



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

OSCAR VALDEZ
AUDITOR-CONTROLLER

CONNIE YEE
CHIEF DEPUTY AUDITOR-CONTROLLER

ASSISTANT AUDITOR-CONTROLLERS

MAJIDA ADNAN
RACHELLE ANEMA
ROBERT G. CAMPBELL

September 29, 2025

TO: Supervisor Kathryn Barger, Chair
Supervisor Hilda L. Solis, Chair Pro Tem
Supervisor Holly J. Mitchell
Supervisor Lindsey P. Horvath
Supervisor Janice Hahn

FROM: Oscar Valdez 
Auditor-Controller

Fesia A. Davenport Joseph M. Nicchitta, Chief Deputy CEO, for FAD
Chief Executive Officer Joseph M. Nicchitta, Chief Deputy CEO, for FAD (Sep 26, 2025 11:43:58 PDT)

SUBJECT: JUNE 30, 2025 FUND BALANCES

In conjunction with the various departments, the Auditor-Controller has completed the process of computing the June 30, 2025, fund balance available for the various funds. The General Fund's actual fund balance available will be \$4,026,892,000 after approval of the Fiscal Year (FY) 2024-25 Final Budget and Department of Health Services' budget adjustments, both of which are on the September 30, 2025 Board agenda.

Attached is the Auditor-Controller's report that lists the FY 2024-25 budget variances by department (Attachment I). The Chief Executive Officer (CEO) has also included a summary report of the budget variances by operating and non-operating departments/budget units (Attachment II). While Attachment I and II each provide a summary of financial performance, Attachment III provides a detailed variance explanation that helps to better contextualize financial performance for departments and budget units.

Also included are the overtime summary reports (Attachment IV) and detailed variance explanations (Attachment V) by department for the General Fund, Enterprise Funds, Special Districts, Special Revenue Funds, and Internal Service Fund.

The 2025-26 Adopted Budget included a General Fund estimated fund balance available of \$3,541,038,000, primarily comprised of Board-approved initiatives for capital and refurbishment projects, major repairs and maintenance of County facilities and assets, high-priority one-time departmental projects, and the funding set aside for Assembly Bill 218 settlements. The 2025-26 Supplemental Budget Resolution, also on the September 30, 2025 agenda, will recommend that \$485,854,000 of additional fund balance be temporarily placed in the appropriations for contingencies account pending the Board's approval of the CEO's recommendations to reappropriate these funds to continue existing approved programs, including homeless and housing initiatives, various systems upgrades and improvements, and enhanced unincorporated area services, as well as other high-priority one-time needs including critical capital projects for security and safety improvements.

Budget matters are scheduled on the September 30, 2025 Board agenda to consider the use of this additional fund balance. The Board may specifically appropriate these funds by a four-fifths vote.

This additional fund balance was generated primarily from lower than anticipated costs in salaries and employee benefits due to vacancies and the time needed to fill positions, services, supplies, and capital assets due to pending projects, as well as unspent funds for social services programs, and various other programs that will be carried over to FY 2025-26. In addition, there was over-realization of various revenue sources including interest earnings.

If you have any questions, please call either of us or your staff may contact Mason Matthews, Senior Assistant Chief Executive Officer, at (213) 974-2395 or Connie Yee, Chief Deputy Auditor-Controller, at (213) 974-0729.

FAD:OV:JMN
MM:YR:GS
CY:RA

Attachments

- c: Edward Yen, Executive Officer, Board of Supervisors
- Dawyn R. Harrison, County Counsel
- Elizabeth Buenrostro Ginsberg, Treasurer and Tax Collector
- Christina R. Ghaly, M.D., Director, Department of Health Services

FISCAL YEAR 2024-25 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 8-22-2025 FINAL

Attachment I
Page 1 of 6

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current FY 2024-25 Net County Cost	Total Prior Year Net County Cost	Total FY 2024-25 Net County Cost	FY 2024-25 Net County Cost Variance	LN #
Operating Budgets							
Affordable Housing	113,173,000	146,427,000	136,120,803.34	72,663.66	136,048,139.68	10,378,860.32	1
Aging and Disabilities - Administration	30,974,000	29,772,000	25,342,401.45	423,009.55	24,919,391.90	4,852,608.10	2
Aging and Disabilities - Assistance:							3
- Aging, Community, and Adult Protective Services Programs	7,178,000	7,178,000	6,697,189.76	(102,533.32)	6,799,723.08	378,276.92	4
Aging and Disabilities - Assistance Total	7,178,000	7,178,000	6,697,189.76	(102,533.32)	6,799,723.08	378,276.92	5
Ag Commissioner/Weights and Measures	21,638,000	21,597,000	13,433,452.25	468,882.52	12,964,569.73	8,632,430.27	6
Alliance for Health Integration							7
Alternate Public Defender	100,250,000	99,607,000	84,184,919.75	14,043.56	84,170,876.19	15,436,123.81	8
Animal Care and Control	48,348,000	49,041,000	44,646,277.48	268,036.34	44,378,241.14	4,662,758.86	9
Arts and Culture:							10
- Arts Programs	18,516,000	18,458,000	17,384,433.44	4,984.26	17,379,449.18	1,078,550.82	11
- Civic Art	2,262,000	2,246,000	1,720,642.47	6,925.01	1,713,717.46	532,282.54	12
Arts and Culture Total	20,778,000	20,704,000	19,105,075.91	11,909.27	19,093,166.64	1,610,833.36	13
Assessor	205,316,000	205,556,000	177,957,131.93	384,479.60	177,572,652.33	27,983,347.67	14
Auditor-Controller	37,196,000	38,769,000	36,927,433.54	697,050.85	36,230,382.69	2,538,617.31	15
Auditor-Controller - Transportation			(2,070.65)		(2,070.65)	2,070.65	16
Auditor-Controller Integrated Applications - eCAPS System	31,542,000	31,542,000	25,629,977.11	211.60	25,629,765.51	5,912,234.49	17
Beaches and Harbors	6,780,000	7,082,000	(9,719,675.45)	3,342,497.21	(13,062,172.66)	20,144,172.66	18
Board Initiatives and Programs	9,439,000	9,177,000	3,408,926.66	155.44	3,408,771.22	5,768,228.78	19
Board of Supervisors	303,922,000	271,431,000	166,883,540.46	366,801.17	166,516,739.29	104,914,260.71	20
Care First and Community Investment (CFCI):							21
- CFCI - To Be Allocated	43,740,000						22
- CFCI - Alternate Public Defender	2,551,000	1,096,000	1,095,650.01		1,095,650.01	349.99	23
- CFCI - Arts and Culture	7,087,000	1,096,000	1,095,510.81		1,095,510.81	489.19	24
- CFCI - Board of Supervisors							25
- CFCI - Capital Projects	7,300,000						26
- CFCI - Chief Executive Office							27
- CFCI - Children and Family Services	2,652,000						28
- CFCI - Consumer and Business Affairs	4,303,000	4,173,000	4,172,982.29		4,172,982.29	17.71	29
- CFCI - County Library							30

FISCAL YEAR 2024-25 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 8-22-2025 FINAL

Attachment I
Page 2 of 6

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current FY 2024-25 Net County Cost	Total Prior Year Net County Cost	Total FY 2024-25 Net County Cost	FY 2024-25 Net County Cost Variance	LN #
- CFCI - Economic Opportunity	30,596,000	13,512,000	13,511,725.89		13,511,725.89	274.11	31
- CFCI - Justice, Care and Opportunities	297,417,000	100,447,000	100,648,262.64	1,269,124.14	99,379,138.50	(4,138.50)	32
- CFCI - Health Services	187,751,000	54,665,000	54,667,033.19	172,030.23	54,495,002.96	997.04	33
- CFCI - Mental Health	51,000						34
- CFCI - Military and Veterans Affairs							35
- CFCI - Parks and Recreation							36
- CFCI - Public Defender	1,737,000	1,673,000	1,672,907.64		1,672,907.64	92.36	37
- CFCI - Public Health	23,411,000	16,306,000	16,305,972.26	4,910.03	16,301,062.23	937.77	38
- CFCI - Youth Development	17,881,000	7,590,000	7,589,034.67	122,028.88	7,467,005.79	994.21	39
Care First and Community Investment Total	626,477,000	200,558,000	200,759,079.40	1,568,093.28	199,190,986.12	13.88	40
Chief Executive Officer	111,633,000	107,074,000	92,148,594.90	1,240,218.76	90,908,376.14	16,165,623.86	41
Child Support Services	8,134,000	8,214,000	(129,290.15)	175,118.17	(304,408.32)	8,518,408.32	42
Children and Family Services - Administration	557,914,000	558,797,000	559,523,360.83	8,360,658.62	551,162,702.21	7,634,297.79	43
Children and Family Services - Assistance:							44
- Adoption Assistance Program	41,479,000	41,479,000	40,592,154.40		40,592,154.40	886,845.60	45
- Foster Care	121,779,000	121,779,000	110,366,861.78	1,250.00	110,365,611.78	11,413,388.22	46
- Kin-GAP	25,824,000	25,824,000	24,708,763.45		24,708,763.45	1,115,236.55	47
- PSSF/Family Preservation	28,915,000	28,915,000	24,146,110.32	5,079,883.72	19,066,226.60	9,848,773.40	48
Children and Family Services - Assistance Total	217,997,000	217,997,000	199,813,889.95	5,081,133.72	194,732,756.23	23,264,243.77	49
Community-Based Contracts	11,909,000	11,909,000	1,679,250.00	28,369.78	1,650,880.22	10,258,119.78	50
Consumer and Business Affairs	32,219,000	77,745,000	63,131,598.55	312,918.76	62,818,679.79	14,926,320.21	51
County Counsel	18,101,000	21,579,000	20,762,609.37	235,990.76	20,526,618.61	1,052,381.39	52
District Attorney	296,646,000	298,145,000	278,185,859.93	3,827,091.63	274,358,768.30	23,786,231.70	53
Economic Development	22,779,000	26,013,000	9,148,597.05	60,494.08	9,088,102.97	16,924,897.03	54
Economic Opportunity - Administration	35,620,000	37,903,000	30,164,393.35	343,538.67	29,820,854.68	8,082,145.32	55
Economic Opportunity - Assistance:							56
- Economic and Business Development	41,171,000	56,858,000	41,912,455.01	1,301,233.76	40,611,221.25	16,246,778.75	57
Economic Opportunity - Assistance Total	41,171,000	56,858,000	41,912,455.01	1,301,233.76	40,611,221.25	16,246,778.75	58
EPIC-LA (Electronic Permitting and Inspections for the County of Los Angeles)	2,571,000	2,571,000	1,717,354.35		1,717,354.35	853,645.65	59
Fire Department - Lifeguards	45,247,000	48,658,000	48,658,000.00		48,658,000.00		60
Ford Theatres	3,619,000	3,619,000	3,619,000.00		3,619,000.00		61
Grand Jury	2,319,000	2,315,000	2,040,091.96		2,040,091.96	274,908.04	62

FISCAL YEAR 2024-25 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 8-22-2025 FINAL

Attachment I
Page 3 of 6

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current FY 2024-25 Net County Cost	Total Prior Year Net County Cost	Total FY 2024-25 Net County Cost	FY 2024-25 Net County Cost Variance	LN #
Grand Park	10,277,000	10,396,000	10,174,846.62		10,174,846.62	221,153.38	63
Health Services - General Fund:							64
- Administration	(58,747,000)	(153,000,000)	(90,729,691.44)	(28,136,750.46)	(62,592,940.98)	(90,407,059.02)	65
- Ambulatory Care Network	300,145,000	331,588,000	451,513,618.91	(35,718,365.81)	487,231,984.72	(155,643,984.72)	66
- Capital Projects	77,197,000	90,100,000	33,565,628.29	1,252,098.42	32,313,529.87	57,786,470.13	67
- Community Programs	283,762,000	165,893,000	131,442,165.03	51,846,560.37	79,595,604.66	86,297,395.34	68
- Contribution to Hospitals Enterprise Funds	478,010,000	502,142,000	502,142,000.00		502,142,000.00		69
- Integrated Correctional Health Services	496,389,000	525,022,000	495,714,213.02	666,017.93	495,048,195.09	29,973,804.91	70
- Juvenile Court Health Services	13,056,000	13,033,000	9,087,659.15	348,982.58	8,738,676.57	4,294,323.43	71
- Realignment	(140,488,000)	(140,488,000)	(139,643,759.41)	2,179,654.61	(141,823,414.02)	1,335,414.02	72
Health Services - General Fund Total	1,449,324,000	1,334,290,000	1,393,091,833.55	(7,316,075.36)	1,400,407,908.91	(66,117,908.91)	73
Homeless and Housing Program	201,321,000	200,963,000	93,144,351.46	226,419.44	92,917,932.02	108,045,067.98	74
Human Resources	22,794,000	22,686,000	23,974,266.45	625,636.49	23,348,629.96	(662,629.96)	75
Independent Defense Counsel Office	4,865,000	4,829,000	3,401,989.14	411.79	3,401,577.35	1,427,422.65	76
Internal Services	65,714,000	82,156,000	53,812,837.60	8,999,946.35	44,812,891.25	37,343,108.75	77
Justice, Care and Opportunities	54,675,000	54,587,000	28,964,185.02	6,198,100.32	22,766,084.70	31,820,915.30	78
LA Plaza de Cultura y Artes	2,044,000	3,044,000	3,044,000.00		3,044,000.00		79
Los Angeles Regional Interoperable Communications System							80
Medical Examiner	61,030,000	61,952,000	55,225,861.96	874,241.86	54,351,620.10	7,600,379.90	81
Mental Health	73,537,000	72,341,000	468,677,719.63	359,694,721.30	108,982,998.33	(36,641,998.33)	82
Military and Veterans Affairs	8,340,000	8,239,000	7,074,102.29	160,876.83	6,913,225.46	1,325,774.54	83
Museum of Art	40,636,000	40,636,000	40,251,894.11	14,000.00	40,237,894.11	398,105.89	84
Museum of Natural History	29,033,000	29,033,000	28,799,413.81	400.00	28,799,013.81	233,986.19	85
Music Center	39,984,000	39,984,000	38,276,782.73		38,276,782.73	1,707,217.27	86
Parks and Recreation	258,109,000	256,246,000	250,591,583.91	937,349.31	249,654,234.60	6,591,765.40	87
Probation Department:							88
- Care of Juvenile Court Wards	807,000	807,000	782,076.27		782,076.27	24,923.73	89
- Field Services	169,327,000	159,368,000	145,535,726.36	1,933,180.02	143,602,546.34	15,765,453.66	90
- Juvenile Institutions Services	326,200,000	326,656,000	311,448,982.08	1,053,920.48	310,395,061.60	16,260,938.40	91
- Special Services	44,514,000	44,528,000	36,204,804.83	1,806,694.11	34,398,110.72	10,129,889.28	92
- Support Services	181,681,000	191,339,000	193,440,533.44	1,919,734.94	191,520,798.50	(181,798.50)	93
Probation Department Total	722,529,000	722,698,000	687,412,122.98	6,713,529.55	680,698,593.43	41,999,406.57	94

FISCAL YEAR 2024-25 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 8-22-2025 FINAL

Attachment I
Page 4 of 6

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current FY 2024-25 Net County Cost	Total Prior Year Net County Cost	Total FY 2024-25 Net County Cost	FY 2024-25 Net County Cost Variance	LN #
Provisional Financing Uses	1,361,393,000	1,228,918,000				1,228,918,000.00	95
Public Defender	295,430,000	293,043,000	266,421,179.36	182,912.97	266,238,266.39	26,804,733.61	96
<i>Public Health</i>	298,649,000	331,533,000	317,270,237.26	(10,836,067.30)	328,106,304.56	3,426,695.44	97
Public Social Services - Administration	280,992,000	276,471,000	227,790,905.82	52,378,829.46	175,412,076.36	101,058,923.64	98
Public Social Services - Assistance:							99
- <i>Cal Work Opportunities-Responsibility to Kids</i>	10,395,000	8,766,000	5,126,136.54	2,823.37	5,123,313.17	3,642,686.83	100
- <i>Cash Assistance Program for Immigrants</i>			291,307.83		291,307.83	(291,307.83)	101
- <i>Community Services Block Grant</i>			22,972.10	22,972.10			102
- <i>General Relief Anti-Homelessness</i>	11,196,000	8,996,000	7,402,645.41		7,402,645.41	1,593,354.59	103
- <i>In-Home Supportive Services</i>	208,455,000	205,752,000	197,751,135.87	(7,660,807.06)	205,411,942.93	340,057.07	104
- <i>Indigent Aid</i>	297,083,000	170,097,000	164,362,582.87		164,362,582.87	5,734,417.13	105
- <i>Refugee Cash Assistance</i>			(108,433.48)		(108,433.48)	108,433.48	106
- <i>Refugee Employment Program</i>			711,352.06	2,231,729.17	(1,520,377.11)	1,520,377.11	107
- <i>Work Incentive Nutritional Supplement (WINS)</i>							108
Public Social Services Assistance Total	527,129,000	393,611,000	375,559,699.20	(5,403,282.42)	380,962,981.62	12,648,018.38	109
Public Works	59,739,000	67,649,000	48,899,805.33	1,543,935.32	47,355,870.01	20,293,129.99	110
Regional Planning	37,004,000	37,412,000	33,195,703.24	288,262.34	32,907,440.90	4,504,559.10	111
Registrar-Recorder/County Clerk	235,248,000	235,595,000	226,184,528.25	4,574,447.79	221,610,080.46	13,984,919.54	112
Sheriff's Department:							113
- <i>Administration</i>	246,483,000	290,471,000	255,509,432.92	109,563.38	255,399,869.54	35,071,130.46	114
- <i>Clearing Account</i>			27,818.23		27,818.23	(27,818.23)	115
- <i>County Services</i>	31,900,000	52,953,000	51,035,882.62	58,584.87	50,977,297.75	1,975,702.25	116
- <i>Court Services</i>	206,982,000	225,486,000	232,346,721.81	574,255.48	231,772,466.33	(6,286,466.33)	117
- <i>Custody</i>	426,596,000	523,714,000	593,784,529.62	1,210,014.01	592,574,515.61	(68,860,515.61)	118
- <i>Detective Services</i>	147,065,000	151,957,000	185,985,448.89	731,464.79	185,253,984.10	(33,296,984.10)	119
- <i>General Support Services</i>	424,899,000	482,986,000	485,295,367.72	7,612,222.32	477,683,145.40	5,302,854.60	120
- <i>Patrol Clearing</i>			12,648,388.28	986,447.09	11,661,941.19	(11,661,941.19)	121
- <i>Patrol - Contract Cities</i>			(2,730,438.15)	(56,277.44)	(2,674,160.71)	2,674,160.71	122
- <i>Patrol - Specialized and Unallocated</i>	404,031,000	419,108,000	392,775,393.62	(1,320,641.41)	394,096,035.03	25,011,964.97	123
- <i>Patrol - Unincorporated Areas</i>	22,416,000	27,388,000	27,586,822.70	834,987.71	26,751,834.99	636,165.01	124
Sheriff's Department Total	1,910,372,000	2,174,063,000	2,234,265,368.26	10,740,620.80	2,223,524,747.46	(49,461,747.46)	125
Treasurer and Tax Collector:							126
- <i>Treasurer and Tax Collector - Operating</i>	36,695,000	36,741,000	36,352,238.55	1,314,135.28	35,038,103.27	1,702,896.73	127
- <i>Treasurer and Tax Collector - eTax</i>	2,032,000	2,032,000	742,119.93		742,119.93	1,289,880.07	128
Treasurer and Tax Collector Total	38,727,000	38,773,000	37,094,358.48	1,314,135.28	35,780,223.20	2,992,776.80	129

FISCAL YEAR 2024-25 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 8-22-2025 FINAL

Attachment I
Page 5 of 6

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current FY 2024-25 Net County Cost	Total Prior Year Net County Cost	Total FY 2024-25 Net County Cost	FY 2024-25 Net County Cost Variance	LN #
Trial Court Operations:							130
- MOE Contribution	198,270,000	198,270,000	211,701,910.48		211,701,910.48	(13,431,910.48)	131
- Unallocated - Others	77,181,000	88,397,000	88,380,169.34		88,380,169.34	16,830.66	132
- Superior Court	65,184,000	65,935,000	51,371,281.62	29,339.52	51,341,942.10	14,593,057.90	133
Trial Court Operations Total	340,635,000	352,602,000	351,453,361.44	29,339.52	351,424,021.92	1,177,978.08	134
Youth Development	8,196,000	8,184,000	1,845,351.32	11,686.06	1,833,665.26	6,350,334.74	135
Operating Budgets Subtotal	11,408,616,000	10,999,772,000	9,589,648,517.26	460,436,445.14	9,129,212,072.12	1,869,192,927.88	136
Non-Operating Budgets							137
Capital Projects (All except for Health Services)	1,459,302,000	1,544,655,000	263,906,113.01	3,689,603.99	260,216,509.02	1,284,438,490.98	138
Employee Benefits	25,000,000		2,779,918.89		2,779,918.89	(2,779,918.89)	139
Extraordinary Maintenance	48,953,000	45,277,000	12,902,397.91	58.25	12,902,339.66	32,374,660.34	140
Federal and State Disaster Aid	4,901,000	3,587,000	397,709.54	286,544.31	111,165.23	3,475,834.77	141
Insurance			(350,683.75)	155,006.41	(505,690.16)	505,690.16	142
Internal Services/Customer Direct - S&S							143
Judgments and Damages	44,360,000	21,360,000	41,660,166.35	43,614.81	41,616,551.54	(20,256,551.54)	144
Los Angeles County Capital Asset Leasing			(149,800.28)		(149,800.28)	149,800.28	145
Nondepartmental Revenue	(329,038,000)	(339,153,000)	(423,071,710.67)	17,856,145.17	(440,927,855.84)	101,774,855.84	146
Nondepartmental Special Accounts	(225,830,000)	(227,154,000)	(501,596,485.01)	168,892.45	(501,765,377.46)	274,611,377.46	147
LA County Library - General Fund Contribution	50,795,000	44,864,000	44,864,000.00		44,864,000.00		148
Project and Facility Development	74,269,000	91,304,000	26,647,619.74	759,779.67	25,887,840.07	65,416,159.93	149
Rent Expense	25,621,000	11,970,000	(4,889,337.12)	67,285.29	(4,956,622.41)	16,926,622.41	150
Telephone Utilities			(774,175.45)	41,749.22	(815,924.67)	815,924.67	151
Utilities	2,595,000	2,595,000	859,410.36	1,645,187.31	(785,776.95)	3,380,776.95	152
Utility User Tax - Measure U	(52,000,000)	(57,746,000)	(58,171,033.87)	(425,119.14)	(57,745,914.73)	(85.27)	153
VLF-Realignment:							154
- Health Services	(297,733,000)	(297,733,000)	(304,895,060.40)	5,436,202.24	(310,331,262.64)	12,598,262.64	155
- Mental Health	(44,611,000)	(44,611,000)	(44,610,733.15)	5,837,540.17	(50,448,273.32)	5,837,273.32	156
- Public Health	(52,323,000)	(52,323,000)	(53,581,490.00)	955,344.49	(54,536,834.49)	2,213,834.49	157
- Social Services	(71,200,000)	(71,200,000)	(71,199,798.10)		(71,199,798.10)	(201.90)	158
VLF-Realignment Total	(465,867,000)	(465,867,000)	(474,287,081.65)	12,229,086.90	(486,516,168.55)	20,649,168.55	159

Attachment I
Page 6 of 6

EXPLANATIONS

NET COUNTY COST VARIANCE: Positive amounts represent budgetary savings and sources of fund balance. Negative amounts represent budgetary shortfalls and uses of fund balance.

	FY 2022-23			FY 2023-24			FY 2024-25		
	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget
<u>Operating Budgets</u>									
Affordable Housing	208,508,000	130,849,139	77,658,861	132,804,000	121,765,910	11,038,090	146,427,000	136,048,140	10,378,860
Aging and Disabilities - Administration	29,660,000	24,796,770	4,863,230	27,638,000	12,085,731	15,552,269	29,772,000	24,919,392	4,852,608
Aging and Disabilities - Assistance	4,170,000	3,337,833	832,167	3,218,000	(3,055,407)	6,273,407	7,178,000	6,799,723	378,277
Agricultural Commissioner/Weights and Measures	21,624,000	14,466,630	7,157,370	19,886,000	7,830,345	12,055,655	21,597,000	12,964,570	8,632,430
Alliance for Health Integration	-	(13)	13	-	-	-	-	-	-
Alternate Public Defender	93,006,000	77,764,358	15,241,642	97,471,000	83,184,222	14,286,778	99,607,000	84,170,876	15,436,124
Animal Care and Control	47,381,000	44,452,961	2,928,039	46,632,000	42,642,200	3,989,800	49,041,000	44,378,241	4,662,759
Arts and Culture	18,573,000	16,720,844	1,852,156	19,091,000	17,298,271	1,792,729	20,704,000	19,093,167	1,610,833
Assessor	178,132,000	152,791,161	25,340,839	190,122,000	165,824,299	24,297,701	205,556,000	177,572,652	27,983,348
Auditor-Controller	32,096,000	28,465,402	3,630,598	33,000,000	30,056,216	2,943,784	38,769,000	36,230,383	2,538,617
Auditor-Controller - Transportation	-	(3)	3	-	3,566	(3,566)	-	(2,071)	2,071
Auditor-Controller Integrated Applications (eCAPS)	14,321,000	9,362,535	4,958,465	27,422,000	21,289,287	6,132,713	31,542,000	25,629,766	5,912,234
Beaches and Harbors	(78,000)	(20,581,867)	20,503,867	3,193,000	(16,188,067)	19,381,067	7,082,000	(13,062,173)	20,144,173
Board Initiatives and Programs	17,970,000	579,966	17,390,034	11,575,000	2,135,336	9,439,664	9,177,000	3,408,771	5,768,229
Board of Supervisors	267,676,000	149,706,263	117,969,737	263,431,000	139,101,798	124,329,202	271,431,000	166,516,739	104,914,261
Care First and Community Investment	296,546,000	108,064,909	170,813,091	459,117,000	133,298,493	325,818,508	200,558,000	199,190,986	14
Chief Executive Officer	86,819,000	67,231,150	19,587,850	100,737,000	72,647,154	28,089,846	107,074,000	90,908,376	16,165,624
Child Support Services	6,348,000	(4,733,139)	11,081,139	7,005,000	(4,381,741)	11,386,741	8,214,000	(304,408)	8,518,408
Children and Family Services - Administration	543,561,000	422,687,969	120,873,031	532,236,000	523,602,254	8,633,746	558,797,000	551,162,702	7,634,298
Children and Family Services - Assistance	174,229,000	116,261,503	57,967,497	207,229,000	181,935,883	25,293,117	217,997,000	194,732,756	23,264,244
Community-Based Contracts	9,488,000	2,050,942	7,437,058	10,357,000	1,368,253	8,988,747	11,909,000	1,650,880	10,258,120
Consumer and Business Affairs	57,981,000	22,372,689	35,608,311	57,950,000	48,072,936	9,877,064	77,745,000	62,818,680	14,926,320
County Counsel	16,425,000	9,044,240	7,380,760	17,232,000	15,260,977	1,971,023	21,579,000	20,526,619	1,052,381
District Attorney	266,418,000	237,093,862	29,324,138	284,122,000	276,972,254	7,149,746	298,145,000	274,358,768	23,786,232
Diversion and Re-Entry	62,238,000	22,718,591	39,519,409	-	-	-	-	-	-
Economic Development	19,481,000	4,565,736	14,915,264	26,364,000	8,034,715	18,329,285	26,013,000	9,088,103	16,924,897
Economic Opportunity - Administration	24,886,000	17,280,913	7,605,087	36,820,000	21,854,308	14,965,692	37,903,000	29,820,855	8,082,145
Economic Opportunity - Assistance	20,006,000	16,935,792	3,070,208	42,659,000	25,084,659	17,574,341	56,858,000	40,611,221	16,246,779
EPIC-LA (Electronic Permitting and Inspections)	-	-	-	-	-	-	2,571,000	1,717,354	853,646
Fire Department-Lifeguards	42,106,000	42,106,000	-	50,125,000	50,125,000	-	48,658,000	48,658,000	-
Ford Theatres	3,334,000	3,334,000	-	3,497,000	3,497,000	-	3,619,000	3,619,000	-
Grand Jury	1,944,000	1,764,561	179,439	2,011,000	1,850,903	160,097	2,315,000	2,040,092	274,908
Grand Park	9,435,000	9,251,168	183,832	9,859,000	9,651,217	207,783	10,396,000	10,174,847	221,153
Health Services	1,109,634,000	948,019,366	161,614,634	1,260,667,000	984,721,617	275,945,383	1,334,290,000	1,400,407,909	(66,117,909)
Homeless and Housing Program	168,916,000	70,544,217	98,371,783	152,588,000	75,720,461	76,867,539	200,963,000	92,917,932	108,045,068
Human Resources	20,887,000	18,121,269	2,765,731	21,629,000	20,568,981	1,060,019	22,686,000	23,348,630	(662,630)
Independent Defense Counsel Office	-	-	-	4,528,000	3,102,463	1,425,537	4,829,000	3,401,577	1,427,423
Internal Services	83,869,000	66,386,185	17,482,815	71,941,000	65,919,128	6,021,872	82,156,000	44,812,891	37,343,109
Justice, Care and Opportunities	64,311,000	36,102,226	22,963,774	50,846,000	25,969,884	24,876,116	54,587,000	22,766,085	31,820,915
LA Plaza de Cultura y Artes	1,881,000	1,881,000	-	1,974,000	1,974,000	-	3,044,000	3,044,000	-
Los Angeles Regional Interoperable Comm Systems	-	-	-	-	-	-	-	-	-
Medical Examiner	59,273,000	54,300,522	4,972,478	57,867,000	52,741,022	5,125,978	61,952,000	54,351,620	7,600,380
Mental Health	61,592,000	91,148,429	(29,556,429)	61,747,000	54,604,199	7,142,801	72,341,000	108,982,998	(36,641,998)
Military and Veterans Affairs	5,865,000	5,803,275	61,725	7,040,000	5,838,244	1,201,756	8,239,000	6,913,225	1,325,775

	FY 2022-23			FY 2023-24			FY 2024-25		
	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget
Museum of Art	37,111,000	36,303,894	807,106	39,206,000	38,261,128	944,872	40,636,000	40,237,894	398,106
Museum of Natural History	26,548,000	26,154,794	393,206	27,423,000	26,566,100	856,900	29,033,000	28,799,014	233,986
Music Center	33,898,000	33,154,079	743,921	37,798,000	36,310,985	1,487,015	39,984,000	38,276,783	1,707,217
Parks and Recreation	225,676,000	222,277,964	3,398,036	228,328,000	221,957,562	6,370,438	256,246,000	249,654,235	6,591,765
Probation	676,762,000	668,947,871	7,814,129	704,496,000	688,134,839	16,361,161	722,698,000	680,698,593	41,999,407
Provisional Financing Uses	720,438,000	-	720,438,000	1,111,116,000	-	1,111,116,000	1,228,918,000	-	1,228,918,000
Public Defender	175,514,000	144,707,048	30,806,952	194,565,000	160,869,425	33,695,575	293,043,000	266,238,266	26,804,734
Public Health	268,485,000	237,904,712	30,580,288	300,086,000	248,543,893	51,542,107	331,533,000	328,106,305	3,426,695
Public Social Services-Administration	223,573,000	210,867,239	12,705,761	230,960,000	177,487,410	53,472,590	276,471,000	175,412,076	101,058,924
Public Social Services-Assistance	217,105,000	194,251,728	22,853,272	263,451,000	206,912,212	56,538,788	393,611,000	380,962,982	12,648,018
Public Works	49,261,000	39,346,366	9,914,634	46,005,000	35,720,739	10,284,261	67,649,000	47,355,870	20,293,130
Regional Planning	34,127,000	33,822,810	304,190	34,580,000	32,070,957	2,509,043	37,412,000	32,907,441	4,504,559
Registrar-Recorder/County Clerk	200,817,000	183,549,225	17,267,775	252,541,000	243,730,584	8,810,416	235,595,000	221,610,080	13,984,920
Sheriff's Department	1,900,424,000	2,009,082,084	(108,658,084)	2,053,885,000	2,102,408,054	(48,523,054)	2,174,063,000	2,223,524,747	(49,461,747)
Treasurer and Tax Collector	38,579,000	32,287,425	6,291,575	41,516,000	35,251,607	6,264,393	38,773,000	35,780,223	2,992,777
Trial Courts Operations	338,845,000	323,141,528	15,703,472	338,059,000	343,204,051	(5,145,051)	352,602,000	351,424,022	1,177,978
Workforce Dev, Aging and Community Svcs - Admin	-	(2,858,252)	2,858,252	-	(7,395)	7,395	-	-	-
Workforce Dev, Aging and Community Svcs - Assist	-	1,070,781	(1,070,781)	-	(185,222)	185,222	-	-	-
Youth Development	4,781,000	2,226,205	2,554,795	4,859,000	71,691	4,787,309	8,184,000	1,833,665	6,350,335
Subtotal - Operating Budgets	\$ 9,322,456,000	\$ 7,419,286,857	\$ 1,880,256,143	\$ 10,322,504,000	\$ 7,881,316,590	\$ 2,441,187,410	\$ 10,999,772,000	\$ 9,129,212,072	\$ 1,869,192,928
Non-Operating Budgets									
Capital Projects	1,246,348,000	186,723,945	\$ 1,059,624,055	1,454,954,000	205,799,761	\$ 1,249,154,239	1,544,655,000	260,216,509	\$ 1,284,438,491
Employee Benefits	25,000,000	(17,988,640)	42,988,640	-	12,350,413	(12,350,413)	-	2,779,919	(2,779,919)
Extraordinary Maintenance	49,589,000	17,419,614	32,169,386	38,057,000	11,590,433	26,466,567	45,277,000	12,902,340	32,374,660
Federal and State Disaster Aid	5,490,000	(6,455,535)	11,945,535	11,150,000	227,481	10,922,519	3,587,000	111,165	3,475,835
Insurance	(2,750,000)	(2,818,074)	68,074	(2,861,000)	(2,780,644)	(80,356)	-	(505,690)	505,690
Internal Services - Customer Direct	-	1	(1)	-	(1)	1	-	-	-
Judgments and Damages	34,360,000	65,764,038	(31,404,038)	34,360,000	2,276,298	32,083,702	21,360,000	41,616,552	(20,256,552)
Los Angeles County Capital Asset Leasing	-	-	-	-	(92,780)	92,780	-	(149,800)	149,800
Nondepartmental Revenue	(402,894,000)	(493,615,521)	90,721,521	(418,699,000)	(495,567,521)	76,868,521	(339,153,000)	(440,927,856)	101,774,856
Nondepartmental Special Accounts	102,417,000	(246,446,930)	348,863,930	(117,492,000)	(458,406,050)	340,914,050	(227,154,000)	(501,765,377)	274,611,377
LA County Library - General Fund Contribution	60,826,000	60,826,000	-	43,396,000	43,395,075	925	44,864,000	44,864,000	-
Project and Facility Development	147,843,000	38,732,688	109,110,312	119,085,000	45,453,148	73,631,852	91,304,000	25,887,840	65,416,160
Rent Expense	90,705,000	65,879,175	24,825,825	26,610,000	7,407,613	19,202,387	11,970,000	(4,956,622)	16,926,622
Telephone Utilities	-	(565,970)	565,970	-	(829,021)	829,021	-	(815,925)	815,925
Utilities	3,659,000	3,324,993	334,007	2,595,000	1,881,330	713,670	2,595,000	(785,777)	3,380,777
Utility User Tax	(60,923,000)	(60,923,069)	69	(57,422,000)	(57,421,706)	(294)	(57,746,000)	(57,745,915)	(85)
VLF-Realignment	(445,038,000)	(406,060,706)	(38,977,294)	(447,088,000)	(484,645,674)	37,557,674	(465,867,000)	(486,516,169)	20,649,169
Subtotal - Non-Operating Budgets	\$ 854,632,000	\$ (796,203,992)	\$ 1,650,835,992	\$ 686,645,000	\$ (1,169,361,845)	\$ 1,856,006,845	\$ 675,692,000	\$ (1,105,790,807)	\$ 1,781,482,807
Operating/Non-Operating Budgets Subtotal	\$ 10,177,088,000	\$ 6,623,082,865	\$ 3,531,092,135	\$ 11,009,149,000	\$ 6,711,954,744	\$ 4,297,194,256	\$ 11,675,464,000	\$ 8,023,421,265	\$ 3,650,675,735

	FY 2022-23			FY 2023-24			FY 2024-25		
	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget
<u>Adjustments to Fund Balance</u>									
Appropriation for Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax - Regular	(7,167,699,000)	(7,394,234,477)	226,535,477	(7,614,380,000)	(7,799,779,953)	185,399,953	(7,955,061,000)	(8,153,929,065)	198,868,065
Obligated Fund Balance	364,953,000	438,783,330	(73,830,330)	506,099,000	805,386,651	(299,287,651)	748,098,000	811,450,503	(63,352,503)
Cancel Obligated Fund Balance	(196,371,000)	(254,649,375)	81,191,375	(136,379,000)	(169,256,342)	32,877,342	(252,436,000)	(492,339,414)	241,270,414
Fund Balance	(3,177,971,000)	(3,177,971,000)	-	(3,764,489,000)	(3,764,489,000)	-	(4,216,065,000)	(4,216,065,000)	-
Other Adjustments:									
Net Changes in Other Fund Balance (3301)	-	499,098	(499,098)	-	118,055	(118,055)	-	568,968	(568,968)
Subtotal - Fund Balance Adjustments	<u>\$ (10,177,088,000)</u>	<u>\$ (10,387,572,424)</u>	<u>\$ 233,397,424</u>	<u>\$ (11,009,149,000)</u>	<u>\$ (10,928,020,589)</u>	<u>\$ (81,128,411)</u>	<u>\$ (11,675,464,000)</u>	<u>\$ (12,050,314,008)</u>	<u>\$ 376,217,008</u>
Estimated Year-End Fund Balance	<u>\$ -</u>	<u>\$ 3,764,489,559</u>	<u>\$ 3,764,489,559</u>	<u>\$ -</u>	<u>\$ 4,216,065,845</u>	<u>\$ 4,216,065,845</u>	<u>\$ -</u>	<u>\$ 4,026,892,743</u>	<u>\$ 4,026,892,743</u>

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Operating Budgets

Affordable Housing \$10,379,000

Reflects savings of \$4.4 million in Services and Supplies due to a return of unspent funding for the Flexible Housing Subsidy Pool Program Backstop Model and lower than anticipated Administrative and Professional Services costs, \$16.9 million in Other Charges primarily due to lower than anticipated costs from the Project Homekey Program (PHK Program) and Emergency Rental Assistance Program 2 (ERAP 2), and prior-year savings of \$73,000 primarily due to a commitment cancellation. These savings are partially offset by \$11.0 million in under-realized revenue primarily due to lower than anticipated reimbursements for the PHK Program and ERAP 2.

Aging and Disabilities – Administration \$4,853,000

Reflects savings of \$4.4 million due to under expenditures in Salaries and Employee Benefits, Services and Supplies, and Other Charges; and \$0.4 million in prior-year savings due to commitment cancellations.

Aging and Disabilities – Assistance \$378,000

Reflects savings of \$0.4 million due to over-realized one-time federal and State funding for the Elderly Nutrition Program.

Agricultural Commissioner/Weights and Measures \$8,633,000

Reflects a \$4.8 million savings in Salaries and Employee Benefits primarily due to vacancies and the time needed to fill positions, \$0.5 million in Services and Supplies due to cancelled accounts payable and commitments, and \$0.5 million in Capital Assets due to lower than anticipated expenditures. The Department also had \$2.8 million over-realized Intrafund Transfers, Unclaimed Gas Tax and Agricultural Services - Weed Hazard Pest Management Services revenue.

Alternate Public Defender \$15,436,000

Reflects savings of \$17.3 million in Salaries and Employee Benefits due to attrition, vacancies, and the time needed to fill positions; \$0.5 million in Services and Supplies; and \$0.1 million in other categories due to lower than anticipated spending; partially offset by the under-realization of \$2.4 million in revenue for grant-funded programs and \$0.1 million in Intrafund Transfers.

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Animal Care and Control

\$4,663,000

Reflects savings of \$0.7 million in Salaries and Employee Benefits due to the time needed to fill positions and vacancies; \$1.2 million in lower than anticipated expenditures in Services and Supplies; \$0.2 million in over-realized Intrafund transfers; \$2.3 million in over-realized revenue, primarily from Humane Services; and \$0.3 million in prior-year commitment cancellations.

Arts and Culture

\$1,611,000

The variance is primarily attributable to top-step salary savings and vacancies.

Assessor

\$27,983,000

Reflects savings of \$16.9 million in Salaries and Employee Benefits primarily due to the time needed to fill positions, attrition, and vacancies; \$0.4 million savings in Services and Supplies due to tenant improvement delays for the West Regional office; \$37,000 savings in Other Charges primarily from lower than anticipated Other Long Term Debt and Building Depreciation costs; \$0.8 million savings in Capital Assets primarily from lower than anticipated network switches replacement costs; \$0.2 million over-realized Intrafund Transfers primarily from the County Employee Election Worker Program reimbursement; \$9.2 million in over-realized revenue primarily due to property tax and supplemental property tax administration fees as a result of higher than anticipated property tax transfers, and state and federal reimbursement for the January 2025 wildfire disaster; and \$0.4 million in prior-year savings due to prior-year commitment cancellations.

Auditor-Controller

\$2,539,000

Reflects savings of \$12.7 million in Salaries and Employee Benefits primarily due to vacancies, items filled at lower than budgeted levels, and top-step variance; \$2.8 million savings in Services and Supplies primarily due to less than anticipated expenditures for Information Technology services, professional services, administrative services, and utilities; and \$0.7 million in prior-year savings primarily due to unanticipated Community Redevelopment Agencies (CRA) Dissolution revenue and commitment cancellations. These savings are partially offset by \$9.7 million in under-realized Intrafund Transfers attributable to actual billable positions being lower than budgeted positions and less than anticipated billings for services; and \$3.9 million in under-realized revenue primarily due to less than anticipated CRA Dissolution revenue, Supplemental Assessment Administration Fee, audit fees, Property Tax Administration Fee, and 2011 Realignment revenue.

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Auditor-Controller – Transportation

\$2,000

The variance is due to refunds for prior-year expenditures collected in FY 2024-25 from the County travel agency.

Auditor-Controller Integrated Applications

\$5,912,000

The variance is primarily attributable to less than anticipated costs for information technology services, administrative services, and computing-midrange/departmental systems.

Beaches and Harbors

\$20,144,000

Reflects an overall expenditure savings of \$3.1 million primarily due to vacancies and the time needed to fill positions, interdepartmental invoices that were not billed before the end of the fiscal year, and lower than anticipated expenditures. Also reflects a \$17.1 million overall revenue surplus due to increased Marina leasehold rent, concessionaire, boat storage, and condo sales revenues; as well as vehicle code fines and parking meter collections.

Board Initiatives and Programs

\$5,768,000

Reflects unspent American Rescue Plan Act (ARPA) and net County cost (NCC) funding for strategic initiatives and special programs directed by the Board of Supervisors.

Board of Supervisors

\$104,914,000

The variance includes \$99.0 million in committed funds for various community projects/expenditures to be spent in future years. The remaining balance is savings of \$4.7 million in Salaries and Employee Benefits due to attrition, vacancies and the time needed to fill positions in the Executive Office and Commissions, \$2.6 million in Services and Supplies primarily attributable to underutilization of designated Measure B and Assembly Bill (AB) 109 funded projects for the Countywide Criminal Justice Coordinating Committee; \$0.3 million in Other Charges and Capital Assets due to less than anticipated expenditures; and \$0.3 million in prior-year commitment cancellations. These savings are partially offset by \$1.1 million in under-realized Intrafund Transfers for the HIV Commission and Commission Services for Consolidated Oversight Boards and \$0.9 million in under-realized Measure B and AB 109 revenues.

Care First and Community Investment (CFCI)

\$0

No variance.

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

<u>Chief Executive Officer</u>	\$16,166,000
The surplus reflects \$12.9 million savings in Salaries and Employee Benefits; \$6.8 million savings in Services and Supplies; \$13.3 million savings in Other Charges, Capital Assets, and Other Financing Uses; and \$1.3 million from prior-year savings. The savings are partially offset by \$18.1 million in under-realized revenue.	
<u>Child Support Services</u>	\$8,518,000
Reflects savings due to departmental vacancies, lower than anticipated expenditures, and additional welfare recoupment and federal revenue collections.	
<u>Children and Family Services – Administration</u>	\$7,634,000
Reflects prior-year savings of \$8.3 million due to commitment cancellations. This savings is partially offset by a \$0.7 million deficit in the current year due to over expenditures in Services and Supplies.	
<u>Children and Family Services – Assistance</u>	\$23,264,000
Reflects savings of \$18.2 million in the current year primarily due to lower than anticipated expenditures in Foster Care and \$5.1 million in prior-year savings primarily due to commitment cancellations in Promoting Safe and Stable Families.	
<u>Community-Based Contracts</u>	\$10,258,000
Reflects savings of \$10.3 million in Services and Supplies due to unspent contract encumbrances for the Anti-Gang Strategies and Community Delinquency Prevention programs.	
<u>Consumer and Business Affairs</u>	\$14,926,000
Reflects savings of \$3.4 million in Salaries and Employee Benefits primarily due to vacancies, attrition, and the time needed to fill positions; \$1.1 million in Services and Supplies primarily due to lower than anticipated interdepartmental expenses; \$0.1 million in Other Charges primarily due to lower than anticipated judgments and damages expenditures; \$1.2 million in over-realized Intrafund Transfers from the Department of Children and Family Services for the Guaranteed Basic Income program; \$8.7 million in over-realized revenue primarily due to ARPA and Fire Relief programs; and \$0.3 million in prior-year savings due to commitment cancellations.	

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

<u>County Counsel</u>	\$1,052,000
Reflects savings of \$15.9 million in Salaries and Employee Benefits due to the time needed to fill vacant positions, \$5.1 million in Services and Supplies due to lower than anticipated charges from other departments, \$68,000 in Other Charges due to lower than anticipated costs for judgments and settlements, \$23,000 in capital assets due to lower than anticipated vendor costs, and prior-year savings of \$0.3 million primarily due to commitment cancellations. The savings are partially offset by \$11.2 million in under-realized Intrafund Transfers and \$9.1 million in under-realized revenue primarily due to less than anticipated billings to departments.	
<u>District Attorney</u>	\$23,786,000
Reflects appropriation savings of \$16.2 million in Salaries and Employee Benefits primarily due to vacancies, top-step variances, and positions filled at lower than budgeted levels; \$0.4 million savings in Services and Supplies primarily due to lower than anticipated expenditures; \$10.2 million savings in Other Charges primarily due to delayed settlement payments; \$0.9 million in over-realized Intrafund Transfers due to higher than anticipated billings; and \$3.8 million in prior-year savings primarily due to commitment cancellations. These savings are partially offset by \$7.7 million in under-realized revenue primarily from the real estate program and intergovernmental revenue State programs.	
<u>Economic Development</u>	\$16,925,000
Reflects savings resulting from longer than anticipated implementation and changes to the Renovate, Catalytic Development, and Manufacturing programs.	
<u>Economic Opportunity – Administration</u>	\$8,082,000
Reflects savings primarily due to attrition, vacancies, the time needed to fill positions, and delays in the implementation of a one-time information technology project.	
<u>Economic Opportunity – Assistance</u>	\$16,247,000
Reflects savings primarily due to lower than anticipated ARPA-enabled program expenditures.	
<u>Los Angeles County - Electronic Permitting and Inspections (EPIC-LA)</u>	\$854,000
Reflects savings of \$0.9 million in Services and Supplies due to delays in departmental billings.	

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

<u>GENERAL FUND/ENTERPRISE HOSPITALS</u>	<u>VARIANCE (NCC)</u>
<u>Fire - Lifeguards</u> No variance.	\$0
<u>Ford Theatres</u> No variance.	\$0
<u>Grand Jury</u> Reflects savings of \$0.3 million in Services and Supplies primarily due to lower than anticipated costs for jury and witness expense, professional services, transportation and travel, and utilities.	\$275,000
<u>Grand Park</u> Reflects savings primarily due to less than anticipated utilities and other miscellaneous expenses, partially offset by under-realized revenues.	\$221,000
<u>Health Services – General Fund</u> The Department of Health Services (DHS) is comprised of both General Fund and Hospital Enterprise Fund budget units. The approximately \$66.1 million variance represents the overall deficit for the DHS General Fund budget units. The \$66.1 million deficit when adjusted to account for increased Vehicle License Fee (VLF) funding (\$12.6 million) and reduced by the surpluses related to the Community Programs, Integrated Correctional Health Services, and Juvenile Court Health Services budget units (\$37.4 million, \$30.0 million, and \$4.3 million, respectively), results in a \$125.2 million net deficit for the DHS General Fund budget units. The DHS Hospital Enterprise Fund budget units experienced a \$494.9 million budgetary surplus. This surplus, when combined with the \$125.2 million net deficit related to the DHS General Fund budget units, resulted in a \$369.7 million net overall DHS surplus, which was transferred to the Obligated Fund Balance Committed for DHS. As a result, the Obligated Fund Balance Committed for DHS account currently has an available total of \$1,475.4 million.	\$(66,118,000)
<u>Homeless and Housing</u> Reflects \$108.0 million in savings primarily due to lower than anticipated expenditures among various homeless service projects.	\$108,045,000

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Human Resources

\$(663,000)

Reflects a shortfall of \$3.9 million in Intrafund Transfers and \$9.8 million in revenue due to lower than expected billings to other County departments. This shortfall is partially offset by a savings of \$12.0 million in Salaries and Employee Benefits primarily due to vacancies, \$0.2 million in Services and Supplies due to continued efforts to reduce or eliminate non-mission critical expenditures, \$26,000 in Other Charges due to less than anticipated judgments and settlements, \$0.2 million in Capital Assets due to deferred equipment and asset purchases. Also reflects \$0.6 million in prior-year savings due to commitment cancellations.

Independent Defense Counsel Office

\$1,428,000

Reflects savings of \$1.2 million in Salaries and Employee Benefits related to vacancies and top-step variance; \$14.7 million in Services and Supplies, including \$14.0 million related to lower than anticipated Community Assistance, Recovery, and Empowerment (CARE) Court contracted legal services billings, and \$0.7 million related to general operations; offset by \$14.5 million in lower than anticipated State reimbursements for CARE Court legal services.

Internal Services Department

\$37,343,000

The variance is comprised of \$28.3 million in current year and \$9.0 million in prior-year savings. The current year surplus includes one-time savings due to project completion delays for the Accelerated Digital Equity Program (\$15.6 million), eProcurement (\$2.2 million), purchasing (\$4.4 million), parking services (\$3.3 million), diesel fuel tank (\$1.3 million), Municipal Climate Action Plan Development Program (\$0.6 million), and Office of Major Programs and Initiatives (\$0.9 million). The prior-year savings reflect \$9.5 million in cancellation of accounts payable and commitments, partially offset by \$0.5 million in under-realized revenue.

Justice, Care and Opportunities

\$31,821,000

Reflects savings of \$9.2 million in Salaries and Employee Benefits primarily due to vacancies, the time needed to fill positions, and top step variance; \$46.6 million in Services and Supplies primarily attributable to ongoing implementation of various justice-related programs; \$0.3 million in Other Charges; and \$6.2 million in prior-year savings due to prior-year commitment cancellations and over-realized prior-year revenue. These savings are partially offset by \$1.6 million in under-realized Intrafund Transfers and \$28.9 million in under-realized revenues.

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

<u>GENERAL FUND/ENTERPRISE HOSPITALS</u>	<u>VARIANCE (NCC)</u>
<u>LA Plaza de Cultura y Artes</u> No variance.	\$0
<u>Los Angeles Regional Interoperable Communications System (LARICS)</u> No variance.	\$0
<u>Medical Examiner</u> Reflects savings of \$1.7 million in Salaries and Employee Benefits primarily due to vacancies, \$3.3 million in Services and Supplies due to funded projects that were not completed in FY 2024-25, \$0.4 million in Capital Assets due to lower than anticipated equipment expenditures, \$1.3 million in Other Charges due to lower than expected legal expenses, \$0.8 million in under-realized Intrafund Transfers, \$0.8 million in over-realized revenue, and \$0.9 million in prior-year savings.	\$7,600,000
<u>Mental Health</u> Reflects a \$36.6 million deficit, which when offset by a \$5.8 million surplus due to over-realized mental health VLF revenue credited to the VLF budget unit and a \$30.8 million surplus due year-end closing adjustments for cash advances that cross fiscal years, results in an overall \$0 variance.	\$(36,642,000)
<u>Military and Veterans Affairs</u> The \$1.3 million savings consists of \$1.1 million in current year savings due to lower than anticipated expenditures in Salaries and Employee Benefits and \$0.2 million in prior-year savings due to commitment cancelations and higher than anticipated revenue collections.	\$1,326,000
<u>Museum of Art</u> Reflects savings of \$0.1 million in Salaries and Employee Benefits primarily due to the time needed to fill vacant positions, \$0.2 million in Services and Supplies due to lower than anticipated costs for services from other County departments, and \$11,000 in Other Charges due to lower than anticipated costs for judgments and settlements. Also reflects prior-year savings of \$14,000 primarily due to commitment cancellations.	\$398,000
<u>Museum of Natural History</u> Reflects savings of \$0.1 million in Salaries and Employee Benefits primarily due to less than anticipated employee benefits costs, \$0.1 million in Services and Supplies due to less than anticipated costs for services from other County departments, and \$15,000 savings in Other Charges due to less than anticipated costs for judgments and settlements.	\$234,000

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Music Center \$1,707,000

Reflects savings primarily due to less than budgeted utilities and lease costs.

Parks and Recreation \$6,592,000

Reflects savings of \$1.1 million in Salaries and Employee Benefits primarily due to vacancies and the time needed to fill positions, \$1.9 million in Services and Supplies for various projects and programs, \$1.4 million in Other Charges due to billing delays from other County departments, \$1.6 million in Capital Assets primarily due to production issues which caused purchasing delays, and \$0.9 million of prior-year savings. The savings is partially offset by \$0.3 million in under-realized Intrafund Transfers.

Probation \$41,999,000

Reflects an overall surplus of \$42.0 million primarily due to current year savings of \$35.3 million and prior-year revenues and commitment cancellations of \$6.7 million.

The variance includes a surplus of \$88.7 million in Salaries and Employee Benefits primarily due to hiring challenges and attrition continuing to occur at a rate faster than recruitment efforts. The Department has seen a decline in filled positions for over two years. Filled positions in June 2023, 2024, and 2025 were 4,362.0, 4,067.0, and 3,714.0, respectively. A \$13.1 million surplus in Services and Supplies primarily due to lower than projected expenditures for homelike improvements, contracted services, and other unforeseen delays for maintenance and repair projects. This savings is also due in part to the processing of budget adjustments that increased appropriation in anticipation of expenditures, which ultimately did not occur. A surplus of \$3.0 million in Other Charges primarily due to lower than projected expenditures for settlement claims and other long-term lease debt. A surplus of \$3.2 million in Capital Assets primarily attributed to a grant award from the Board of State and Community Corrections for Mobile Probation Service Centers. The majority of the grant funding was expended at the end of FY 2023-24, and the budgeted appropriation could not be reduced accordingly. Prior-year savings of \$6.7 million due to commitment cancellations and unanticipated prior-year reimbursement for Title IV-E and Medi-Cal Administrative Activities. These savings are partially offset by a \$1.7 million deficit in Intrafund Transfers due to changes in billable activities for the Felony Incompetent to Stand Trial program; and \$71.1 million in under-realized revenue primarily for AB 109, Title IV-E, and Senate Bill 678 programs due to the time needed to fill positions and attrition as previously noted. In addition, the staffing shortage reduces salary cost pools thus reducing claimable revenue.

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Provisional Financing Uses (PFU)

\$1,228,918,000

Variance primarily attributable to delays in implementing various programs in the Departments of Auditor-Controller (\$2.9 million), Children and Family Services (\$3.8 million), Health Services (\$171.6 million), Mental Health (\$0.8 million), Parks and Recreation (\$5.8 million), Public Health (\$10.6 million), Public Social Services (\$17.9 million), Probation (\$14.5 million), and Sheriff (\$83.5 million); as well as savings from community programs (\$41.5 million), various other programs and projects (\$257.3 million), and funding set aside for budgetary uncertainties (\$618.7 million).

Public Defender

\$26,805,000

Reflects savings of \$36.7 million in Salaries and Employee Benefits primarily due to vacancies, top step variances, and positions filled at lower than budgeted levels; \$1.9 million in Services and Supplies due to lower than anticipated expenditures for the Enhancing Youth Defender Services Program, client case management system, Holistic Advocacy Project, and internship programs due to ongoing program development; \$0.3 million in Other Charges; and \$1.3 million in over-realized Intrafund Transfers due to higher than anticipated billings; \$13.5 million in under-realized State, federal, grant, and other revenues; and \$0.1 million in savings from prior-year revenues and canceled commitments.

Public Health

\$3,427,000

Reflects a current year surplus of \$14.2 million and prior-year deficit of \$10.8 million for a net surplus of \$3.4 million. The net surplus does not include \$2.2 million in VLF, which is reflected in the VLF budget unit and would result in an overall departmental surplus of \$5.6 million.

The overall departmental surplus of \$5.6 million was not sufficient to support the target carryover of \$14.0 million in ARPA-enabled Plan Z savings. This was due to a variety of over-expenditures, including: 1) wildfire response costs (direct and indirect); 2) disease outbreak (i.e., measles and Avian/Bird flu); and 3) unplanned departmental facilities repair, information technology migration services, and other peripheral costs. The overall effect of closing with less than the targeted savings for Plan Z carryover is the Department exceeded their budget by \$8.3 million for the over-expenditures mentioned above.

The prior-year deficit of \$10.8 million offsets the current year surplus and is primarily due to the under-realization of prior-year revenue accruals.

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Public Social Services – Administration

\$101,059,000

Reflects a net savings of \$101.1 million primarily due to current-year savings of \$48.7 million from the Countywide Cost Allocation Plan, Random Moment Time Study results, and unspent funding for the Skills and Training to Achieve Readiness for Tomorrow program, tenant improvements and low voltage projects. Also includes prior-year savings of \$52.4 million from accounts payable and commitment cancellations, unspent childcare contract funds, and State close-out claim adjustments for the CalFresh and In-Home Supportive Services (IHSS) programs.

Public Social Services – Assistance

\$12,648,000

Reflects a surplus of \$3.6 million in the California Work and Opportunity for Kids (CalWORKs) program due to a 2.9 percent decrease in caseload and a \$19.36 decrease in the overall cost per case from the budgeted amount; a surplus of \$8.0 million in the IHSS program primarily due to a \$7.7 million increase in State 1991 Realignment revenue and a \$0.3 million surplus in the IHSS maintenance of effort; a surplus of \$5.7 million in the General Relief (GR) program due to savings of \$0.8 million in the Guaranteed Income Project, a \$2.0 million surplus in Interim Assistance Reimbursement revenue, and a \$2.9 million surplus in GR cash grants resulting from a \$13.0 million increase in budget through a mid-year budget adjustment to cover increases in GR caseload and associated expenditures; a surplus of \$1.6 million in GR Anti-Homelessness program due to lower than anticipated expenditures of \$5.8 million primarily in housing subsidy costs, offset by a net \$4.2 million deficit primarily in Measure H revenue. These savings are partially offset by a net deficit of \$0.9 million in Cash Assistance Programs for Immigrants, Refugee Cash Assistance, Community Services Block Grant, and the Refugee Employee Program (REP) primarily due to the timing difference on the posting of expenditures/vendor refunds and revenues between the close-out fiscal year and the prior year; and a \$5.4 million reduction in prior-year revenue primarily due to the reversal of \$7.7 million in 1991 Realignment Revenue-Social Services for the IHSS Program, partially offset by \$2.3 million in prior-year revenue due to claim adjustment for the REP Housing Assistance for Ukrainians Program.

Public Works

\$20,293,000

Reflects savings primarily due to unspent funding allocated for various projects/programs which include the Unincorporated Area Stormwater and Urban Runoff Quality Program, unincorporated County Road projects, and pre-County improvement projects. It also reflects \$8.2 million in over-realized building permit and inspection fee revenue.

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Regional Planning

\$4,505,000

Reflects savings of \$5.0 million primarily due to the lower than anticipated expenditures for various projects/programs, partially offset by \$0.5 million in under-realized revenues.

Registrar-Recorder/County Clerk

\$13,985,000

The variance reflects savings of \$4.5 million in Salaries and Employee Benefits due to the time needed to fill positions and temporary workers employee benefits savings, \$5.2 million in Services and Supplies primarily attributable to lower than anticipated election program costs, \$1.6 million in Other Charges due to less than anticipated tenant improvement expenditures for the Ballot Processing Center, \$13.7 million in over-realized election revenue; and \$4.6 million in prior-year election commitment cancellations and over-realized revenue. The savings are partially offset by \$15.6 million in under-realized Recorder Fee revenue due to reductions in real estate-related recording transactions, and various other recorder transaction shortfalls, including marriage licenses, business filings, administrative reimbursement, and fraud notification fees.

Sheriff

\$(49,462,000)

Reflects a deficit primarily attributable to over-expenditures in Salaries and Employee Benefits and under-realization of revenue. The deficit is partially offset by prior-year savings, as well as lower than anticipated expenditures in Services and Supplies, Other Charges and Capital Assets primarily due to deferred judgments and damages, and equipment and asset purchases.

Treasurer and Tax Collector

\$2,993,000

Reflects savings of \$10.1 million in Salaries and Employee Benefits primarily due to vacancies and attrition; \$3.7 million savings in Services and Supplies due to less than anticipated charges from other County departments, bank charges, and contract costs; and \$0.5 million in Other Charges primarily due to less than anticipated costs for subscription-based information technology arrangements; as well as \$1.3 million in prior-year savings primarily from commitment cancellations. These savings are partially offset by \$2.1 million under-realized Intrafund Transfers due to less than anticipated reimbursement from other County departments; and \$10.5 million in under-realized revenue from property tax and treasury management reimbursement claims, business license fees, and estate fees.

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Trial Court Operations

\$1,178,000

Reflects an overall savings of \$1.2 million, primarily due to savings in the County Facilities Payment per Government Code 70353(a) of \$1.3 million, and savings in Collections Enhancement and Judicial Officer Benefits of \$14.6 million; offset by the net under-realization of \$5.1 million in various revenues and an increased County share of Court Reporter Salaries and Employee Benefits of \$9.6 million.

Youth Development

\$6,350,000

Reflects savings of \$7.4 million in Salaries and Employee Benefits primarily due to vacancies, the time needed to fill positions, and top step variance; \$32.3 million in Services and Supplies primarily attributable to ongoing implementation of various youth development and diversion programs; and \$0.1 million in Other Charges. These savings are partially offset by \$4.0 million in under-realized Intrafund Transfers and \$29.4 million in under-realized revenues.

OPERATING BUDGETS SUBTOTAL

\$1,869,192,000

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Non-Operating Budgets

Capital Projects \$1,284,438,000
Reflects unspent funds for various capital projects/refurbishments projects, which will be recommended as carryover in FY 2025-26 to continue projects throughout the County.

Employee Benefits \$(2,780,000)
Reflects an increase in compensated absences (vacation and sick leave buy back) liabilities as determined by the Auditor-Controller.

Extraordinary Maintenance \$32,375,000
The variance reflects budgeted appropriation being greater than expenditures, which will be recommended as carryover in FY 2025-26 to continue projects throughout the County.

Federal and State Disaster Aid \$3,476,000
Savings attributable to lower than anticipated departmental billings related to various fire Private Property Debris Removal Project expenses of which \$3.1 million will be carried over into FY 2025-26 to continue program funding, and \$0.3 million in commitment cancellations.

Insurance \$506,000
The variance reflects expenses, revenue, and credits not received from/transferred to departments. Related credits and billings will be processed in FY 2025-26.

Internal Services – Customer Direct \$0
No variance.

Judgments and Damages \$(20,257,000)
Reflects a deficit of \$20.3 million primarily due to an increase in anticipated contingent liability costs (\$37.7 million), partially offset by central reserve savings (\$17.4 million).

Los Angeles County – Capital Asset Leasing \$150,000
Reflects a surplus due to the collection of lease payments and insurance premiums being greater than the anticipated expenditure distribution to departments.

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Nondepartmental Revenue \$101,775,000

Reflects a surplus of \$101.8 million primarily due to over-realization of various revenues, including \$0.8 million in local sales and use tax; \$18.2 million in deed transfer tax; \$1.5 million in transient occupancy tax; \$5.1 million in licenses, permits, and franchises; \$37.7 million in fines, forfeitures, and penalties; \$5.2 million in revenue from use of money and property; \$3.5 million in charges for services; \$13.5 million in miscellaneous revenues; and \$17.9 million in prior-year revenue primarily associated with excess Motor Vehicle-in-Lieu taxes and local sales and use taxes. These increases are partially offset by the under-realization of \$1.6 million in intergovernmental State revenue.

Nondepartmental Special Accounts \$274,611,000

Reflects a surplus of \$274.6 million primarily due to savings of: \$25.7 million in Salaries and Employee Benefits; \$37.0 million in Services and Supplies primarily made up of \$2.9 million in contracts and \$34.1 million in services for countywide benefit; \$0.1 million in Other Charges; \$0.1 million in Other Financing Uses; as well as \$0.1 million in additional Intrafund Transfers; and \$211.4 million in over-realized revenue primarily due to an increase in treasury pool interest revenue. The variance also reflects a savings of \$0.2 million due primarily due to receipt of prior-year revenue.

LA County Library – General Fund Contribution \$0

No variance.

Project and Facility Development \$65,416,000

The variance reflects savings due to budgeted appropriation being greater than actual expenditures. The entire amount will be recommended as carryover to fund specialized County services and consultant services related to projects that are under development, as well as improvements to County facilities that are being implemented by other governmental agencies and jurisdictions.

Rent Expense \$16,927,000

Reflects \$7.1 million in unspent one-time funding to support ongoing projects, \$2.6 million in lower than anticipated debt service and related costs, and \$1.5 million in lower than estimated operating and lease costs. Also reflects a \$5.8 million increase in revenue.

Telephone Utilities \$816,000

Reflects savings primarily due to lower than anticipated circuit costs for the enterprise network and project delays in the Criminal Justice Information Systems.

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

<u>GENERAL FUND/ENTERPRISE HOSPITALS</u>	<u>VARIANCE (NCC)</u>
<u>Utilities</u> The variance is primarily due to project delays and loan repayments for Energy Revolving Loan Fund projects.	\$3,381,000
<u>Utility User Tax – Measure U</u> No variance.	\$0
<u>Vehicle License Fees – Realignment</u> Reflects \$20.6 million in savings due to prior-year VLF growth for the Departments of Health Services, Mental Health, and Public Health.	\$20,649,000
<u>NON-OPERATING BUDGETS SUBTOTAL</u>	<u>\$1,781,483,000</u>

EXPLANATION OF FISCAL YEAR 2024-25 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Financing Elements/Other Variances

Financing Elements - Property Taxes \$198,868,000

Reflects a surplus of \$198.9 million primarily due over-realized revenue of \$104.4 million in contractual passthrough, \$39.3 million in supplemental property tax based on transfers after the January 1st lien date, \$24.5 million in prior secured, \$21.6 million in current secured, \$5.3 million in other CRA Dissolution revenues, \$5.1 million in property tax residual, and \$3.0 million in current unsecured. This surplus is partially offset by a shortfall of \$4.4 million in prior supplemental due to lower than anticipated collections.

Net Changes in Reserves \$177,349,000

Reflects a net increase in available fund balance primarily due to a \$125.1 million transfer from hospital funds and a \$63.9 million change in nonspendable accounts for Public Health Substance Abuse Prevention and Control and advances to Mental Health contractors. These increases are partially offset by the long-term loan receivable for Fire Federal Emergency Management Agency totaling \$11.7 million.

FINANCING ELEMENTS/OTHER VARIANCES SUBTOTAL	\$376,217,000
--	----------------------

TOTAL GENERAL FUND	\$4,026,892,000
---------------------------	------------------------

EXPLANATION OF 2024-25 CLOSING ANALYSIS

SPECIAL FUNDS/DISTRICTS

VARIANCE

Fire Department

\$87,092,000

Reflects savings of \$22.6 million in Salaries and Employee Benefits due to lower than anticipated salaries and wages costs, \$7.2 million in Services and Supplies due to decreases and delays in purchasing, \$7.6 million in Other Charges due to lower than anticipated expenditures, \$3.4 million in Capital Assets for items not purchased, and \$53.4 million in over-realized revenue from current and prior fiscal years partially offset by \$7.2 million in long-term receivables.

LA County Library

\$43,549,000

The variance reflects savings in Salaries and Employee Benefits primarily from attrition, the time needed to fill positions, self-imposed freezes, and various unanticipated retirements to maintain the fund balance reserve. Savings in Services and Supplies are largely from unspent funding allocated for ongoing capital projects and programs, as well as prior-year savings from the cancellation of commitments.

FISCAL YEAR 2024-25
Overtime - Actual vs. Budget

Department	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25			
	Actual Overtime	Actual Overtime	Actual Overtime	Adjusted Budget	Actual Overtime	Variance from Budget	Rounded Variance
<u>General Fund/Enterprise Hospitals</u>							
Aging and Disabilities	\$ -	\$ 774,401	\$ 592,637	\$ 578,000	\$ 700,893	\$ (122,893)	\$ (123,000)
Ag Commissioner/ Weights and Measures	1,071,218	1,198,941	1,440,665	915,000	1,829,700	(914,700)	(915,000)
Alternate Public Defender	61,480	36,093	51,881	38,000	53,994	(15,994)	(16,000)
Animal Care and Control	828,238	1,097,135	1,457,780	527,000	1,794,817	(1,267,817)	(1,268,000)
Arts and Culture	-	-	-	-	-	-	-
Assessor	6,788,728	7,501,125	7,567,120	7,525,000	7,882,903	(357,903)	(358,000)
Auditor-Controller	424,368	571,065	547,531	437,000	609,498	(172,498)	(173,000)
Beaches and Harbors	194,766	216,952	181,325	184,000	214,712	(30,712)	(31,000)
Board of Supervisors	139,995	179,633	188,394	185,000	255,080	(70,080)	(70,000)
Chief Executive Officer	238,745	237,493	105,757	152,000	142,493	9,507	10,000
Child Support Services	151,139	751,292	570,172	700,000	357,263	342,737	343,000
Children and Family Services	23,323,443	27,709,509	33,351,352	24,934,000	29,876,183	(4,942,183)	(4,942,000)
Consumer Affairs	45,107	50,168	46,102	40,000	76,153	(36,153)	(36,000)
County Counsel	126,655	93,286	82,870	60,000	125,217	(65,217)	(65,000)
District Attorney	1,256,976	2,178,778	2,351,735	1,430,000	2,198,822	(768,822)	(769,000)
Economic Opportunity	-	63,853	92,983	119,000	156,038	(37,038)	(37,000)
Grand Jury	317	-	-	-	-	-	-
Health Services	95,390,914	119,206,452	138,186,761	143,998,000	150,343,783	(6,345,783)	(6,346,000)
Human Resources	122,039	82,351	98,636	75,000	103,367	(28,367)	(28,000)
Independent Defense Counsel Office	-	-	6,720	-	12,949	(12,949)	(13,000)
Internal Services	4,612,296	5,431,794	5,509,920	6,180,000	5,399,316	780,684	781,000
Justice, Care and Opportunities	-	416	32,141	-	31,186	(31,186)	(31,000)
Medical Examiner	995,061	1,199,716	1,044,835	375,000	511,915	(136,915)	(137,000)
Mental Health	6,207,014	7,751,198	9,017,112	9,289,000	9,837,968	(548,968)	(549,000)
Military and Veterans Affairs	93,737	57,343	26,910	38,000	25,471	12,529	13,000
Museum of Art	26,446	381	-	20,000	-	20,000	20,000
Museum of Natural History	47,254	59,544	54,335	80,000	48,052	31,948	32,000
Parks and Recreation	1,209,778	6,694,253	4,492,792	3,088,000	4,012,434	(924,434)	(925,000)
Probation	20,922,535	47,963,518	66,492,707	10,042,000	69,138,746	(59,096,746)	(59,097,000)
Public Defender	297,205	282,906	343,317	165,000	403,045	(238,045)	(238,000)
Public Health	14,624,785	10,672,630	10,204,744	3,884,000	9,056,248	(5,172,248)	(5,172,000)
Public Social Services	9,929,026	10,421,980	11,936,243	13,777,000	10,977,178	2,799,822	2,800,000
Regional Planning	222,048	481,084	513,748	250,000	714,988	(464,988)	(465,000)
Registrar-Recorder/County Clerk	6,637,200	6,768,837	4,241,642	5,684,000	5,208,766	475,234	475,000
Sheriff's Department	297,020,637	397,435,621	458,286,975	264,149,000	548,032,756	(283,883,756)	(283,884,000)
Treasurer and Tax Collector	323,768	228,868	235,671	250,000	287,894	(37,894)	(38,000)
Trial Court Operations	255	257	8,412	-	912	(912)	(1,000)
Youth Development	-	-	-	-	10,301	(10,301)	(10,000)
Workforce Dev, Aging and Communtiy Svcs	598,616	-	-	-	-	-	-
Total General Fund and Hospitals	\$ 493,931,790	\$ 657,398,870	\$ 759,361,923	\$ 499,168,000	\$ 860,431,043	\$ (361,263,043)	\$ (361,263,000)
<u>Special Funds/District</u>							
Fire	239,555,029	234,924,773	251,982,891	267,978,000	306,929,979	(38,951,979)	(38,952,000)
Public Library	492,167	527,675	643,468	777,000	850,969	(73,969)	(74,000)
Public Works	14,412,683	16,886,090	15,523,872	17,000,000	19,920,111	(2,920,111)	(2,920,000)
Total Special Funds and District	\$ 254,459,878	\$ 252,338,538	\$ 268,150,231	\$ 285,755,000	\$ 327,701,058	\$ (41,946,058)	\$ (41,946,000)
Grand Total	\$ 748,391,668	\$ 909,737,407	\$ 1,027,512,155	\$ 784,923,000	\$ 1,188,132,100	\$ (403,209,100)	\$ (403,209,000)

EXPLANATION OF FISCAL YEAR 2024-25 OVERTIME CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Departments

Aging and Disabilities \$(123,000)
Reflects an over-expenditure due to attrition, and existing vacancies with the Department's Social Workers who account for a majority of the overtime usage.

Agricultural Commissioner/Weights and Measures \$(915,000)
Reflects overage due to overtime needed to perform required State mandated inspections of scales and meters, brush property clearance, inspect Certified Farmers Markets on weekends and fulfill contract requirements for the Pest Exclusion High Risk contract and the Pest Detection contract.

Alternate Public Defender \$(16,000)
Reflects an increase in overtime due to additional needs for training and support for the Department's new client case management system.

Animal Care and Control \$(1,268,000)
The variance is primarily due to attrition and vacancies causing staffing shortages in animal housing services, field response, medical services, and special enforcement services.

Arts and Culture \$0
No variance.

Assessor \$(358,000)
Reflects a deficit primarily due to enrolling all possible value added assessments within the statute of limitations, this includes conducting audits, processing business property statements, reducing transfer and new constructions backlogs, preparing for and testifying at the Assessment Appeals Board hearings, and processing January 2025 wildfire disaster misfortunate and calamity claims.

Auditor-Controller \$(173,000)
The variance is primarily due to staffing challenges, including vacancies, new staff training, and participation in the County Employee Election Worker Program.

Beaches and Harbors \$(31,000)
Reflects an overage due to overtime required to respond to the January 2025 wildfires.

EXPLANATION OF FISCAL YEAR 2024-25 OVERTIME CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Board of Supervisors \$(70,000)

Reflects overtime needed to support initiatives aimed at enhancing innovation, streamlining processes across various projects, ensuring effective and efficient delivery of services, as well as to support administrative functions related to restructuring and the Department's strategic plan.

Chief Executive Officer \$10,000

Reflects lower than budgeted use of overtime primarily due to a concerted effort to utilize overtime for priority and urgent tasks and assignments.

Child Support Services \$343,000

The variance is attributable to changes in court requirements that require staff training, slowing validation and decreasing the use of overtime hours.

Children and Family Services \$(4,942,000)

Reflects overtime expenditures that exceeded the budgeted amount by \$4.9 million. Overtime was primarily necessitated to meet child welfare safety needs in areas requiring 24-hour coverage (Emergency Response Command Post, after-hours placement support for hard to place and newly detained youth, Temporary Shelter Care Facilities coverage, Child Abuse Hotline), 1:1 supervision needed to ensure minor safety, and ongoing efforts to reduce the number of Emergency Response cases over 30 days. Overtime was also needed to meet administrative tasks such as implementing new programs (e.g., Intensive Services Foster Care-Public Model program) and projects, staff work needed due to vacancies, and staff required to work during County holidays. Administrative overtime was primarily for document retrieval and review associated with the Board-approved Assembly Bill 218 settlement, Property Management overtime needed due to relocation of staff after business hours, and the port of data for over 900 families due to Foster Family Agency closures.

Consumer and Business Affairs \$(36,000)

The variance is primarily due to staff deployments as Disaster Service Workers at Disaster Recovery Centers from January to April 2025, in response to the January 2025 wildfires.

County Counsel \$(65,000)

The variance is due to staff participation in the County Employee Election Worker Program.

EXPLANATION OF FISCAL YEAR 2024-25 OVERTIME CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

District Attorney \$(769,000)

The deficit reflects overtime worked due to the time needed to fill positions, workload increases, participation in the County Employee Election Worker Program, and unanticipated critical operational needs.

Economic Opportunity \$(37,000)

The variance is primarily attributed to overtime in response to the January 2025 wildfires.

Grand Jury \$0

No variance.

Health Services \$(6,346,000)

The overtime deficit is primarily due to the Department's efforts to address the continuing difficulty in filling clinical positions.

Human Resources \$(28,000)

The variance is due to staff participation in the County Employee Election Worker Program and serving as Disaster Service Workers due to the 2025 wildfire emergency.

Independent Defense Counsel Office \$(13,000)

Reflects overtime for staff working on urgent assignments; office coverage required during County holidays while the court is open; and training for new staff transitioning to the Independent Defense Counsel Office.

Internal Services Department \$781,000

The savings is primarily due to strict controls over the approval and usage of overtime.

Justice, Care and Opportunities \$(31,000)

Reflects an over expenditure primarily due to the implementation of various critical information technology projects and higher workload to comply with budget and fiscal deadlines.

Medical Examiner \$(137,000)

The deficit reflects an increase in overtime due to high caseloads as well as extended absence of staff for jury duty, medical leave, bereavement, retirement, training, and administrative reassignments.

EXPLANATION OF FISCAL YEAR 2024-25 OVERTIME CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Mental Health

\$(549,000)

Reflects an over expenditure primarily due to existing vacancies.

Military and Veterans Affairs

\$13,000

The department stayed within their budgeted overtime primarily due to efforts to maintain reduced vacancy levels and strengthened oversight of overtime use.

Museum of Art

\$20,000

The variance is attributable to lower than anticipated use of overtime.

Museum of Natural History

\$32,000

The variance reflects lower than anticipated overtime required for facility maintenance emergencies.

Parks and Recreation

\$(925,000)

The variance is primarily due to vacancies and overtime worked due to emergency response and recovery efforts associated with the January 2025 wildfires.

Probation

\$(59,097,000)

Reflects a deficit of \$59.1 million primarily related to staffing shortages due to vacancies, illnesses, medical leave, and unscheduled absences. The Department is mandated to maintain adequate staffing and compliance with staff-to-youth ratios at the juvenile halls and camps. The overtime includes staff holdovers, and a significant number of field staff deployed to the juvenile halls after their normal schedule to achieve the mandated staffing ratios.

Public Defender

\$(238,000)

Reflects overtime due to the County Election Worker Program, as well as staff providing services on urgent assignments, information technology staff working on the client case management system, and financial management staff working on year-end closing.

Public Health

\$(5,172,000)

The deficit reflects overtime worked due to the wildfire response as well as the time needed to fill positions, workload increase, contractual obligations for recertification surveys, compliance with the California Health and Safety Code 24-hour response turnaround requirement for investigating nursing facilities' complaints, and numerous projects requiring staff to work overtime to meet federal, State, and other deadlines.

EXPLANATION OF FISCAL YEAR 2024-25 OVERTIME CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Public Social Services

\$2,800,000

The \$2.8 million overtime variance is primarily due to lower than anticipated case processing hours.

Regional Planning

\$(465,000)

The variance is primarily due to the Department's response to the January 2025 wildfires and their role in recovery efforts.

Registrar-Recorder/County Clerk

\$475,000

The savings is due to an increased use of temporary employees during election cycles resulting in a reduction in overtime use.

Sheriff

\$(283,884,000)

The variance is attributable to the time needed to fill positions, leave absences, vacancies, contractual obligations such as security at the courts and other County facilities, and the need to meet mandated requirements associated with court settlements and agreements.

Treasurer and Tax Collector

\$(38,000)

Reflects a deficit primarily attributable to disaster services work associated with the January 2025 wildfires and the County Employee Election Worker Program.

Trial Court Operations

\$(1,000)

Reflects overtime due to the need for collections enhancement staff to work on cases after the Court experienced a ransomware attack.

Youth Development

\$(10,000)

Reflects over expenditures primarily due to the implementation of various critical projects and staff participation in the County Employee Election Worker Program.

TOTAL GENERAL FUND/ENTERPRISE HOSPITALS

\$(361,263,000)

EXPLANATION OF 2024-25 OVERTIME CLOSING ANALYSIS

SPECIAL FUNDS/DISTRICTS

OVERTIME VARIANCE

Fire Department

\$(38,952,000)

The variance is due to the January 2025 wildfires, emergency incidents, and overtime backfill required to ensure an appropriate level of emergency operation staffing.

LA County Library

\$(74,000)

The overage is primarily due to the Department's efforts in supporting wildfire recovery, as well as work on projects and assignments deemed Board-mandated, critical, necessary, and unavoidable.

Public Works

\$(2,920,000)

The variance is due to higher than anticipated overtime demands to address emergencies from storms and fires.

TOTAL SPECIAL FUNDS/DISTRICTS

\$(41,946,000)

GRAND TOTAL - OVERTIME

\$(403,209,000)
