



AGENDA STAFF REPORT

Control: 26001755

MEETING DATE: 09/29/2026
LEGAL ENTITY TAKING ACTION: Board of Supervisors
BOARD OF SUPERVISORS DISTRICT(S): All Districts
SUBMITTING AGENCY/DEPARTMENT: County Executive Office
DEPARTMENT CONTACT PERSON(S): Oana Cosma, 714-834-7410
Kimberly Engelby, 714-834-3530

SUBJECT: FY 2026-27 September Budget Update

CEO CONCUR	COUNTY COUNSEL REVIEW	CLERK OF THE BOARD
Concur	Approve resolution to form	DISCUSSION
		4/5 Vote

Budgeted: N/A	Current Year Cost: N/A	Annual Cost: N/A
Staffing Impact: No		Sole Source: No
Current Fiscal Year	Funding Source: N/A	County Audit in Last 3
Revenue: N/A		years: No
Levine Act Review		
Completed? N/A		
Prior Board Action: N/A		

RECOMMENDED ACTION(S):

A four-fifths vote is required on Recommended Actions One and Four through Eight. The requested appropriation, revenue, transfers in/out and reserve changes are summarized in this section of the report in the *Budget Adjustment Summary* and *Obligated Fund Balance/Net Position Adjustments Summary* in Attachment A.

1. Direct the Auditor-Controller to revise appropriations, revenues, transfers in/out and reserves as detailed in the Obligated Fund Balance/Net Position Adjustments Summary, included in the Recommended Actions section of the report, for final fund balancing in accordance with Government Code Sections 29130 and 25252. **(Requires four-fifths vote)**
2. Approve the addition or revision of events to the FY 2026-27 Master Events Calendar, as set forth in Attachment C, and per Government Code Section 26227, find that the events therein will serve a public purpose of the County of Orange and will meet the social needs of the population of the County including, but not limited to, the areas of health, law enforcement, public safety, rehabilitation, welfare, education, legal services and the needs of physically, mentally and financially handicapped persons and aged persons; that County staff and resources may be used in furtherance of such events; and that County staff may solicit donations of funds and services for such events.

3. Adopt Resolution establishing County Business Travel and Meeting Policy and superseding Resolution 26-025, as detailed in Attachment E and authorize the County Executive Officer or designee to make minor, non-material changes as needed.
4. Direct the Auditor-Controller to revise appropriations, revenues, transfers in/out, reserves and obligated fund balances as detailed in the Budget Adjustment Summary in accordance with Government Code Sections 29130, 29125 and 25252. **(Requires four-fifths vote)**
5. Direct the Auditor-Controller to close Santa Margarita CFD 86-1(Ser 1988) Debt Service, Fund 488, and transfer any residual balances, to Miscellaneous, Budget Control 004. **(Requires four-fifths vote)**
6. Direct the Auditor-Controller to close Rancho Santa Margarita CFD 87-5b Debt Service, Fund 509, and transfer any residual balances, to Miscellaneous, Budget Control 004. **(Requires four-fifths vote)**
7. Direct the Auditor-Controller to close Rancho Santa Margarita CFD 87-5c Debt Service, Fund 517, and transfer any residual balances, to Miscellaneous, Budget Control 004. **(Requires four-fifths vote)**
8. Direct the Auditor-Controller to close Rancho Santa Margarita CFD 87-5d(A) Debt Service, Fund 521, and transfer any residual balances, to Miscellaneous, Budget Control 004. **(Requires four-fifths vote)**
9. Effective October 2, 2026, approve revised classification specifications and adjust pay grades for Engineer/Architect Assistant (Title Code 1841GE), Professional Engineer/Architect (Title Code 1842GE), and Senior Professional Engineer/Architect (Title Code 1843SM); including recruiting step adjustment for Engineer/Architect Assistant (Title Code 1841GE); delete Junior Engineer/Architect (Title Code 1840GE) and direct Human Resource Services to remove the obsolete classification from all Orange County Plan documents.
10. Effective October 2, 2026, approve revised classification specifications and adjust pay grades for Retirement Services Technician I (Title Code 0860GE), Retirement Services Specialist (Title Code 0862GE), Sr. Retirement Services Specialist (Title Code 0863GE), Disability Retirement Investigator (Title Code 6570GE), and Retirement Services Supervisor (Title Code 0864SM); including revised title descriptions for all classifications except Disability Retirement Investigator (Title Code 6570GE); approve and adopt new classification specification and set pay grade for Retirement Services Technician II (Title Code 0861GE); delete Retirement Benefits Specialist I (Title Code 0828GE), Retirement Benefits Specialist II (Title Code 0826GE), Retirement Administrative Services Supervisor (Title Code 9115SM) and direct Human Resource Services to remove the obsolete classification from all Orange County Plan documents.

SUMMARY:

Approval of the recommended actions associated with the FY 2026-27 September Budget Update will provide the Board of Supervisors, members of the public, County departments and other interested parties with an overview of various departmental issues requiring recommended changes to the County's budget.

BACKGROUND INFORMATION:

The following components of the FY 2026-27 September Budget Update for Board of Supervisors consideration can be found in Attachment A:

- Budget Issues
- Recommended Actions
- Obligated Fund Balance/Net Position Adjustments Summary

FINANCIAL IMPACT:

Please see Attachment A for Financial Impact detail.

STAFFING IMPACT:

N/A

REVIEWING AGENCIES/DEPARTMENTS:

Auditor-Controller

ATTACHMENTS:

Attachment A - FY 2026-27 September Budget Update

Attachment B - Govt Code Sections

Attachment C - FY 2026-27 Master Events Calendar Additions & Revisions

Attachment D - FY 2026-27 Classification Maintenance Studies

Attachment E - County Business Travel and Meeting Policy - Clean

Attachment F - County Business Travel and Meeting Policy - Redline