



# FY 2025-26 April Budget Update



# Acknowledgement:

Cover art courtesy of CEO Communications

# FY 2025-26 APRIL BUDGET UPDATE

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## **BUDGET ISSUES**

The County Executive Office (CEO) evaluated Departments' Second Available Financing and the most recent Expense, Revenue and Net County Cost (NCC) projections in order to address current year projected appropriations overruns and various other departmental issues. As a result, the CEO recommends the following actions to modify the County's budget.

### **Projected Appropriations Shortfalls**

The following departments anticipate appropriations and/or NCC overruns:

<b>Budget Control</b>	<b>Appropriations</b>	<b>Revenue</b>	<b>NCC</b>
Clerk of the Board (011)	\$ 130,000	\$ 0	\$ 130,000
County Counsel (025)	994,000	594,000	400,000
Health Care Agency Public Guardian (030)	500,000	500,000	0
Sheriff-Coroner (060)	6,100,000	0	6,100,000
Treasurer-Tax Collector (074)	465,000	90,000	375,000
Internal Audit (079)	379,000	0	379,000
<b>Grand Total</b>	<b>\$ 8,568,000</b>	<b>\$ 1,184,000</b>	<b>\$ 7,384,000</b>

In order to address the current year appropriations overrun of \$8,568,000 and the NCC overrun of \$7,384,000, CEO recommends the following:

#### **Clerk of the Board (Fund 100, Department 011, Budget Control 011)**

- In Clerk of the Board, Budget Control 011, increase services and supplies by \$130,000 offset by an equivalent increase in NCC to address increased costs for office space at the Old Orange County Courthouse and for the purchase of a speaker management system to facilitate in-person and remote speakers' comments for the Board of Supervisors meetings and to comply with Senate Bill 707, as approved by the Board on January 13, 2026 via Agenda Staff Report S31L.

#### **County Counsel (Fund 100, Department 025, Budget Control 025)**

- In County Counsel, Budget Control 025, increase salaries and employee benefits by \$400,000 and services and supplies by \$5,300,000 offset by an increase in intrafund transfers of \$4,706,000, legal services revenue of \$594,000, and an increase in NCC of \$400,000 due to higher than budgeted salaries and employee benefits, non-billable costs, and unbudgeted outside legal counsel expenses.

#### **Health Care Agency Public Guardian (Fund 100, Department 042, Budget Control 030)**

- In Health Care Agency (HCA) Public Guardian, Budget Control 030, increase salaries and employee benefits by \$500,000 offset by an equivalent increase in interest revenue due to higher than budgeted salaries and employee benefits.

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Sheriff-Coroner (Fund 100, Department 060, Budget Control 060)

- In Sheriff-Coroner, Budget Control 060, increase salaries and employee benefits by \$3,527,559 and services and supplies by \$2,572,441 offset by an increase in NCC of \$6,100,000 due to higher than budgeted salaries and employee benefits, institutional food purchases, and unforeseen maintenance projects, all of which are required to meet current year operational needs.

Treasurer-Tax Collector (Fund 100, Department 074, Budget Control 074)

- In Treasurer-Tax Collector, Budget Control 074, increase salaries and employee benefits by \$561,000 offset by an increase in intrafund transfers of \$96,000, charges for services of \$90,000, and NCC of \$375,000 due to higher than budgeted salaries and employee benefits.

Internal Audit (Fund 100, Department 079, Budget Control 079)

- In Internal Audit, Budget Control 079, increase services and supplies by \$379,000 offset by an equivalent increase in NCC due to unbudgeted costs for the forensic audit approved by the Board on November 18, 2025, via Agenda Staff Report S27J.

Miscellaneous (Fund 100, Department 017, Budget Control 004)

- In Miscellaneous, Budget Control 004, decrease appropriations for contingencies by \$7,384,000 offset by an equivalent decrease to NCC to fund departments' NCC overruns.

**Other Issues**

**OC District Attorney (Department 026)**

District Attorney – Public Administrator (Fund 100, Department 026, Budget Control 026)

- In District Attorney – Public Administrator (DA-PA), Budget Control 026, authorize Auditor-Controller to increase salaries and employee benefits by **up to** \$3,900,000 offset by an equivalent increase in General Motors settlement revenues from DA Consumer Prosecution, Fund 2AH, for reimbursement of eligible costs for the enforcement of California consumer protection laws and economic crimes, and increase other charges by **up to** \$1,100,000 offset by an increase in revenues in excess of budget and current year appropriations savings in DA-PA and Miscellaneous, Budget Control 004, as identified by the County Budget and Finance Office (CBFO). The use of projected appropriations savings and revenues higher than budget in DA-PA and Miscellaneous will not result in service or program reductions.

### **County Executive Office (Department 017)**

#### **Miscellaneous (Fund 100, Department 017, Budget Control 004)**

- In Miscellaneous, Budget Control 004, authorize Auditor-Controller to establish transfers out to Countywide IT Projects Non-General Fund 15I, by **up to \$24,000,000** offset by an increase in revenues in excess of budget and current year appropriations savings in Miscellaneous, as identified by CBFO, for funding of the Enterprise Resource Planning (ERP) system upgrade. The use of projected appropriations savings and revenues higher than budget in Miscellaneous will not result in service or program reductions.

In Countywide IT Projects Non-General Fund 15I, authorize Auditor-Controller to establish transfers in from Miscellaneous, Budget Control 004, by **up to \$24,000,000** offset by an equivalent increase in special items appropriations as identified by CBFO, for funding of the ERP system upgrade transformation and modernization project.

#### **Capital Acquisition Financing (Fund 100, Department 017, Budget Control 019)**

- In Capital Acquisition Financing, Budget Control 019, establish transfers in from South Orange County Public Financing Authority, Fund 830, of \$50,000 offset by an equivalent increase to services and supplies to record residual interest from trustee.

#### **Care Coordination (Fund 12L, Department 017, Budget Control 12L)**

- In Care Coordination, Fund 12L, establish transfers out to County Strategic Planning and Board Initiatives, Fund 12N, of \$17,589 offset by an equivalent decrease to fund balance restricted to return district discretionary unspent funds from the Weather-Activated Rooms for Families (WARM) program for Second District.

In County Strategic Planning and Board Initiatives, Fund 12N, establish transfers in from Care Coordination, Fund 12L, of \$17,589 offset by an equivalent increase in services and supplies to return district discretionary unspent funds from the Weather-Activated Rooms for Families (WARM) program for Second District.

- In Care Coordination, Fund 12L, establish transfers out to OC Housing Authority (OCHA) – Operating Reserves, Fund 117, of \$1,500,000 offset by an equivalent increase in state revenue to recognize Homeless Housing, Assistance and Prevention grant revenue through June 30, 2026 to offset eligible expenses of providing housing assistance payments to clients in OCHA's Continuum of Care Program.

In OCHA – Operating Reserves, Fund 117, establish transfers in from Care Coordination, Fund 12L, of \$1,500,000 offset by an equivalent increase in services and supplies to provide housing assistance payments to clients in OCHA's Continuum of Care Program.

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### **Capital Projects (Department 036)**

#### **Countywide Capital Projects Non-General Fund (Fund 15D, Department 036, Budget Control 15D)**

- In Countywide Capital Projects Non-General Fund 15D, establish transfers in from Probation, Budget Control 057, of \$350,000 offset by an equivalent increase to structures and improvements for kitchen improvements to enhance the Youth Reporting Center's culinary training program.

In Probation, Budget Control 057, establish transfers out to Countywide Capital Projects Non-General Fund 15D of \$350,000 offset by an equivalent decrease to services and supplies for kitchen improvements to enhance of the Youth Reporting Center's culinary training program.

### **Clerk-Recorder (Department 059)**

#### **Clerk-Recorder Special Revenue Fund (Fund 12D, Department 059, Budget Control 12D)**

- In Clerk-Recorder Special Revenue Fund 12D, increase other charges reimbursements by \$600,000 offset by an equivalent decrease to fund balance restricted for the reimbursement of excess revenue in accordance with the Multi-County Agreement between the Counties of Orange, Los Angeles, Riverside and San Diego for shared ownership and ongoing maintenance of the Statewide Electronic Courier Universal Recording Environment (SECURE) electronic recording delivery system.

### **Fund Balance & Reserve Changes**

- In General Fund 100, direct the Auditor-Controller to increase the General Fund Balance Assigned for Reserve Target (BSA 9745) **up to** \$6,000,000, as identified by CBFO prior to FY 2025-26 year-end closing.
- In General Fund 100, direct the Auditor-Controller to increase the General Fund Balance Assigned for Contingencies (BSA 9741) **up to** \$9,000,000, as identified by CBFO prior to FY 2025-26 year-end closing.

### **Projected Revenue Adjustments**

- In General Fund 100, direct the Auditor-Controller to increase general purpose revenue **up to** \$34,000,000 offset by an increase to NCC in Miscellaneous, Budget Control 004, as identified by the CBFO prior to FY 2025-26 year-end close.

In Miscellaneous, Budget Control 004, direct the Auditor-Controller to increase appropriations for contingencies **up to** \$34,000,000, offset by an increase to NCC to increase general purpose revenue in General Fund 100 as identified by CBFO prior to FY 2025-26 year-end close.

## **RECOMMENDED ACTIONS**

A four-fifths vote is required on Recommended Action One. The requested appropriation, revenue, transfers in/out and reserve changes are summarized in this section of the report in the *Budget Adjustment Summary*.

1. 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 29125, 29130 and 25252. **(Requires four-fifths vote)**
2. Approve the addition and revisions of events to the FY 2025-26 and 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, and 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.

**Note:** Recommended Actions three and four are related to a classification maintenance studies and side letter agreement, please see Attachments D and E.

5. Adopt Resolution establishing County Business Travel and Meeting Policy and superseding Resolution 25-079, as detailed in Attachment F and authorize the County Executive Officer or designee to make minor, non-material changes as needed.



FY 2025-26 April Budget Update - Budget Adjustments Summary

Budget Control Name	Fund	Dept Code	Budget Control	Budget Unit	Rev Source	Object	Balance Sheet Acct	Dept Rev Source	Dept Obj Code	Dept Bal Sheet Code	Appropriations	Revenue	Inc/Dec Reserves	Net County Cost
<b>Projected Appropriations Shortfalls</b>														
<b>Increase Appropriations and NCC for Clerk of the Board</b>														
Clerk of the Board	100	011	011	011-2001		1900			0000		130,000	0	0	130,000
											<b>130,000</b>	<b>0</b>	<b>0</b>	<b>130,000</b>
<b>Increase Appropriations, Revenue and NCC for County Counsel</b>														
County Counsel	100	025	025	025-2000		0101			0000		400,000	0	0	400,000
County Counsel	100	025	025	025-2000		1900			0000		4,706,000	0	0	4,706,000
County Counsel	100	025	025	025-5000		1900			0000		594,000	0	0	594,000
County Counsel	100	025	025	025-2000		5100			0000		(4,706,000)	0	0	(4,706,000)
County Counsel	100	025	025	025-5000	7360			0000			0	594,000	0	(594,000)
											<b>994,000</b>	<b>0</b>	<b>0</b>	<b>400,000</b>
<b>Increase Appropriations and Revenues for HCA Public Guardian</b>														
HCA Public Guardian	100	042	030	030-2300		0101			0000		344,092	0	0	
HCA Public Guardian	100	042	030	030-2300		0200			0000		108,343	0	0	
HCA Public Guardian	100	042	030	030-2300		0306			0000		47,565	0	0	
HCA Public Guardian	100	042	030	030-2300	6610			0003			0	500,000	0	
											<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Increase Appropriations and NCC for OCSD</b>														
Sheriff-Coroner	100	060	060	060-7477		0900			0000		1,000,000	0	0	1,000,000
Sheriff-Coroner	100	060	060	060-9484		1400			0000		1,572,441	0	0	1,572,441
Sheriff-Coroner	100	060	060	060-9900		0103			0000		3,527,559	0	0	3,527,559
											<b>6,100,000</b>	<b>0</b>	<b>0</b>	<b>6,100,000</b>
<b>Increase Appropriations, Revenue and NCC for Treasurer-Tax Collector</b>														
Treasurer-Tax Collector	100	074	074	074-8200		0101			0000		131,000	0	0	131,000
Treasurer-Tax Collector	100	074	074	074-8300		0101			0000		230,000	0	0	230,000
Treasurer-Tax Collector	100	074	074	074-9000		0101			0000		200,000	0	0	200,000
Treasurer-Tax Collector	100	074	074	074-8300		5100			0000		(96,000)	0	0	(96,000)
Treasurer-Tax Collector	100	074	074	074-8200	7590			9020			0	90,000	0	(90,000)
											<b>465,000</b>	<b>90,000</b>	<b>0</b>	<b>375,000</b>
<b>Increase Appropriations and NCC for Internal Audit</b>														
Internal Audit	100	079	079	079-4100		1900			0000		379,000	0	0	379,000
											<b>379,000</b>	<b>0</b>	<b>0</b>	<b>379,000</b>
<b>General Fund Balancing</b>														
Miscellaneous	100	017	004	004-5500		5200			0000		(7,384,000)	0	0	(7,384,000)
											<b>(7,384,000)</b>	<b>0</b>	<b>0</b>	<b>(7,384,000)</b>
											<b>General Fund Balancing</b>	<b>0</b>	<b>0</b>	<b>(7,384,000)</b>

FY 2025-26 April Budget Update - Budget Adjustments Summary

Budget Control Name	Fund	Dept Code	Budget Control	Budget Unit	Rev Source	Object	Balance Sheet Acct	Dept Rev Source	Dept Obj Code	Dept Bal Sheet Code	Appropriations	Revenue	Inc/Dec Reserves	Net County Cost
<b>Other Issues</b>														
<b>Establish transfers in to record residual interest from trustee</b>														
Capital Acquisition Financing	100	017	019	019-5300	7818			T830			0	50,000	0	0
Capital Acquisition Financing	100	017	019	019-5300		1900			0000		50,000	0	0	0
Establish transfers in to record residual interest from trustee														
<b>Establish transfers in/out for carryover from WARM Program</b>														
Care Coordination Fund	12L	017	12L	12L-7500		4801			T12N		17,589	0	0	0
Care Coordination Fund	12L	017	12L	12L-7500			9720				0	0	(17,589)	
County Strategic Planning and Board Initiatives	12N	017	12N	12N-5500		2400			B028		17,589	0	0	0
County Strategic Planning and Board Initiatives	12N	017	12N	12N-5500	7811			T12L			0	17,589	0	0
Establish transfers in/out for carryover from WARM Program														
<b>Establish transfers in/out for Continuum of Care Program</b>														
Care Coordination Fund	12L	017	12L	12L-7500		4801			T117		1,500,000	0	0	0
Care Coordination Fund	12L	017	12L	12L-7500	6970			0000			0	1,500,000	0	0
OC Housing Authority - Operating Reserves	117	012	117	117-2400		1900			0000		1,500,000	0	0	0
OC Housing Authority - Operating Reserves	117	012	117	117-2400	7811			T12L			0	1,500,000	0	0
Establish transfers in/out for Continuum of Care Program														
<b>Establish transfers in/out for kitchen improvements for Youth Reporting Center's culinary program</b>														
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ12	7810			T057			0	350,000	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ12		4200			0000		350,000	0	0	0
Probation	100	057	057	057-0093		4801			T15D		350,000	0	0	0
Probation	100	057	057	057-2000		1900			0000		(350,000)	0	0	0
Establish transfers in/out for kitchen improvements for Youth Reporting Center's culinary program														
<b>Increase Appropriations for the SECURE system</b>														
Clerk-Recorder Special Revenue Fund	12D	059	12D	12D-3200		3950			A500		600,000	0	0	0
Clerk-Recorder Special Revenue Fund	12D	059	12D	12D-1100			9720				0	0	(600,000)	0
Increase Appropriations for the SECURE system														
<b>GRAND TOTALS</b>														
											<b>5,219,178</b>	<b>4,601,589</b>	<b>(617,589)</b>	<b>0</b>





*Our Community. Our Commitment.*

## COUNTY OF ORANGE

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