



# SUPPLEMENTAL AGENDA ITEM AGENDA STAFF REPORT

Control: 26001506

**MEETING DATE:** 06/23/2026

**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  
Liza (Lisa) Le, 714-834-4104

**REASON ITEM IS SUPPLEMENTAL:** Due to an administrative oversight during the filing process, the Agenda Staff Report and attachments were finalized after the filing deadline to the Clerk of the Board.

**JUSTIFICATION:** This item was directed to be continued to this date by the Board Chair during the June 9, 2026 Board meeting.

**SUBJECT:** Approve Fiscal Year 2026-27 Final Budget

CEO CONCUR	COUNTY COUNSEL REVIEW	CLERK OF THE BOARD
Concur	Approve agreement and resolution to form	DISCUSSION 3 Votes Board Majority

<b>Budgeted:</b> N/A	<b>Current Year Cost:</b> N/A	<b>Annual Cost:</b> N/A
<b>Staffing Impact:</b> See Staffing Impact Section		<b>Sole Source:</b> No
<b>Current Fiscal Year Revenue:</b> N/A	<b>Funding Source:</b> N/A	<b>County Audit in Last 3 years:</b> No
<b>Levine Act Review Completed?</b> N/A		

**Prior Board Action:** 6/9/2026 #11

**RECOMMENDED ACTION(S):**

1. Adopt the FY 2026-27 Final Budget Resolution inclusive of Exhibits 1 through 9, thereto, in Attachment A.
2. Approve the FY 2026-27 OC Information Technology Internal Service Fund billing rates effective July 1, 2026, as detailed on Exhibit 5 in Attachment A.
3. Approve the FY 2026-27 OC Fleet Services Internal Service Fund ISF billing rates effective July 1, 2026, as detailed on Exhibit 6 in Attachment A.
4. Approve the FY 2026-27 OC Printing and Graphics Internal Service Fund ISF billing rates effective July 1, 2026, as detailed on Exhibit 7 in Attachment A.

5. Approve FY 2026-27 employee and employer retirement contribution rates effective July 1, 2026, as detailed on Exhibit 8 in Attachment A.
6. Direct Human Resource Services to adjust position counts to reconcile with FY 2026-27 Public Budget Hearings straw vote, as detailed in Exhibit 9 in Attachment A.
7. Pursuant to Government Code Section 29401 and within the appropriations requested for Department 026 and Fund 122, establish the FY 2026-27 District Attorney Special Appropriations Fund at \$170,000 and the Vehicle Theft Task Force Special Fund at \$80,000.
8. Pursuant to Government Code Section 29430 and within the appropriations requested for Department 060, Sheriff-Coroner, establish the FY 2026-27 Sheriff's Special Appropriations Fund for Budget Control 060, Sheriff-Coroner, at \$250,000 and for Fund 126, Regional Narcotics Suppression Program – Other, at \$250,000.
9. Adopt Resolution authorizing the temporary transfer of monies between the General Fund and Fund 279 in Attachment B.
10. Adopt Resolution authorizing the temporary transfer of monies between the General Fund and certain unapportioned Tax Funds 665, 668, 672, 673 and 674 in Attachment C.
11. Direct the Auditor-Controller to make payment(s) up to the percentage allocation identified in the FY 2026-27 Local Law Enforcement Allocation table, as detailed in Attachment D, from County Executive Office, Budget Control 017, to the local non-County agencies upon receipt of a Payment Request Form from the County Executive Office.
12. Direct the Auditor-Controller to make payment(s) for reentry services and other related projects in accordance with funding and projects approved by the Orange County Community Corrections Partnership, from County Executive Office, Budget Control 017, upon receipt of an approved Payment Request Form and executed agreement from County Executive Office.
13. Direct the Auditor-Controller to reimburse the County Executive Office using the County Local Revenue Fund 2011 Community Corrections Subaccount for actual costs incurred for Reentry Services and other projects as jointly approved by the Community Corrections Partnership.
14. Direct the Auditor-Controller to reimburse the County Executive Office using one-time Community Correction Partnership Planning/Training funds in the County Local Revenue Fund 2011 Community Corrections Subaccount for actual costs incurred for the Community Corrections Coordinator as jointly approved by the Community Corrections Partnership.
15. Direct the Auditor-Controller to make payment(s) for Juvenile Justice Crime Prevention Act projects and programs in accordance with funding and projects approved by the Orange County Juvenile Justice Coordinating Council, from County Executive Office, Budget Control 017, upon receipt of an approved Payment Request Form and executed agreement from County Executive Office.
16. Direct the Auditor-Controller to reimburse the County Executive Office using the County Local Revenue Fund 2011 Juvenile Justice Crime Prevention Act Subaccount for actual costs incurred for

Juvenile Justice Crime Prevention Act projects as jointly approved by the Juvenile Justice Coordinating Council.

17. Approve FY 2026-27 Master Events Calendar, as set forth in Attachment E, 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.
18. Adopt resolution approving the County of Orange Sponsorship Marketing Plan commencing on the date of execution by the Board, adopting the findings of the annual review for FY 2025-26, including FY 2024-25 events not previously reported, attached thereto inclusive of Exhibits A and B in Attachment F.
19. Authorize County agencies, departments, and Board offices to pursue marketing sponsorships and fundraising partnerships with nonprofit organizations, private sector organizations and businesses in support of programs and events consistent with the County of Orange Sponsorship Program Marketing Plan.
20. Approve the Charitable Organization Activities Plan for FY 2026-27 outlined in Attachment G.
21. Find that the Charitable Organization Activities Plan for FY 2026-27, per Government Code Section 26227, will serve a public purpose of the County of Orange and is deemed to be necessary to 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.
22. Adopt resolution designating United Way of Orange County to conduct FY 2026-27 charitable campaign with County of Orange employees and pursuant to Government Code Section 1157.2 approving employee authorization of payroll deductions for the payment of contributions to United Way detailed in Attachment H.
23. Receive and file the annual List of County Ad Hoc Committees for FY 2026-27, which is attached as Attachment I.
24. Approve revised County Organizational Change Administrative Procedure as detailed in Attachment J in accordance with County Ordinance No. 3543, Section 1-2-64 (e); and authorize the County Executive Office to make immaterial changes to the Organizational Change Administrative Procedure as necessary.
25. Effective June 26, 2026, approve new title codes, title descriptions, classification specifications, and set pay grades for Community Outreach Worker (Title Code 7126CS), Community Outreach Field Supervisor (Title Code 7127SM), and Community Outreach Program Supervisor (Title Code 7128SM).

26. Effective June 26, 2026, approve and adopt Side Letter Agreement between the County of Orange and Orange County Employees Association (OCEA) Community Services Unit, included as Attachment L.
27. Effective June 26, 2026, approve and adopt Side Letter Agreement between the County of Orange and Orange County Employees Association (OCEA) Supervisory Management Unit, included as Attachment M.
28. Effective June 26, 2026, approve and adopt revisions to the Personnel & Salary Resolution included as Attachment N.
29. Approve and adopt the Retirement Assistance Program and Policy, as included in Attachment P, for unrepresented employees and bargaining units that agree to the terms and conditions for the Retirement Assistance Program, a voluntary incentive program.
30. Authorize the County Executive Officer, or designee, to enter into an agreement with the County bargaining units for their members' participation in the Retirement Assistance Program.
31. Authorize the Chief Human Resource Officer, or designee, to administer the County's Retiree Medical Program and the Health Reimbursement Arrangement (HRA) Plan, in compliance with the Retirement Assistance Program.
32. Authorize the Chief Human Resource Officer, or designee, to amend the County's Retiree Medical Program and HRA Plan Documents, as necessary, to comply with the Retirement Assistance Program, and present any amendments to the Board of Supervisors for approval at a later date.
33. Approve and adopt the Part-Time Plus Program, as included in Attachment Q, for unrepresented employees and bargaining units that agree to the terms and conditions for the Part-Time Plus Program, a voluntary program.
34. Authorize the County Executive Officer, or designee, to enter into an agreement with the County bargaining units for their members' participation in the Part-Time Plus Program.
35. Authorize the County Executive Officer, or designee, to implement the Part-Time Plus Program in a manner set forth in Attachment Q.
36. Authorize the Chief Human Resource Officer, or designee, to administer the Part-Time Plus Program in compliance with the Part-Time Plus Program policy.

**SUMMARY:**

As directed during the FY 2026-27 Public Budget Hearing, the FY 2026-27 Final Budget for the County of Orange is submitted for adoption pursuant to the Government Code Section 29000 at seq. and approval of the FY 2026-27 County Event Calendar will provide a master calendar of events to promote County programs, serve a public purpose of the County of Orange and meet the social needs of the County's population.

## **BACKGROUND INFORMATION:**

### FY 2026-27 Final Budget

Attachment A - FY 2026-27 Final Budget Resolution Package, inclusive of Exhibits numbered 1 through 9, presents detailed information for the FY 2026-27 Final Budget, as directed during the FY 2026-27 Public Budget Hearings on June 9, 2026. Copies are available with the Clerk of the Board.

### Community Corrections Partnership (OCCCP) (AB 109)

The Orange County Community Corrections Partnership (OCCCP) serves as the collaborative group charged with advising on Realignment programs and approving the annual allocation of the anticipated AB 109 funding. On February 26, 2026, the OCCCP unanimously approved the allocation and distribution of two percent of the 2011 Public Safety Realignment (AB 109) base funding received to the Local Law Enforcement at the entity level. As a result, the two percent allocation is estimated at \$2,640,508 based on the State's January Proposed Budget and by applying the approved allocation percentages as detailed in Attachment D.

Additionally, OCCCP approves AB 109 funds for adult reentry services programs which will allow the County to support community-based initiatives that benefit the public by promoting safer and healthier communities. Allocation of AB 109 funds for approved projects will vary and is contingent upon OCCCP approval.

### Orange County Juvenile Justice Coordinating Council (OCJJCC)

On February 29, 2024, the Orange County Juvenile Justice Coordinating Council (OCJJCC) directed the County Executive Office to develop a project proposal and approval process whereby community-based organizations may submit a request for funding for new juvenile-based prevention and intervention programs. On July 25, 2024, the OCJJCC approved the proposed process as an ongoing funding opportunity. Allocation of Juvenile Justice Crime Prevention Act (JJCPA) funds for this funding opportunity will vary and is contingent upon OCJJCC approval.

### FY 2026-27 Master Events Calendar

On June 23, 2015, the Board of Supervisors (Board) approved the County Event Policy and Procedure with the intent to plan and implement a master calendar of events to promote County programs to local residents. The FY 2026-27 Master Events Calendar describes the updated events that have been planned at this time as Attachment E.

### County of Orange Sponsorship Marketing Plan

Pursuant to Government Code section 26110(a)(3), the Board shall annually review the County of Orange Sponsorship Marketing Plan (County Marketing Plan) and adopt the findings of that annual review by resolution. To assist the Board in its annual review of the County Marketing Plan, the County Executive Office (CEO) conducts a review of County events that made use of the County Marketing Plan during consideration of the County Events Calendar within the annual budget process. The results of CEO's review for FY 2025-26 are attached as Attachment F.

### FY 2026-27 Charitable Activities Plan

On February 26, 2019, the Board adopted Resolution 19-011, which consolidated all previous Board direction and procedures relating to County departments' use and support of charitable organizations. The Board approved CEO alignment of the filing of annual reports and approval of County departments' planned activities in support of charitable organizations with the annual budgeting and budget adjustment reporting processes. Accordingly, the CEO instructed County departments to provide their planned activities by March 1 of each year, as part of the budget adoption process for each fiscal year beginning with FY 2019-20. The CEO seeks approval of the compiled planned activities in support of charitable organizations for FY 2026-27 (Attachment G), and recommends finding that those planned activities, per Government Code Section 26227, will serve a public purpose and are deemed necessary to meet the social needs of the population of the County. Any deviations from the planned activities for FY 2026-27 will be presented as part of the budget adjustment reporting process.

### FY 2026-27 United Way Charitable Campaign

United Way of Orange County has conducted an annual campaign among employees of the County since 1979. Adoption of the Resolution for FY 2026-27 will continue employee authorization of payroll deductions for the payment of contributions to United Way.

### FY 2026-27 List of County Ad Hoc Committees

Based on Board Resolution 18-077, the County Executive Office provides the Board with an annual updated list of County Ad Hoc Committees which is also available on the County website: <https://cob.oc.gov/boards-commissions-committees>.

### County Organizational Change Administrative Procedure

On November 17, 2015, the Board adopted changes to the Organizational Changes Administrative Procedure. The proposed update in Attachment J consolidates the original policy and subsequent addendum into a single document using the County's current policy format for enhanced definitions of the different types of organizational changes and associated approval authorities. Related updates are also included in the Personnel & Salary Resolution included as Attachment N.

### Side Letter Agreements for Community Services and Supervisory Management Units

On June 27, 2023, the Board adopted the Memorandum of Understanding between the County and the Orange County Employees Association (OCEA) for both the Community Services and Supervisory Management Units. The Side Letter Agreements, included as Attachment M and N, which addresses the treatment of incumbents in the Community Outreach Series proposed in Attachment K.

### **FINANCIAL IMPACT:**

N/A

### **STAFFING IMPACT:**

The FY 2026-27 Budget total position count reflects a net decrease of 51 positions (50 regular and one limited term) as detailed in Exhibit 9-B of Attachment A.

**REVIEWING AGENCIES/DEPARTMENTS:**

N/A

**ATTACHMENTS:**

- Attachment A - FY 2026-27 Final Budget Resolution Package
- Attachment B - Fund 279 Resolution
- Attachment C - Unapportionment Tax Funds Resolution
- Attachment D - CCP Local Law Enforcement Allocation
- Attachment E - FY 2026-27 Master Events Calendar
- Attachment F - FY 2026-27 County Sponsorship Marketing Plan Resolution
- Attachment G - FY 2026-27 Charitable Organization Activities Plan
- Attachment H - United Way 2026-27 Resolution
- Attachment I - Ad Hoc Committees
- Attachment J - County Organizational Changes Policy
- Attachment K - Classification Maintenance Studies
- Attachment L - Draft OCEA Side Letter Agreement - Community Services
- Attachment M - Draft OCEA Side Letter Agreement - Supervisory Management
- Attachment N - Personnel and Salary Resolution
- Attachment O - Government Code Sections
- Attachment P - Retirement Assistance Program Policy
- Attachment Q - Part-Time Plus Program Policy