

Reading the 2026-27 White Book

A three-page guide for NC Budget Advocates departmental teams

thebudgetadvocate.com • Prepared for the September 24, 2026 Intro to the City Budget training • As of September 18, 2026

What the White Book is

The **White Book** is the City Administrative Officer's *Detail of Department Programs* for the **Adopted Budget**. It takes the Mayor's April proposal (the **Blue Book**) and folds in every change the City Council made before adoption. The Adopted Budget itself lists dollars by line item; the White Book explains those dollars **program by program within each department**, with the positions, contracts, and performance metrics behind them. For a departmental team it is the single best briefing document before you sit down with a general manager. It comes in two volumes, both free at cao.lacity.gov.

\$14.87 billion

2026-27 Adopted Budget, all funds (\$14,869,596,285)

+\$766.3 million

Up 5.4% from the 2025-26 Adopted Budget of \$14.10 billion

+\$21.4 million

Net added by Council to the Mayor's \$14.85 billion proposal

57.8%

Share of receipts that are General Fund (proposed); the rest is special funds and balances

Sources: White Book Vol. I, Summary of Changes in Appropriations; Proposed Budget Summary, Exhibits A and B (April 2026). Proposed figures are marked as such; the adopted department-by-department numbers are in the White Book itself.

How the two volumes are organized

Section	What is in it	Where
Section 1 Departmental budgets	Departments whose budgets the Mayor and Council control directly. One chapter per department: summary page, recap of changes by account and fund, changes that cut across programs, then one page set per program with metrics and numbered change items, then the contractual services schedule and position counts.	Vol. I: Aging through Public Accountability (alphabetical; Police starts on p. 451). Vol. II: Board of Public Works and its five bureaus, Transportation, Youth Development, Zoo (pp. 475-705).
Section 2 Other program costs	Departments that control their own funds but draw on the General Fund: Library and Recreation and Parks. Also the City's annual contributions to the two pension systems.	Vol. II: Library p. 707, Recreation and Parks p. 723, City Employees' Retirement Fund p. 749, Fire and Police Pension Fund p. 753.
Section 3 Non-departmental schedules	The money that is not inside any one department: Capital and Technology Improvement Program, General City Purposes, Human Resources Benefits, liability claims, the Unappropriated Balance, and dozens of special funds. Ends with supplemental schedules that pull one theme together across the whole budget.	Vol. II: pp. 757-927; supplemental schedules: Alterations and Improvements p. 931, Climate Budget p. 933, Fleet p. 955, Homeless Budget p. 959 , Street Improvement p. 983.

Where the money comes from, and where it goes

From the Mayor's Proposed Budget Summary (April 2026), the last full citywide summary published; Council's adopted changes moved the total by about 0.1%.

Largest General Fund receipts	Amount	Largest departmental appropriations	Amount
Property tax	\$2,954.2 M	Police	\$2,111.7 M
Departmental receipts (fees, charges)	\$1,856.1 M	Fire	\$939.5 M
Business tax	\$896.0 M	Bureau of Sanitation	\$459.0 M
Utility users' tax	\$769.8 M	General Services	\$236.8 M
Sales tax	\$681.5 M	Transportation	\$235.5 M
Transient occupancy (hotel) tax	\$313.5 M	Bureau of Street Services	\$200.6 M
Power revenue transfer from DWP	\$219.7 M	City Attorney	\$193.7 M
Documentary transfer tax	\$203.0 M	Building and Safety	\$167.3 M
Total General Fund receipts	\$8,590.1 M	Non-departmental (benefits, debt, capital, special funds)	\$8,468.4 M

Human Resources Benefits alone is \$1,000.8 M, and Tax and Revenue Anticipation Notes (which carry the pension contributions) are \$1,521.8 M. Departments account for about 43% of the budget; the other 57% is non-departmental.

How to read your department's chapter

Every department chapter in Section 1 follows the same five-part pattern. Read it in this order and you will have the meeting outline for Worksheet 2 in under an hour.

1. Summary page	Five-year history of budget and positions; a table of the 2025-26 Adopted vs. 2026-27 Adopted totals split into General Fund and special funds, with regular and resolution positions for each; a pie of funding by program; and the Main Budget Items , which are the handful of changes the CAO thinks matter most.
2. Recapitulation of changes	The department's accounts (Salaries General, As-Needed, Overtime, Contractual Services, and so on) and its sources of funds , each shown as 2025-26 Adopted, change, 2026-27 Adopted. This is where you see whether growth came from the General Fund or a special fund, and which accounts moved.
3. Changes applicable to various programs	Department-wide items such as the cost-of-living adjustment, salary step and turnover, full funding for partially financed positions, and the deletion of last year's one-time money and resolution positions.
4. Single program pages	One set per program: a short description of the service, performance metrics , then numbered change items. Each item shows the direct cost, the position change, and the total cost (direct plus benefits), followed by a plain-language justification. These justifications are the department's own case for the money; quote them back in your meeting.
5. Contractual services and position schedules	Every authorized contract by program and amount, then the count of authorized positions. If a program's work is mostly contracted out, you will see it here first.

The change categories, decoded

Each numbered change item is filed under one of ten categories. Knowing them tells you whether a dollar is new policy or bookkeeping.

Obligatory changes	Must be funded under existing policy or law: negotiated raises, salary step and turnover, full-year funding for positions added part-way through last year.	Efficiencies to services	Savings from productivity or process changes; can also show as spending that expands access.
Deletion of one-time services	Technical removal of last year's one-time expense, equipment, and resolution-authority funding. Citywide this is a \$629 million subtraction before anything is added back.	New services	A service the department did not provide before.
Continuation of services	Money added back to keep the current service level, often by continuing or making permanent the resolution positions just deleted.	Restoration of services	Money or positions returned after a prior-year reduction.
Increased services	Workload or service-level growth the Mayor chose to fund.	Transfer of services	Positions or funding moved between departments (see the 2026-27 consolidation on page 3).
Reduced services	A cut in service level, or funding moved to a different service.	Other changes or adjustments	Realignments between programs, accounts, or funds; usually no net change to the department total.

Position types

Regular authorities are permanent positions created by ordinance. **Resolution authorities** are limited-term positions approved by Council resolution, usually tied to a grant or project, and their funding is deleted every year and must be re-justified. **Substitute** and **in-lieu** authorities are temporary, generally unfunded staffing flexibilities. When a department says it is short-staffed, ask how many of its authorized positions are filled, and how many are resolution rather than regular.

Six questions the White Book lets you ask a general manager

- Council changed your Blue Book request before adoption. What was added or cut, and what did you give up?
- Which one-time items and resolution positions were deleted for 2026-27, and which of those were quietly continued? Which were not, and what stops?
- Your largest program grew (or shrank) by X percent. What does that buy, and how will the metrics on that page move by June 2027?
- How many of your authorized positions are filled today, and what is your vacancy rate against the salary savings assumed in the budget?
- Your contractual services schedule lists \$Y across Z contracts. Which ones would you bring in-house if you could, and why?
- What did you ask for that is not in this book, and what would you do with one more million dollars?

Bring the answers to Worksheet 3. About six recommendations, never fewer than three, each one testable.

Find your team's department

Page numbers are the printed page numbers from each volume's table of contents (use the PDF's search or bookmarks; the front matter is numbered separately). † marks bodies that are not in the White Book; see the notes below.

NCBA team	Vol.	Page	Note	NCBA team	Vol.	Page	Note
Aging	I	1	→ Community Investment	General Services	I	311	
Airports (LAWA)	—	—	Proprietary †	Housing Authority	—	—	HACLA †
Animal Services	I	11		Housing Department	I	341	
Building and Safety	I	23		Information Technology Agency	I	389	
Cannabis Regulation	I	49		Library, Los Angeles Public	II	707	Section 2
City Administrative Officer	I	55		Mayor	I	409	
City Attorney	I	73		Neighborhood Empowerment	I	413	
City Clerk	I	93		Pensions, Fire and Police	II	753	Sec. 2, City contribution
City Council	I	197	As "Council"	Personnel	I	425	
City Tourism	I	129		Planning	I	107	As "City Planning"
Civil + Human Rights & Equity	I	133		Police Department (LAPD)	I	451	
Community Investment for Fam.	I	145	Now "Community Investment"	Port of Los Angeles	—	—	Proprietary †
Contract Administration (PW)	II	493		Public Works (citywide)	II	475	Board of Public Works
Controller	I	181		Recreation and Parks	II	723	Section 2
Cultural Affairs	I	201		Retirement System (LACERS)	II	749	Sec. 2, City contribution
Disability	I	213		Sanitation Bureau (PW)	II	543	
Econ. & Workforce Development	I	225	→ Community Investment	Street Lighting Bureau (PW)	II	585	
Emergency Management	I	249		Street Services Bureau (PW)	II	603	
Engineering Bureau (PW)	II	509		Transportation	II	637	
Ethics Commission	I	259		Water & Power	—	—	Proprietary †
Finance, Office of	I	265		Youth Development	II	683	→ Community Investment
Fire	I	283		Zoo	II	689	

Heads-up for 2026-27

- **One department where there used to be four.** Effective July 1, 2026, the budget moves the senior services of the **Department of Aging**, the economic development and youth workforce programs of **Economic and Workforce Development**, and the functions of the **Youth Development Department** into the **Community Investment Department** (formerly Community Investment for Families). Aging's 2026-27 White Book budget is \$0; the EWD and Youth Development chapters show the transfers out. Those four teams should compare notes before scheduling, since they may be meeting the same general manager.
- **† Not in the White Book.** Airports, the Port, and Water and Power are proprietary departments that adopt their own budgets through their boards; the City budget touches them mainly through the **Power Revenue Transfer** (\$219.7 M in General Fund receipts) and reimbursements for City services. HACLA is a separate public agency; City housing programs are in the Housing chapter (Vol. I, p. 341) and the House LA Fund schedules in Section 3.
- **Pensions and LACERS.** The White Book shows only the City's annual contribution (Vol. II, pp. 749 and 753). The document that drives it is each system's actuarial valuation for the year ending June 30, 2026, usually released in December; the assumed investment return is the number to watch.
- **Cross-cutting schedules.** The Homeless Budget (Vol. II, p. 959) and the Climate Budget (p. 933) pull spending together across many departments and are worth a look whatever your team.

Sources

City Administrative Officer. (2026a). *2026-27 White Book, Volume I: Detail of Department Programs, supplement to the Adopted Budget*. City of Los Angeles.

<https://cao.lacity.gov/content/budget/26-27/2026-27WhiteBookVol1.pdf>

City Administrative Officer. (2026b). *2026-27 White Book, Volume II*. City of Los Angeles. <https://cao.lacity.gov/content/budget/26-27/2026-27WhiteBookVol2.pdf>

City Administrative Officer. (2026c). *2026-27 Proposed Budget: Budget Summary* (Exhibits A and B). City of Los Angeles.

<https://cao.lacity.gov/content/budget/26-27/2026-27BudgetSummary.pdf>

City Administrative Officer. (2026d). *2026-27 Blue Book, Volume I* (Overview and Selected Budgetary Terms). City of Los Angeles.

<https://cao.lacity.gov/content/budget/26-27/2026-27BlueBookVol1.pdf>

All CAO budget documents: <https://cao.lacity.gov/content/budget.cfm>. Council File 26-0600 holds the adoption record.