

COUNTY OF ORANGE
ANNUAL REPORT OF REVOLVING FUNDS
FOR FISCAL YEAR 2025-26

DEPARTMENT/BUDGET CONTROL NAME	OFFICER	AMOUNT	BUDGET CONTROL	NOTES
ASSESSOR	CLAUDE PARRISH	\$ 80,000.00	002	
CEO/INFORMATION AND TECHNOLOGY ISF	KC ROESTENBERG	\$ 3,000.00	289	
CEO/PROPERTY & CASUALTY RISK ISF	KC ROESTENBERG	\$ 5,000.00	294	
CHILD SUPPORT SERVICES	MARIA ARZOLA	\$ 20,000.00	027	
CLERK OF THE BOARD	ROBIN STIELER	\$ 20,000.00	011	
CLERK-RECORDER	HUGH NGUYEN	\$ 20,000.00	059	
COUNTY COUNSEL	LEON PAGE	\$ 8,000.00	025	
COUNTY EXECUTIVE OFFICE	KC ROESTENBERG	\$ 10,000.00	017	
DISTRICT ATTORNEY	TODD SPITZER	\$ 250,000.00	026	A
DISTRICT ATTORNEY	TODD SPITZER	\$ 70,000.00	026	
DISTRICT ATTORNEY - PUBLIC ADMINISTRATOR	TODD SPITZER	\$ 155,000.00	029	B
HEALTH CARE AGENCY	VERONICA KELLEY	\$ 80,000.00	042	
HEALTH CARE AGENCY - PUBLIC GUARDIAN	VERONICA KELLEY	\$ 95,000.00	030	B
INTERNAL AUDIT	AGGIE ALONSO	\$ 3,000.00	079	
JOHN WAYNE AIRPORT	CHARLENE REYNOLDS	\$ 14,000.00	280	
OC COMMUNITY RESOURCES	DYLAN WRIGHT	\$ 40,030.00	012	
OC PUBLIC WORKS	KEVIN ONUMA	\$ 90,319.67	080	
OC WASTE & RECYCLING	TOM KOUTROULIS	\$ 35,000.00	299	
PROBATION	DANIEL HERNANDEZ	\$ 12,000.00	057	
PUBLIC DEFENDER	SARA NAKADA	\$ 250,000.00	058	C
PUBLIC DEFENDER	SARA NAKADA	\$ 50,000.00	058	
REGISTRAR OF VOTERS	BOB PAGE	\$ 3,000.00	031	
SHERIFF-CORONER	DON BARNES	\$ 250,000.00	060	
SOCIAL SERVICES AGENCY	AN TRAN	\$ 100,000.00	063	
SOCIAL SERVICES AGENCY-HARDSHIP GRANTS	AN TRAN	\$ 147,750.00	063	D
SOCIAL SERVICES AGENCY-DONATIONS AND FEES	AN TRAN	\$ 45,000.00	12S	
	Total	\$ 1,856,099.67		

Description of Revolving Funds

Revolving Funds are established under Government Code Section 29320 through 29334. They are used for making change, purchasing supplies and services, or making cash advances for travel. These Funds are constantly being used and are replenished as needed. Some special Revolving Funds are established for specific purposes, refer to notes A through D on page 3.

COUNTY OF ORANGE
ANNUAL REPORT OF REVOLVING FUNDS ACTIVITY
FOR FISCAL YEAR 2025-26

DISCONTINUANCE, ESTABLISHMENT, INCREASES, DECREASES AND TRANSFER
IN REVOLVING FUNDS:

DEPARTMENT/BUDGET CONTROL NAME	DATE	OFFICER	AMOUNT	BUDGET CONTROL	NOTES
DISCONTINUANCE:					
AUDITOR-CONTROLLER	03/12/26	ANDREW HAMILTON	\$ 9,325.00	003	
ESTABLISHMENT:					
NONE					
TRANSFER:					
CEO/INFORMATION AND TECHNOLOGY ISF	6/25/2026	FROM MICHELLE AGUIRRE TO KC ROESTENBERG	3,000.00	289	
CEO/PROPERTY & CASUALTY RISK ISF	6/25/2026	FROM MICHELLE AGUIRRE TO KC ROESTENBERG	5,000.00	294	
COUNTY EXECUTIVE OFFICE	6/25/2026	FROM MICHELLE AGUIRRE TO KC ROESTENBERG	10,000.00	017	
PUBLIC DEFENDER	9/23/2025	FROM MARTIN SCHWARZ TO SARA NAKADA	300,000.00	058	
INCREASES:					
NONE					
DECREASES:					
CHILD SUPPORT SERVICES	8/26/2025	MARIA ARZOLA	20,000.00	027	
OC COMMUNITY RESOURCES	7/7/2025	DYLAN WRIGHT	75.00	012	
BUDGET CONTROL CHANGES:					
NONE					

**COUNTY OF ORANGE
ANNUAL REPORT OF REVOLVING FUNDS NOTES
FOR FISCAL YEAR 2025-26**

NOTES:

- A. District Attorney Revolving Fund pursuant to Government Code Section 29321 and Board Resolution 09-050 is solely used to disburse payments for the investigation and prosecution of crime.
- B. The District Attorney - Public Administrator and HCA - Public Guardian Revolving Funds are authorized by Government Code Section 29460 - 29464.
- C. Public Defender Revolving Fund pursuant to Government Code Section 29321 and Board Resolution 09-050 is solely used to disburse payments for the investigation and defense to the Public Defender's clients.
- D. SSA Hardship Grants Revolving Fund authorized by Government Code Section 29334.