FY 2026-27

SEPTEMBER BUDGET UPDATE

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FY 2026-27 SEPTEMBER BUDGET UPDATE

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BUDGET ISSUES

Fund Balance Unassigned (FBU) and Technical Adjustments

Fund Balance Unassigned and Technical Adjustments:
Each year, the Board adopts a final budget prior to the June 30 fiscal year end and before final fund balances are known in the following August. During budget development, departments balance the budgets using estimated obligated fund balances.

As part of the FY 2025-26 year-end closing process, General Fund final balances were calculated and resulted in $385 thousand of Fund Balance Unassigned. In accordance with Board Resolution 10-136, dated June 29, 2010, Auditor-Controller recorded an entry in August 2026 to transfer the excess of $385 thousand from Fund Balance Unassigned (FBU) to Fund Balance Assigned, Balance Sheet Code 9740. The recommended allocation of the assigned fund balance is located on page 5 of this report.

Adjustments are required for Non-General Funds that ended FY 2025-26 with insufficient final Obligated Fund Balance (OFB) to finance the adopted budget requirements; and for all Internal Service Funds and Enterprise Funds with final fund balances varying from the estimated fund balances in the adopted budget. In most cases, the appropriations adjustments are decreases reflecting actual available financing, while appropriations adjustments for actual fund balances higher than estimated are increases reflecting the additional available financing. These adjustments are in the *Recommended Actions* section in a separate summary schedule, *“Fund Balance Available Adjustments.”*

Department Budget Actions

Program I – Public Protection

Sheriff-Coroner (Department 060)

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

- In Sheriff-Coroner, Budget Control 060, increase equipment by $146,000 offset by an equivalent increase in Cannabis Tax Fund Grant Program (CTFGP) state revenue and authorize the purchase of one Black & White patrol vehicle, Class MT-A, to support Driving Under the Influence (DUI) Enforcement operations.

- In Sheriff-Coroner, Budget Control 060, increase equipment by $377,331 and services and supplies by $72,516 for IT support offset by an increase of $449,847 in Board of State and Community Corrections Organized Retail Theft (ORT) Prevention state revenue grant and authorize the purchase of one radio frequency jamming detection system to support the County’s ORT prevention program.

CAL-ID System Costs (Fund 14E, Department 060, Budget Control 14E)

- In CAL-ID System Costs, Fund 14E, authorize the purchase of equipment to support the OC Crime Lab's Automated Biometric Identification (ABI) System and make the following adjustments to the equipment schedule:

Seq. #	Equipment Description	FY 26-27 Budget	Increase/ (Decrease)	Revised Total
FY 27-095	ABI System Upgrade, Replacement, and Improvements	$ 9,875,000	($ 5,175,000)	$ 4,700,000
New	ABI System – Tenprint/Latent Expert Workstations	0	100,000	100,000
New	Livescans	0	75,000	75,000
New	Livescans/Biometric Capture Station Replacement	0	2,000,000	2,000,000
New	ABI System Improvements – Mobile ID Enhancement	0	3,000,000	3,000,000
	Total	**$ 9,875,000**	**$ 0**	**$ 9,875,000**

Program II – Community Services

There are no Program II – Community Services requests in this report.

Program III – Infrastructure and Environmental Resources

OC Waste & Recycling (OCWR, Department 299)

OC Waste & Recycling Enterprise (Fund 299, Department 299, Budget Control 299)

- In OC Waste & Recycling (OCWR) Enterprise, Fund 299, increase equipment by $80,000 offset by an equivalent decrease in special items, and authorize an increase to appropriations for two budgeted specialized trucks, Class MT-M6 (Equipment Seq. # FY 27-352 and FY 27-353) at $40,000 each, as approved by the Board on June 23, 2026 via ASR 26-001506.

Program IV – General Government Services

County Executive Office (Department 017)

Real Estate Development Program (Fund 135, Department 017, Budget Control 135)

- In Real Estate Development Program, Fund 135, increase structures and improvements by $1,400,000 offset by an equivalent decrease in fund balance restricted to purchase an office building located at 840 North Birch Street, Santa Ana for inclusion in the Civic Center Facilities Strategic Plan as approved by the Board on August 11, 2026 via ASR 26-001603.

Registrar of Voters (Department 031)

Registrar of Voters (Fund 100, Department 031, Budget Control 031)

- In Registrar of Voters (ROV), Budget Control 031, increase equipment by $798,465, salaries and benefits by $500,000, and services and supplies by $358,452 offset by an increase in election revenue of $1,656,917 to expedite the vote counting process and provide voter outreach and education for the 2026 General Election. Authorize the purchase of four central scanners along with the associated software application, workstations, and stacker and U-turn attachments necessary to support increased printing workload anticipated with the 2026 General Election.

Program V – Capital Improvements

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, increase structures and improvements by $1,400,000 offset by an equivalent decrease in services and supplies to replace the heating, ventilation, and air conditioning (HVAC) unit at 1055 North Main, Santa Ana.

Program VI – Debt Service

County Executive Office (Department 017)

Golden Lantern Reassessment District 94-1 Debt Service (Fund 433, Department 017, Budget Control 433)

- In Golden Lantern Reassessment District 94-1 Debt Service, Fund 433, establish appropriations for services and supplies of $362,711 offset by an equivalent decrease in fund balance restricted to process payments as allowable within the CFD.

Santa Margarita CFD 86-1 (Ser 1988) Debt Service (Fund 488, Department 017, Budget Control 488)

- In Santa Margarita CFD 86-1(Ser 1988) Debt Service, Fund 488, establish appropriations for services and supplies of $4,603 offset by an equivalent decrease in fund balance restricted to process final payments as allowable within the CFD.

- Direct the Auditor-Controller to close Santa Margarita CFD 86-1(Ser 1988) Debt Service, Fund 488, and transfer any residual balances, estimated to be less than $100, to Miscellaneous, Budget Control 004, prior to year-end close.

Rancho Santa Margarita CFD 87-5b Debt Service (Fund 509, Department 017, Budget Control 509)

- In Rancho Santa Margarita CFD 87-5b Debt Service, Fund 509, establish appropriations for services and supplies of $8,550 offset by an equivalent decrease in fund balance restricted to process final payments as allowable within the CFD.

- Direct the Auditor-Controller to close Rancho Santa Margarita CFD 87-5b Debt Service, Fund 509, and transfer any residual balances, estimated to be less than $100, to Miscellaneous, Budget Control 004, prior to year-end close.

Rancho Santa Margarita CFD 87-5c Debt Service (Fund 517, Department 017, Budget Control 517)

- In Rancho Santa Margarita CFD 87-5c Debt Service, Fund 517, establish appropriations for services and supplies of $11,802 offset by an equivalent decrease in fund balance restricted to process final payments as allowable within the CFD.

- Direct the Auditor-Controller to close Rancho Santa Margarita CFD 87-5c Debt Service, Fund 517, and transfer any residual balances, estimated to be less than $100, to Miscellaneous, Budget Control 004, prior to year-end close.

Rancho Santa Margarita CFD 87-5d(A) Debt Service (Fund 521, Department 017, Budget Control 521)

- In Rancho Santa Margarita CFD 87-5d(A) Debt Service, Fund 521, establish appropriations for services and supplies of $10,771 offset by an equivalent decrease in fund balance restricted to process final payments as allowable within the CFD.

- Direct the Auditor-Controller to close Rancho Santa Margarita CFD 87-5d(A) Debt Service, Fund 521, and transfer any residual balances, estimated to be less than $100, to Miscellaneous, Budget Control 004, prior to year-end close.

Program VII – Insurance, Reserves and Miscellaneous

Registrar of Voters (Department 031)

OC Printing & Graphics (Fund 297, Department 031, Budget Control 297)

- In OC Printing & Graphics, Fund 297, increase equipment by $670,175 offset by an equivalent decrease in special items, and authorize the purchase of two high-capacity printers to support increased printing workload anticipated with the upcoming 2026 General Election.

Other Issues

<u>Fund Balance & Reserve Changes</u>

- In General Fund 100, decrease fund balance restricted (BSA 9740) by $306,880 offset by an increase in Net County Cost (NCC) to OC Public Works (OCPW), Budget Control 080, for the purchase of two holding tanks with provers to be installed on two OC Agriculture, Weights and Measures’ existing vehicles.

  In OCPW, Budget Control 080, increase equipment by $306,880 offset by an equivalent increase in NCC, and authorize the purchase of two holding tanks with provers to be installed on two OC Agriculture, Weights and Measures’ existing vehicles to ensure accurate testing and certification of retail motor fuel pumps, as mandated by Title 4 California Code Regulations, Section 4070.

- In General Fund 100, decrease fund balance restricted (BSA 9740) by $78,025 offset by an increase in NCC to Miscellaneous, Budget Control 004 to fund future capital projects.

  In Miscellaneous, Budget Control 004, increase NCC by $78,025 offset by an equivalent increase in transfers out to Countywide Capital Projects Non-General Fund 15D, to fund future capital projects.

  In Countywide Capital Projects Non-General Fund 15D, increase transfers in from Miscellaneous, Budget Control 004, by $78,025 offset by an equivalent increase to special items to fund future capital projects.

Recommended Actions

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* documents.

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)**

Note: Recommended Actions nine and ten are related to classification maintenance studies, please see Attachment D.

FY 2026-27 September Budget Update - Budget Adjustment 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
Budget Issues														
P1 - Public Protection														
Purchase of One Vehicle for DUI Enforcement Operations														
Sheriff-Coroner	100	060	060	060-1413		4000			0000		146,000	0	0	
Sheriff-Coroner	100	060	060	060-1413	6970			9972			0	146,000	0	
Purchase of One Vehicle for DUI Enforcement Operations											**146,000**	**146,000**	**0**	**0**
Purchase of One Radio Frequency Jamming Detection System for ORT Prevention Grant Program														
Sheriff-Coroner	100	060	060	060-9414		4000			0000		377,331	0	0	
Sheriff-Coroner	100	060	060	060-9414		1900			0000		72,516	0	0	
Sheriff-Coroner	100	060	060	060-9414	6970			9989			0	449,847	0	
Purchase of One Radio Frequency Jamming Detection System for ORT Prevention Grant Program											**449,847**	**449,847**	**0**	**0**
P3 - Infrastructure & Environmental														
Increase Appropriations for Two Specialized Trucks														
OC Waste & Recycling Enterprise	299	299	299	299-4205		4000			B001		40,000	0	0	
OC Waste & Recycling Enterprise	299	299	299	299-6105		4000			B001		40,000	0	0	
OC Waste & Recycling Enterprise	299	299	299	299-2005		5000			0000		(80,000)	0	0	
Increase Appropriations for Two Specialized Trucks											**0**	**0**	**0**	**0**
P4 - General Government Services														
Purchase Office Building for Civic Center Facilities Strategic Plan														
Real Estate Development Program	135	017	135	135-PL34		4200			0000		1,400,000	0	0	
Real Estate Development Program	135	017	135	135-6100			9720				0	0	(1,400,000)	
Purchase Office Building for Civic Center Facilities Strategic Plan											**1,400,000**	**0**	**(1,400,000)**	**0**
Increase Appropriations to Support ROV Operations for 2026 General Election														
Registrar of Voters	100	031	031	031-4300		4000			0000		560,234	0	0	
Registrar of Voters	100	031	031	031-4300		4040			0000		238,231	0	0	
Registrar of Voters	100	031	031	031-4300		0102			0000		500,000	0	0	
Registrar of Voters	100	031	031	031-4300		2400			0000		353,055	0	0	
Registrar of Voters	100	031	031	031-4300		1840			0000		5,397	0	0	
Registrar of Voters	100	031	031	031-4300	7340			0000			0	1,656,917	0	
Increase Appropriations to Support ROV Operations for 2026 General Election											**1,656,917**	**1,656,917**	**0**	**0**

FY 2026-27 September Budget Update - Budget Adjustment 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
P5 - Capital Improvements														
Increase Appropriations to Replace HVAC Unit														
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ14		4200			0000		1,400,000	0	0	
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-15DC		1400			0000		(1,400,000)	0	0	
Increase Appropriations to Replace HVAC Unit											**0**	**0**	**0**	**0**
P6 - Debt Service														
Increase Appropriations to Spend Remaining Balances Prior to Closure of Fund														
Golden Lantern Reassessment District 94-1 Debt Service	433	017	433	433-5300		1900			0000		362,711	0	0	
Golden Lantern Reassessment District 94-1 Debt Service	433	017	433	433-5300			9720				0	0	(362,711)	
Increase Appropriations to Spend Remaining Balances Prior to Closure of Fund											**362,711**	**0**	**(362,711)**	**0**
Increase Appropriations to Spend Remaining Balances Prior to Closure of Fund														
Santa Margarita CFD 86-1(Ser 1988) Debt Service	488	017	488	488-5300		1900			0000		4,603	0	0	
Santa Margarita CFD 86-1(Ser 1988) Debt Service	488	017	488	488-5300			9721				0	0	(4,603)	
Increase Appropriations to Spend Remaining Balances Prior to Closure of Fund											**4,603**	**0**	**(4,603)**	**0**
Increase Appropriations to Spend Remaining Balances Prior to Closure of Fund														
Rancho Santa Margarita CFD 87-5b Debt Service	509	017	509	509-5300		1900			0000		8,550	0	0	
Rancho Santa Margarita CFD 87-5b Debt Service	509	017	509	509-5300			9721				0	0	(8,550)	
Increase Appropriations to Spend Remaining Balances Prior to Closure of Fund											**8,550**	**0**	**(8,550)**	**0**
Increase Appropriations to Spend Remaining Balances Prior to Closure of Fund														
Rancho Santa Margarita CFD 87-5c Debt Service	517	017	517	517-5300		1900			0000		11,802	0	0	
Rancho Santa Margarita CFD 87-5c Debt Service	517	017	517	517-5300			9721				0	0	(11,802)	
Increase Appropriations to Spend Remaining Balances Prior to Closure of Fund											**11,802**	**0**	**(11,802)**	**0**
Increase Appropriations to Spend Remaining Balances Prior to Closure of Fund														
Rancho Santa Margarita CFD 87-5d(A) Debt Service	521	017	521	521-5300		1900			0000		10,711	0	0	
Rancho Santa Margarita CFD 87-5d(A) Debt Service	521	017	521	521-5300			9721				0	0	(10,711)	
Increase Appropriations to Spend Remaining Balances Prior to Closure of Fund											**10,711**	**0**	**(10,711)**	**0**
P7 - Insurance, Reserves & Miscellaneous														
Purchase Two Printers for 2026 General Elections														
OC Printing & Graphics	297	031	297	297-3200		4000			0000		670,175	0	0	
OC Printing & Graphics	297	031	297	297-3200		5000			0000		(670,175)	0	0	
Purchase Two Printers for 2026 General Elections											**0**	**0**	**0**	**0**

FY 2026-27 September Budget Update - Budget Adjustment 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
Other Issues														
General Fund Reserves Assignment														
County General Fund-Level Transactions	100	001	100	100-0100			9740			9812	0	0	(306,880)	(306,880)
OC Public Works	100	080	080	080-4910		4000			0000		306,880	0	0	306,880
County General Fund-Level Transactions	100	001	100	100-0100			9740			9812	0	0	(78,025)	(78,025)
Miscellaneous	100	017	004	004-5500		4801			T15D		78,025	0	0	78,025
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-1100		5000			0000		78,025	0	0	78,025
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-P000	7810			T004			0	78,025	0	(78,025)
										General Fund Reserves Assignment	**462,930**	**78,025**	**(384,905)**	**0**
										GRAND TOTALS	**4,514,071**	**2,330,789**	**(2,183,282)**	**0**

Obligated Fund Balance/Net Position Adjustment Summary
(For Fiscal Year Ended June 30, 2026)

Budget Control Name	Fund	Dept Code	Budget Control	Budget Unit	Rev Source	Object	Balance Sheet Acct	Dept Rev Code	Dept Obj Code	Dept BalSht Code	Appropriations	Revenue	Inc/Dec Reserves	Net County Cost
P1 - Public Protection														
Sheriff-Coroner	100	060	060	060-7478	7811			T13R			0	240,000	0	(240,000)
Sheriff-Coroner	100	060	060	060-7478		4000			0000		240,000	0	0	240,000
County Automated Fingerprint Identification	109	060	109	109-5109		5000			0000		(14,598)	0	0	(14,598)
Orange County Jail Fund	134	060	134	134-7471		5000			0000		(3)	0	0	(3)
State Criminal Alien Assistance Program (SCAAP)	13P	060	13P	13P-9493		5000			0000		(377)	0	0	(377)
Sheriff-Coroner Replacement & Maintenance Fund (SCRAM)	13R	060	13R	13R-9493		4800			T060		240,000	0	0	240,000
Sheriff-Coroner Replacement & Maintenance Fund (SCRAM)	13R	060	13R	13R-9493		5000			0000		(240,000)	0	0	(240,000)
Cal-ID Operational Costs	14D	060	14D	14D-5109		5000			0000		(25,439)	0	0	(25,439)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P17A		4200			0000		500,000	0	0	500,000
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P24E	7811			T15D			0	224,680	0	(224,680)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P24E		4200			0000		224,680	0	0	224,680
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P26A	7811			T15D			0	610,642	0	(610,642)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P26A		4200			0000		610,642	0	0	610,642
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P27A	7811			T15D			0	1,000,000	0	(1,000,000)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P27A		4200			0000		500,000	0	0	500,000
P2 - Community Services														
Domestic Violence Program	124	012	124	124-1405			9720				0	0	(204,128)	(204,128)
Domestic Violence Program	124	012	124	124-1405			9990				0	0	204,128	204,128
Domestic Violence Program	124	012	124	124-1405		1900			0000		(36,230)	0	0	(36,230)
OC Housing	15G	012	15G	15G-PH01	7590			0000			0	500,000	0	(500,000)
OC Housing	15G	012	15G	15G-PH01		4200			0000		500,000	0	0	500,000
OC Tobacco Settlement Fund	13N	017	13N	13N-5500		4800			T042		(6,454,741)	0	0	(6,454,741)
Health Care Agency	100	042	042	042-1420	7811			T13N			0	(169,138)	0	169,138
Health Care Agency	100	042	042	042-1420		1900			0000		(169,138)	0	0	(169,138)
Health Care Agency	100	042	042	042-1520	7811			T13N			0	149,885	0	(149,885)
Health Care Agency	100	042	042	042-1520		1900			0000		149,885	0	0	149,885
Health Care Agency	100	042	042	042-2200	7811			T13N			0	609,272	0	(609,272)
Health Care Agency	100	042	042	042-2200		1900			0000		609,272	0	0	609,272
Health Care Agency	100	042	042	042-2500	7811			T13N			0	167,472	0	(167,472)
Health Care Agency	100	042	042	042-2500		1900			0000		167,472	0	0	167,472
Health Care Agency	100	042	042	042-6500	7811			T13N			0	(4,774,012)	0	4,774,012
Health Care Agency	100	042	042	042-6500		1900			0000		(4,774,012)	0	0	(4,774,012)
Health Care Agency	100	042	042	042-7000	7811			T13N			0	(2,438,220)	0	2,438,220
Health Care Agency	100	042	042	042-7000		1900			0000		(2,438,220)	0	0	(2,438,220)

Obligated Fund Balance/Net Position Adjustment Summary
(For Fiscal Year Ended June 30, 2026)

Budget Control Name	Fund	Dept Code	Budget Control	Budget Unit	Rev Source	Object	Balance Sheet Acct	Dept Rev Code	Dept Obj Code	Dept BalSht Code	Appropriations	Revenue	Inc/Dec Reserves	Net County Cost
P2 - Community Services (Continued)														
Health Care Agency	100	042	042	042-1400	7811			T15D			0	1,000,000	0	(1,000,000)
Health Care Agency	100	042	042	042-1400		1900			0000		1,000,000	0	0	1,000,000
P3 - Infrastructure & Environmental														
El Toro Improvement Fund	15T	017	15T	15T-5300			9720				0	0	(165,641)	(165,641)
El Toro Improvement Fund	15T	017	15T	15T-5300		1900			0000		165,641	0	0	165,641
OCWR Corrective Action Escrow	274	074	274	274-2005			9790				0	0	616,425	616,425
OCWR-FRB/Bee Canyon Landfill Escrow	284	074	284	284-2005		5000			0000		3,843,712	0	0	3,843,712
OCWR - Brea/Olinda Landfill Escrow	286	074	286	286-2005		5000			0000		4,688,317	0	0	4,688,317
OCWR-Prima Deshecha Landfill Escrow	287	074	287	287-2005		5000			0000		4,929,634	0	0	4,929,634
Utilities	100	080	040	040-PD26	7811			T15D			0	500,000	0	(500,000)
Utilities	100	080	040	040-PD26		4200			0000		500,000	0	0	500,000
Utilities	100	080	040	040-PD29	7811			T15D			0	3,750,000	0	(3,750,000)
Utilities	100	080	040	040-PD29		4200			0000		3,750,000	0	0	3,750,000
Utilities	100	080	040	040-PD33	7811			T15D			0	1,007,000	0	(1,007,000)
Utilities	100	080	040	040-PD33		4200			0000		1,007,000	0	0	1,007,000
OC Road - Capital Improvement Projects	174	080	174	174-0950			9720				0	0	(19,189,757)	(19,189,757)
OC Road - Capital Improvement Projects	174	080	174	174-LM03		4100			0000		40,000	0	0	40,000
OC Road - Capital Improvement Projects	174	080	174	174-P01R		1900			0000		95,000	0	0	95,000
OC Road - Capital Improvement Projects	174	080	174	174-P01R		3600			0000		50,000	0	0	50,000
OC Road - Capital Improvement Projects	174	080	174	174-P01R		4200			0000		65,000	0	0	65,000
OC Road - Capital Improvement Projects	174	080	174	174-P19R		3100			0000		70,000	0	0	70,000
OC Road - Capital Improvement Projects	174	080	174	174-P21R		1900			0000		38,820	0	0	38,820
OC Road - Capital Improvement Projects	174	080	174	174-PM01		4200			0000		1,468,500	0	0	1,468,500
OC Road - Capital Improvement Projects	174	080	174	174-PM06		4200			0000		46,900	0	0	46,900
OC Road - Capital Improvement Projects	174	080	174	174-PM23		1900			0000		100,000	0	0	100,000
OC Road - Capital Improvement Projects	174	080	174	174-PM23		1900			0000		50,000	0	0	50,000
OC Road - Capital Improvement Projects	174	080	174	174-PM23		4200			0000		100,000	0	0	100,000
OC Road - Capital Improvement Projects	174	080	174	174-PM23		4200			0000		22,000	0	0	22,000
OC Road - Capital Improvement Projects	174	080	174	174-PM29		1900			0000		65,000	0	0	65,000
OC Road - Capital Improvement Projects	174	080	174	174-PM29		3600			0000		30,000	0	0	30,000
OC Road - Capital Improvement Projects	174	080	174	174-PM29		4200			0000		175,000	0	0	175,000
OC Road - Capital Improvement Projects	174	080	174	174-PM43		4200			0000		1,500,000	0	0	1,500,000
OC Road - Capital Improvement Projects	174	080	174	174-PM43		4200			0000		60,000	0	0	60,000
OC Road - Capital Improvement Projects	174	080	174	174-PM45		1900			0000		100,000	0	0	100,000
OC Road - Capital Improvement Projects	174	080	174	174-PM45		3600			0000		75,000	0	0	75,000

Obligated Fund Balance/Net Position Adjustment Summary
(For Fiscal Year Ended June 30, 2026)

Budget Control Name	Fund	Dept Code	Budget Control	Budget Unit	Rev Source	Object	Balance Sheet Acct	Dept Rev Code	Dept Obj Code	Dept BalSht Code	Appropriations	Revenue	Inc/Dec Reserves	Net County Cost
P3 - Infrastructure & Environmental (Continued)														
OC Road - Capital Improvement Projects	174	080	174	174-PM45		4200			0000		375,000	0	0	375,000
OC Road - Capital Improvement Projects	174	080	174	174-PM47		1900			0000		36,600	0	0	36,600
OC Road - Capital Improvement Projects	174	080	174	174-PM47		4200			0000		909,344	0	0	909,344
OC Road - Capital Improvement Projects	174	080	174	174-PM51		1900			0000		54,000	0	0	54,000
OC Road - Capital Improvement Projects	174	080	174	174-PM51		4200			0000		260,000	0	0	260,000
OC Road - Capital Improvement Projects	174	080	174	174-PR00		1900			0000		500,000	0	0	500,000
OC Road - Capital Improvement Projects	174	080	174	174-PR48		1900			0000		393	0	0	393
OC Road - Capital Improvement Projects	174	080	174	174-PR48		4200			0000		18,200	0	0	18,200
OC Road - Capital Improvement Projects	174	080	174	174-PR73		4200			0000		12,735,000	0	0	12,735,000
OC Road - Capital Improvement Projects	174	080	174	174-PR91		4200			0000		150,000	0	0	150,000
OC Flood - Capital Improvement Projects	401	080	401	401-0950			9720				0	0	(20,727,569)	(20,727,569)
OC Flood - Capital Improvement Projects	401	080	401	401-L394		4100			0000		11,983,166	0	0	11,983,166
OC Flood - Capital Improvement Projects	401	080	401	401-LF11		4100			0000		50,000	0	0	50,000
OC Flood - Capital Improvement Projects	401	080	401	401-PF00		1900			0000		1,400,000	0	0	1,400,000
OC Flood - Capital Improvement Projects	401	080	401	401-PF73		1900			0000		1,190,200	0	0	1,190,200
OC Flood - Capital Improvement Projects	401	080	401	401-PF73		4100			0000		69,584	0	0	69,584
OC Flood - Capital Improvement Projects	401	080	401	401-PF73		4200			0000		410,000	0	0	410,000
OC Flood - Capital Improvement Projects	401	080	401	401-PF73		4200			0000		175,649	0	0	175,649
OC Flood - Capital Improvement Projects	401	080	401	401-PF73		4200			0000		5,000	0	0	5,000
OC Flood - Capital Improvement Projects	401	080	401	401-PN02		4200			0000		4,443,970	0	0	4,443,970
OC Flood - Capital Improvement Projects	401	080	401	401-PN06		1900			0000		200,000	0	0	200,000
OC Flood - Capital Improvement Projects	401	080	401	401-PN07		3100			0000		800,000	0	0	800,000
OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	404	080	404	404-0950			9720				0	0	(48,937,760)	(48,937,760)
OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	404	080	404	404-0950		5000			0000		10,230,000	0	0	10,230,000
OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	404	080	404	404-5180	6920			0000			0	1,000,000	0	(1,000,000)
OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	404	080	404	404-5180	7050			0000			0	(39,707,760)	0	39,707,760
County Service Area #13 - La Mirada	468	080	468	468-0950	7600			0000			0	(46)	0	46
Airport - Operating	280	280	280	280-0600		5000			0000		4,946,655	0	0	4,946,655
Airport Construction Fund	281	280	281	281-0600		5000			0000		2,578,663	0	0	2,578,663
Airport Debt Service Fund	283	280	283	283-0600		5000			0000		(10,449,159)	0	0	(10,449,159)
OCWR Capital Project Fund	273	299	273	273-2005		5000			0000		1,398,546	0	0	1,398,546
OCWR Capital Project Fund	273	299	273	273-6005		1900			0000		3,900,000	0	0	3,900,000
OCWR Capital Project Fund	273	299	273	273-P827		4200			0000		600,000	0	0	600,000
OCWR-Environmental Reserve	275	299	275	275-2005			9760				0	0	41,935,859	41,935,859

Obligated Fund Balance/Net Position Adjustment Summary
(For Fiscal Year Ended June 30, 2026)

Budget Control Name	Fund	Dept Code	Budget Control	Budget Unit	Rev Source	Object	Balance Sheet Acct	Dept Rev Code	Dept Obj Code	Dept BalSht Code	Appropriations	Revenue	Inc/Dec Reserves	Net County Cost
P3 - Infrastructure & Environmental (Continued)														
OCWR - Landfill Post-Closure Maintenance	279	299	279	279-2005			9760				0	0	57,413,326	57,413,326
OCWR Importation Revenue Sharing	295	299	295	295-2005			9760				0	0	2,882	2,882
OC Waste & Recycling Enterprise	299	299	299	299-2005			9760				0	0	69,552,687	69,552,687
OC Waste & Recycling Enterprise	299	299	299	299-2005		5000			0000		8,000,000	0	0	8,000,000
OC Waste & Recycling Enterprise	299	299	299	299-6105		1300			0000		100,000	0	0	100,000
OC Waste & Recycling Enterprise	299	299	299	299-6105		1400			0000		250,000	0	0	250,000
OC Waste & Recycling Enterprise	299	299	299	299-6105		1900			0000		250,000	0	0	250,000
OC Waste & Recycling Enterprise	299	299	299	299-6105		1900			0000		450,000	0	0	450,000
OC Waste & Recycling Enterprise	299	299	299	299-6105		1900			0000		750,000	0	0	750,000
OC Waste & Recycling Enterprise	299	299	299	299-6105		1900			0000		300,000	0	0	300,000
OC Waste & Recycling Enterprise	299	299	299	299-6105		1900			0000		1,100,000	0	0	1,100,000
OC Waste & Recycling Enterprise	299	299	299	299-6105		2400			0000		300,000	0	0	300,000
OC Waste & Recycling Enterprise	299	299	299	299-6105		2400			0000		100,000	0	0	100,000
OC Waste & Recycling Enterprise	299	299	299	299-6105		2400			0000		500,000	0	0	500,000
P4 - General Government Services														
OC CARES Fund	12M	017	12M	12M-5600		4801			T15D		(43,200,000)	0	0	(43,200,000)
OC CARES Fund	12M	017	12M	12M-5600		5000			0000		(121,598,169)	0	0	(121,598,169)
P5 - Capital Improvements														
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-1100			9744				0	0	(162,982,478)	(162,982,478)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-1100		5000			0000		62,827,956	0	0	62,827,956
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-15DC		1400			0000		(1,356,032)	0	0	(1,356,032)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-P14Q		4200			0000		(1,342,387)	0	0	(1,342,387)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PA31		4200			0000		735,574	0	0	735,574
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PJ16		4200			0000		1,885,000	0	0	1,885,000
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PJ16		4800			T042		1,000,000	0	0	1,000,000
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PK03		4200			0000		5,525,287	0	0	5,525,287
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PK08		4200			0000		250,812	0	0	250,812
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM18	7811			T12M			0	(3,200,000)	0	3,200,000
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM24		4200			0000		(34,563,835)	0	0	(34,563,835)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM37		4200			0000		5,000	0	0	5,000
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM42		4200			0000		10,370	0	0	10,370
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PN02		4200			0000		905,233	0	0	905,233
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PN04		4200			0000		(31,973)	0	0	(31,973)
Countywide IT Projects Non-General Fund	15I	017	15I	15I-15IC		1940			0000		(750,000)	0	0	(750,000)
Countywide IT Projects Non-General Fund	15I	017	15I	15I-15IC		5000			0000		3,502,511	0	0	3,502,511

Obligated Fund Balance/Net Position Adjustment Summary
(For Fiscal Year Ended June 30, 2026)

Budget Control Name	Fund	Dept Code	Budget Control	Budget Unit	Rev Source	Object	Balance Sheet Acct	Dept Rev Code	Dept Obj Code	Dept BalSht Code	Appropriations	Revenue	Inc/Dec Reserves	Net County Cost
P5 - Capital Improvements (Continued)														
Countywide IT Projects Non-General Fund	15I	017	15I	15I-I999			9744				0	0	(5,473,122)	(5,473,122)
Countywide IT Projects Non-General Fund	15I	017	15I	15I-IA06		1940			0000		(157,868)	0	0	(157,868)
Countywide IT Projects Non-General Fund	15I	017	15I	15I-II16		1940			0000		107,031	0	0	107,031
Countywide IT Projects Non-General Fund	15I	017	15I	15I-IM09			9744				0	0	(17,100,000)	(17,100,000)
Countywide IT Projects Non-General Fund	15I	017	15I	15I-IM09		5000			0000		19,031,688	0	0	19,031,688
Countywide IT Projects Non-General Fund	15I	017	15I	15I-IM11			9744				0	0	(266,291)	(266,291)
Countywide IT Projects Non-General Fund	15I	017	15I	15I-IN01		1940			0000		(79,761)	0	0	(79,761)
Countywide IT Projects Non-General Fund	15I	017	15I	15I-IN07		1940			0000		(14,930)	0	0	(14,930)
Countywide IT Projects Non-General Fund	15I	017	15I	15I-IO02		1940			0000		(61,735)	0	0	(61,735)
Countywide IT Projects Non-General Fund	15I	017	15I	15I-IP02		1940			0000		124,097	0	0	124,097
Countywide IT Projects Non-General Fund	15I	017	15I	15I-IQ03		1940			0000		388,380	0	0	388,380
Countywide IT Projects Non-General Fund	15I	017	15I	15I-IQ04		1940			0000		750,000	0	0	750,000
CFD 2021-1 RMV (Rienda) Construction Fund	565	017	565	565-5300		2400			0000		(4,404,848)	0	0	(4,404,848)
CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund	567	017	567	567-5300		2400			0000		(9,269,698)	0	0	(9,269,698)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PN15		4200			0000		45,510	0	0	45,510
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PN16		4800			T040		500,000	0	0	500,000
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PN23		4801			T14Q		224,680	0	0	224,680
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PN34		4800			T040		3,750,000	0	0	3,750,000
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PN41		4200			0000		(86,478)	0	0	(86,478)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PN42		4200			0000		10,000	0	0	10,000
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PN43		4200			0000		708,000	0	0	708,000
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PP01		4200			0000		(24,713)	0	0	(24,713)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PP02		4200			0000		20,898	0	0	20,898
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PP06		4200			0000		(12,300)	0	0	(12,300)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PP14	7811			T12M			0	(40,000,000)	0	40,000,000
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PP14		4200			0000		24,563,871	0	0	24,563,871
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PP15		4200			0000		7,787,121	0	0	7,787,121
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PP16		4200			0000		42,162,941	0	0	42,162,941
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PP17		4200			0000		356,816	0	0	356,816
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ01		4200			0000		(100,000)	0	0	(100,000)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ02		4200			0000		49,522	0	0	49,522
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ03		4800			T040		1,007,000	0	0	1,007,000
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ04		4200			0000		35,723	0	0	35,723
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ05		4200			0000		100,254	0	0	100,254
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ06		1402			0000		140,473	0	0	140,473

Obligated Fund Balance/Net Position Adjustment Summary
(For Fiscal Year Ended June 30, 2026)

Budget Control Name	Fund	Dept Code	Budget Control	Budget Unit	Rev Source	Object	Balance Sheet Acct	Dept Rev Code	Dept Obj Code	Dept BalSht Code	Appropriations	Revenue	Inc/Dec Reserves	Net County Cost
P5 - Capital Improvements (Continued)														
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ07		4200			0000		1,000	0	0	1,000
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ09		4200			0000		833,623	0	0	833,623
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ10		4801			T14Q		610,642	0	0	610,642
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ11		1402			0000		(99,659)	0	0	(99,659)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ12		4200			0000		346,549	0	0	346,549
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PQ16		4801			T14Q		1,000,000	0	0	1,000,000
P7 - Insurance, Reserves & Miscellaneous														
Insured Health Plans ISF	290	017	290	290-2000		5000			0000		(60,568)	0	0	(60,568)
Unemployment ISF	291	017	291	291-2000		5000			0000		291,682	0	0	291,682
Self-Insured PPO Health Plans ISF	292	017	292	292-2000		5000			0000		(48,916)	0	0	(48,916)
Self-Insured Benefits ISF	298	017	298	298-2000		5000			0000		117,675	0	0	117,675
Wellness Program Internal Service Fund	29W	017	29W	29W-2000		5000			0000		(979,833)	0	0	(979,833)
Life Insurance ISF	29Z	017	29Z	29Z-2000		5000			0000		(2,222)	0	0	(2,222)
OCIT Countywide Services	289	017	289	289-3317			9760				0	0	565,681	565,681
Property & Casualty Risk ISF	294	017	294	294-5710		3500			0000		48,777	0	0	48,777
Workers' Compensation ISF	293	017	293	293-5605		3520			0000		(1,897,450)	0	0	(1,897,450)
OC Printing & Graphics	297	031	297	297-3200		5000			0000		1,442,726	0	0	1,442,726
Compressed Natural Gas Enterprise Fund	270	080	270	270-3710			9760				0	0	220,279	220,279
OC Fleet Services	296	080	296	296-3710			9760				0	0	(182,000)	(182,000)
OC Fleet Services	296	080	296	296-3710		5300			0000		(2,386,062)	0	0	(2,386,062)
										Grand Total	**35,370,513**	**(79,530,225)**	**(104,717,479)**	**10,183,259**

Our Community. Our Commitment.

COUNTY OF ORANGE
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