BUDGET
FIVE-YEAR PROJECTION OF SWORN AND CIVILIAN SALARIES
IN THE POLICE DEPARTMENT**

	Proposed Budget 2026-27	Estimated 2027-28	Estimated 2028-29	Estimated 2029-30	Estimated 2030-31
Sworn					
No. Authorized Positions	10,757	10,757	10,757	10,757	10,757
Average Filled	8,555	8,555	8,555	8,555	8,555
Net New Hired	-	-	-	-	-
Funding Required (Million)	\$ 1,421.6	\$ 1,478.5	\$ 1,478.5	\$ 1,478.5	\$ 1,478.5
Additional Funding Needed for Every 1% Salary Increase (Million)	\$ 14.2	\$ 14.8	\$ 14.8	\$ 14.8	\$ 14.8
Civilian					
No. Authorized Positions	3,029	3,029	3,029	3,029	3,029
Average Filled	2,338	2,408	2,408	2,408	2,408
Funding Required (Million)	\$ 273.3	\$ 284.2	\$ 284.2	\$ 284.2	\$ 284.2
Additional Funding Needed for Every 1% Salary Increase (Million)	\$ 2.7	\$ 2.8	\$ 2.8	\$ 2.8	\$ 2.8

NOTES:

1. For projection purposes, it is assumed that 510 sworn recruits will be hired and 510 officers will leave the force through attrition by June 30, 2027. This results in the same count of 8,555 sworn strength officers by June 30, 2027, including 93 positions funded by the Los Angeles County Metropolitan Transportation Authority (LACMTA). The attrition estimate accounts for the impact of the Deferred Retirement Option Plan (DROP). For civilian staffing, it is assumed that 216 new hires will be made, while 216 will also depart through attrition by June 30, 2027. This will result in the same count of 2,338 civilians by June 30, 2027, including 22 LACMTA-funded positions.
2. Salary adjustments for civilian and sworn employees are based on adopted Memorandum of Understanding (MOU). For these purposes, no salary adjustments beyond those negotiated to date are included in the annual cost. If salary adjustments are made, the increase in cost is compounded in future years.
3. Projecting the source of funds for on-going years is not possible as State and Federal grants fluctuate significantly over time. It is assumed, however, that the majority of these costs will be a General Fund expense except those reimbursed by the LACMTA for 93 sworn officers (\$15.46 million) and 22 civilians (\$2.23 million) and the Local Public Safety Fund (\$52.38 million) for 339 sworn officers.
4. Funding required is for direct costs and does not include increased funding levels that would be required for benefits.

**2026-27 PROPOSED BUDGET
POLICE DEPARTMENT SWORN SALARY ACCOUNT CALCULATION**

Assumptions for 2026-27:

1. On July 1, 2026, 8,555 sworn personnel will be on the payroll, including 93 assigned to the Transit Services Bureau (TSB) established in 2016-17 to oversee the delivery of contractual law enforcement services to the Los Angeles County Metropolitan Transportation Authority.
2. 510 officers will leave over the course of the year, including Academy attrition.
3. 510 Academy graduates are funded for hiring vs. attrition of 510 sworn officers and attain a force of 8,555, including 93 assigned to TSB.
5. Average salary is \$5,895 per pay period, or \$153,860 per year, including bonuses.
6. Sick and vacation paid out at separation will total approximately \$32.82 million.
7. Excess sick time paid out will total approximately \$14.98 million.

2025-26 Adopted Budget	\$	1,363,742,055
2026-27 Proposed Budget		1,421,635,068
Change	\$	<u>57,893,013</u>

Non-Discretionary Changes

<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
1	\$ 54,074,150	2025-26 Employee Compensation Adjustment
2	-	2026-27 Employee Compensation Adjustment
3	(35,251,454)	Salary Step and Turnover Effect
4	24,012,989	Sworn Deployment Adjustment
8	(14,333,738)	Deletion of Funding for Resolution Authorities
Total Non-Discretionary Changes	\$ <u>28,501,947</u>	

Discretionary Changes

<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
10	\$ 19,364,963	Sworn Hiring Plan
11	(5,437,574)	Sworn Attrition
19	15,463,677	Los Angeles County Metropolitan Transportation Authority
Total Discretionary Changes	\$ <u>29,391,066</u>	

TOTAL CHANGES FROM 2024-25 \$ 57,893,013

TOTAL SWORN SALARY \$ 1,421,635,068

**2026-27 PROPOSED BUDGET
POLICE DEPARTMENT CIVILIAN SALARY ACCOUNT CALCULATION**

Assumptions for 2026-27:

1. An average of 2,338 civilian positions will be filled throughout the year, including 22 assigned to the Transit Services Bureau established in 2016-17 to oversee the delivery of contractual law enforcement services to the Los Angeles Metropolitan Transit Authority.
2. Average salary is \$4,347 per pay period, or \$113,457 per year.

2025-26 Adopted Budget	\$	267,960,958
2026-27 Proposed Budget		273,347,295
Change	\$	5,386,337

Obligatory Changes

	<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
	1	\$ 9,736,813	2025-26 Employee Compensation Adjustment
	2	815,989	2026-27 Employee Compensation Adjustment
	3	(6,365,470)	Salary Step and Turnover Effect
	5	9,509,921	Civilian Deployment Adjustments
	8	(2,298,055)	Deletion of Funding for Resolution Authorities
	9	(8,239,576)	Deletion of One-Time Salary Funding
Total Non-Discretionary Changes		\$ 3,159,622	

Discretionary Changes

	<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
	19	\$ 2,226,715	Los Angeles County Metropolitan Transportation Authority
Total Discretionary Changes		\$ 2,226,715	

TOTAL CHANGES FROM 2024-25	\$	5,386,337
TOTAL CIVILIAN SALARY	\$	273,347,295

**2026-27 PROPOSED BUDGET
FIRE DEPARTMENT SWORN SALARY ACCOUNT CALCULATION**

Assumptions for 2026-27:

1. On July 1, 2026, 3,412 Firefighters are estimated to be on the payroll.
2. Approximately 42 Firefighters (Sworn members) will leave over the course of the year, not including Academy attrition.
3. Funding for two classes is provided, for a total of 120 recruits: 60 recruits entering an Academy class in November 2026 (Class 26-1), 60 recruits entering in April 2027 (Class 26-2). Class 25-2, which will carry over from 2025-26, will have 59 recruits entering in April 2026.
4. The Academy graduation rate is an estimated 80 percent. It is anticipated that Classes 25-2 and 26-1 will graduate a total of 95 recruits in 2026-27 to offset sworn attrition.
5. Average salary is \$6,164 per pay period, or \$160,880 per year.

2025-26 Adopted Budget	524,909,260
2026-27 Proposed Budget	554,554,733
Change	\$ 29,645,473

Non-Discretionary Changes

<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
1	\$ 14,046,470	2025-26 Employee Compensation Adjustment
2	4,812	2026-27 Employee Compensation Adjustment
3	37,489,701	Full Funding for Partially Financed Positions
4	12,554,266	Salary Step and Turnover Effect
6	(6,406,116)	Deletion of Funding for Resolution Authorities
7	(4,148,685)	Deletion of One-Time Salary Funding
Total Non-Discretionary Changes	\$ 53,540,448	

Discretionary Changes

<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
8	\$ (33,866,485)	Constant Staffing Adjustments
9	1,936,603	Airport Operations Support
11	(6,471,672)	Sworn Bonuses Adjustment
13	1,926,729	2022 SAFER Grant
14	474,543	Wildland Hand Crew
15	556,836	Heavy Equipment Operators
17	1,444,752	Marine Operations Support
23	184,292	Los Angeles Convention Center Expansion Project
24	131,133	Brush Clearance Unit Enhancement
25	131,133	Palisades Hydrant and Access Plan Check Support
27	3,011,148	Airport Operations Expansion
30	980,625	Targeted Recruitment Staffing
31	268,002	Work Effectiveness Section Supervision
33	5,005,136	Firefighter Recruit Training
42	392,250	Risk, Health, and Safety Division Staffing
Total Discretionary Changes	\$ (23,894,975)	

TOTAL CHANGES FROM 2025-26 \$ 29,645,473

TOTAL SWORN SALARY \$ 554,554,733

**2026-27 PROPOSED BUDGET
FIRE DEPARTMENT CIVILIAN SALARY ACCOUNT CALCULATION**

Assumptions for 2026-27:

1. An average of 387 civilian positions will be filled throughout the year (13 percent vacancy rate).
2. Average salary is \$5,075 per pay period, or \$131,963 per year.

2025-26 Adopted Budget	\$	46,873,066
2026-27 Proposed Budget		51,069,619
Change	\$	<u>4,196,553</u>

Obligatory Changes

<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
1	\$ 1,736,172	2025-26 Employee Compensation Adjustment
2	186,555	2026-27 Employee Compensation Adjustment
3	-	Full Funding for Partially Financed Positions
4	643,609	Salary Step and Turnover Effect
6	(6,552,645)	Deletion of Funding for Resolution Authorities
7	-	Deletion of One-Time Salary Funding
Total Non-Discretionary Changes		<u>\$ (3,986,309)</u>

Discretionary Changes

<u>BB No.</u>	<u>Amount</u>	<u>Description</u>
9	\$ 576,751	Airport Operations Support
14	1,546,734	Wildland Hand Crew
18	298,254	CUPA Program Petroleum Refinery Safety
19	78,685	CUPA Enforcement Support
20	386,740	CUPA Oversight Enhancement
21	160,343	Development Services Projects
22	142,924	Film Permit Unit Staffing
23	160,343	Los Angeles Convention Center Expansion Project
25	43,704	Palisades Hydrant and Access Plan Check Support
26	929,933	Advanced Provider Response Unit Coverage
35	503,483	Fleet Maintenance Staffing
36	1,524,352	Supply and Maintenance Staffing
39	366,786	Behavioral Mental Health Program
40	338,611	Payroll Unit Support
41	899,299	Human Resources Division Staffing
43	112,960	Human Resources Division Workday Support
44	112,960	Administrative Operations Bureau Staffing
Total Discretionary Changes		<u>\$ 8,182,862</u>

TOTAL CHANGES FROM 2025-26 \$ 4,196,553

TOTAL CIVILIAN SALARY \$ 51,069,619

**2026-27 PROPOSED BUDGET
UNFUNDED OR PARTIALLY-FUNDED POSITIONS**

Department	No. of Pos.	Classification	Funding	Blue Book No.
Building and Safety				
	2	Principal Inspector (reso)	9-months	7
	1	Chief Inspector (reso)	9-months	7
	1	Senior Building Inspector (reso)	9-months	22
	1	Senior Electrical Inspector (reso)	9-months	22
	1	Senior Plumbing Inspector (reso)	9-months	22
	1	Senior Heating and Refrigeration Inspector (reso)	9-months	22
	1	Senior Fire Sprinkler Inspector (reso)	9-months	22
City Administrative Officer				
	1	Emergency Management Coordinator I	9-months	13
	1	Senior Administrative Analyst II	9-months	14
	1	Environmental Specialist I	9-months	15
	1	Environmental Specialist II	9-months	15
	1	Accountant	9-months	17
Controller				
	1	Senior Accountant I (reso)	9-months	9
	1	Accountant (reso)	9-months	10
	1	Senior Accountant I (reso)	9-months	10
	1	Accounting Clerk (reso)	9-months	11
	1	Senior Accountant I (reso)	9-months	13
	1	Senior Accountant I (reso)	9-months	14
	1	Accountant (reso)	9-months	21
	1	Systems Analyst (reso)	9-months	22
	1	Senior Management Analyst I (reso)	9-months	23
Cultural Affairs				
	1	Arts Associate (reso)	9-months	10
Emergency Management				
	1	Assistant General Manager Emergency Management Department (reso)	9-months	8
Finance				
	1	Principal Tax Compliance Officer (reso)	9-months	8
	2	Senior Management Analyst I (reso)	9-months	8
	1	Senior Systems Analyst I (reso)	9-months	12
	1	Senior Management Analyst I (reso)	9-months	12
	1	Senior Systems Analyst II (reso)	9-months	12
	2	Programmer/Analyst III (reso)	9-months	12
	1	Fiscal Systems Specialist II (reso)	9-months	12
	1	System Administrator III (reso)	9-months	12

NOTE: The City's Financial Policies discourage the inclusion of unfunded positions in the budget. Consistent with this policy, funding will be provided through interim appropriations for positions indicated on this report with 0-months funding.

**2026-27 PROPOSED BUDGET
UNFUNDED OR PARTIALLY-FUNDED POSITIONS**

Department	No. of Pos.	Classification	Funding	Blue Book No.
Fire				
	1	Storekeeper (reso)	0-months	12
	1	Fire Inspector I (reso)	9-months	24
	1	Fire Inspector I (reso)	9-months	25
	1	Administrative Clerk (reso)	9-months	25
	3	Fire Captain I (reso)	9-months	27
	3	Engineer of the Fire Department (reso)	9-months	27
	21	Firefighter III (reso)	9-months	27
General Services				
	1	Storekeeper (reso)	9-months	10
	2	Equipment Mechanic (reso)	9-months	10
	1	Construction and Maintenance Supervisor I	9-months	13
	2	Elevator Mechanic	9-months	14
	1	Accounting Clerk (reso)	9-months	16
	1	Management Assistant (reso)	9-months	16
	1	Management Analyst (reso)	9-months	16
	1	Senior Management Analyst I (reso)	9-months	16
	1	Management Analyst	9-months	21
	1	Materials Testing Engineering Associate II (reso)	9-months	31
	1	Materials Testing Engineering Associate II (reso)	9-months	32
	2	Materials Testing Technician I (reso)	9-months	32
	10	Storekeeper	9-months	34
	2	Warehouse and Toolroom Worker II	9-months	34
	1	Truck Operator	9-months	34
	1	Supply Services Manager I (reso)	9-months	35
	1	Senior Management Analyst I (reso)	9-months	38
Housing				
	1	Financial Development Officer II (reso)	9-months	12
	2	Financial Development Officer I (reso)	9-months	22
	1	Administrative Clerk (reso)	9-months	22
	1	Housing Planning and Economic Analyst (reso)	9-months	23
	2	Management Analyst (reso)	9-months	33
	1	Senior Management Analyst I (reso)	9-months	34
	1	Management Analyst (reso)	9-months	35
	1	Management Analyst (reso)	9-months	57
	1	Management Analyst (reso)	9-months	58
	3	Rehabilitation Construction Specialist I (reso)	9-months	71
	1	Accounting Clerk (reso)	9-months	72
	1	Systems Analyst (reso)	9-months	84
	1	Graphics Designer II (reso)	9-months	104
	1	Management Analyst (reso)	9-months	105
	3	Accountant (reso)	9-months	106
	1	Payroll Supervisor (reso)	9-months	106
	2	Senior Accountant II (reso)	9-months	106
	1	Auditor II (reso)	9-months	107
	1	Management Analyst (reso)	9-months	108
Information Technology Agency				
	2	Cyber Security Analyst I	9-months	23

NOTE: The City's Financial Policies discourage the inclusion of unfunded positions in the budget. Consistent with this policy, funding will be provided through interim appropriations for positions indicated on this report with 0-months funding.

**2026-27 PROPOSED BUDGET
UNFUNDED OR PARTIALLY-FUNDED POSITIONS**

Department	No. of Pos.	Classification	Funding	Blue Book No.
Library				
	1	Senior Librarian	9-months	14
	1	Senior Management Analyst I	9-months	17
	1	Administrative Clerk	9-months	18
	1	Senior Management Analyst I	9-months	23
	1	Management Analyst	9-months	24
	1	Systems Administrator II	9-months	28
	1	Procurement Supervisor	9-months	30
	1	Management Analyst	9-months	31
	1	Senior Management Analyst I	9-months	33
Personnel				
	2	Senior Personnel Analyst I (reso)	9 months	13
	3	Personnel Analyst (reso)	9 months	13
	2	Senior Personnel Analyst II (reso)	9 months	16
	2	Senior Personnel Analyst I (reso)	9 months	16
	1	Personnel Research Analyst I (reso)	9 months	16
	1	Personnel Records Supervisor (reso)	9 months	16
	1	Senior Administrative Clerk (reso)	9 months	16
	1	Administrative Clerk (reso)	9 months	16
	1	Commission Executive Assistant I (reso)	9 months	17
	1	Senior Administrative Clerk (reso)	9 months	17
	3	Workers' Compensation Analyst (reso)	9 months	18
	1	Benefits Analyst (reso)	9 months	23
	1	Medical Assistant (reso)	9 months	25
	1	Administrative Clerk (reso)	9 months	26
	2	Administrative Clerk (reso)	9 months	29
	1	Special Investigator I (reso)	9 months	29
	1	Personnel Records Supervisor (reso)	9 months	30
	1	Senior Administrative Clerk (reso)	9 months	30
	4	Administrative Clerk (reso)	9 months	30
	1	Senior Personnel Analyst (reso)	9 months	31
	1	Personnel Analyst (reso)	9 months	31
	1	Personnel Director I (reso)	9 months	32
	2	Senior Personnel Analyst I (reso)	9 months	32
	1	Senior Administrative Clerk (reso)	9 months	32
	1	Senior Personnel Analyst I (reso)	9 months	33
Board of Public Works				
	1	Departmental Chief Accountant I (reso)	9-months	17
	1	Senior Management Analyst I (reso)	0-months	18
Bureau of Contract Administration				
	1	Senior Construction Inspector (reso)	9-months	19
	1	Construction Inspector (reso)	9-months	19
	1	Principal Construction Inspector (reso)	9-months	20
	2	Senior Construction Inspector (reso)	9-months	20
	3	Construction Inspector (reso)	9-months	20
	1	Senior Management Analyst I (reso)	6-months	23
	2	Management Analyst (reso)	6-months	23

NOTE: The City's Financial Policies discourage the inclusion of unfunded positions in the budget. Consistent with this policy, funding will be provided through interim appropriations for positions indicated on this report with 0-months funding.

**2026-27 PROPOSED BUDGET
UNFUNDED OR PARTIALLY-FUNDED POSITIONS**

Department	No. of Pos.	Classification	Funding	Blue Book No.
Bureau of Engineering				
	1	Senior Civil Engineer (reso)	9-months	20
	3	Civil Engineer (reso)	9-months	20
	1	Civil Engineering Associate II (reso)	9-months	20
	1	Civil Engineer (reso)	0-months	36
	1	Civil Engineer (reso)	0-months	37
	2	Civil Engineering Associate III (reso)	0-months	37
	2	Civil Engineering Associate II (reso)	0-months	37
	1	Civil Engineer (reso)	9-months	52
	1	Geographic Information Systems Specialist (reso)	9-months	52
	1	Senior Civil Engineer (reso)	0-months	54
	1	Civil Engineer (reso)	0-months	54
	1	Senior Civil Engineer (reso)	0-months	55
	1	Architect (reso)	0-months	55
	1	Civil Engineer (reso)	0-months	56
	1	Building Mechanical Engineer I (reso)	0-months	59
	2	Architects (reso)	0-months	59
	2	Civil Engineer (reso)	0-months	59
	1	Architectural Associate II (reso)	0-months	59
	1	Architect (reso)	9-months	65
Bureau of Sanitation				
	1	Wastewater Treatment Electrician II (reso)	9-months	20
	1	Senior Water Biologist (reso)	9-months	21
	1	Senior Wastewater Treatment Operator (reso)	9-months	46
	1	Building Repairer Supervisor (reso)	9-months	46
	2	Wastewater Treatment Operators I (reso)	9-months	46
	1	Senior Environmental Engineer (reso)	9-months	48
	1	Environmental Engineering Associate IV (reso)	9-months	48
	4	Wastewater Treatment Operator III (reso)	9-months	49
	1	Park Maintenance Supervisor (reso)	9-months	50
	1	Administrative Clerk (reso)	9-months	50
	1	Event Attendant (reso)	9-months	50
	1	Landscape Architectural Associate II (reso)	9-months	50
	1	Sanitation Wastewater Manager I (reso)	9-months	51
	1	Window Cleaner (reso)	9-months	51
	1	Custodian (reso)	9-months	51
	1	Environmental Engineer (reso)	9-months	52
	1	Environmental Engineering Associate II (reso)	9-months	52
	2	Environmental Engineering Associate III (reso)	9-months	52
	1	Senior Communications Operator I (reso)	9-months	53
	2	Senior Administrative Clerk (reso)	9-months	54
	1	Environmental Engineer (reso)	9-months	55
	2	Environmental Engineering Associate II (reso)	9-months	55
	1	Management Analyst (reso)	9-months	55
	8	Wastewater Treatment Operator I (reso)	9-months	56
	1	Custodian Supervisor (reso)	9-months	56
	2	Environmental Engineering Associate II (reso)	9-months	57
	1	Laboratory Technician II (reso)	9-months	58
	1	Senior Communications Operator I (reso)	9-months	73

NOTE: The City's Financial Policies discourage the inclusion of unfunded positions in the budget. Consistent with this policy, funding will be provided through interim appropriations for positions indicated on this report with 0-months funding.

**2026-27 PROPOSED BUDGET
UNFUNDED OR PARTIALLY-FUNDED POSITIONS**

Department	No. of Pos.	Classification	Funding	Blue Book No.
Bureau of Sanitation (continued)				
	2	Environmental Compliance Inspector (reso)	9-months	74
	1	Environmental Engineering Associate III (reso)	9-months	74
	1	Environmental Engineering Associate II (reso)	9-months	74
	1	Maintenance Laborer (reso)	9-months	76
	1	Geographic Information Systems Chief (reso)	9-months	90
	2	Geographic Information Systems Specialists (reso)	9-months	90
	1	Refuse Collection Supervisor (reso)	9-months	90
	5	Refuse Collection Truck Operator II (reso)	9-months	90
	1	Administrative Clerk (reso)	9-months	90
	10	Maintenance Laborer (reso)	9-months	90
	1	Systems Administrator I (reso)	9-months	96
	1	Control Systems Engineering Associate II (reso)	9-months	96
	1	Systems Analyst (reso)	9-months	97
	1	Senior Cyber Security Analyst I (reso)	9-months	98
Bureau of Street Lighting				
	1	Street Lighting Engineering Associate II (reso)	9-months	20
Bureau of Street Services				
	12	Street Services Investigator (reso)	9-Months	10
	4	Maintenance and Construction Helper (reso)	9-Months	10
	24	Motor Sweeper Operator (reso)	9-Months	10
	4	Truck Operator (reso)	9-Months	10
	1	Senior Management Analyst I (reso)	9-Months	10
	2	Senior Street Services Investigator I (reso)	9-Months	10
	4	Street Services Supervisor I (reso)	9-Months	10
	1	Street Services Superintendent I (reso)	9-Months	10
	1	Administrative Clerk (reso)	9-Months	15
	5	Equipment Operator (reso)	9-Months	24
	4	Heavy Duty Truck Operator (reso)	9-Months	24
	1	Management Analyst (reso)	9-Months	24
	1	Street Services General Superintendent I (reso)	9-Months	24
	2	Street Tree Superintendent I (reso)	9-Months	24
	15	Truck Operator (reso)	9-Months	26
	12	Equipment Operator (reso)	9-Months	30
	30	Heavy Duty Truck Operator (reso)	9-Months	30
	1	Street Services General Superintendent I (reso)	9-Months	34
	2	Civil Engineers (reso)	0-months	35
	5	Civil Engineers (reso)	0-months	41
	3	Civil Engineering Associate III (reso)	0-months	41
	1	Landscape Architect II (reso)	0-months	41
	1	Senior Civil Engineer (reso)	0-months	41
	1	Senior Carpenter (reso)	9-Months	47
	3	Carpenter (reso)	9-Months	47
	9	Cement Finisher (reso)	9-Months	47
	9	Cement Finisher Worker (reso)	9-Months	47
	3	Equipment Operator (reso)	9-Months	47
	3	Heavy Duty Truck Operator (reso)	9-Months	47
	3	Street Services Supervisor I (reso)	9-Months	47

NOTE: The City's Financial Policies discourage the inclusion of unfunded positions in the budget. Consistent with this policy, funding will be provided through interim appropriations for positions indicated on this report with 0-months funding.

**2026-27 PROPOSED BUDGET
UNFUNDED OR PARTIALLY-FUNDED POSITIONS**

Department	No. of Pos.	Classification	Funding	Blue Book No.
Bureau of Street Services (continued)				
	3	Tree Surgeon (reso)	9-Months	48
	3	Tree Surgeon Assistant (reso)	9-Months	48
	1	Plumber Supervisor (reso)	9-Months	48
	2	Plumber (reso)	9-Months	48
	1	Tree Surgeon Supervisor I (reso)	9-Months	48
	1	Management Analyst (reso)	9-Months	49
	1	Civil Engineer (reso)	9-Months	49
	2	Civil Engineering Associate II (reso)	9-Months	49
	1	Street Services Superintendent I (reso)	9-Months	49
	1	Senior Management Analyst I (reso)	9-Months	49
	2	Accounting Clerk (reso)	9-Months	56
	2	Management Analyst (reso)	9-Months	56
	1	Senior Management Analyst I (reso)	9-Months	56
	1	Senior Administrative Clerk (reso)	9-Months	57
	1	Accounting Clerk (reso)	9-Months	57
Recreation and Parks				
	2	Gardener Caretaker	3-months	9
	1	Senior Gardener	3-months	9
	1	Recreation Coordinator	3-months	9
	1	Recreation Facility Director	3-months	9
	1	Marine Aquarium Program Director	9-months	15
	2	Aquarium Educator Is	9-months	15
	1	Park Services Supervisor	9-months	15
Transportation				
	1	Supervising Transportation Planner I (reso)	9-months	20
	2	Senior Transportation Investigator (reso)	9-months	27
	5	Traffic Officer II (reso)	9-months	31
	10	Communications Information Representative III (reso)	9-months	32
	3	Senior Communications Operator II (reso)	9-months	32
	50	Traffic Officer II (reso)	9-months	33
	5	Senior Traffic Supervisor I (reso)	9-months	33
	50	Traffic Officer II (reso)	3-months	33
	5	Senior Traffic Supervisor I (reso)	3-months	33
	1	Management Analyst (reso)	9-months	36
	1	Senior Administrative Clerk (reso)	9-months	36
	2	Administrative Clerk (reso)	9-months	36
	1	Management Analyst (reso)	9-months	37
	1	Administrative Clerk (reso)	9-months	37
	3	Transportation Engineering Associate II (reso)	0-months	48
	4	Transportation Engineering Associate II (reso)	0-months	50
	1	Signal Systems Electrician (reso)	0-months	50
	1	Senior Transportation Engineer (reso)	9-months	52
	1	Transportation Engineer (reso)	9-months	52
	3	Transportation Engineering Associate III (reso)	9-months	52
	1	Transportation Engineering Associate II (reso)	9-months	53

NOTE: The City's Financial Policies discourage the inclusion of unfunded positions in the budget. Consistent with this policy, funding will be provided through interim appropriations for positions indicated on this report with 0-months funding.

**2026-27 PROPOSED BUDGET
UNFUNDED OR PARTIALLY-FUNDED POSITIONS**

Department	No. of Pos.	Classification	Funding	Blue Book No.
Transportation (continued)				
	1	Supervising Transportation Planner II (reso)	0-months	61
	2	Supervising Transportation Planner I (reso)	0-months	61
	1	Transportation Engineer (reso)	0-months	61
	3	Transportation Planning Associate II (reso)	0-months	61
	1	Transportation Engineering Associate III (reso)	0-months	61
	1	Transportation Engineering Associate II (reso)	0-months	61
	1	Transportation Engineering Aide I (reso)	0-months	61
	1	Senior Transportation Engineer (reso)	9-months	62
	1	Transportation Engineering Associate III (reso)	9-months	62
	2	Transportation Engineering Associate II (reso)	9-months	63
	1	Transportation Engineer (reso)	9-months	69
	1	Supervising Transportation Planner I (reso)	9-months	69
	1	Senior Accountant I (reso)	9-months	76
Zoo				
	1	Senior Plumber	9-months	15
	1	Mechanical Helper	9-months	15

NOTE: The City's Financial Policies discourage the inclusion of unfunded positions in the budget. Consistent with this policy, funding will be provided through interim appropriations for positions indicated on this report with 0-months funding.

**2026-27 PROPOSED BUDGET
PROJECTED VACANCIES AND POSITION AUTHORITY IN 2025-26**

Department	Projected Vacancies on June 30, 2026*			Projected Position Authorities on June 30, 2026*		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Aging	2	1	3	5	40	45
Animal Services	14	-	14	322	4	326
Building and Safety	-	188	188	28	1,072	1,100
Cannabis Regulations	-	15	15	-	63	63
City Administrative Officer	12	5	17	144	34	178
City Attorney	122	3	125	948	124	1,072
City Clerk	8	2	10	105	14	119
City Planning	6	53	59	113	425	538
City Tourism	-	4	4	-	12	12
Civil, Human Rights and Equity	5	-	5	30	-	30
Community Investment for Families	3	6	9	26	74	100
Controller	29	-	29	168	6	174
Council	-	-	-	108	-	108
Cultural Affairs	-	4	4	-	95	95
Disability	5	-	5	30	-	30
Economic and Workforce Development	5	31	36	15	153	168
El Pueblo	-	2	2	-	11	11
Emergency Management	5	-	5	36	-	36
Employee Relations Board	-	-	-	3	-	3
Ethics Commission	-	6	6	-	46	46
Finance	17	3	20	327	16	343
Fire						
Civilian	56	1	57	445	2	447
Sworn	349	2	351	3,749	57	3,806
General Services	190	44	234	964	389	1,353
Housing	12	169	181	48	898	946
Information Technology Agency	43	-	43	345	14	359
Mayor	-	-	-	94	-	94
Neighborhood Empowerment	-	-	-	-	33	33
Personnel	37	5	42	457	90	547
Police						
Civilian	654	22	676	3,111	22	3,133
Sworn	2,019	65	2,084	10,341	420	10,761
Public Accountability	4	-	4	9	-	9
Public Works						
Board	9	10	19	68	52	120
Contract Administration	32	18	50	217	157	374
Engineering	80	110	190	352	537	889
Sanitation	104	548	652	411	3,217	3,628
Street Lighting	-	32	32	3	319	322
Street Services	33	55	88	434	722	1,156
Transportation	82	80	162	885	668	1,553
Youth Development	4	-	4	13	-	13
Zoo	-	24	24	-	256	256
Subtotal	3,941	1,508	5,449	24,354	10,042	34,396
Library	-	216	216	-	1,434	1,434
Recreation and Parks	-	262	262	-	1,825	1,825
Subtotal	-	478	478	-	3,259	3,259
TOTAL	3,941	1,986	5,927	24,354	13,301	37,655

* Projected vacancies and projected position authorities include resolution authority and substitute positions.

**2026-27 PROPOSED BUDGET
FILLED POSITIONS ELIMINATED**

Dept.	Blue Book Title	Class Code	Class Title	Regular Authority	Resolution Authority
Aging					
	Deletion of Senior Services Positions and Funding				
		1117-3	Executive Administrative Assistant III	(1)	
		1513-0	Accountant	(1)	
Animal Services					
	Animal Care Staffing Support				
		4310-0	Animal Care Technician		(1)
City Administrative Officer					
	Deletion of Funding for Resolution Authorities				
		9134-0	Principal Project Coordinator*		(1)
	Accounting and Administration Position Realignments				
		1253-0	Chief Clerk	(1)	
		1223-0	Accounting Clerk	(1)	
City Attorney					
	Cannabis Enforcement Regulation				
		0596-0	Deputy City Attorney III		(1)
	Cannabis Administration, Law, and Litigation				
		0577-0	Paralegal II		(1)
City Clerk					
	Human Resources Services Section Support				
		1368-0	Senior Administrative Clerk	(1)	
Community Investment					
	Executive Management Adjustment				
		9171-2	Senior Management Analyst II	(1)	
Economic and Workforce Development					
	Deletion of Funding for Resolution Authorities				
		9807-0	Assistant General Manager Economic and Workforce Development*		(2)
		1538-0	Senior Project Coordinator		(1)
	Deletion of Economic and Workforce Services				
		9806-0	General Manager Economic and Workforce Development*	(1)	
Controller					
	Harbor Fiscal Oversight Support				
		1523-2	Senior Accountant II	(1)	
	Financial Reporting Supervision				
		1525-2	Principal Accountant II	(2)	
Cultural Affairs					
	General Administration and Support Staff				
		2454-0	Arts Associate	(1)	

NOTE: Employees in these eliminated positions will be absorbed within existing vacant positions or proposed new positions, or through administrative actions taken in 2026-27, where possible. Elimination of annotated positions (*) may result in possible layoff or displacement of the Civil Service-exempt incumbent employees.

**2026-27 PROPOSED BUDGET
FILLED POSITIONS ELIMINATED**

Dept.	Blue Book Title	Class Code	Class Title	Regular Authority	Resolution Authority
Fire					
	Deletion of Funding for Resolution Authorities				
		9184-0	Management Analyst		(2)
	Human Resources Division Workday Support				
		1596-0	Systems Analyst		(1)
General Services Department					
	Custodial Services Reduction at El Pueblo				
		3156-0	Custodian	(6)	
Housing					
	Deletion of Funding for Resolution Authorities				
		8500-0	Housing Programs Manager		(1)
		1571-1	Financial Development Officer I		(8)
		9184-0	Management Analyst		(6)
		1571-2	Financial Development Officer II		(2)
		1569-1	Rehabilitation Construction Specialist I		(1)
		1542-0	Project Assistant		(1)
	Homekey Program				
		1571-1	Financial Development Officer I		(1)
Library					
	Public Relations and Communications Enhancement				
		1785-2	Public Relations Specialist II	(1)	
City Planning					
	Deletion of Funding for Resolution Authorities				
		7941-0	City Planning Associate		(4)
		7944-0	City Planner		(3)
	California Environmental Quality Act (CEQA) Policy Unit				
		7941-0	City Planning Associate		(1)
		7944-0	City Planner		(1)
	South Los Angeles Development Services Center				
		7941-0	City Planning Associate		(1)
Bureau of Contract Administration					
	Services to Los Angeles World Airports (LAWA)				
		7291-0	Construction Inspector		(1)
Bureau of Engineering					
	Deletion of Funding for Resolution Authority				
		7925-0	Architect		(1)
		7237-0	Civil Engineer		(1)
		9171-1	Senior Management Analyst I		(1)
	Administrative Support for Wastewater Conveyance				
		1368-0	Senior Administrative Clerk	(1)	
	Wastewater Conveyance Construction Division Support				
		1116-0	Secretary	(1)	
		7246-2	Civil Engineering Associate II	(1)	
	Wastewater Conveyance Engineering Division Support				
		7872-0	Environmental Engineer	(1)	

NOTE: Employees in these eliminated positions will be absorbed within existing vacant positions or proposed new positions, or through administrative actions taken in 2026-27, where possible. Elimination of annotated positions (*) may result in possible layoff or displacement of the Civil Service-exempt incumbent employees.

**2026-27 PROPOSED BUDGET
FILLED POSITIONS ELIMINATED**

Dept.	Blue Book Title	Class Code	Class Title	Regular Authority	Resolution Authority
Bureau of Sanitation					
	Deletion of Funding for Resolution Authorities				
		4292-0	Environmental Compliance Inspector		(3)
		3580-2	Refuse Collection Truck Operator II		(3)
		4289-2	Chief Environmental Compliance Inspector II		(1)
		3112-6	Maintenance Laborer		(6)
		7872-0	Environmental Engineer		(1)
Bureau of Street Lighting					
	Deletion of Funding for Resolution Authorities				
		7537-0	Street Lighting Engineer		(1)
Recreation and Parks					
	Child Care Centers				
		2491-2	Child Care Center Director II		(1)
Transportation					
	Deletion of Funding for Resolution Authorities				
		7280-3	Transportation Engineering Associate III		(1)
	DWP Project Design and Construction Support				
		3819-0	Signal Systems Electrician		(1)
	Electric Vehicle Infrastructure Resources				
		9184-0	Management Analyst		(1)
	DWP Water Trunk Line Program - Traffic Signals				
		3819-0	Signal Systems Electrician		(1)
	ATSAC Project Management and Supervision				
		7278-0	Transportation Engineer	(1)	
Youth Development					
	Deletion of Youth Development Services Positions				
		9226-0	Executive Director, Youth Development Department*	(1)	

NOTE: Employees in these eliminated positions will be absorbed within existing vacant positions or proposed new positions, or through administrative actions taken in 2026-27, where possible. Elimination of annotated positions (*) may result in possible layoff or displacement of the Civil Service-exempt incumbent employees.

2026-27 PROPOSED BUDGET
VACATED 2025-26 SUBSTITUTE POSITION AUTHORITIES FOR LAYOFF PROCESS

The 2025-26 Adopted Budget included the elimination of 1,575 positions that were either vacant or filled as of April 1, 2025. By June 30, 2025, 595 of these eliminated positions remained filled. Employees in eliminated positions were placed in substitute position authorities effective July 1, 2025 to maintain employment authority during the layoff process. The Office of the City Administrative Officer tracks and reports on the vacancy status of these authorities in Council File 25-0660.

This exhibit identifies the substitute position authorities vacated throughout the fiscal year through various means, including natural attrition and transfers to existing vacant regular or resolution position authorities within the City.

Department	Position Classification	Position Count
Aging	9184-0 - Management Analyst	1
Animal Services	1358-0 - Administrative Clerk	3
Animal Services	1368-0 - Senior Administrative Clerk	1
Animal Services	4316-2 - Senior Animal Control Officer II	1
Building and Safety	1223-0 - Accounting Clerk	1
Building and Safety	1358-0 - Administrative Clerk	1
Building and Safety	4223-0 - Senior Electrical Inspector	1
Building and Safety	4251-0 - Building Mechanical Inspector	6
City Administrative Officer	9171-1 - Senior Management Analyst I	1
City Administrative Officer	9184-0 - Management Analyst	9
City Clerk	1368-0 - Senior Administrative Clerk	1
City Clerk	1431-3 - Programmer/Analyst III	1
City Planning	7941-0 - City Planning Associate	4
City Planning	7944-0 - City Planner	7
City Planning	7947-0 - Senior City Planner	1
Civil, Human Rights and Equity	1117-3 - Executive Administrative Assistant III	1
Civil, Human Rights and Equity	1800-1 - Public Information Director I	1
Civil, Human Rights and Equity	7319-0 - Assistant General Manager, Civil, Human Rights and Equity	1
Community Investment for Families	1358-0 - Administrative Clerk	1
Community Investment for Families	9184-0 - Management Analyst	1
Disability	1368-0 - Senior Administrative Clerk	1
Disability	1537-0 - Project Coordinator	1
Economic and Workforce Development	1358-0 - Administrative Clerk	1
Economic and Workforce Development	1625-3 - Internal Auditor III	1
Economic and Workforce Development	9184-0 - Management Analyst	1
Fire*	2112-3 - Firefighter III	39
Fire*	2142-1 - Fire Captain I	2
Fire*	2152-0 - Fire Battalion Chief	1
Fire*	2166-0 - Fire Assistant Chief	1
Fire*	2176-0 - Fire Deputy Chief	1
General Services	1121-1 - Delivery Driver I	1
General Services	1214-0 - Supply Services Payment Clerk	2
General Services	1358-0 - Administrative Clerk	1
General Services	1368-0 - Senior Administrative Clerk	2
General Services	1596-0 - Systems Analyst	2
General Services	1832-2 - Warehouse and Toolroom Worker II	1
General Services	1835-0 - Storekeeper	2
General Services	1835-M - Storekeeper	6
General Services	1837-0 - Senior Storekeeper	1
General Services	1960-0 - Real Estate Officer	1

Table reflects data obtained from Workday as of April 9, 2026.

* Fire Department sworn employees were not subject to layoffs and are included here for informational purposes.

**2026-27 PROPOSED BUDGET
VACATED 2025-26 SUBSTITUTE POSITION AUTHORITIES FOR LAYOFF PROCESS**

Department	Position Classification	Position Count
General Services	3176-0 - Custodian Supervisor	1
General Services	3446-0 - Plumber Supervisor	1
General Services	3531-6 - Garage Attendant	1
General Services	3583-0 - Truck Operator	2
General Services	3711-6 - Equipment Mechanic	1
General Services	3743-0 - Heavy Duty Equipment Mechanic	2
General Services	9171-1 - Senior Management Analyst I	2
General Services	9171-2 - Senior Management Analyst II	1
General Services	9184-0 - Management Analyst	8
Information Technology Agency	1368-0 - Senior Administrative Clerk	1
Information Technology Agency	1431-4 - Programmer/Analyst IV	3
Information Technology Agency	1455-1 - Systems Administrator I	2
Information Technology Agency	1455-2 - Systems Administrator II	5
Information Technology Agency	1455-3 - Systems Administrator III	1
Information Technology Agency	1461-2 - Communications Information Representative II	4
Information Technology Agency	1470-0 - Data Base Architect	1
Information Technology Agency	1596-0 - Systems Analyst	5
Information Technology Agency	9184-0 - Management Analyst	3
Neighborhood Empowerment	1537-0 - Project Coordinator	1
Neighborhood Empowerment	9208-0 - Neighborhood Empowerment Analyst	1
Personnel	1129-0 - Personnel Records Supervisor	5
Personnel	1358-0 - Administrative Clerk	10
Personnel	1368-0 - Senior Administrative Clerk	9
Personnel	1670-1 - Graphics Designer I	1
Personnel	1714-1 - Personnel Director I	1
Personnel	1714-2 - Personnel Director II	1
Personnel	1731-0 - Personnel Analyst	11
Personnel	1739-1 - Personnel Research Analyst I	2
Personnel	1775-0 - Workers' Compensation Claims Assistant	1
Personnel	9167-1 - Senior Personnel Analyst I	8
Personnel	9167-2 - Senior Personnel Analyst II	2
Personnel	9184-0 - Management Analyst	1
Police	1116-0 - Secretary	20
Police	1117-2 - Executive Administrative Assistant II	2
Police	1152-1 - Principal Clerk Police I	6
Police	1152-2 - Principal Clerk Police II	9
Police	1358-0 - Administrative Clerk	27
Police	1368-0 - Senior Administrative Clerk	39
Police	1627-2 - Police Performance Auditor II	3
Police	1832-1 - Warehouse and Toolroom Worker I	1
Police	1835-0 - Storekeeper	1
Police	2236-1 - Crime and Intelligence Analyst I	6
Police	2236-2 - Crime and Intelligence Analyst II	2
Police	3687-2 - Police Surveillance Specialist II	1
Police	6147-0 - Audio Visual Technician	1
Police	9167-1 - Senior Personnel Analyst I	2
Police	9171-1 - Senior Management Analyst I	5
Police	9184-0 - Management Analyst	31

Table reflects data status obtained from Workday as of April 9, 2026.

**2026-27 PROPOSED BUDGET
VACATED 2025-26 SUBSTITUTE POSITION AUTHORITIES FOR LAYOFF PROCESS**

Department	Position Classification	Position Count
Public Works, Board	1358-0 - Administrative Clerk	1
Public Works, Board	1789-0 - Motion Picture and Television Manager	1
Public Works, Contract Administration	7291-0 - Construction Inspector	1
Public Works, Contract Administration	7294-0 - Senior Construction Inspector	3
Public Works, Contract Administration	9171-1 - Senior Management Analyst I	2
Public Works, Contract Administration	9184-0 - Management Analyst	2
Public Works, Engineering	7246-2 - Civil Engineering Associate II	3
Public Works, Engineering	7246-3 - Civil Engineering Associate III	1
Public Works, Engineering	7554-3 - Mechanical Engineering Associate III	1
Public Works, Engineering	7926-3 - Architectural Associate III	1
Public Works, Engineering	7957-3 - Structural Engineering Associate III	1
Public Works, Sanitation	1358-0 - Administrative Clerk	4
Public Works, Sanitation	1368-0 - Senior Administrative Clerk	1
Public Works, Sanitation	1785-2 - Public Relations Specialist II	1
Public Works, Sanitation	3112-6 - Maintenance Laborer	8
Public Works, Sanitation	3126-0 - Labor Supervisor	1
Public Works, Sanitation	3580-2 - Refuse Collection Truck Operator II	4
Public Works, Sanitation	4101-0 - Refuse Collection Supervisor	5
Public Works, Sanitation	4110-2 - Wastewater Conveyance Worker II	2
Public Works, Sanitation	4113-0 - Wastewater Conveyance Supervisor	1
Public Works, Sanitation	4128-1 - Sanitation Wastewater Manager I	1
Public Works, Sanitation	4289-1 - Chief Environmental Compliance Inspector I	2
Public Works, Sanitation	4292-0 - Environmental Compliance Inspector	9
Public Works, Sanitation	7310-1 - Environmental Specialist I	1
Public Works, Sanitation	7320-0 - Environmental Affairs Officer	1
Public Works, Sanitation	9184-0 - Management Analyst	1
Public Works, Street Lighting	3799-0 - Electrical Craft Helper	2
Public Works, Street Lighting	3809-0 - Assistant Street Lighting Electrician	1
Public Works, Street Lighting	3811-0 - Street Lighting Electrician	1
Public Works, Street Lighting	7527-2 - Street Lighting Engineering Associate II	2
Public Works, Street Lighting	7527-3 - Street Lighting Engineering Associate III	1
Public Works, Street Lighting	9171-2 - Senior Management Analyst II	1
Public Works, Street Services	0883-0 - Service Coordinator	1
Public Works, Street Services	1223-0 - Accounting Clerk	1
Public Works, Street Services	1368-0 - Senior Administrative Clerk	2
Public Works, Street Services	3584-0 - Heavy Duty Truck Operator	3
Public Works, Street Services	3585-0 - Motor Sweeper Operator	2
Public Works, Street Services	4283-0 - Street Services Investigator	1
Public Works, Street Services	7213-0 - Geographic Information Systems Specialist	1
Public Works, Street Services	7933-3 - Landscape Architectural Associate III	1
Public Works, Street Services	9171-1 - Senior Management Analyst I	1
Recreation and Parks	3141-0 - Gardener Caretaker	1
Transportation	2481-1 - Supervising Transportation Planner I	1
Transportation	3112-0 - Maintenance Laborer	1
Transportation	3214-2 - Traffic Officer II	5
Transportation	3218-1 - Senior Traffic Supervisor I	3
Transportation	3218-2 - Senior Traffic Supervisor II	1
Transportation	3421-1 - Traffic Painter and Sign Poster I	1

Table reflects data status obtained from Workday as of April 9, 2026.

**2026-27 PROPOSED BUDGET
VACATED 2025-26 SUBSTITUTE POSITION AUTHORITIES FOR LAYOFF PROCESS**

Department	Position Classification	Position Count
Transportation	3421-2 - Traffic Painter and Sign Poster II	1
Transportation	3818-0 - Assistant Signal Systems Electrician	1
Transportation	3819-0 - Signal Systems Electrician	6
Transportation	7278-0 - Transportation Engineer	1
Transportation	7280-2 - Transportation Engineering Associate II	4
Transportation	7280-3 - Transportation Engineering Associate III	3
Transportation	9184-0 - Management Analyst	6
Youth Development	1358-0 - Administrative Clerk	1
Youth Development	1461-2 - Communications Information Representative II	1
Youth Development	9171-1 - Senior Management Analyst I	1
Youth Development	9184-0 - Management Analyst	4
Zoo	4305-0 - Senior Animal Keeper	1
Total		489

Table reflects data status obtained from Workday as of April 9, 2026.

**2026-27 PROPOSED BUDGET
TARGETED LOCAL HIRE PROGRAM**

Total Employees Hired through the Targeted Local Hire Program, by Department*

Department	2021-22	2022-23	2023-24	2024-25	2025-26**
Aging	1	-	-	-	-
Airports	3	2	37	25	7
Animal Services	7	38	45	6	6
Building and Safety	14	15	10	7	-
Cannabis Regulation	2	4	-	-	2
Chief Legislative Analyst	-	-	3	-	-
City Administrative Officer	2	4	-	-	-
City Clerk	4	3	5	2	-
City Employees' Retirement System	5	3	10	6	4
Civil, Human Rights and Equity	2	-	2	-	-
Community Investment for Families	8	3	1	-	-
Controller	3	2	-	1	-
Cultural Affairs	-	-	1	-	-
Disability	-	-	1	-	-
Economic and Workforce Development	6	2	1	2	-
Finance	-	6	-	-	-
Fire	4	7	4	2	1
Fire and Police Pensions	-	-	2	-	-
General Services	10	29	19	2	3
Harbor	4	9	12	11	-
Housing	8	14	15	9	18
Library	1	14	23	2	-
Neighborhood Empowerment	-	5	1	-	-
Personnel	14	16	20	2	-
Planning	10	16	5	6	-
Police	36	51	32	11	-
Public Works - Board	-	-	2	-	-
Public Works - Contract Administration	-	-	3	-	-
Public Works - Engineering	-	-	4	-	-
Public Works - Sanitation	49	59	22	6	5
Public Works - Street Lighting	-	8	2	-	-
Public Works - Street Services	19	23	12	4	1
Recreation and Parks	69	98	34	21	13
Transportation	-	29	17	1	-
Youth Development	1	1	-	-	-
Zoo	7	6	7	-	-
Grand Total	289	467	352	126	60

* Includes all employees hired, including those who subsequently resigned, promoted, or were terminated. Departments not listed did not hire any employees through the Targeted Local Hire Program.

** Includes hires from July 1, 2025 through March 31, 2026.

**2026-27 PROPOSED BUDGET
BRIDGE TO JOBS**

Total Employees Hired through the Bridge to Jobs Program, by Department*

Department	2021-22	2022-23	2023-24	2024-25	2025-26**
Airports	-	3	-	47	3
Building and Safety	-	4	-	1	-
Cannabis Regulation	-	1	-	-	-
City Administrative Officer	1	1	-	-	-
City Clerk	1	2	7	2	-
City Employees' Retirement System	6	4	8	4	-
Controller	-	4	-	1	-
Cultural Affairs	1	-	-	-	-
El Pueblo	-	1	-	-	-
Finance	-	-	10	-	9
General Services	-	2	-	-	-
Harbor	-	2	4	8	-
Housing	-	10	7	3	-
Information and Technology Agency	4	6	5	1	-
Library	-	5	6	2	-
Neighborhood Empowerment	1	-	-	-	-
Personnel	-	-	2	-	-
Planning	-	1	2	-	-
Police	7	2	8	10	-
Public Works - Contract Administration	1	8	18	8	-
Public Works - Engineering	2	3	1	4	-
Public Works - Sanitation	15	27	12	4	-
Public Works - Street Lighting	-	35	43	-	-
Public Works - Street Services	4	3	13	-	1
Transportation	-	15	10	26	-
Youth Development	-	-	2	1	-
Zoo	-	1	-	-	-
Grand Total	43	140	158	122	13

* Includes all employees hired, including those who subsequently resigned, promoted, or were terminated. Departments not listed did not hire any employees through the Bridge to Jobs Program.

** Includes hires from July 1, 2025 through March 31, 2026.

**2026-27 PROPOSED BUDGET
SALARY SAVINGS RATES BY DEPARTMENT**

	2022-23	2023-24	2024-25	2025-26	Proposed 2026-27
Aging	4.0%	4.0%	4.0%	4.0%	n/a*
Animal Services	5.0%	5.0%	8.0%	8.0%	5.0%
Building and Safety					
Building Permit Enterprise Fund	1.0%	1.0%	1.0%	1.0%	1.0%
All Other Funds	7.0%	7.0%	10.0%	10.0%	10.0%
Cannabis Regulation	1.0%	1.0%	1.0%	1.0%	1.0%
City Administrative Officer	5.0%	5.0%	5.0%	5.0%	5.0%
City Attorney	3.0%	3.0%	4.0%	4.0%	4.0%
City Clerk	3.0%	3.0%	3.0%	3.0%	3.0%
City Planning and Development					
General Fund	8.0%	8.0%	8.0%	8.0%	8.0%
All Other Funds	8.0%	8.0%	8.0%	8.0%	8.0%
Civil, Human Rights and Equity	3.0%	3.0%	3.0%	3.0%	3.0%
Community Investment Department	3.0%	3.0%	3.0%	3.0%	3.0%
Controller	4.6%	4.6%	5.0%	5.0%	5.0%
City Tourism	0.0%	0.0%	0.0%	0.0%	0.0%
Council	1.0%	1.0%	1.0%	1.0%	1.0%
Cultural Affairs	5.0%	5.0%	5.0%	5.0%	5.0%
Department on Disability	1.0%	1.0%	1.0%	1.0%	1.0%
Economic Workforce and Development	3.0%	3.0%	3.0%	3.0%	n/a*
El Pueblo de Los Angeles	0.0%	0.0%	0.0%	0.0%	0.0%
Emergency Management	2.0%	2.0%	2.0%	2.0%	2.0%
Employee Relations Board	0.0%	0.0%	0.0%	0.0%	0.0%
Ethics Commission	1.0%	0.0%	0.0%	0.0%	0.0%
Finance	8.0%	8.0%	9.0%	9.0%	9.0%
Fire					
General Salaries	6.0%	6.0%	6.0%	6.0%	6.0%
Sworn Salaries	0.0%	0.0%	0.0%	0.0%	0.0%
General Services	2.0%	2.0%	5.0%	5.0%	5.0%
Housing	3.0%	3.0%	3.0%	3.0%	3.0%
Information Technology Agency	3.5%	3.5%	3.5%	3.5%	3.5%
Mayor	1.0%	1.0%	1.0%	1.0%	1.0%
Neighborhood Empowerment	9.0%	9.0%	9.0%	9.0%	9.0%
Personnel	6.0%	6.0%	6.0%	6.0%	6.0%
Police					
General Salaries	n/a	n/a	n/a	n/a	n/a
Sworn Salaries	n/a	n/a	n/a	n/a	n/a
Public Accountability	0.0%	0.0%	0.0%	0.0%	0.0%
Board of Public Works	2.0%	2.0%	2.0%	2.0%	2.0%
Bureau of Contract Administration	5.0%	5.0%	5.0%	5.0%	5.0%
Bureau of Engineering					
General Fund	6.0%	6.0%	7.0%	7.0%	7.0%
All Other Funds	4.0%	4.0%	4.0%	4.0%	4.0%
Bureau of Sanitation					
General Fund	4.0%	4.0%	6.0%	6.0%	8.0%
Citywide Recycling Trust Fund	3.0%	11.0%	11.0%	11.0%	11.0%
Stormwater Pollution Abatement Fund	12.9%	12.9%	12.9%	12.9%	12.9%
Sewer Construction and Maintenance Fund	7.5%	12.0%	14.0%	14.0%	14.0%
All Other Funds	3.0%	3.0%	3.0%	3.0%	3.0%
Bureau of Street Lighting	5.6%	5.6%	5.6%	5.6%	5.6%
Bureau of Street Services					
General Fund	8.0%	8.0%	8.0%	8.0%	8.0%
All Other Funds	4.3%	4.3%	4.3%	4.3%	4.3%
Transportation					
Parking Enforcement Services	0.0%	0.0%	0.0%	0.0%	0.0%
All Other Programs	6.0%	6.0%	6.0%	6.0%	6.0%
Youth Development	0.0%	0.0%	0.0%	0.0%	n/a*
Zoo	4.0%	4.00%	4.0%	4.0%	4.0%
Library	5.0%	5.0%	5.0%	5.0%	5.0%
Recreation and Parks	3.0%	3.0%	3.0%	3.0%	3.0%

*As of July 1, 2026, these services will be provided by the Community Investment Department (CID).

2026-27 PROPOSED BUDGET
MEMORANDUM OF UNDERSTANDING IMPACT ON 10 DEPARTMENTS

Department	Blue Book No.	Description	Amount	Department Total
Police				<u>\$ 71,521,021</u>
	1	2025-26 Employee Compensation Adjustment	\$ 63,810,963	
	2	2026-27 Employee Compensation Adjustment	815,989	
	13	Sworn Overtime Usage Adjustment	6,894,069	
Fire				<u>\$ 52,477,945</u>
	1	2025-26 Employee Compensation Adjustment	15,782,642.00	
	2	2026-27 Employee Compensation Adjustment	191,367	
	8	Constant Staffing Adjustments	36,503,936	
Bureau of Sanitation				<u>\$ 14,289,681</u>
	1	2025-26 Employee Compensation Adjustment	\$ 13,553,498	
	2	2026-27 Employee Compensation Adjustment	736,183	
City Attorney				<u>\$ 7,771,083</u>
	1	2025-26 Employee Compensation Adjustment	\$ 3,973,343	
	2	2026-27 Employee Compensation Adjustment	3,162,240	
	8	Continuing Education Stipend	635,500	
Building and Safety				<u>\$ 7,741,600</u>
	1	2025-26 Employee Compensation Adjustment	\$ 5,072,326	
	2	2026-27 Employee Compensation Adjustment	2,669,274	
Recreation and Parks				<u>\$ 5,490,215</u>
	1	2025-26 Employee Compensation Adjustment	\$ 5,215,556	
	2	2026-27 Employee Compensation Adjustment	274,659	
Transportation				<u>\$ 5,281,705</u>
	1	2025-26 Employee Compensation Adjustment	\$ 4,972,823	
	2	2026-27 Employee Compensation Adjustment	308,882	
General Services				<u>\$ 5,127,295</u>
	1	2025-26 Employee Compensation Adjustment	\$ 4,889,982	
	2	2026-27 Employee Compensation Adjustment	237,313	
Library				<u>\$ 4,438,816</u>
	1	2025-26 Employee Compensation Adjustment	\$ 4,254,596	
	2	2026-27 Employee Compensation Adjustment	184,220	
Bureau of Engineering				<u>\$ 4,110,707</u>
	1	2025-26 Employee Compensation Adjustment	\$ 3,815,661	
	2	2026-27 Employee Compensation Adjustment	295,046	

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City of Los Angeles



Debt Management

2026-27

Office of the City Administrative Officer

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**2026-27 PROPOSED BUDGET
BUDGET RESERVES AS A RATING FACTOR**

The City of Los Angeles maintains strong credit ratings from each rating agency. These credit ratings reflect a variety of factors, including the strength and diversity of the City’s tax base, moderate City debt levels, historically strong fiscal management, and, in particular, the provision of adequate reserves.

The credit rating agencies that evaluate the City’s capacity to repay its debt have consistently stated that establishing and meeting minimum reserve levels is an important component of their review of the City’s fiscal health. Thus, in addition to serving as a contingency for unforeseen challenges that arise during the fiscal year, the level of the City’s reserves is reviewed by investors who purchase municipal bonds.

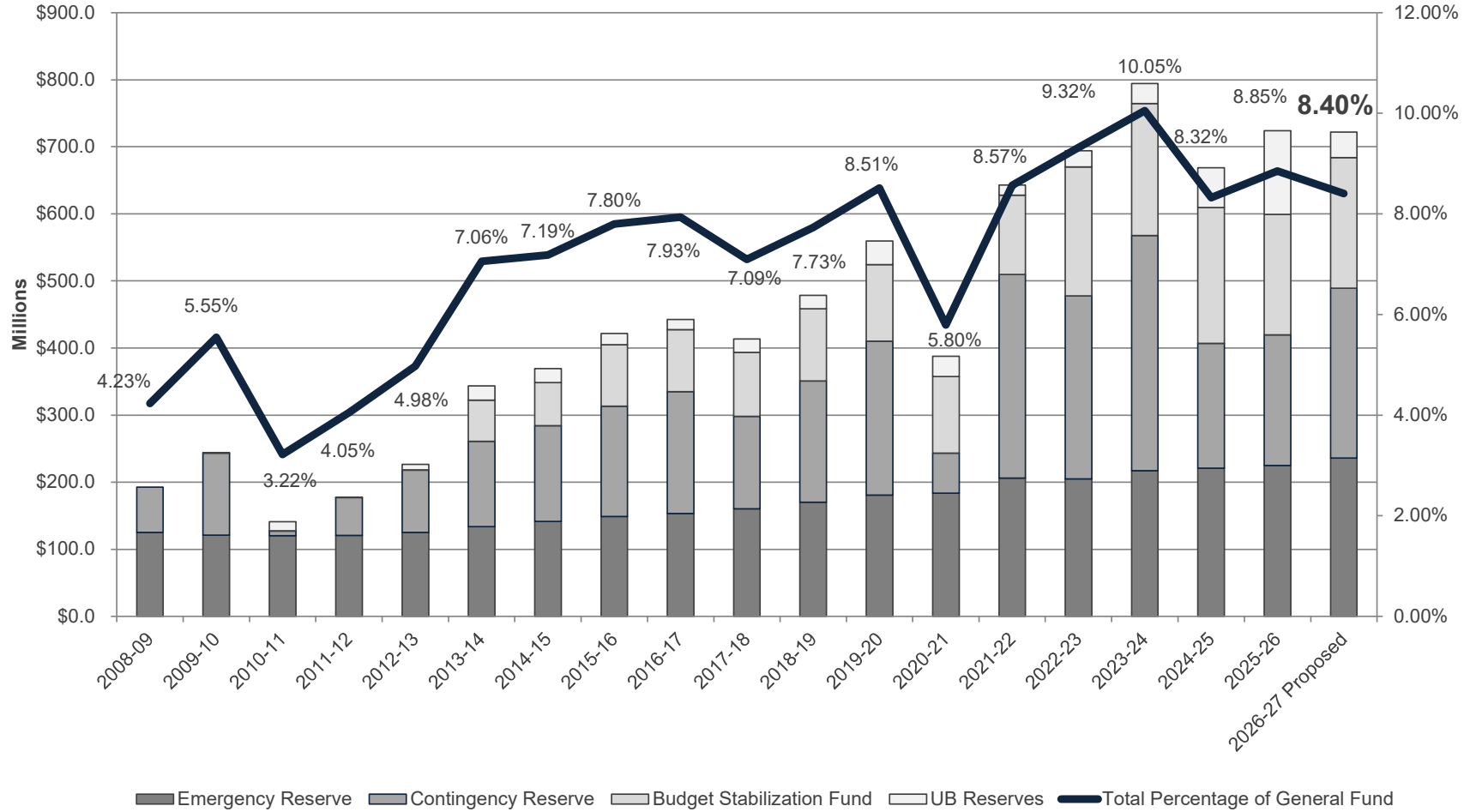
Rating Agency	Rating Action	Date of Action	Statements
Fitch Ratings	AA+ affirmed; Outlook Negative	March 2026	The Negative Outlook “reflects ongoing budget pressures, including a large structural imbalance entering fiscal 2026, reserves near minimum required levels...and current-year revenue and spending risks.” Factors that could lead to a downgrade include “failure to continue to manage the budget with available policy measures, as needed, resulting in reduced available reserves sustained below 15% of spending” and “diminished budgetary control, as evidenced by sustained reliance on nonrecurring revenues for operations.” Fitch also states, “The controller estimates fiscal 2027 revenues will increase just 1% (about \$107 million) compared to fiscal 2026. Given this revenue outlook, managing expenditure growth will be key to maintaining structural balance and reserves...”
Kroll Bond Rating Agency	AA downgraded; Outlook Negative	May 2025	Kroll states “The Negative Outlook reflects our view that declining revenues, rising labor and liability expenses, weakened reserves, and wildfire recovery costs and impacts — compounded by potential federal funding cuts and a deteriorating economic outlook — create significant fiscal risks over the Outlook horizon. Additional rating factors include the City’s large and diverse tax base; the historically resilient, though economically sensitive nature of General Fund revenues; and the maintenance, to date, of adequate, budgetary reserves to manage overspending or revenue shortfalls, although reserves have recently been reduced below policy targets.”
Moody’s Investors Services	Aa3 downgraded; Outlook Stable	March 2026	Moody’s describes the City’s financial operations profile as “while the total primary government benefits from strong liquidity and reserves, both are bolstered by very large enterprises. Governmental fund balances will reach a decade low in fiscal 2026 before anticipated recovery through revenue growth and controlling expenditures.” Factors that could lead to a downgrade include “weakening of financial operations or liquidity.”

**2026-27 PROPOSED BUDGET
BUDGET RESERVES AS A RATING FACTOR**

<p>S&P Global Ratings</p>	<p>AA- affirmed; Outlook Negative</p>	<p>November 2025</p>	<p>S&P believes “that Los Angeles faces an uphill battle to maintain structural balance given evidence of softening revenue trends and significant underlying budget growth largely tied to personnel costs following negotiated labor agreements in recent years. In the short-term, we believe that the recently negotiated labor agreements, coupled with the need to retain and increase public safety staff, could make significant expenditure cuts more difficult. Moreover, the city could face resistance to significant reductions in key priorities and services to balance the budget. We could lower the rating within the two-year outlook period if we think management and the city's governing body lack the ability or willingness to keep expenditures in line with ongoing revenue absent any one-time actions, resulting in further consecutive operating deficits in fiscal 2026 and beyond that lead to a material reduction in the city's general fund reserves or liquidity. We could revise the outlook to stable if the city restores balance to general fund operations while also recovering its reserve fund to the policy level; for example, by enacting sufficient budgetary cuts to offset stagnant economic recovery and revenue growth.”</p>
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**2026-27 PROPOSED BUDGET
ADOPTED BUDGET RESERVES
(Reserve Fund, Budget Stabilization Fund, and UB Reserves)**

The City's General Reserves Policy states that it shall be the City's goal that the cumulative value of the Reserve Fund, the Budget Stabilization Fund, and the Unappropriated Balance line item for mid-year adjustments be ten percent of all General Fund receipts anticipated for the fiscal year in the Adopted Budget. The 2026-27 Proposed Budget's cumulative reserves total 8.40 percent of all General Fund receipts, falling short of this goal.



COMPARISON OF MICLA FUNDING

	AUTHORIZED 2022-23	AUTHORIZED 2023-24	AUTHORIZED 2024-25	AUTHORIZED 2025-26	PROPOSED 2026-27
Equipment and Vehicles:					
Animal Services Animal Control Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -
Bureau of Sanitation Automated Litter Bin Deployment Vehicles	1,280,000	-	-	-	-
Bureau of Sanitation Comprehensive Cleaning and Rapid Engagement Vehicles	18,811,000	3,626,000	12,300,000	-	1,050,000
Bureau of Sanitation Solid Resources Program Vehicles	5,000,000	-	-	-	-
Bureau of Street Lighting Electric Vehicle Charging Stations	2,400,000	2,400,000	1,200,000	-	-
Bureau of Street Lighting Fleet Replacement	-	-	-	-	-
Bureau of Street Lighting Vehicles	-	-	270,000	-	-
Bureau of Street Services Electric Vehicles - Consolidated Equipment	3,410,000	-	-	-	-
Bureau of Street Services Powerscreen Unit for Asphalt Plant	-	-	-	-	-
Fire Excavator and Demolition Attachments	1,617,371	-	-	-	-
Fire Helicopter Replacement	2,600,000	-	-	21,779,143	23,683,130
Fire Radio Repeaters	-	-	-	-	1,500,000
Fire Vehicles	-	-	7,333,031	13,863,000	-
Fire Vehicle Replacement	20,000,000	30,300,000	51,088,887	46,075,343	32,510,900
Fire Voice Radio System Upgrade (Phase II)	4,000,000	-	-	-	-
GSD Materials Testing	-	-	-	-	-
GSD Preventative and Deferred Maintenance Utility Trucks	100,000	-	-	-	-
GSD Printing Press Replacement	-	-	1,500,000	-	-
GSD Vehicle Replacement	8,000,000	30,000,000	25,500,000	37,000,000	25,000,000
ITA Public Safety Radio Infrastructure Replacement	1,200,000	-	-	-	-
ITA Service Vehicles	-	-	960,000	-	-
ITA Simulcast Trunk Radio System Replacement	3,900,000	-	-	-	-
Police Helicopter Replacement	7,351,537	7,441,975	-	18,064,612	9,779,812
Police Radio Network Upgrade - Phase 1	-	-	-	-	5,000,000
Police Vehicles for 2028 Olympic and Paralympic Games	-	-	-	-	42,442,000
Police Vehicle Replacement	9,378,000	20,000,000	26,656,640	27,235,122	41,574,610
Recreation and Parks BIID Equipment	-	-	-	-	-
Recreation and Parks Homeless Encampment Cleanup	-	-	-	-	-
Recreation and Parks HVAC Assessment Vehicles	-	-	-	-	-
Recreation and Parks Tree Maintenance Crew Equipment	-	2,130,000	-	-	-
Recreation and Parks Tree Maintenance Vehicles	-	-	-	-	-
Sixth Street Viaduct - Security Camera Replacement	-	-	1,440,000	-	-
Transportation Mobile Command Vehicle	-	-	-	-	-
Transportation Traffic Signal Safety Project	-	-	-	-	-
Transportation Vehicles	-	-	-	160,000	-
Yards and Shops - Capital Equipment	-	300,000	660,000	1,015,491	200,000
Zoo Computer Tomography Scanner	1,182,831	-	-	-	-
Zoo Electric Utility Golf Carts	40,000	80,000	-	-	-
Zoo Equipment	-	-	-	60,000	-
Subtotal	\$ 90,270,739	\$ 96,277,975	\$ 128,908,558	\$ 165,252,711	\$ 182,740,452
Real Property:					
109th Street Recreation Center Improvements	-	750,000	-	-	-
1627 Vine Street Restroom and Visitor Center	-	1,000,000	-	-	-
Access Control Units Replacement	-	-	1,000,000	1,514,000	2,852,869
Alterations and Improvements Program	-	-	-	1,050,154	181,481
Animal Services Mission Lenel Access Control System	-	-	115,004	-	-
Animal Services North Central Training Yards, Fencing, Shades, and Turf Installation	-	238,084	-	-	619,395
Animal Services West Valley Animal Shelter Training Yard Fence	-	-	292,567	-	-
Asphalt Plant I - Annex Site Improvements	8,629,774	-	-	-	-
Asphalt Plant I - Phase II	-	-	8,368,687	7,785,539	316,000
Asphalt Plant I - Phase III (Scope A) - Recycled Asphalt Pavement Canopy Structure	230,000	1,000,000	-	340,000	-
Asphalt Plant I - Phase III (Scope B) - Catwalk Safety Improvement Project	-	2,000,000	-	-	-
Asphalt Plant I - Safety Improvements	-	-	-	-	1,400,000
Balboa Aquatic Center Phase 1	-	-	5,000,000	5,000,000	-
Barnsdall Park - Residence A	1,600,000	-	-	1,300,000	-
Barnsdall Roof Capital Improvements	-	1,500,000	-	-	-
Boyle Heights Sports Center	-	-	5,000,000	-	10,510,000
Bradley Tower Elevator Upgrades	-	-	-	2,000,000	-
Bridge Improvement Program - Program Contingency	400,000	3,000,000	-	-	-
Building Equipment Lifecycle Replacement	2,500,000	2,500,000	2,500,000	1,675,000	1,115,000
Capital Program - Bureau of Street Services	750,000	1,280,000	1,500,000	1,500,000	1,500,000
Capital Program - Cultural Affairs	-	-	-	500,000	500,000
Capital Program - El Pueblo	-	-	841,116	821,475	500,000
Capital Program - Figueroa Plaza Buildings	549,000	-	550,000	550,000	1,550,000
Capital Program - Public Works Building	1,514,625	1,000,000	1,000,000	1,000,000	1,000,000
Capital Program - Van Nuys Civic Center	225,000	500,000	500,000	500,000	500,000
City Hall East Structural Assessment	-	-	-	1,400,000	-
City Hall Entry Doors	600,000	-	-	-	-
Citywide HVAC Improvements	-	927,567	-	-	-
Citywide Infrastructure Improvements	1,000,000	1,000,000	1,000,000	1,000,000	338,027
Citywide Roof Capital Upgrades	760,000	1,000,000	1,800,000	1,800,000	1,800,000
Citywide Security Improvement Program	-	3,451,027	2,849,800	1,887,660	1,004,150
Convention Center, Capital Improvements	21,755,000	20,470,000	22,507,000	13,800,000	14,000,000
Deferred Maintenance Projects	9,150,000	5,864,363	6,888,586	6,743,045	5,518,831
Department of Transportation Bus Electrification	-	3,400,000	-	-	-

COMPARISON OF MICLA FUNDING

	AUTHORIZED 2022-23	AUTHORIZED 2023-24	AUTHORIZED 2024-25	AUTHORIZED 2025-26	PROPOSED 2026-27
Real Property (Continued):					
Department of Transportation Electric Vehicle Charging Stations	-	300,000	-	-	-
Electric Vehicle Charger Infrastructure	4,500,000	4,500,000	4,500,000	4,500,000	4,000,000
Electric Vehicle Charging Station - Sustainable City pLAn	-	-	-	1,200,000	-
Electric Vehicle Infrastructure for Yards and Facilities	2,000,000	3,000,000	2,400,000	1,200,000	1,200,000
El Pueblo Parking Lot Improvements	-	-	-	400,000	-
El Pueblo Security Camera Project Phases II and III	-	-	-	407,897	249,760
Engine Company 23 Junior Arts Center	1,650,000	1,600,000	-	-	-
Fire Electric Vehicle Charging Infrastructure	-	-	4,500,000	-	-
Fire Frank Hotchkin Memorial Training Center Infrastructure Improvements	-	-	900,000	-	-
Fire Station Alerting System Replacement Project	500,000	200,000	-	-	-
Fire Installation of New Elevator at Supply and Maintenance	-	-	-	400,000	-
Fire Station No. 4 - Facade Improvements	955,000	-	-	-	-
Fire Station No. 31 Land Acquisition	3,200,000	-	-	-	-
Fire Station No. 39 Improvements	330,000	-	-	-	-
Fuel Management System Upgrade - Phase II	2,000,000	1,700,000	-	-	-
Glendale-Hyperion Complex of Bridges (Front Funding)	-	-	-	-	67,464,994
Griffith Park Boys Camp Pool Replacement	-	806,000	-	-	-
Griffith Park Recreation Center Pool Replacement and Bathhouse Renovation Project	-	-	5,351,998	-	-
Harbor Animal Shelter Parking Lot	-	-	-	980,805	-
Harbor City Recreation Center Outdoor Restrooms	-	500,000	-	-	-
Hollyhock House Roof Replacement	-	-	-	-	2,838,574
Hollywood Recreation Center Phase II - Modern Gymnasium	1,100,000	6,052,000	-	-	-
ITA Server Room Upgrade - Phase II	-	1,174,712	-	-	-
Lankershim Art Center Improvements and Habitability Improvements	4,000,000	-	-	-	-
Lankershim Arts Center Phase III	-	-	-	1,000,000	-
Las Palmas Senior Center Renovation and Decarbonization	-	-	2,899,680	-	1,407,300
Livability Services Division - Arlington Regional Facility	488,721	828,057	-	-	-
Livability Services Division - Donald C. Tillman Regional Facility	312,963	551,054	-	-	-
Livability Services Division - Harbor Regional Facility	523,118	902,983	694,846	-	-
Livability Services Division - Slauson Regional Facility	488,721	828,057	-	-	-
Los Angeles Municipal Art Gallery Improvements	-	-	-	-	436,320
Madrid Theatre	-	3,310,322	-	-	-
MacArthur Park Recreation and Signal Building Phase II Improvements	-	-	1,200,000	-	-
Manchester Jr. Arts Center	-	1,211,087	2,400,000	3,600,000	4,881,491
MEND Building Renovation	1,215,256	-	-	-	-
Municipal Building Renovations	-	7,000,000	-	-	2,000,000
Municipal Buildings Energy and Water Management Conservation	1,366,000	1,566,000	1,566,000	2,666,000	2,135,834
Nate Holden Performing Arts Center	-	-	-	-	1,812,300
North Central Animal Shelter Kennel Upgrades/Renovation	1,500,000	-	-	-	-
North Hollywood Park Redesign	1,500,000	-	-	-	-
North Marianna Avenue Parking Improvements	-	-	-	1,500,000	-
Northridge Metrolink Station Electric Bus Chargers	-	-	-	400,000	-
Old Arlington (Washington Irving) Library	750,000	6,000,000	-	-	-
Operations Valley Bureau Facility Package	-	-	-	-	-
Overhead Doors, Automatic Gates, and Awnings	-	1,000,000	1,000,000	1,000,000	-
Parking Lots 2 and 7	1,990,000	-	1,000,000	-	-
Pio Pico Library Pocket Park and Underground Parking	700,000	2,000,000	-	-	-
Police Build Out of E-Bike Infrastructure	-	-	-	750,000	-
Police Data Center	-	-	-	1,323,733	-
Police Davis Firing Range Air Circulation	-	-	-	500,000	500,000
Police Electric Vehicle Charger Installation and Power Upgrades	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Police Evidence and Property Management Division (EPMO) Evidence Storage Carousel Replacement	-	-	2,417,730	-	-
Police Replacement of Jail Control System	-	-	-	1,278,275	-
Police South Traffic Bureau	-	2,200,000	-	-	-
Police Southwest Station Remodel	-	3,750,000	-	-	-
Police Station Door Fronts	-	-	-	-	50,000
Police Van Nuys Lab Conversion	-	945,030	-	-	-
Police West Los Angeles Jail Improvements	-	-	-	-	2,000,000
Police Worth Street Warehouse Emergency Services Division (ESD) Canopy Project	-	-	315,000	-	-
Public Safety Facilities - Animal Services	350,000	965,000	320,000	704,608	584,311
Public Safety Facilities - Fire	500,000	750,000	1,591,715	1,149,742	-
Public Safety Facilities - Police	700,000	970,000	1,027,450	1,809,129	2,124,051
Public Safety Facilities - Police Administration Building	280,000	280,000	280,000	280,000	280,000
Rancho Cienega Recreation Center	-	-	-	-	-
Reseda Roller Skating Rink and Ice Skating Facility	1,500,000	2,200,000	-	3,000,000	-
Reseda Theatre Roof Rehabilitation	450,000	-	-	-	-
Revenue Control Equipment for Los Angeles Mall	-	-	-	-	395,000
Roger Jessup Recreation Center	-	-	2,000,000	-	-
San Pedro Little Italy Plaza	-	1,500,000	-	-	-
Serrania Park Restroom	862,101	-	-	-	-
Seventh Street New Body Shop	-	5,867,709	-	-	2,110,000
Sheldon Arleta Phase III C - Baseball Field and Picnic Area	700,000	5,310,200	-	-	-
Sixth Street Viaduct - Park, Arts, River, and Connectivity Improvements (PARC)	-	-	2,000,000	17,668,272	1,730,000

COMPARISON OF MICLA FUNDING

	AUTHORIZED 2022-23	AUTHORIZED 2023-24	AUTHORIZED 2024-25	AUTHORIZED 2025-26	PROPOSED 2026-27
Real Property (Continued):					
Sixth Street Viaduct Replacement Project	800,000	-	-	-	-
Slauson and Wall Concrete Removal	2,557,079	-	-	-	-
Slauson Connect Recreation Center	3,501,827	-	2,500,000	2,000,000	-
Southeast Valley Roller Rink	-	-	-	-	1,477,600
Southeast Yard Fire Damaged Buildings Demolition/Reconstruction	1,000,000	-	-	1,600,000	1,604,096
Space Optimization Tenant Work	4,500,000	1,500,000	2,000,000	-	2,000,000
Stetson Ranch Equestrian Improvements	-	-	200,000	-	-
Studio City Recreation Center - New Gymnasium	3,390,000	5,775,000	-	-	-
Sun Valley Youth Arts Center Studio - Patio Conversion	472,204	-	-	-	-
Sylmar Senior Center	-	593,500	2,550,000	-	-
Taylor Yard G2 River Park	2,951,007	6,181,632	-	-	-
Taylor Yard G2 River Park - Utilities	500,000	90,697	-	-	-
Underground Fuel Storage Tank Sensors at Public Safety Facilities	-	-	500,000	-	-
Venice Public Parking Structure	11,645,634	-	-	-	-
Verdugo Hills Pool and Bathhouse Rehabilitation	1,282,785	2,000,000	-	-	-
Vision Theatre	-	-	2,200,000	-	-
Warner Grand Theatre	-	-	4,200,000	250,000	880,000
Washington Yard Electrification and Microgrid Project	-	-	6,934,000	6,000,000	910,000
Watts Happening Cultural Center	-	-	2,000,000	-	-
Watts Towers Resource Center Improvements	-	1,000,000	-	-	-
West Valley Police Station	1,034,000	-	-	-	-
Whitsett Sports Field Restroom Upgrades	400,000	-	-	-	-
William Reagh/Teatro Sinergia Art Center Improvements	-	-	-	-	468,989
Zoo Bird Show Bleachers and Shade Structure	-	2,000,000	-	-	-
Zoo Bridge and Tunnel	-	500,000	-	-	-
Zoo Capital Infrastructure	-	4,100,000	2,200,000	8,200,000	-
Zoo Capital Program	500,000	2,000,000	2,000,000	2,500,000	2,000,000
Zoo Habitat Infrastructure	-	-	-	-	6,000,000
Zoo Vision Plan Phase I	2,000,000	-	-	-	-
Subtotal	\$ 123,609,815	\$ 147,390,081	\$ 128,361,179	\$ 121,435,334	\$ 159,946,373
TOTAL	\$ 213,880,554	\$ 243,668,056	\$ 257,269,737	\$ 286,688,045	\$ 342,486,825