FY 2025-26 Year-End Budget Report

ORANGE COUNTY
ocgov.com
Our Community. Our Commitment.

Acknowledgement:

Cover art courtesy of CEO Communications

FY 2025-26 YEAR-END BUDGET REPORT

TABLE OF CONTENTS

EXECUTIVE SUMMARY

The Year-End Budget Report provides the Board of Supervisors, County departments, members of the public, and other interested parties with an overview of the status of revenues, expenditures, Net County Cost (NCC), total budgeted positions and various departmental issues requiring recommended changes to the County's budget. The Executive Summary provides information at a summary level.

Overall Status

The Year-End Budget Report provides an overview of total revenue, expense and NCC measured against prior year total revenue, expense, and NCC at June 30, 2026.

Net County Cost

At June 30, 2026, the General Fund NCC surplus was $6.5 million, which resulted from a combination of savings from departments' budget action plans, vacant positions, timing of program expenditures, and higher than budgeted property tax revenues and tax collection fees.

Although the General Fund had an overall NCC surplus, the following departments and Budget Controls exceeded the budgeted NCC Limits:

Department/Budget Control	Appropriations Savings/(Overrun)	Revenue (Shortfall)	NCC (Overrun)
Assessor (002)	($ 6,682)	($ 27,544)	($ 34,226)
Miscellaneous (004)	329,292,915	(337,606,667)	(8,313,752)
CEO / Office of Care Coordination (018)	7,084,912	(8,309,682)	(1,224,770)
CEO / County Procurement Office (021)	(2,799,144)	1,122,070	(1,677,074)
County Counsel (025)	(3,673,247)	2,937,869	(735,378)
Grand Jury (041)	(62,356)	0	(62,356)
Pretrial Services (048)	(81,150)	0	(81,150)
OC Campaign Finance and Ethics Commission (052)	(15,615)	1,200	(14,415)
Employee Benefits (056)	(111,120)	98,701	(12,419)
Sheriff-Coroner (060)	(4,903,902)	(24,218,838)	(29,122,740)
Alternate Defense (073)	(155,220)	0	(155,220)
Total	**$ 324,569,391**	**($ 366,002,891)**	**($ 41,433,500)**

NCC overruns are due to the following:

- Assessor – Primarily due to shortfall in assessment and tax collection fee revenue.
- Miscellaneous – Primarily due to General Fund subsidy to Risk Management for unanticipated settlement payouts.
- Office of Care Coordination – Revenue shortfall primarily due to the timing of reimbursable receipts for claimed Outreach & Engagement expenditures, which are anticipated to be received in FY 2026-27.
- County Procurement Office – Higher than anticipated salaries and employee benefits and reclassification of certain functions from billable to non-billable due to procurement centralization, along with unanticipated costs from the May 2026 Garden Gove Hazmat incident.
- County Counsel – Higher than anticipated salaries and employee benefits and unbillable outside counsel fees.
- Grand Jury – Higher than anticipated costs related to the Grand Jury's temporary relocation to a County facility due to the State's Central Justice Center Facility Modification Project.
- Pretrial Services – Higher than anticipated costs for contracted pretrial services provided by the Superior Court at the Sheriff's Department Intake Release Center.
- OC Campaign Finance and Ethics Commission – Higher than anticipated salaries and employee benefits and higher than budgeted enterprise information technology (IT) services.
- Employee Benefits – Higher than anticipated costs for contractual employee benefits consulting and actuarial services.
- Sheriff-Coroner – Revenue shortfall due to lower than budgeted Realignment revenue and higher than budgeted expenditures for IT services, daily meals for inmate population, and uniforms and safety clothing for sworn personnel.
- Alternate Defense – Higher than anticipated costs for contracted legal and ancillary services provided by the Superior Court for indigent clients.

Appropriations savings in Miscellaneous, Budget Control 004, were transferred to the following budget controls to prevent year-end negative appropriations balances as follows:

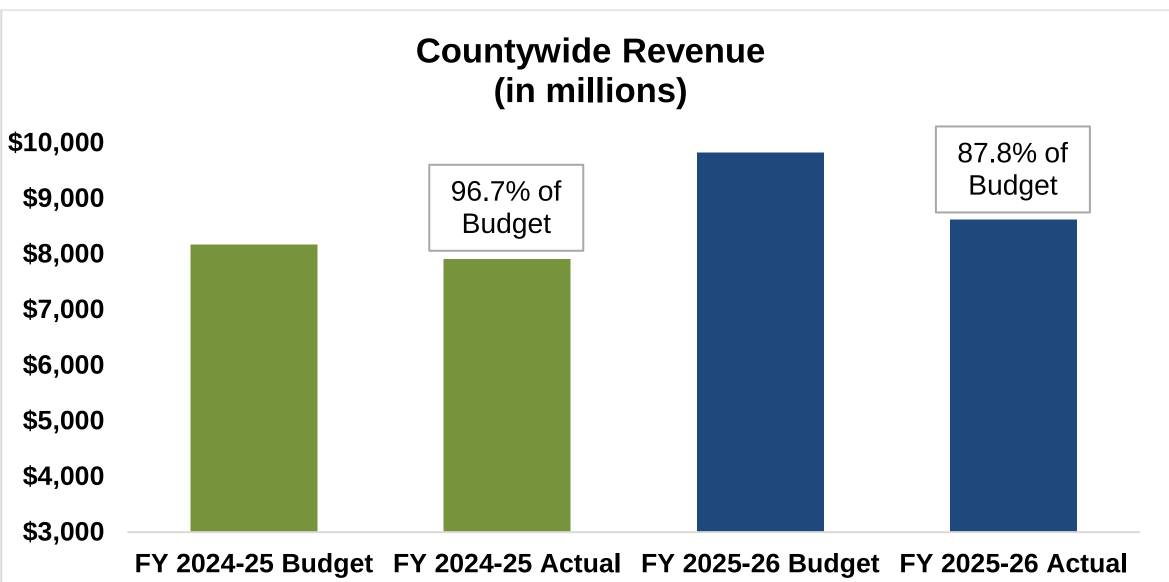
To Budget Control	Appropriations Transferred
002 – Assessor	$ 36,174
021 – County Procurement Office	1,677,074
025 – County Counsel	735,378
041 – Grand Jury	62,356
048 – Pretrial Services	81,150
052 – OC Campaign Finance and Ethics Commission	15,357

To Budget Control	Appropriations Transferred
056 – Employee Benefits	12,419
060 – Sheriff-Coroner	2,559,947
073 – Alternate Defense	155,220
Total	**$ 5,335,075**

Revenue

The year-over-year changes for the County's major revenue source categories are as follows:

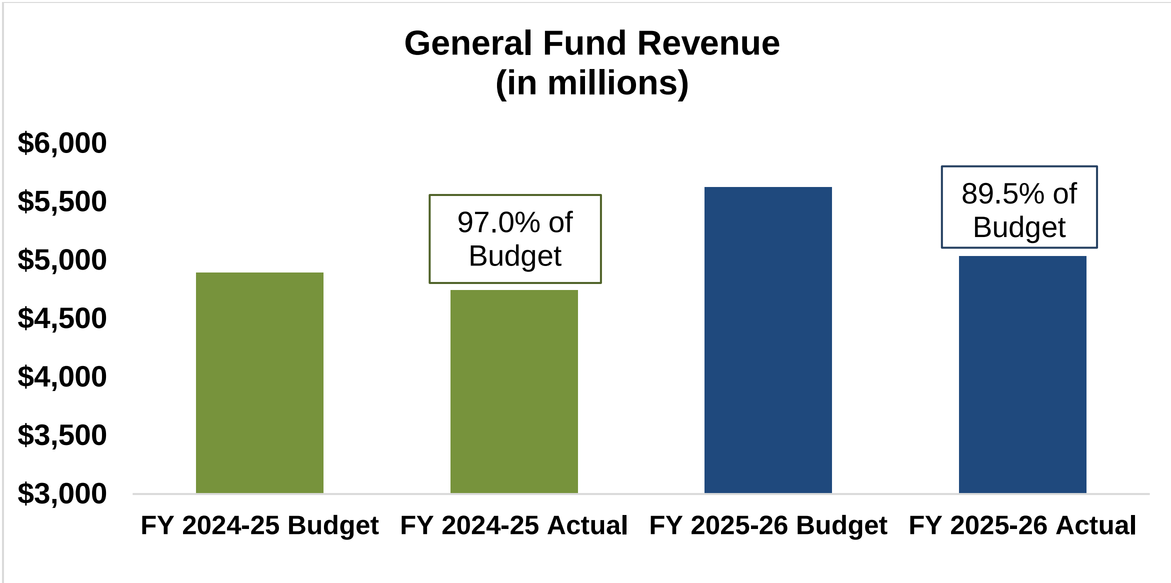
Revenue/Receipts	Year-over-Year FY 2023-24	Year-over-Year FY 2024-25	Year-over-Year FY 2025-26
Total Revenues	- 2.9%	- 2.4%	+ 9.0%
General Purpose Revenue	+ 2.3%	+ 5.1%	+10.7%
Property Tax Revenue	+ 5.3%	+ 5.6%	+ 5.2%
Public Safety Sales Tax (Prop 172)	- 0.2%	- 0.4%	+ 2.9%
1991 Health & Welfare Realignment	+ 0.02%	+ 1.8%	- 5.2%
2011 Local Revenue Fund Realignment	+ 24.1%	- 8.6%	- 8.7%



Total County revenue recorded at year-end was 12.2% below budget. Total County revenue for the current fiscal year was 9.0% above prior year revenue and is primarily the result of the following:

(Amounts in Millions)

Revenue Source Description	Year-Over-Year Increase	Year-Over-Year (Decrease)
Taxes:		
Secured Property Taxes	$ 49.5	
Vehicle License Fee Swap	27.5	
Charges for Services:		
Mental Health Services	122.9	
Intergovernmental Revenues:		
Realignment Revenues		($ 64.4)
State Mental Health		(67.9)
Other Financing Sources:		
One-time Transfers In for OC Cares	173.0	
One-time Transfers In from Miscellaneous for Property & Casualty	121.1	
One-time Transfers In from OC Road to Miscellaneous	106.9	
One-time Transfers In from Miscellaneous for Capital and IT Projects	68.1	
Transfers In for Mental Health Services Act		(126.6)
Bond Proceeds for Community Facilities District (Rienda)	254.0	
Increases/(Decreases)	**$ 923.0**	**($ 258.9)**



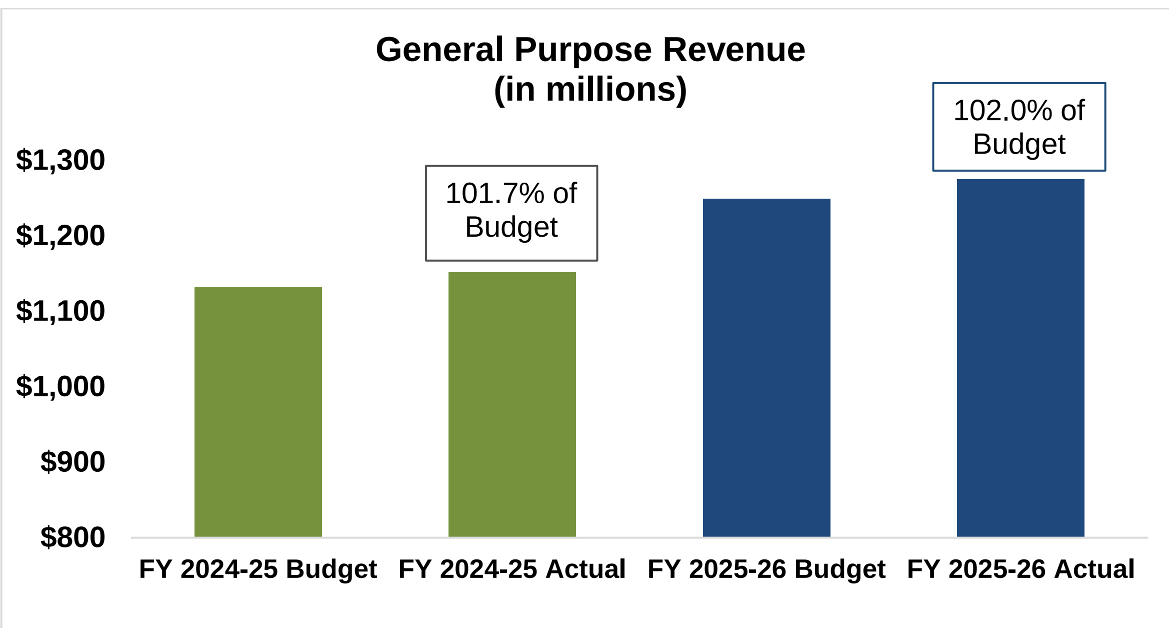
General Fund Revenue, inclusive of General Purpose Revenue, is 6.1% above prior year revenue primarily due to the following:

(Amounts in Millions)

Revenue Source Description	Year-Over-Year Increase	Year-Over-Year (Decrease)
Taxes:		
Secured Property Taxes	$ 45.5	
Vehicle License Fee Swap	27.5	
Charges for Services:		
Mental Health Services	122.9	
Intergovernmental Revenues:		
Realignment Revenues		($ 63.8)
Miscellaneous Revenue:		
One-time Transfer In from OCERS Investment Fund	30.0	
One-time Revenue from Settlement Funds	18.0	
Other Financing Sources:		
Transfers In for Mental Health Services Act		(126.6)
One-time Transfers In for Property & Casualty Risk	106.9	
One-time Transfers In from Teeter Fund	20.3	
Transfers In for Enterprise Resource Planning System	24.7	
One-time Transfers In for Debt Defeasance	34.7	
Increases/(Decreases)	**$ 430.5**	**($ 190.4)**

The FY 2025-26 Local Assessment Roll of Values was released June 2025. The total net taxable value on the Roll was over $850.1 billion which is $41.1 billion, or 5.07% more than FY 2024-25. The Assessment Roll of Values reflected property values as of January 1, 2025, and not actual property tax revenues. Although real estate sales are down, the increase in values was driven by new construction and market values continuing to move up. In addition, the Consumer Price Index is at 2%, which is unchanged from FY 2024-25 (Orange County Assessor, July 1, 2025).

Description	% Change Year-over-Year FY 2023-24	% Change Year-over-Year FY 2024-25	% Change Year-over-Year FY 2025-26
Total Roll	+ 6.41%	+ 5.41%	+ 5.07%
Secured Roll	+ 6.21%	+ 5.14%	+ 5.17%
Unsecured Roll	+ 12.33%	+ 13.06%	+ 2.48%



General Purpose Revenue (GPR) is 102.0% of budgeted revenue in the fiscal year ending June 30, 2026. In the prior fiscal year, GPR was 101.7% of budgeted revenue as of June 30, 2025. Actual GPR is 10.7% above prior fiscal year due primarily to increases in the following revenue sources:

(Amounts in Millions)

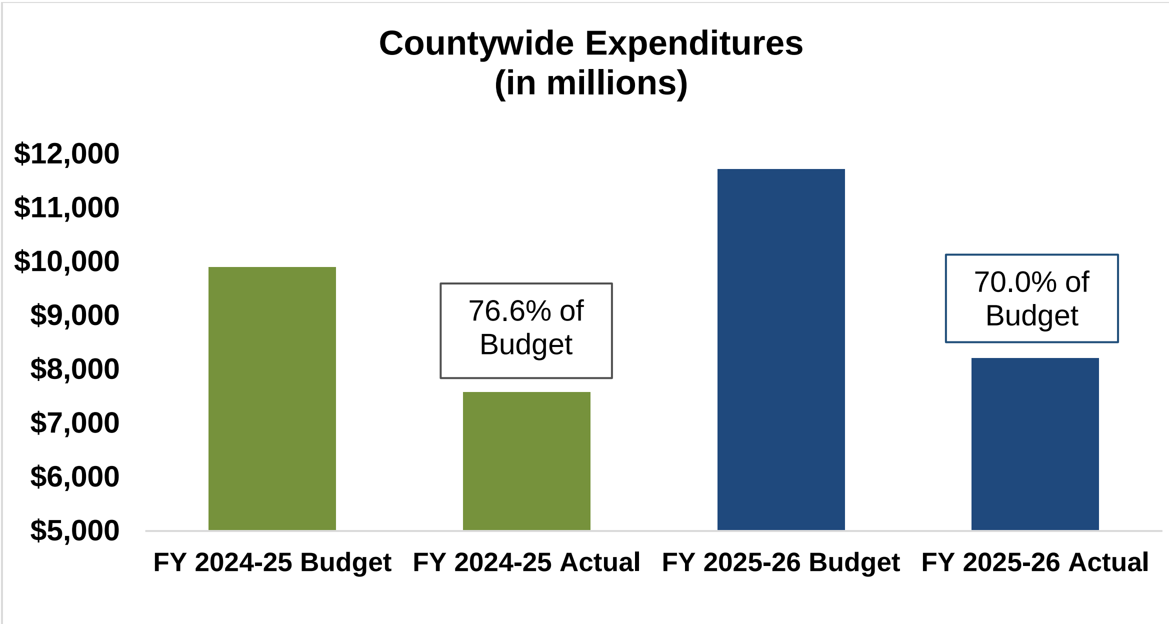
For Revenue Source Description	Year-Over-Year Increase	Year-Over-Year (Decrease)
Taxes:		
Secured Property Taxes	$ 45.5	($ 0.0)
Vehicle License Fee Swap	27.5	
Revenue from Use of Money & Property:		
Interest Revenue	21.8	
Other Financing Sources:		
Transfers In from Teeter Fund	20.3	
Increases/(Decreases)	**$ 115.1**	**($ 0.0)**

Property tax revenue at the end of the fiscal year had a year-over-year net increase of 7.3% with increases mainly in Current Secured, Vehicle License Fee (VLF) swap, and Penalties and Costs on Delinquent Taxes.

Expense

The year-over-year changes for the County's major expenditure categories are as follows:

Expenditures	% Change Year-over-Year FY 2023-24	% Change Year-over-Year FY 2024-25	% Change Year-over-Year FY 2025-26
Total Expenditures	+ 1.1%	- 3.1%	+ 8.2%
General Fund Expenditures	- 2.5%	+ 2.8%	+ 6.6%
Salaries & Employee Benefits	+ 8.1%	+ 9.3%	+ 3.0%



Total County expenditures are 70.0% of modified budgeted appropriations as of June 30, 2026, primarily due to actual one-time transfers out being less than budgeted. In the prior fiscal year, total County expenditures were 76.6% of budgeted appropriations as of June 30, 2025.

On a year-over-year basis, total County expenditures were 8.2% ($624.5 million) above prior year expenditures. Increases occurred in all programs, with the exception of Community Services and Infrastructure & Environmental Resources.

(Amounts in Millions)

Program	Year-Over-Year Increase	Year-Over-Year (Decrease)
Public Protection	$ 42.7	
Community Services		($ 154.8)
Infrastructure & Environmental Resources		(77.4)
General Government Services	276.9	
Capital Improvements	88.0	
Debt Service	119.0	
Insurance, Reserves & Miscellaneous	330.1	
Increases/(Decreases)	**$ 856.7**	**($ 232.2)**

Public Protection expenditures increased by 2.4% primarily due to increased salaries and employee benefits and services and supplies offset by decreases due to prior year expenses in equipment primarily due to the one-time purchase of a search and rescue helicopter and structures and improvements spending primarily due to the completion of the James A. Musick Facility.

The decrease of 4.5% in Community Services is primarily due to reduced transfers out from Mental Health Services Act (MHSA) Fund 13Y. Efficiencies in the billing process and improved billing rates have increased revenue collection from Federal Financial Participation Medicaid, resulting in a reduced need for offsetting eligible expenditures with MHSA funds.

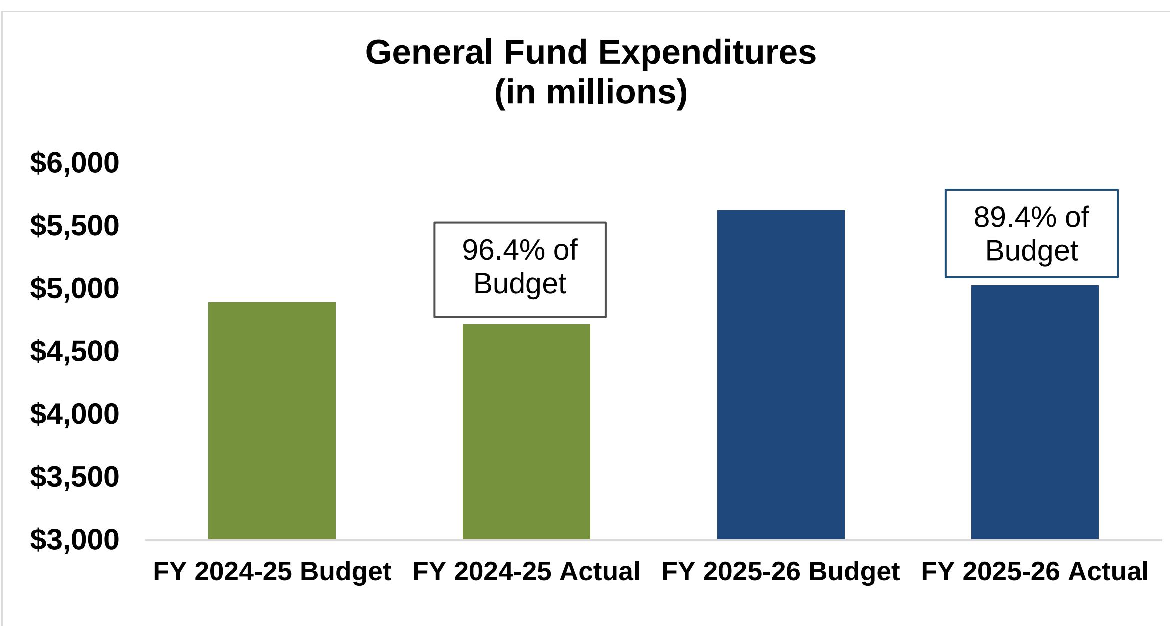
The decrease of 7.6% in the Infrastructure and Environmental Resources program is primarily due to prior year increases to OC Waste & Recycling's Post Closure accrued liability balances, a prior year payment to the State Condemnation Fund for the Prado Dam Rancho Miramonte acquisition, and prior year expenditures for disaster related debris removal.

General Government Services' expenditures increase of 87.6% is primarily related to current year transfers out to Countywide Capital Projects for the OC Cares initiative and debt defeasance, and increases in salaries and employee benefits as a result of the centralization of the County Procurement Office.

The increase of 45.8% in Capital Improvements expenditures is primarily related to construction spending for the community facilities districts (Rienda) and structures and improvements spending for capital projects for the OC Cares initiative.

Debt Service expenditures increased by 67.2% primarily due to the transfer of bond proceeds to community facilities districts (Rienda) construction fund.

Increased expenditures of 50.0% in the Insurance, Reserves & Miscellaneous program are primarily attributed to transfers for charges related to judgments and damages, insurance claims and premiums, and countywide capital and IT projects.



General Fund expenditures are 89.4% of budgeted appropriations in the current fiscal year as of June 30, 2026. In the prior fiscal year, total County expenditures were 96.4% of budgeted appropriations as of June 30, 2025.

General Fund department expenditures are 6.6% higher than in the prior year with increases occurring in all programs except Community Services.

(Amounts in Millions)

Program	Year-Over-Year Increase	Year-Over-Year (Decrease)
Public Protection	$ 59.9	
Community Services		($ 51.0)
Infrastructure & Environmental Resources	3.8	
General Government Services	49.7	
Capital Improvements	0.0	
Debt Service	35.4	
Insurance, Reserves & Miscellaneous	214.1	
Increases/(Decreases)	**$ 362.9**	**($ 51.0)**

General Fund expenditures exhibited increases in all categories except Equipment & Capital Assets when compared to the prior year:

(Amounts in Millions)

Expense Category	Year-Over-Year Increase		Year-Over-Year (Decrease)	
	$	%	$	%
Salaries & Employee Benefits	$ 79.6	+ 2.9%		
Services & Supplies	32.5	+ 2.3%		
Other Charges	43.5	+ 6.4%		
Equipment & Capital Assets			($ 11.6)	- 27.5%
Other Financing Uses	203.6	+ 304.1%		
Intrafund Transfers	(35.8)	- 14.6%		
Increases/(Decreases)	**$ 323.4**		**($ 11.6)**	

The increase in other charges is primarily related to debt defeasance and a one-time payment to the City of Irvine for the transfer of library services. The decrease in equipment is primarily due to the one-time purchase of a search and rescue helicopter in the prior year.

The other financing uses category accounts for transfers out to various County funds and fluctuates each year based on the number and types of programs and projects receiving transfer in funding. Intrafund transfers are exchanges of funding between two or more General Fund departments and the $35.8 million decrease to appropriations represents a year-over-year increase in such transfers. The increase is primarily attributed to the centralization of the County Procurement Office and the implementation of the Enterprise Resource Planning System project.

Cash, Obligated Fund Balances and Reserves

Cash: Overall, total County cash balances were 5.9% above the level 12 months ago composed of the following increases and offsetting decreases:

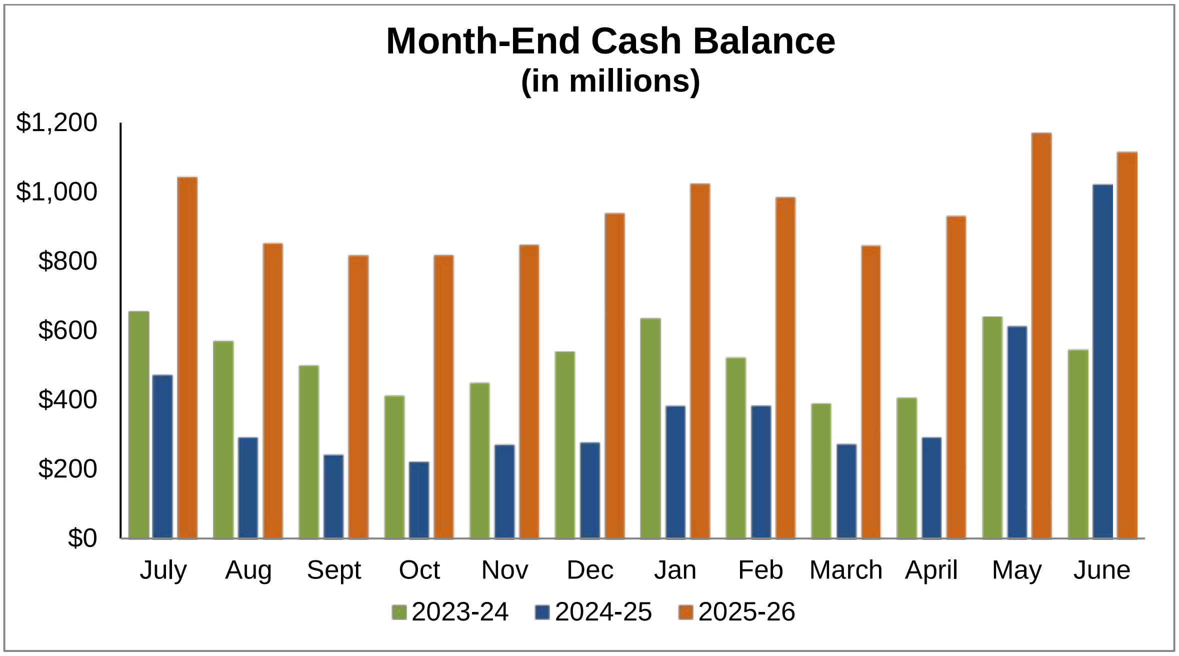
(Amounts in Millions)

	Year-Over-Year Increase	Year-Over-Year (Decrease)
General Fund Cash	$ 94.0	
Countywide Capital and IT Projects		($ 33.6)
Mental Health Services Act	108.7	
OC Flood	85.5	
OC Road		(46.3)
OC Parks	19.0	
OC Public Libraries	18.5	
John Wayne Airport	54.6	
OC Waste & Recycling	27.8	
Increases/(Decreases)	**$ 408.1**	**($ 79.9)**

The increase to the General Fund cash balance is primarily attributed to increases in Secured Property Tax, Property Tax-In Lieu of VLF, and interest revenue. Non-general funds with increased cash balances include Mental Health Services Act, OC Flood, OC Parks, OC Public Libraries, John Wayne Airport, and OC Waste & Recycling. Cash balances for countywide capital and IT projects decreased due to increased activity for various countywide projects such as the Juvenile Corrections Campus project and the Enterprise Resource Planning System. Decrease to OC Road cash balances is due to transfers out to Miscellaneous.

The General Fund cash balance of $1.1 billion is slightly above the level 12 months ago by $94.0 million, or 9.2% as referenced in the preceding table. Cash is monitored on a regular basis to ensure sufficient available balances to meet the County's obligations.

General Fund cash balance comparisons are presented in the following table:



Obligated Fund Balances and Reserves: There is a net increase in total County reserves of $77.6 million from the beginning of the current fiscal year (from $5.870 billion to $5.948 billion) which is primarily related to net budgeted increases and decreases to obligated fund balances and net position reserves supporting current year operations. The aggregate increases include assignment of $12.8 million in positive Fund Balance Unassigned booked prior to fiscal year end June 30, 2026 to General Fund Target ($4.6 million) and Contingencies reserves ($8.2 million) to meet the County's targeted reserve amounts based on Government Finance Officers Association guidelines, and $18.5 million to Restricted for 2011 Public Safety Realignment.

Budget Issues

This report contains recommended budgetary transfers and changes related to FY 2025-26 year-end closing activities, please see the *Budget Issues* section starting on page 17.

Investments and Debt

Investments: The County's Monthly and Quarterly Investment Reports and other items of interest are available by accessing the CEO Finance Office's website at https://ceo.oc.gov/finance-office/county-investment-fund/investment-reports. The County's Investment Reports include sections on investment pool balances, investment inventory with market values, detail transaction report and other relevant information.

Debt: The following are **Completed FY 2025-26 Debt Issuances** as of June 30, 2026:

- On July 15, 2025, the County issued approximately $79 million in taxable Teeter Plan Obligation Notes to refund outstanding Teeter Plan Obligation Notes and to finance the purchase of delinquent property tax receivables associated with the Teeter Plan. The Teeter Notes mature on July 30, 2027, and bear a variable interest rate.

The following are **Contemplated Debt Issuances** as of June 30, 2026:

- The County expects to issue approximately $85 million in taxable Teeter Plan Obligation Notes to refund outstanding Teeter Plan Obligation Notes and to finance the purchase of delinquent property tax receivables associated with the Teeter Plan on July 13, 2026. The Teeter Notes will mature on July 30, 2027, and bear a variable interest rate.

The following table includes the prior three years' history of existing General Fund debt as well as a projection of the principal debt outstanding at the end of the current fiscal year.

General Fund Debt	Maturity	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Lease Revenue Bonds 2016, Central Utility Facility (CUF)*	N/A	$ 42,160,000	$ 39,780,000	$ 37,280,000	$ 0
Lease Revenue Bonds 2022, Sheriff Coroner Facility	June 2052	83,375,000	82,035,000	80,630,000	79,155,000
Grand Total		**$125,535,000**	**$ 121,815,000**	**$117,910,000**	**$ 79,155,000**

*The Lease Revenue Bonds 2016, CUF were paid off in April 2026.

Additional information related to Outstanding Debt may be found at the following website links: https://cfo.ocgov.com/public-finance/outstanding-debt and https://cfo.ocgov.com/public-finance/continuing-disclosure-reports.

Positions

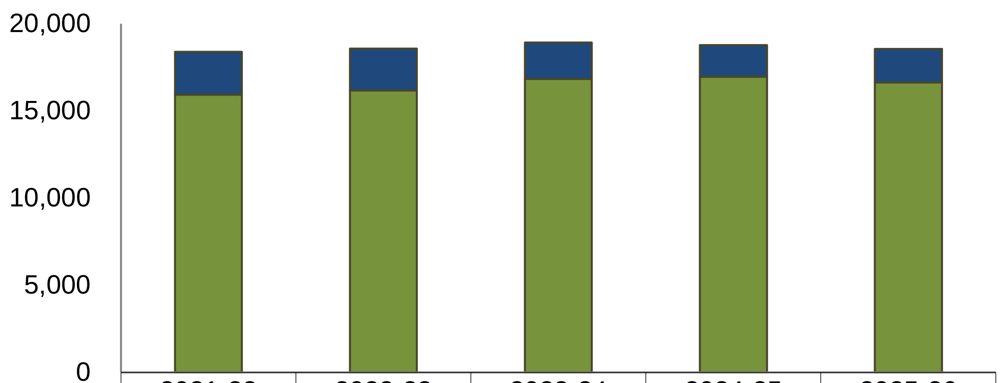
FY 2025-26 began with an adopted position count of 18,819. During FY 2025-26, there were 26 net positions added during the Mid-Year Budget Report and 173 vacant position deletions per December 16, 2025 Board Action. Additionally, in accordance with the Vacant Position Policy approved by the Board on June 26, 2018, a total of 113 aged vacant positions were deleted and 3 positions were deleted as part of the FY 2025-26 Limited-Term Position Review. The September Budget Update and April Budget Update did not contain any position actions. Position changes as of fiscal year-end resulted in an authorized position count of 18,556.

Fiscal year 2025-26 position actions are summarized in the following table:

FY 2025-26 Position Changes Summary	
Board Adopted FY 2025-26 Positions	18,819
Net FY 2025-26 Mid-Year Position Actions	26
Vacant Position Deletions per December 16, 2025 Board Action	(173)
Vacant Position Policy Deletions	(113)
Limited-Term Position Review Deletions	(3)
Authorized Positions FY 2025-26 Year-End	**18,556**

A historical summary of authorized budgeted positions is presented in the following chart:

Five-Year Authorized Position Comparison



	2021-22	2022-23	2023-24	2024-25	2025-26
Total Positions	18,388	18,576	18,930	18,779	18,556
Vacant Positions	2,464	2,403	2,100	1,813	1,925
Filled Positions	15,924	16,173	16,830	16,966	16,631

Supplemental Data

The County of Orange uses the OpenOC Data Tool which is a web-based software providing increased transparency and easy access to finance and budget information. Supplemental expense and revenue data are available by accessing the OpenOC link: https://data.egovoc.com/?FY2026Q4#/Main. Budget and actual reports as of June 30, 2026 can be viewed using the Budget Report – Report Links found on the left hand side of the web page.

BUDGET ISSUES

Year-End Closing Activities

This report contains items primarily related to fiscal year-end closing activities. At the end of the fiscal year, the County undergoes a one-month process of closing the financial books, which involves accruing revenues and expenditures according to Generally Accepted Accounting Principles and transactions recorded in conformance with the State Controller's guidelines.

During the closing period, processing the required expenditure entries may result in certain budget controls and funds incurring appropriation deficits. Budgetary transfers and changes are immediately booked, after review by the Auditor-Controller and the County Executive Office (CEO), to clear up the appropriation deficits. Due to the short time frame for closing the books, the budgetary transfers and changes are booked, in accordance with applicable Government Code and in advance of Board of Supervisors (Board) approval, and are compiled and presented to the Board for ratification after the books have closed.

These budgetary transfers and changes made pursuant to Government Code Sections 25252, 29125 and 29130 and Board Resolutions 91-1143 and 10-136, which allow the recording of transfers and revisions to the County's budget. This agenda item requests ratification of the budgetary transfers and revisions made during the year-end closing process to cover costs incurred in, and applicable to Fiscal Year 2025-26, and accrued in the month of July 2026, in accordance with the County's modified accrual method of accounting.

The Recommended Actions section of this document includes detail of the closing accruals and budgetary changes.

Fund Balance Unassigned

The FY 2025-26 Fund Balance Unassigned transfer from the General Fund unbudgeted Fund Balance Unassigned (FBU), Balance Sheet Code 9990, as of June 30, 2026, to General Fund Assigned, Balance Sheet Account 9740, of $384,904.82 was made by the Auditor-Controller in August 2026 as authorized in Board Resolution 10-136 dated June 29, 2010. Recommendations for allocation of this balance will be presented for consideration in the FY 2026-27 September Budget Update.

Other Issues

Charitable Organizations FY 2025-26 Income and Expenses Report
In accordance with Resolution 24-110, approved by the Board on September 24, 2024, the CEO reviewed and compiled Charitable Organization Actual Activities forms submitted by departments into the summary included in Attachment C of the FY 2025-26 Year-End Budget Report Agenda Staff Report. The summary provides a report of the FY 2025-26 Activities Plan and the actual staff hours and expenses for each charitable organization.

HUMAN RESOURCES ISSUES

Position Update

This section identifies changes to the total number of County positions. The Board adopted FY 2025-26 total position count was 18,819. The total authorized position count following approved position changes from the FY 2025-26 Mid-Year Budget Report was 18,569. Since then, a total of 13 aged vacant positions were deleted in accordance with the Vacant Position Policy, bringing the position count to 18,556.

Vacant Position Policy
In accordance with the vacant position policy approved by the Board on June 26, 2018, and effective July 1, 2018, the following aged vacant positions were deleted by June 30, 2026:

Budget Control	Title Class	Title Class Description	# of Positions
Program I – Public Protection			
Sheriff-Coroner (060)	0514SM	Office Supervisor B	(1)
	0543GE	Sheriff's Technician	(1)
		Subtotal – Program I	***(2)***
Program II – Community Services			
OC Animal Care (024)	8277MA	Public Information and Affairs Analyst	(1)
Child Support Services (027)	0504CL	Office Assistant	(1)
	6523GE	Senior Child Support Specialist	(3)
Health Care Agency (042)	7118SM	HCA Program Supervisor II	(1)
	0536CL	Office Specialist	(1)
Social Services Agency (063)	7017CS	Senior Social Worker	(1)
OC Housing (15G)	8543GE	Staff Specialist	(1)
		Subtotal – Program II	***(9)***
Program III – Infrastructure & Environmental Resources			
OC Public Works (080)	1440OS	Custodian	(1)
OC Flood Control District (400)	1719SM	Senior Land Surveyor	(1)
		Subtotal – Program III	***(2)***
		Total Aged Vacant Deletions	***(13)***

Documents
Also included in this section is the following document:

- The *Position Summary and Vacant Positions-Aged* document displays the total number of positions by program and budget control and the vacant positions by the length of time they have been vacant, respectively. Most vacant positions have been vacant eleven months or less and are a result of normal turnover.

FY 2025-26 YEAR-END BUDGET REPORT
POSITION SUMMARY & VACANT POSITIONS AGED
As of June 30, 2026

Budget Control Description	Budget Control	FY 2025-26 Adopted Positions	Authorized Positions at January 27, 2026	Position Changes [1]	Authorized Positions at June 30, 2026	Number of Months Vacant				Percentage of Vacant Positions at June 30, 2026
						18+	12 - 17	0 - 11	Total Vacant	
Program I - Public Protection										
District Attorney-Public Administrator	026	893	885		885	7	7	57	71	8.0%
Public Administrator	029	19	19		19	0	0	0	0	0.0%
Office of Independent Review	051	6	6		6	0	0	1	1	16.7%
Probation	057	972	976		976	2	6	81	89	9.1%
Public Defender	058	468	466		466	3	6	36	45	9.7%
Sheriff-Coroner	060	3,924	3,937	(2)	3,935	14	28	238	280	7.1%
General Fund Subtotal		**6,282**	**6,289**	**(2)**	**6,287**	**26**	**47**	**413**	**486**	**7.7%**
County Automated Fingerprint ID	109	15	15		15	0	0	1	1	6.7%
Jail Commissary	143	34	34		34	0	1	4	5	14.7%
Inmate Welfare	144	24	24		24	1	0	2	3	12.5%
Non-General Funds Subtotal		**73**	**73**	**0**	**73**	**1**	**1**	**7**	**9**	**12.3%**
TOTAL PROGRAM I - PUBLIC PROTECTION		**6,355**	**6,362**	**(2)**	**6,360**	**27**	**48**	**420**	**495**	**7.8%**
Program II - Community Services										
OC Community Resources	012	130	118		118	0	2	9	11	9.3%
OC Animal Care	024	144	144	(1)	143	3	7	13	23	16.1%
Child Support Services	027	376	348	(4)	344	2	5	35	42	12.2%
HCA Public Guardian	030	38	38		38	0	0	3	3	7.9%
Health Care Agency	042	2,858	2,791	(2)	2,789	56	76	284	416	14.9%
Social Services Agency	063	4,624	4,534	(1)	4,533	19	92	372	483	10.7%
General Fund Subtotal		**8,170**	**7,973**	**(8)**	**7,965**	**80**	**182**	**716**	**978**	**12.3%**
OC Public Libraries	120	352	306		306	2	2	20	24	7.8%
OC Housing Authority (OCHA)	15F	119	119		119	0	2	10	12	10.1%
OC Housing	15G	17	17	(1)	16	1	0	3	4	25.0%
OC Parks	405	354	353		353	0	1	20	21	6.0%
Non-General Funds Subtotal		**842**	**795**	**(1)**	**794**	**3**	**5**	**53**	**61**	**7.7%**
TOTAL PROGRAM II - COMMUNITY SERVICES		**9,012**	**8,768**	**(9)**	**8,759**	**83**	**187**	**769**	**1,039**	**11.9%**

FY 2025-26 YEAR-END BUDGET REPORT
POSITION SUMMARY & VACANT POSITIONS AGED
As of June 30, 2026

Budget Control Description	Budget Control	FY 2025-26 Adopted Positions	Authorized Positions at January 27, 2026	Position Changes [1]	Authorized Positions at June 30, 2026	Number of Months Vacant				Percentage of Vacant Positions at June 30, 2026
						18+	12 - 17	0 - 11	Total Vacant	
Program III - Infrastructure & Environmental Resources										
OC Watersheds	034	45	45		45	1	0	5	6	13.3%
Utilities	040	19	19		19	0	0	4	4	21.1%
Building & Safety General Fund	071	51	51		51	1	2	3	6	11.8%
OC Public Works	080	253	247	(1)	246	3	6	19	28	11.4%
General Fund Subtotal		**368**	**362**	**(1)**	**361**	**5**	**8**	**31**	**44**	**12.2%**
OC Road	115	162	162		162	2	4	22	28	17.3%
Parking Facilities	137	3	3		3	0	0	0	0	0.0%
Airport Operating Enterprise	280	198	198		198	0	4	16	20	10.1%
OC Waste & Recycling	299	338	338		338	10	4	18	32	9.5%
OC Flood	400	250	249	(1)	248	3	7	34	44	17.7%
Non-General Funds Subtotal		**951**	**950**	**(1)**	**949**	**15**	**19**	**90**	**124**	**13.1%**
TOTAL PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES		**1,319**	**1,312**	**(2)**	**1,310**	**20**	**27**	**121**	**168**	**12.8%**
Program IV - General Government Services										
Assessor	002	279	276		276	1	10	18	29	10.5%
Auditor-Controller	003	458	456		456	0	5	38	43	9.4%
Board of Supervisors - 1st District	006	12	12		12	0	0	0	0	0.0%
Board of Supervisors - 2nd District	007	12	12		12	1	0	1	2	16.7%
Board of Supervisors - 3rd District	008	12	12		12	2	2	0	4	33.3%
Board of Supervisors - 4th District	009	12	12		12	1	1	1	3	25.0%
Board of Supervisors - 5th District	010	12	12		12	0	0	0	0	0.0%
Clerk of the Board	011	25	25		25	0	0	1	1	4.0%
County Executive Office [2]	017	71	71	9	80	2	1	6	9	11.3%
Office of Care Coordination	018	80	79		79	2	12	5	19	24.1%
County Procurement Office	021	212	213		213	0	17	23	40	18.8%
County Counsel	025	104	104		104	1	0	5	6	5.8%
Registrar of Voters	031	54	54		54	0	0	3	3	5.6%
CEO Real Estate	035	34	34		34	0	0	1	1	2.9%
OC Campaign Finance & Ethics Commission	052	2	2		2	0	0	0	0	0.0%
Human Resources	054	198	204		204	2	1	12	15	7.4%
Clerk-Recorder	059	115	114		114	0	2	4	6	5.3%
Treasurer-Tax Collector [2]	074	76	72	(9)	63	2	1	7	10	15.9%
Internal Audit	079	15	15		15	0	0	2	2	13.3%
General Fund Subtotal		**1,783**	**1,779**	**0**	**1,779**	**14**	**52**	**127**	**193**	**10.9%**
TOTAL PROGRAM IV - GENERAL GOVERNMENT SERVICES		**1,783**	**1,779**	**0**	**1,779**	**14**	**52**	**127**	**193**	**10.9%**

FY 2025-26 YEAR-END BUDGET REPORT
POSITION SUMMARY & VACANT POSITIONS AGED
As of June 30, 2026

Budget Control Description	Budget Control	FY 2025-26 Adopted Positions	Authorized Positions at January 27, 2026	Position Changes [1]	Authorized Positions at June 30, 2026	Number of Months Vacant				Percentage of Vacant Positions at June 30, 2026
						18+	12 - 17	0 - 11	Total Vacant	
Program VII - Insurance, Reserves & Miscellaneous										
OCIT Shared Services	037	128	126		126	3	2	4	9	7.1%
Employee Benefits	056	24	24		24	0	0	2	2	8.3%
General Fund Subtotal		**152**	**150**	**0**	**150**	**3**	**2**	**6**	**11**	**7.3%**
OCIT Countywide Services	289	68	68		68	4	2	4	10	14.7%
Workers' Compensation ISF	293	24	24		24	0	1	0	1	4.2%
Property & Casualty ISF	294	13	13		13	0	0	0	0	0.0%
OC Fleet Services	296	76	76		76	0	2	6	8	10.5%
Reprographics ISF	297	17	17		17	0	0	0	0	0.0%
Non-General Funds Subtotal		**198**	**198**	**0**	**198**	**4**	**5**	**10**	**19**	**9.6%**
TOTAL PROGRAM VII - INSURANCE, RESERVES & MISCELLANEOUS		**350**	**348**	**0**	**348**	**7**	**7**	**16**	**30**	**8.6%**
GENERAL FUND TOTAL		**16,755**	**16,553**	**(11)**	**16,542**	**128**	**291**	**1,293**	**1,712**	**10.4%**
NON-GENERAL FUNDS TOTAL		**2,064**	**2,016**	**(2)**	**2,014**	**23**	**30**	**160**	**213**	**10.6%**
GRAND TOTAL		**18,819**	**18,569**	**(13)**	**18,556**	**151**	**321**	**1,453**	**1,925**	**10.4%**

	18+	12 - 17	0 - 11	Total
% of Total Vacant	**7.8%**	**16.7%**	**75.5%**	**100.0%**

Comparison to Previous Periods:	**18+**	**12 - 17**	**0 - 11**	**TOTAL**
FY 24-25 January - June	8.2%	16.2%	75.6%	100.0%
FY 23-24 January - June	14.7%	12.5%	72.8%	100.0%
FY 22-23 January - June	14.8%	16.0%	69.2%	100.0%

[1] Includes FY 2025-26 Aged Vacant Position Policy position deletions effective between January 1, 2026 and June 30, 2026.

[2] Nine positions were transferred from Treasurer-Tax Collector (074) to County Executive Office (017) as part of the Investment Division reorganization, approved on April 14, 2026 (Supplemental ASR S43L).

RECOMMENDED ACTIONS

A four-fifths vote is required on Recommended Actions One, Three and Four below. A majority vote is required on Recommended Action Two below.

1. Create New Appropriations within Budget Control and Approve Transfers Out; or Create New Appropriations within Budget Control Offset by Transfers In. **(Requires four-fifths vote)**

   The Budget Controls detailed on *Budget Adjustment Summary – Table A,* experienced one of two situations:

   - Shortfalls in certain appropriation categories, including transfers out, which were covered by appropriation of unanticipated revenue or decreases to Fund Balance within each Budget Control; or

   - Unanticipated revenue resulting from transfers in which require offsetting increases to appropriations.

   In accordance with Government Code Sections 25252, 29009, 29130, and Board Resolution 91-1143, direct the Auditor-Controller to make the changes as presented in *Budget Adjustment Summary – Table A.*

2. Shift Appropriations between Budget Controls within the General Fund. **(Requires majority vote)**

   The Budget Controls detailed on *Budget Adjustment Summary – Table B,* experienced a shortfall in an appropriation category after all excess revenues were appropriated, moved between categories and no available appropriations in any other Budget Controls within the General Fund controlled by the Department. Appropriations were available in the Budget Control: (004) Miscellaneous to cover the shortfall.

   In accordance with Government Code Sections 25252, 29009, 29125, and Board Resolution 91-1143 direct the Auditor-Controller to make the changes as presented in *Budget Adjustment Summary – Table B.*

3. Increase Fund Balance Restricted. **(Requires four-fifths vote)**

   An increase in General Fund's Restricted Fund Balance is needed to preserve funding for realigned public safety, health and human services programs in accordance with State legislation in the upcoming fiscal year.

   In accordance with Government Code Sections 25252, 29125, 29130, and Board Resolution 91-1143 direct the Auditor-Controller to:

Budget Control	Balance Sheet Account (BSA)	Decrease Fund Balance Unassigned	Increase Fund Balance Restricted
100 County General Fund	9990	$18,544,949	
100 County General Fund	9723		$18,544,949
TOTALS		**$18,544,949**	**$18,544,949**

4. Shift Appropriations within Budget Controls and Approve Transfers Out. **(Requires four-fifths vote)**

   The Budget Controls detailed on *Budget Adjustment Summary – Table C*, recorded transfers out in excess of appropriations provided for in the FY 2025-26 Final Budget or subsequent Board actions. Appropriations were available in other categories within these Budget Controls or unanticipated revenues to cover these shortfalls.

   In accordance with Government Code Section 25252 and Board Resolution 91-1143, direct the Auditor-Controller to make changes as presented in *Budget Adjustment Summary – Table C.*

FY 2025-26 Year-End Budget Report
Budget Adjustment Summary - Table A

Budget Control	Budget Control Name	Budget Action Description	Expense Budget Amount	Revenue Budget Amount	Inc/Dec Reserves	Net County Cost
004	MISCELLANEOUS	Increase Transfer Out to Fund 15D	14,124,031			14,124,031
004	MISCELLANEOUS	Increase Transfer In from Fund 115		14,010,100		(14,010,100)
004	MISCELLANEOUS	Increase Transfer In from Fund 295		113,931		(113,931)
		Net Budget Adjustments	**14,124,031**	**14,124,031**	**0**	**0**
021	COUNTY PROCUREMENT OFFICE	Decrease Intrafund Transfers	1,122,070			1,122,070
021	COUNTY PROCUREMENT OFFICE	Increase Charges for Services		569,575		(569,575)
021	COUNTY PROCUREMENT OFFICE	Increase Miscellaneous Revenues		552,495		(552,495)
		Net Budget Adjustments	**1,122,070**	**1,122,070**		**0**
025	COUNTY COUNSEL	Decrease Intrafund Transfers	2,937,869			2,937,869
025	COUNTY COUNSEL	Increase Charges for Services		2,937,862		(2,937,862)
025	COUNTY COUNSEL	Increase Miscellaneous Revenues		7		(7)
		Net Budget Adjustments	**2,937,869**	**2,937,869**	**0**	**0**
026	DISTRICT ATTORNEY - PUBLIC ADMINISTRATOR	Decrease Intrafund Transfers	125,158			125,158
026	DISTRICT ATTORNEY - PUBLIC ADMINISTRATOR	Increase Intergovernmental Revenue		125,158		(125,158)
		Net Budget Adjustments	**125,158**	**125,158**	**0**	**0**
037	OCIT SHARED SERVICES	Decrease Intrafund Transfers	659,852			659,852
037	OCIT SHARED SERVICES	Increase Charges for Services		659,852		(659,852)
		Net Budget Adjustments	**659,852**	**659,852**	**0**	**0**
042	HEALTH CARE AGENCY	Increase Services and Supplies	24,943			24,943
042	HEALTH CARE AGENCY	Increase Transfer In from Fund 13U		9,930		(9,930)
042	HEALTH CARE AGENCY	Increase Transfer In from Fund 138		15,013		(15,013)
		Net Budget Adjustments	**24,943**	**24,943**	**0**	**0**
052	OC CAMPAIGN FINANCE AND ETHICS COMMISSION	Increase Salaries and Employee Benefits	258			258
052	OC CAMPAIGN FINANCE AND ETHICS COMMISSION	Increase Charges for Services		258		(258)
		Net Budget Adjustments	**258**	**258**	**0**	**0**
056	EMPLOYEE BENEFITS	Decrease Intrafund Transfers	98,701			98,701
056	EMPLOYEE BENEFITS	Increase Charges for Services		33,822		(33,822)
056	EMPLOYEE BENEFITS	Increase Miscellaneous Revenues		64,879		(64,879)
		Net Budget Adjustments	**98,701**	**98,701**	**0**	**0**
057	PROBATION	Increase Other Charges	2,882,751			2,882,751
057	PROBATION	Increase Services and Supplies	2,358,737			2,358,737
057	PROBATION	Increase Transfer In from Fund 12Y		5,230,602		(5,230,602)
057	PROBATION	Increase Transfer In from Fund 14R		10,886		(10,886)
		Net Budget Adjustments	**5,241,488**	**5,241,488**	**0**	**0**

FY 2025-26 Year-End Budget Report
Budget Adjustment Summary - Table A

Budget Control	Budget Control Name	Budget Action Description	Expense Budget Amount	Revenue Budget Amount	Inc/Dec Reserves	Net County Cost
059	CLERK-RECORDER	Increase Services and Supplies	2,310,231			2,310,231
059	CLERK-RECORDER	Increase Transfer In from Fund 12D		2,310,231		(2,310,231)
		Net Budget Adjustments	**2,310,231**	**2,310,231**	**0**	**0**
060	SHERIFF-CORONER	Increase Services and Supplies	2,343,955			2,343,955
060	SHERIFF-CORONER	Increase Transfer In from Fund 13B		92,685		(92,685)
060	SHERIFF-CORONER	Increase Transfer In from Fund 13R		6,673		(6,673)
060	SHERIFF-CORONER	Increase Licenses, Permits and Franchises		884,563		(884,563)
060	SHERIFF-CORONER	Increase Fines, Forfeitures and Penalties		85,302		(85,302)
060	SHERIFF-CORONER	Increase Miscellaneous Revenues		1,274,732		(1,274,732)
		Net Budget Adjustments	**2,343,955**	**2,343,955**	**0**	**0**
074	TREASURER-TAX COLLECTOR	Decrease Intrafund Transfers	62,254			62,254
074	TREASURER-TAX COLLECTOR	Increase Charges for Services		62,254		(62,254)
		Net Budget Adjustments	**62,254**	**62,254**	**0**	**0**
081	TRIAL COURTS	Increase Services and Supplies	201,256			201,256
081	TRIAL COURTS	Increase Charges for Services		201,256		(201,256)
		Net Budget Adjustments	**201,256**	**201,256**	**0**	**0**
113	BUILDING & SAFETY - OPERATING RESERVE	Increase Services and Supplies	912,596			912,596
113	BUILDING & SAFETY - OPERATING RESERVE	Increase Transfer In from Fund 100-071		912,596		(912,596)
		Net Budget Adjustments	**912,596**	**912,596**	**0**	**0**
12D	CLERK-RECORDER SPECIAL REVENUE FUND	Increase Transfer Out to Fund 100-059	1,871,942			1,871,942
12D	CLERK-RECORDER SPECIAL REVENUE FUND	Decrease Obligated Fund Balance			(1,871,942)	(1,871,942)
		Net Budget Adjustments	**1,871,942**	**0**	**(1,871,942)**	**0**
12N	COUNTY STRATEGIC PLANNING AND BOARD INITIATIVES	Increase Unusual or Infrequent Items	20,000,000			20,000,000
12N	COUNTY STRATEGIC PLANNING AND BOARD INITIATIVES	Increase Transfer In from Fund 100-004		20,000,000		(20,000,000)
		Net Budget Adjustments	**20,000,000**	**20,000,000**	**0**	**0**
12Y	SB 823 DEPARTMENT OF JUVENILE JUSTICE REALIGNMENT	Increase Transfer Out to Fund 100-057	3,084,654			3,084,654
12Y	SB 823 DEPARTMENT OF JUVENILE JUSTICE REALIGNMENT	Decrease Obligated Fund Balance			(3,084,654)	(3,084,654)
		Net Budget Adjustments	**3,084,654**	**0**	**(3,084,654)**	**0**

FY 2025-26 Year-End Budget Report
Budget Adjustment Summary - Table A

Budget Control	Budget Control Name	Budget Action Description	Expense Budget Amount	Revenue Budget Amount	Inc/Dec Reserves	Net County Cost
135	REAL ESTATE DEVELOPMENT PROGRAM	Increase Services and Supplies	108,693			108,693
135	REAL ESTATE DEVELOPMENT PROGRAM	Increase Other Charges	13,542			13,542
135	REAL ESTATE DEVELOPMENT PROGRAM	Increase Charges for Services		53,235		(53,235)
135	REAL ESTATE DEVELOPMENT PROGRAM	Increase Transfer In from Fund 400		69,000		(69,000)
		Net Budget Adjustments	**122,235**	**122,235**	**0**	**0**
13R	SHERIFF-CORONER REPLACEMENT AND MAINTE	Increase Unusual or Infrequent Items	240,000			240,000
13R	SHERIFF-CORONER REPLACEMENT AND MAINTE	Increase Transfer In from Fund 100-060		240,000		(240,000)
		Net Budget Adjustments	**240,000**	**240,000**	**0**	**0**
13T	NON-INTEREST BEARING PURPOSE RESTRICTED	Increase Unusual or Infrequent Items	3,658,586			3,658,586
13T	NON-INTEREST BEARING PURPOSE RESTRICTED	Increase Transfer In from Fund 100-060		3,658,586		(3,658,586)
		Net Budget Adjustments	**3,658,586**	**3,658,586**	**0**	**0**
14J	EXCESS PUBLIC SAFETY SALES TAX	Increase Unusual or Infrequent Items	419,437			419,437
14J	EXCESS PUBLIC SAFETY SALES TAX	Increase Transfer In from Fund 100-026		419,437		(419,437)
		Net Budget Adjustments	**419,437**	**419,437**	**0**	**0**
14Q	SHERIFF-CORONER CNST & FAC DEV	Increase Structures and Improvements	2,553,912			2,553,912
14Q	SHERIFF-CORONER CNST & FAC DEV	Increase Transfer In from Fund T15D		822,000		(822,000)
14Q	SHERIFF-CORONER CNST & FAC DEV	Increase Miscellaneous Revenues		1,434		(1,434)
14Q	SHERIFF-CORONER CNST & FAC DEV	Decrease Obligated Fund Balance			(1,730,478)	(1,730,478)
		Net Budget Adjustments	**2,553,912**	**823,434**	**(1,730,478)**	**0**
14R	WARD WELFARE	Increase Transfer Out to Fund 100-057	10,846			10,846
14R	WARD WELFARE	Increase Revenue from Use of Money and Property		247		(247)
14R	WARD WELFARE	Increase Miscellaneous Revenues		1		(1)
14R	WARD WELFARE	Decrease Obligated Fund Balance			(10,598)	(10,598)
		Net Budget Adjustments	**10,846**	**248**	**(10,598)**	**0**
15D	COUNTYWIDE CAPITAL PROJECTS NON GENERAL FUND	Increase Structures and Improvements	61,124,160			61,124,160
15D	COUNTYWIDE CAPITAL PROJECTS NON GENERAL FUND	Increase Unusual or Infrequent Items	77,613,931			77,613,931
15D	COUNTYWIDE CAPITAL PROJECTS NON GENERAL FUND	Increase Transfer In from Fund T12M		96,124,160		(96,124,160)
15D	COUNTYWIDE CAPITAL PROJECTS NON GENERAL FUND	Increase Transfer In from Fund 100-004		42,613,931		(42,613,931)
		Net Budget Adjustments	**138,738,091**	**138,738,091**	**0**	**0**
273	OCWR CAPITAL PROJECT FUND	Increase Miscellaneous	3,581			3,581
273	OCWR CAPITAL PROJECT FUND	Increase Transfer In from Fund 299		3,581		(3,581)
		Net Budget Adjustments	**3,581**	**3,581**	**0**	**0**

FY 2025-26 Year-End Budget Report
Budget Adjustment Summary - Table A

Budget Control	Budget Control Name	Budget Action Description	Expense Budget Amount	Revenue Budget Amount	Inc/Dec Reserves	Net County Cost
280	AIRPORT - OPERATING	Increase Miscellaneous	15,607,972			15,607,972
280	AIRPORT - OPERATING	Increase Transfer In from Fund 281		15,607,972		(15,607,972)
		Net Budget Adjustments	**15,607,972**	**15,607,972**	**0**	**0**
292	SELF-INSRD PPO HEALTH PLNS ISF	Increase Other Charges	6,036,333			6,036,333
292	SELF-INSRD PPO HEALTH PLNS ISF	Increase Miscellaneous Revenues		6,036,333		(6,036,333)
		Net Budget Adjustments	**6,036,333**	**6,036,333**	**0**	**0**
293	WORKERS' COMPENSATION ISF	Increase Other Charges	5,690,415			5,690,415
293	WORKERS' COMPENSATION ISF	Increase Revenue from Use of Money & Property		5,422,206		(5,422,206)
293	WORKERS' COMPENSATION ISF	Increase Miscellaneous Revenues		268,209		(268,209)
		Net Budget Adjustments	**5,690,415**	**5,690,415**	**0**	**0**
569	CFD 2025-1 RMV (RIENDA 3) IA1 CONSTRUCTION FUND	Increase Services & Supplies	8,261,715			8,261,715
569	CFD 2025-1 RMV (RIENDA 3) IA1 CONSTRUCTION FUND	Increase Transfer Out to Fund 570		8,261,715		(8,261,715)
		Net Budget Adjustments	**8,261,715**	**8,261,715**	**0**	**0**
		GRAND TOTAL - BUDGET ADJUSTMENTS	**236,464,381**	**229,766,709**	**(6,697,672)**	**0**

FY 2025-26 Year-End Budget Report
Budget Adjustment Summary - Table B

Budget Control	Budget Control Name	Expense Budget Amount	Revenue Budget Amount	Inc/Dec Reserves	Net County Cost
002	ASSESOR	36,174			36,174
004	MISCELLANEOUS	(36,174)			(36,174)
		0	**0**	**0**	**0**
021	COUNTY PROCUREMENT OFFICE	1,677,074			1,677,074
004	MISCELLANEOUS	(1,677,074)			(1,677,074)
		0	**0**	**0**	**0**
025	COUNTY COUNSEL	735,378			735,378
004	MISCELLANEOUS	(735,378)			(735,378)
		0	**0**	**0**	**0**
041	GRAND JURY	62,356			62,356
004	MISCELLANEOUS	(62,356)			(62,356)
		0	**0**	**0**	**0**
048	PRETRIAL SERVICES	81,150			81,150
004	MISCELLANEOUS	(81,150)			(81,150)
		0	**0**	**0**	**0**
052	OC CAMPAIGN FINANCE AND ETHICS COMMISSION	14,872			14,872
052	OC CAMPAIGN FINANCE AND ETHICS COMMISSION	485			485
004	MISCELLANEOUS	(15,357)			(15,357)
		0	**0**	**0**	**0**
056	EMPLOYEE BENEFITS	12,419			12,419
004	MISCELLANEOUS	(12,419)			(12,419)
		0	**0**	**0**	**0**
060	SHERIFF-CORONER	1,967,341			1,967,341
060	SHERIFF-CORONER	592,606			592,606
004	MISCELLANEOUS	(2,559,947)			(2,559,947)
		0	**0**	**0**	**0**
073	ALTERNATE DEFENSE	155,220			155,220
004	MISCELLANEOUS	(155,220)			(155,220)
		0	**0**	**0**	**0**
	GRAND TOTAL - BUDGET ADJUSTMENTS	**0**	**0**	**0**	**0**

FY 2025-26 Year-End Budget Report
Budget Adjustment Summary - Table C

Budget Control	Budget Control Name	Budget Action Description	Expense Budget Amount	Revenue Budget Amount	Inc/Dec Reserves	Net County Cost
004	MISCELLANEOUS	Increase Transfer Out to Fund 15D	42,613,931			42,613,931
004	MISCELLANEOUS	Increase Transfer Out to Fund 12N	20,000,000			20,000,000
004	MISCELLANEOUS	Decrease Transfer Out to Fund 294	(28,489,900)			(28,489,900)
004	MISCELLANEOUS	Increase Transfer In from Fund 115		14,010,100		(14,010,100)
004	MISCELLANEOUS	Increase Transfer In to Fund 295		113,931		(113,931)
004	MISCELLANEOUS	Decrease Transfer Out to Fund 15D	(20,000,000)			(20,000,000)
		Net Budget Adjustments	**14,124,031**	**14,124,031**	**0**	**0**
026	DISTRICT ATTORNEY - PUBLIC ADMINISTRATOR	Increase Transfer Out to Fund 14J	419,437			419,437
026	DISTRICT ATTORNEY - PUBLIC ADMINISTRATOR	Decrease Services and Supplies	(419,437)			(419,437)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
042	HEALTH CARE AGENCY	Increase Transfer Out to Fund 13T	3,658,586			3,658,586
042	HEALTH CARE AGENCY	Decrease Services and Supplies	(3,658,586)			(3,658,586)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
060	SHERIFF-CORONER	Increase Transfer Out to Fund 13R	240,000			240,000
060	SHERIFF-CORONER	Decrease Interfund Transfers	(240,000)			(240,000)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
071	BUILDING & SAFETY GENERAL FUND	Increase Transfer Out to Fund 113	912,596			912,596
071	BUILDING & SAFETY GENERAL FUND	Decrease Salaries and Employee Benefits	(738,556)			(738,556)
071	BUILDING & SAFETY GENERAL FUND	Decrease Services and Supplies	(174,040)			(174,040)
		Net Budget Adjustments	**912,596**	**0**	**0**	**0**
080	OC PUBLIC WORKS	Increase Transfer Out to Fund 296	24,986			24,986
080	OC PUBLIC WORKS	Decrease Services and Supplies	(24,986)			(24,986)
		Net Budget Adjustments	**24,986**	**0**	**0**	**0**
115	OC ROAD	Increase Transfer Out to Fund 100-004	14,010,100			14,010,100
115	OC ROAD	Decrease Transfer Out to Fund 174	(12,010,100)			(12,010,100)
115	OC ROAD	Decrease Unusual or Infrequent Items	(2,000,000)			(2,000,000)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
121	OC ANIMAL CARE DONATIONS	Increase Transfer Out to Fund 100-024	25,000			25,000
121	OC ANIMAL CARE DONATIONS	Decrease Services and Supplies	(25,000)			(25,000)
		Net Budget Adjustments	**0**	**0**	**0**	**0**

FY 2025-26 Year-End Budget Report
Budget Adjustment Summary - Table C

Budget Control	Budget Control Name	Budget Action Description	Expense Budget Amount	Revenue Budget Amount	Inc/Dec Reserves	Net County Cost
12D	CLERK-RECORDER SPECIAL REVENUE FUND	Increase Transfer Out to Fund 100-059	2,310,231			2,310,231
12D	CLERK-RECORDER SPECIAL REVENUE FUND	Decrease Services and Supplies	(281,029)			(281,029)
12D	CLERK-RECORDER SPECIAL REVENUE FUND	Decrease Equipment	(157,260)			(157,260)
12D	CLERK-RECORDER SPECIAL REVENUE FUND	Decrease Obligated Fund Balance			(1,871,942)	(1,871,942)
		Net Budget Adjustments	**1,871,942**	**0**	**(1,871,942)**	**0**
12M	OC CARES FUND	Increase Transfer Out to Fund 15D	96,124,160			96,124,160
12M	OC CARES FUND	Decrease Unusual or Infrequent Items	(96,124,160)			(96,124,160)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
12Y	SB 823 DEPARTMENT OF JUVENILE JUSTICE REALIGNMENT	Increase Transfer Out to Fund 100-057	5,230,601			5,230,601
12Y	SB 823 DEPARTMENT OF JUVENILE JUSTICE REALIGNMENT	Decrease Unusual or Infrequent Items	(2,145,947)			(2,145,947)
12Y	SB 823 DEPARTMENT OF JUVENILE JUSTICE REALIGNMENT	Decrease Obligated Fund Balance			(3,084,654)	(3,084,654)
		Net Budget Adjustments	**3,084,654**	**0**	**(3,084,654)**	**0**
138	MEDI-CAL ADMINISTRATIVE ACTIVITIES/TARGETED CASE MANAGEMENT	Increase Transfer Out to Fund 100-042	15,013			15,013
138	MEDI-CAL ADMINISTRATIVE ACTIVITIES/TARGETED CASE MANAGEMENT	Decrease Services and Supplies	(15,013)			(15,013)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
13B	TRAFFIC VIOLATOR FUND	Increase Transfer Out to Fund 100-060	92,685			92,685
13B	TRAFFIC VIOLATOR FUND	Decrease Unusual or Infrequent Items	(92,685)			(92,685)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
13R	SHERIFF-CORONER REPLACEMENT AND MAINTEN	Increase Transfer Out to Fund 100-060	6,673			6,673
13R	SHERIFF-CORONER REPLACEMENT AND MAINTEN	Decrease Unusual or Infrequent Items	(6,673)			(6,673)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
13U	HCA INTEREST BEARING PURPOSE RESTRICTED I	Increase Transfer Out to Fund 100-042	9,930			9,930
13U	HCA INTEREST BEARING PURPOSE RESTRICTED I	Decrease Services and Supplies	(9,930)			(9,930)
		Net Budget Adjustments	**0**	**0**	**0**	**0**

FY 2025-26 Year-End Budget Report
Budget Adjustment Summary - Table C

Budget Control	Budget Control Name	Budget Action Description	Expense Budget Amount	Revenue Budget Amount	Inc/Dec Reserves	Net County Cost
14R	WARD WELFARE	Increase Transfer Out to Fund 100-057	10,887			10,887
14R	WARD WELFARE	Decrease Services and Supplies	(41)			(41)
14R	WARD WELFARE	Increase Revenue from Use of Money and Property		247		(247)
14R	WARD WELFARE	Increase Miscellaneous Revenues		1		(1)
14R	WARD WELFARE	Decrease Obligated Fund Balance			(10,598)	(10,598)
		Net Budget Adjustments	**10,846**	**248**	**(10,598)**	**0**
15D	COUNTYWIDE CAPITAL PROJECTS NON GENERAL	Increase Transfer Out to Fund 14Q	861,741			861,741
15D	COUNTYWIDE CAPITAL PROJECTS NON GENERAL	Decrease Services and Supplies	(861,741)			(861,741)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
15L	800 MHZ CCCS	Increase Transfer Out to Fund 100-060	389,723			389,723
15L	800 MHZ CCCS	Decrease Unusual or Infrequent Items	(389,723)			(389,723)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
273	OCWR CAPITAL PROJECT FUND	Increase Transfer Out to Fund 299	270,213			270,213
273	OCWR CAPITAL PROJECT FUND	Decrease Unusual or Infrequent Items	(270,213)			(270,213)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
281	AIRPORT CONSTRUCTION FUND	Increase Transfer Out to Fund 280	15,607,972			15,607,972
281	AIRPORT CONSTRUCTION FUND	Decrease Structures and Improvements	(15,607,972)			(15,607,972)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
295	OCWR IMPORTATION REVENUE SHARING	Increase Transfer Out to Fund 100-004	113,931			113,931
295	OCWR IMPORTATION REVENUE SHARING	Decrease Unusual or Infrequent Items	(113,931)			(113,931)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
299	OC WASTE&RECYCLING ENTERPRISE	Increase Transfer Out to Fund 273	3,581			3,581
299	OC WASTE&RECYCLING ENTERPRISE	Increase Miscellanous	(3,581)			(3,581)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
400	ORANGE COUNTY FLOOD CONTROL DISTRICT FUI	Increase Transfer Out to Fund 135	69,000			69,000
400	ORANGE COUNTY FLOOD CONTROL DISTRICT FUI	Increase Transfer Out to Fund 100-034	681,904			681,904
400	ORANGE COUNTY FLOOD CONTROL DISTRICT FUI	Decrease Services and Supplies	(750,904)			(750,904)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
570	CFD 2025-1 RMV (RIENDA 3) IA1 DEBT SERVICE	Increase Transfer Out to Fund 569	8,261,715			8,261,715
570	CFD 2025-1 RMV (RIENDA 3) IA1 DEBT SERVICE	Decrease Services and Supplies	(8,261,715)			(8,261,715)
		Net Budget Adjustments	**0**	**0**	**0**	**0**
		GRAND TOTAL - BUDGET ADJUSTMENTS	**20,029,055**	**248**	**(4,967,194)**	**0**

Our Community. Our Commitment.

COUNTY OF ORANGE

400 W. Civic Center Dr., 5th Floor, Santa Ana, CA 92701

Tel: 714.834.2345 | www.ocgov.com

Visit the County website at www.ocgov.com for more information about County programs and Board meeting dates and agendas.