AGENDA STAFF REPORT

Control: 26001764

MEETING DATE:	09/29/2026
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 Kimberly Engelby, 714-834-3530

SUBJECT: FY 2025-26 Year-End Budget Report

CEO CONCUR	**COUNTY COUNSEL REVIEW**	**CLERK OF THE BOARD**
Concur	No Legal Objection	DISCUSSION 4/5 Vote

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

RECOMMENDED ACTION(S):

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*.

5. Receive and file FY 2025-26 charitable organization summary of County actual staff hours and total costs as presented in Attachment C.

SUMMARY:

Approval of the recommended actions associated with the FY 2025-26 Year-End Budget Report will provide the Board of Supervisors, members of the public, County departments and other interested parties with an overview of revenues, expenditures, Net County Cost, total budgeted positions and various departmental issues at year-end.

BACKGROUND INFORMATION:
The following components of the FY 2025-26 Year-End Budget Report for Board of Supervisors consideration can be found in Attachment A:

- Executive Summary
- Budget Issues
- Human Resources Issues, including Position Summary and Vacant Positions - Aged
- Recommended Actions, including Budget Adjustment Summaries - Tables A, B, and C

FINANCIAL IMPACT:
Please see Attachment A for Financial Impact detail.

STAFFING IMPACT:
N/A

REVIEWING AGENCIES/DEPARTMENTS:
Auditor-Controller

ATTACHMENTS:
Attachment A - FY 2025-26 Year-End Budget Report
Attachment B - Govt Code Sections
Attachment C - FY 2025-26 Charitable Org Report