



AGENDA STAFF REPORT

Control: 26001229

MEETING DATE: 06/09/2026
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

SUBJECT: Fiscal Year 2026-27 Public Budget Hearing

CEO CONCUR	COUNTY COUNSEL REVIEW	CLERK OF THE BOARD
Concur	No Legal Objection	PUBLIC HEARINGS 3 Votes Board Majority

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

Prior Board Action: 1/27/2026 #12

RECOMMENDED ACTION(S):

1. Open the Fiscal Year 2026-27 Public Budget Hearings (Government Code Section 29080).
2. Consider the Recommended Fiscal Year 2026-27 Budget.
3. Upon receipt of all changes/modifications to the Fiscal Year 2026-27 Recommended Budget by the Board of Supervisors, close the Fiscal Year 2026-27 Public Budget Hearings and set June 23, 2026, 9:30 a.m. for final budget adoption.

SUMMARY:

The County Executive Office requests that the Board of Supervisors conduct the Fiscal Year 2026-27 Public Budget Hearings in accordance with California Government Code 29080 (b) whereby, "On the date stated in the notice, not fewer than 10 days after the recommended budget documents are available, and at a time and place also stated in the notice, the board will conduct a public hearing on the recommended budget."

BACKGROUND INFORMATION:

On January 27, 2026, the Board of Supervisors (Board) approved the Fiscal Year (FY) 2026-27 budget adoption schedule pursuant to Government Code section 29064, subdivision (c), and pursuant to this schedule: (a) the FY 2026-27 Recommended Budget was made available to the public on or before May 20, 2026; and (b) a notice stating that the FY 2026-27 Recommended Budget is available to members of the public and the time and place of the public hearing on the budget was published on or before May 1, 2026.

The FY 2026-27 Recommended Budget documents are available on the County Executive Office (CEO) Internet web page at <https://cfo.ocgov.com/budget/fiscal-year-2026-2027>.

FINANCIAL IMPACT:

The County of Orange FY 2026-27 Recommended Budget includes total appropriations of \$10,547,068,105, which represents a 6.8 percent decrease when compared to the FY 2025-26 Modified Budget. Total appropriations are comprised of \$5,191,961,356 General Fund and \$5,355,106,749 Non-General Fund appropriations.

The FY 2026-27 Recommended Budget includes total revenues, excluding General Purpose Revenues (GPR), of \$9,257,993,936, which represents an 8.2 percent decrease when compared to the FY 2025-26 Modified Budget. Total revenues consist of \$3,902,887,187 General Fund revenues, excluding GPR, and \$5,355,106,749 associated with the Non-General Funds.

Total Net County Cost (NCC) contained in the FY 2026-27 Recommended Budget is \$1,289,074,169, which is a 5.2 percent increase over FY 2025-26 Modified Budget.

STAFFING IMPACT:

The FY 2025-26 Mid-Year Budget Report approved by the Board on January 27, 2026, reported an authorized position count of 18,569. As of March 31, 2026, the authorized position count was 18,543. The FY 2026-27 Recommended Budget includes a net decrease of 41 positions related to previously approved Board actions, offset by an addition of three positions included in the base Recommended Budget and is pending Board approval. Should the Board approve CEO's recommendation, the FY 2026-27 position count would be 18,505 (see table below).

Program Name	Authorized Positions, as of 3/31/2026	Net Changes of Previously Board Approved Actions	New Positions Added in Recommended Budget	FY 2026-27 Total Positions
Public Protection	6,337	(18)	-	6,319
Community Services	8,769	(15)	-	8,754
Infrastructure & Environmental	1,310	(4)	3	1,309
General Government Services	1,779	(5)	-	1,774
Insurance, Reserves & Miscellaneous	348	1	-	349
Totals	18,543	(41)	3	18,505

REVIEWING AGENCIES/DEPARTMENTS:

N/A

ATTACHMENTS:

Attachment A - Government Code Sections 29064 & 29080-29083