



FY 2022-23

MID-YEAR BUDGET REPORT



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EXECUTIVE SUMMARY

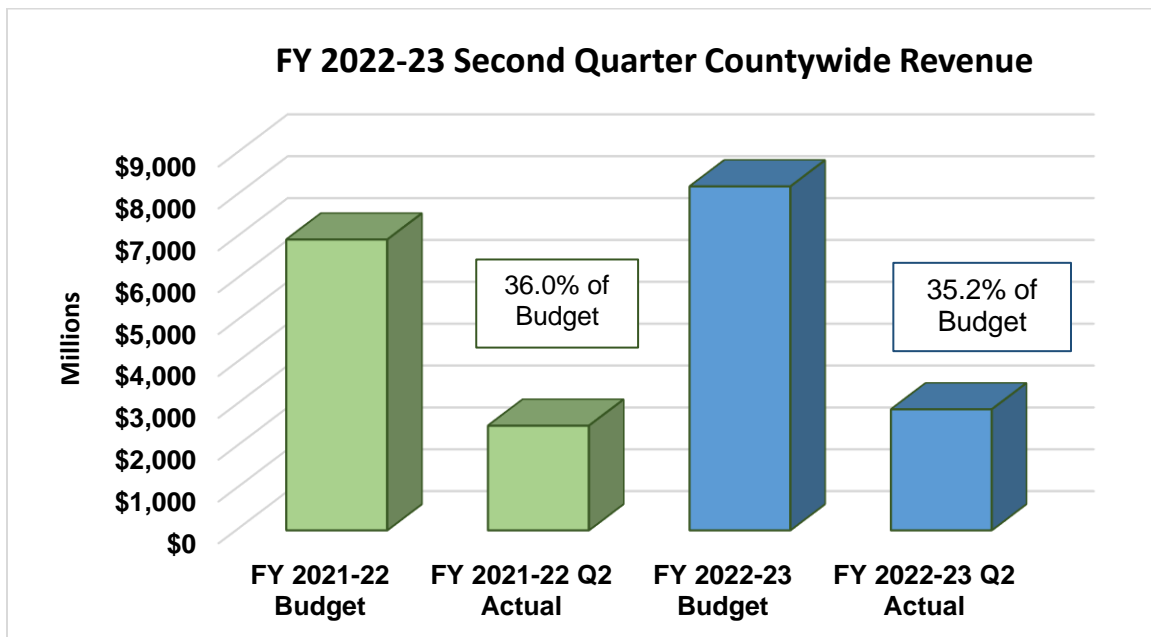
The Mid-Year Budget Report provides the Board of Supervisors, County departments, members of the public, and other interested parties with an overview of the current status of revenues, expenditures, Net County Cost (NCC), total budgeted positions and various departmental issues requiring recommended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

Overall Status

On June 28, 2022, the County adopted a balanced budget that was conservatively developed and included modest revenue growth consistent with the economic conditions at the time of budget development.

The Mid-Year Budget Report provides a year-to-date overview of revenue, expense and NCC measured against prior year revenue, expense, and NCC at December 31. Variances are generally associated with one-time items and the timing of revenue receipts and expenditures from year to year.

Revenue



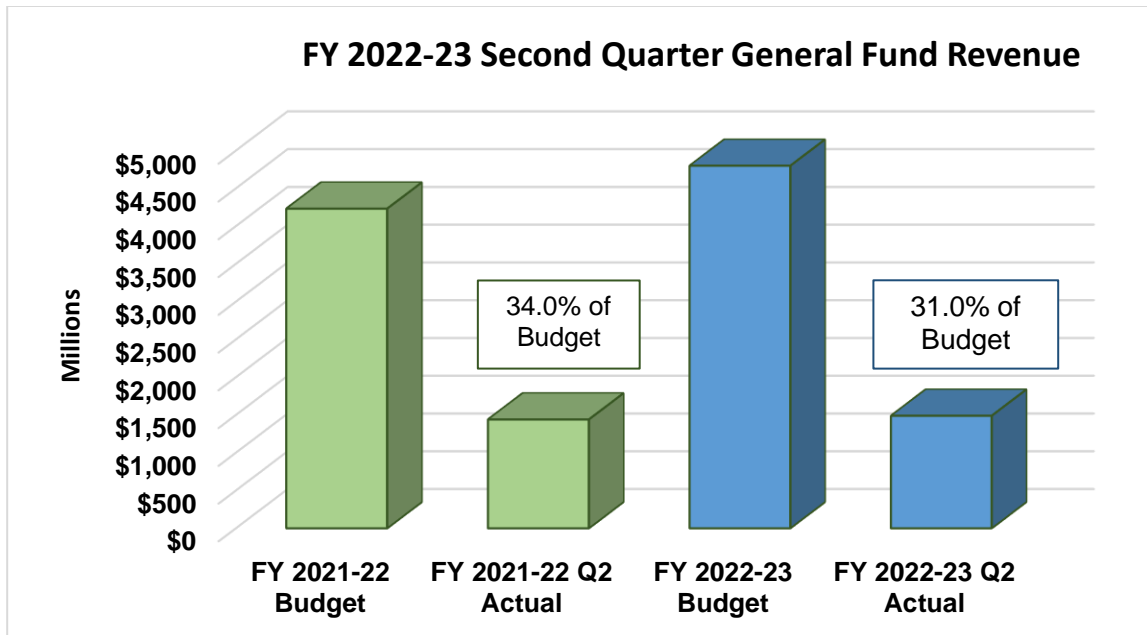
Total County revenue receipts are 35.2% of budgeted revenue as of December 31, 2022 (\$2.9 billion). In the prior fiscal year, total County revenues were 36.0% of those budgeted as of December 31, 2021 (\$2.5 billion).

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Total County revenues recorded in the first six months of the current fiscal year were 15.6% above prior year second quarter revenue due primarily to net increases in intergovernmental revenues, revenues from use of money & property and other financing sources, offset by a net decrease in charges for services detailed as follows:

(Amounts in Millions)		
Revenue Source Description	Year-Over-Year Increase	Year-Over-Year (Decrease)
Intergovernmental Revenue:		
Timing of Claim Reimbursements from State for James A. Musick Facility Project	\$ 29.0	
Realignment Revenues	26.5	
Public Assistance Program Revenue (SSA)	23.1	
Proposition 172	7.4	
Mental Health Services Act		(\$ 26.6)
Charges for Services:		
Other Charges for Services (Utilities, System of Care Coordination Services, John Wayne Airport Facility Maintenance)	9.3	
Law Enforcement Services	6.0	
Election Services		(8.2)
Mental Health Services		(23.8)
Use of Money & Property:		
John Wayne Airport - Short-Term Leases/Rents/Concessions	18.6	
Interest Earned on Countywide Funds	15.8	
Other Financing Sources:		
Bond Proceeds for RMV (Rienda)	118.7	
Transfers In to RMV (Rienda) Construction Fund	112.5	
Transfers In to Sheriff-Coroner Construction & Facilities Development for JAMF	51.0	
Transfers In to Health Care Agency for Mental Health Programs	23.4	
Increases/(Decreases)	\$ 441.3	(\$ 58.6)

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General Fund Revenue is 31% of the total amount budgeted for FY 2022-23 yet 3.4% higher than prior year second quarter revenue primarily due to the following:

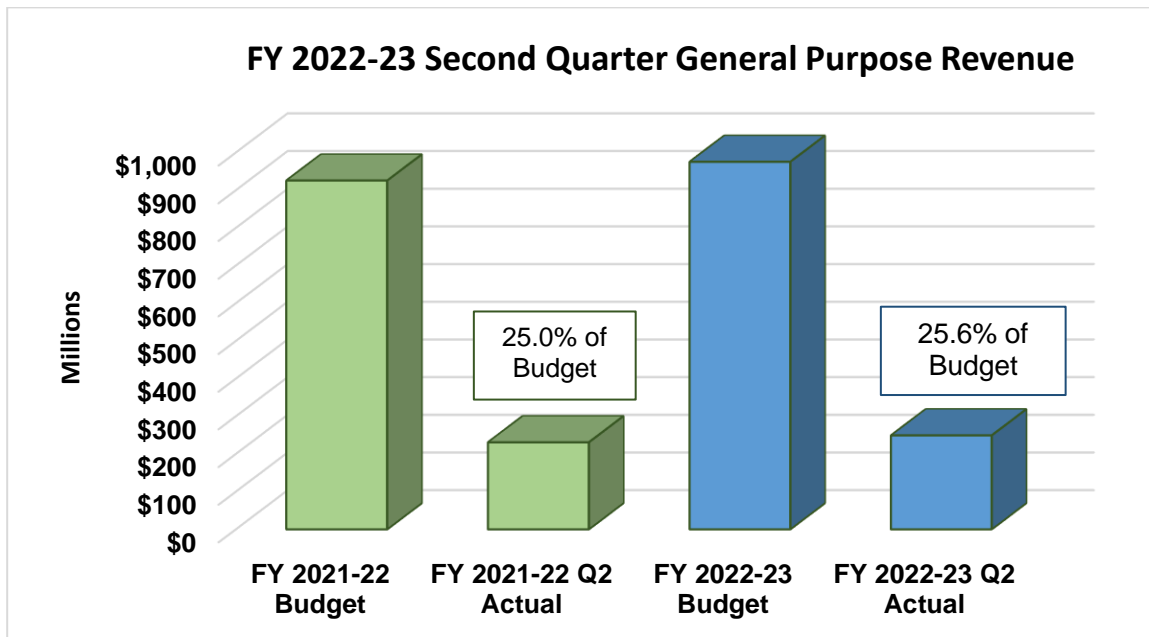
(Amounts in Millions)

Revenue Source Description	Year-Over-Year Increase	Year-Over-Year (Decrease)
Taxes:		
Secured Property Taxes	\$ 11.3	
Supplemental Property Taxes	2.9	
Other Taxes (Property Transfer Tax)		(\$ 5.4)
Prior Secured Property Taxes		(2.0)
Intergovernmental Revenue:		
Realignment Revenues	26.5	
Public Assistance Program Revenue (SSA)	23.0	
Proposition 172	7.4	
AB 1869 Fee Elimination Revenue Backfill (Probation)		(5.2)
Whole Person Care (Transitioning to CalAIM)		(6.4)
Charges for Services:		
Law Enforcement Services	6.1	
Election Services		(8.2)
Mental Health Services		(23.8)

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(Amounts in Millions)

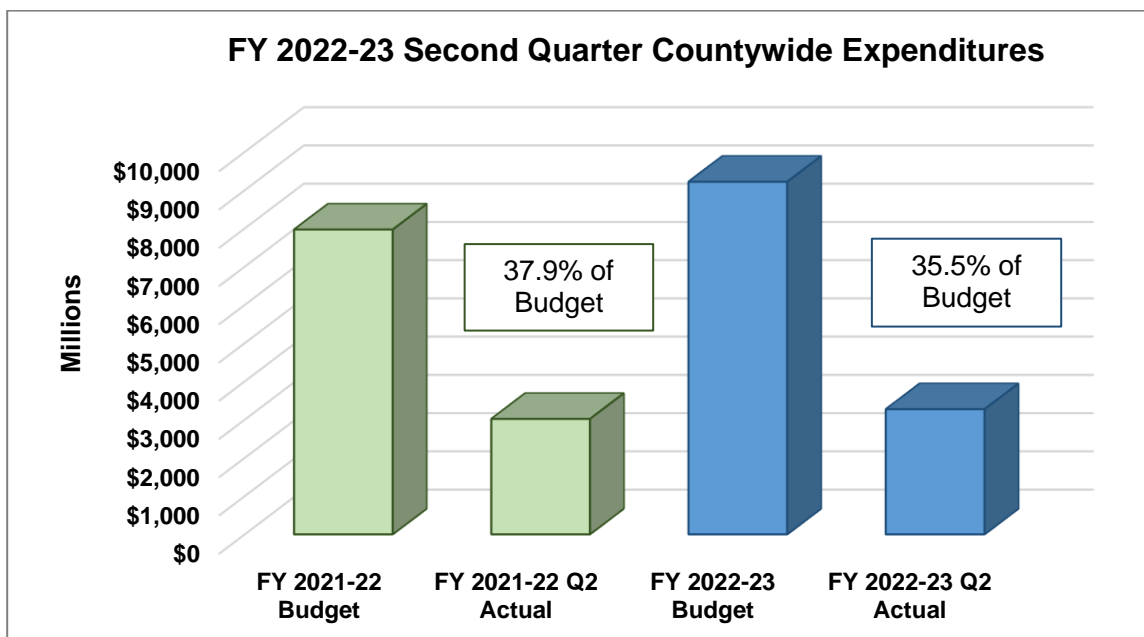
Revenue Source Description	Year-Over-Year Increase	Year-Over-Year (Decrease)
Other Financing Sources:		
Transfers In to Health Care Agency for Mental Health Services Act Programs	23.4	
Increases/(Decreases)	\$ 100.6	(\$ 50.7)



General Purpose Revenue is 7.9% (\$18.3 million) above prior year second quarter primarily due to increased property tax revenues and interest revenues. The variance is mostly attributable to increased secured property tax revenues (\$11.3 million), increased interest revenues (\$6.0 million), increased assessment and tax collections fees (\$3.4 million), increased supplemental property tax revenues (\$2.9 million) slightly offset by decreased property transfer tax revenues (\$5.4 million).

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Expense



Total County expenditures are 35.5% of budgeted appropriations in the current fiscal year as of December 31, 2022 (\$3.3 billion). In the prior fiscal year, total County expenditures were 37.9% of budgeted appropriations as of December 31, 2021 (\$3.0 billion).

On a year-over-year basis, total County expenditures were 8.4% above prior year second quarter expenditures. Increases occurred in five of the seven program areas with the exceptions of Infrastructure & Environmental Resources and Insurance, Reserves and Miscellaneous.

(Amounts in Millions)

Program	Year-Over-Year Increase	Year-Over-Year (Decrease)
Public Protection	\$ 25.2	
Community Services	51.6	
Infrastructure & Environmental Resources		(\$ 59.7)
General Government Services	99.3	
Capital Improvements	79.1	
Debt Service	153.3	
Insurance, Reserves & Miscellaneous		(94.7)
Increases/(Decreases)	\$ 408.5	(\$ 154.4)

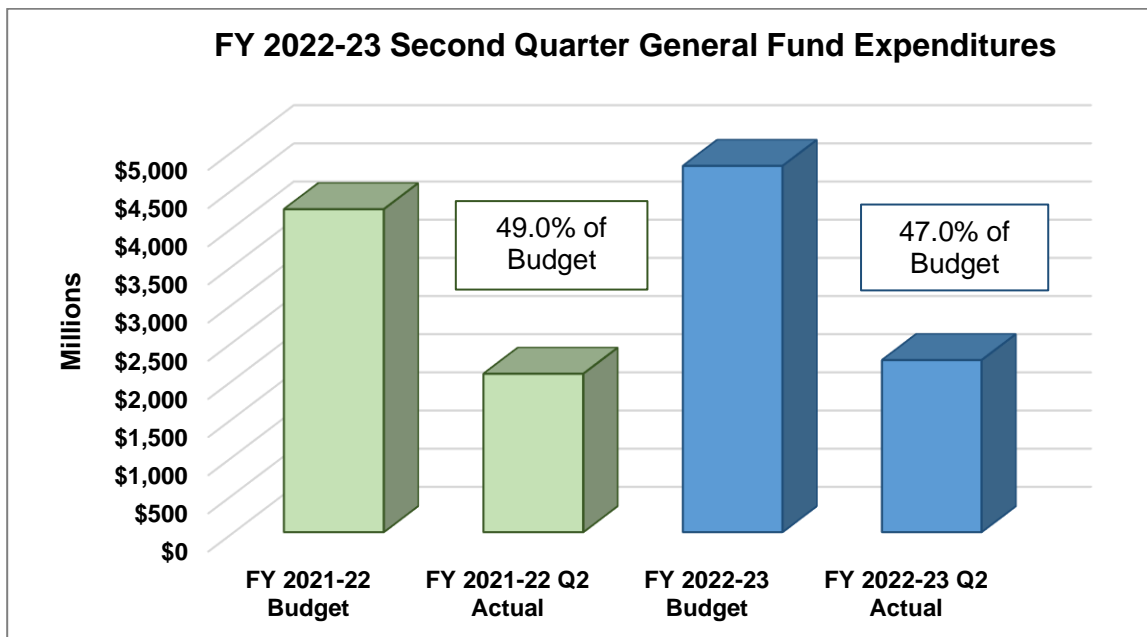
Increased spending of 3.4% in Public Protection is primarily due to increased salaries and benefits costs and one-time spending related to the acquisition and improvements of the Sheriff-Coroner's Bell Building.

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Increased spending of 3.4% in Community Services is mostly attributable to increased salaries and benefits costs, increased social services expenditures for benefits to eligible recipients, and increased efforts in the areas of mental health and substance use services. The variance in the Infrastructure & Environmental Resources program is due primarily to prior year OC Flood capital improvements and current year increased maintenance costs for John Wayne Airport.

The increased General Government Services expenditures are primarily due to increased salaries and benefits costs and increased efforts in the areas of homelessness mostly due to the transfer of the Office of Care Coordination Services from Health Care Agency to the County Executive Office. The increased Capital Improvements expenditures are primarily related to one-time building and improvements spending for the James A. Musick (JAMF) facility expansion and construction spending for the community facilities districts (Rienda).

Debt Service program increased expenditures are largely a result of timing of the Teeter bond prepayments and increased bond payments for community facilities districts. The decreased spending in Insurance, Reserves & Miscellaneous is mostly due to year over year timing of payments for County self-insured funds.



General Fund Department expenditures are 8.6% higher than in the second quarter of the prior year primarily due to increased salaries and benefits costs, increased assistance to low-income residents and seniors, increased efforts in the areas of homelessness, mental health and substance use services, increased social services expenditures for benefits to eligible recipients and one-time spending related to the acquisition of the Sheriff-Coroner's Bell Building.

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Net County Cost

General Fund Net County Cost (NCC) is \$147.6 million (or 17.1%) above prior year NCC for the second quarter. The increased NCC in the current year is due to expense increases of \$178.7 million and revenue increases of \$31.1 million primarily due to homeless prevention programs, mental health and substance use services, and assistance programs in addition to increased salaries and benefits costs.

This mid-year total NCC impacts funded by Miscellaneous, Budget Control 004, contingency monies are as follows:

Budget Control	Department	NCC Request	Description
031	Registrar of Voters	\$ 4,140,000	Election equipment
042	Health Care Agency	645,250	Equipment to provide in custody healthcare services
	Total NCC Request	\$ 4,785,250	

Cash, Obligated Fund Balances and Reserves

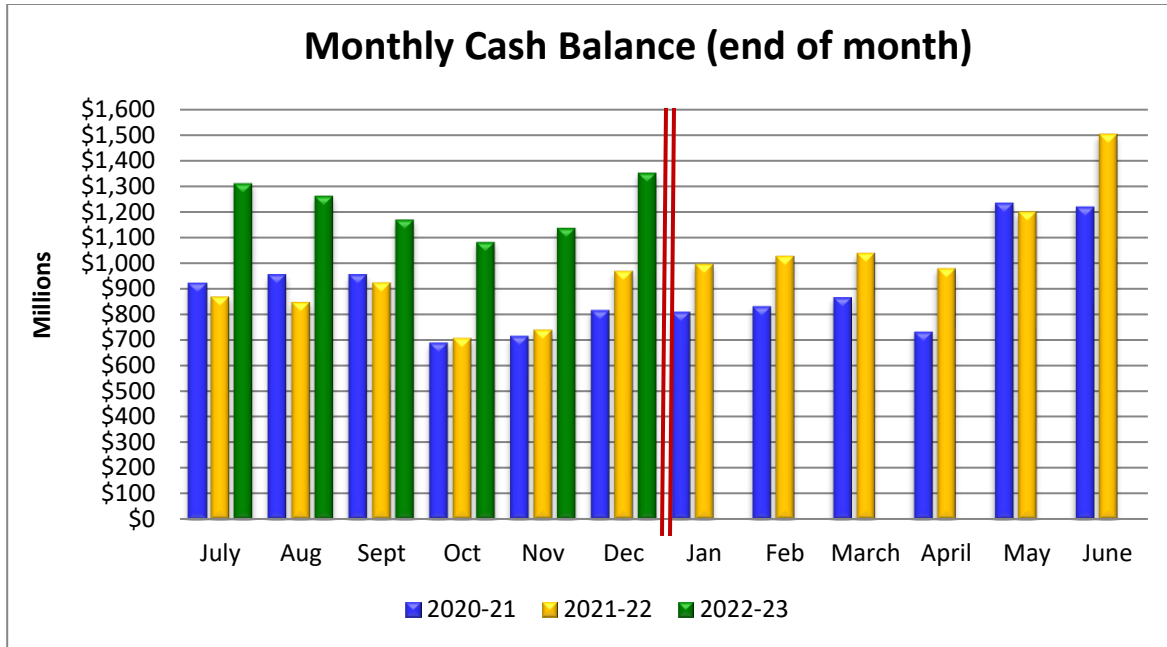
Cash: Overall, total County cash balances were 15.2% above the level 12 months ago. This is primarily attributable to increases in property tax revenues and increases to non-General Fund cash balances. The increases in non-General Fund cash balances are due primarily to the timing of revenue receipts and project expenditures in capital projects funds.

The General Fund cash balance of \$1.4 billion is above the level 12 months ago by \$385 million or 39.7% which is due to a number of factors including increases in property tax revenues net of transfers of funding to non-General Funds for re-budget of multi-year projects.

It is anticipated that cash balances will fluctuate throughout the year depending on the timing of revenue receipts and expenditures consistent with the normal business cycle for the County. 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:

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Obligated Fund Balances and Reserves: There is a net increase in total County reserves of \$654 million from the beginning of the current fiscal year (from \$3.3 billion to \$4.0 billion) which is primarily related to the net \$127 million positive Fund Balance Unassigned booked prior to fiscal year end June 30, 2022 to General Fund Target (\$62 million) and Contingency (\$65 million) reserves, \$40 million positive Fund Balance Unassigned booked after fiscal year end June 30, 2022 to General Fund Target and \$197 million Fund Balance Restricted for American Rescue Plan Act revenue. The budgeted increases are also primarily associated with non-General Fund budgets and consistent with GASB 54 requirements and year-end accounting practices, and planned use of funds previously set aside for ongoing multi-year capital projects.

Budget Issues

This report contains recommended budget changes related to a variety of departmental issues including recognition of revenue allocations, changes to transfers between funds and technical budget adjustments, please see the *Budget Issues* section starting on page TBD.

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Investments and Debt

Investments: The Treasurer's Monthly Investment Report and other items of interest are available by accessing the Treasurer-Tax Collector's web site at <http://ttc.ocgov.com/investments/reports>. The Treasurer's Monthly Investment Report includes sections on investment pool balances, investment inventory with market values, detail transaction report and other relevant information.

Debt: The following are **Completed FY 2022-23 Debt Issuances** as of December 31, 2022:

- On July 18, 2022, the County issued approximately \$82.3 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 17, 2023 and bear interest at the rate of 3.46% per annum.
- On July 26, 2022, the County issued approximately \$83.4 million in South Orange County Public Financing Authority Lease Revenue Bonds, Series 2022 for a County of Orange Sheriff-Coroner Facility. The bonds financed the acquisition and improvements of a building in Tustin to centralize its Technology Division.

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 2019-20	FY 2020-21	FY 2021-22	FYE 2022-23 Projection
Lease Revenue Bonds 2016, Central Utility Facility	April 2036	48,640,000	46,585,000	44,425,000	42,160,000
Lease Revenue Bonds 2022, Sheriff Coroner Facility	June 2052	N/A	N/A	N/A	83,375,000
Grand Total		\$ 48,640,000	\$ 46,585,000	\$ 44,425,000	\$ 125,535,000

Additional information related to Outstanding Debt is available at the following website links:

<https://cfo.ocgov.com/public-finance/outstanding-debt>

<https://cfo.ocgov.com/public-finance/continuing-disclosure-reports>.

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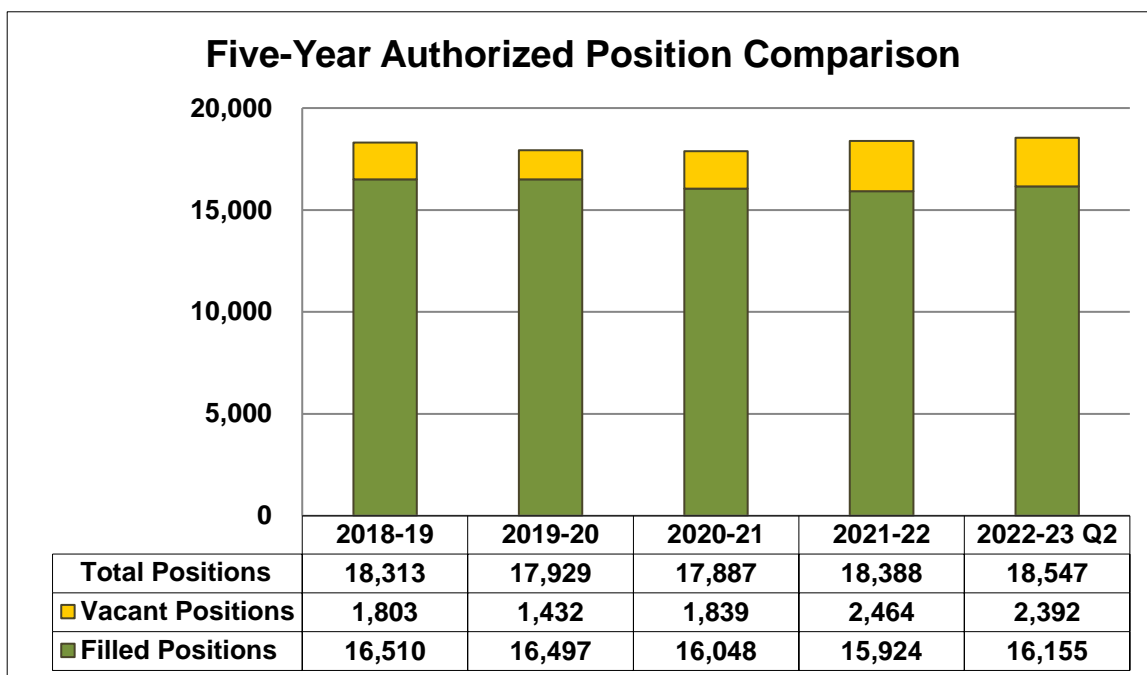
Positions

FY 2022-23 began with an adopted position count of 18,554. The total authorized position count following approved position changes from the FY 2022-23 September Budget Update was 18,560. A total of 11 aged vacant positions were deleted in accordance with the Vacant Position Policy approved by the Board on June 26, 2018 and 2 positions were deleted as part of the FY 2022-23 Limited-Term Position Review. This report includes a net addition of 29 positions. Position changes approved in this report will result in an authorized position count of 18,576. Further detail of Mid-Year position actions can be found in the *Human Resources Issues* section of this report.

Current fiscal year position actions are summarized in the following table:

Proposed Mid-Year Position Changes	
Board Adopted FY 2022-23 Positions	18,554
Net FY 2022-23 September Budget Update Actions	6
Vacant Position Policy Deletions	(11)
Expired Limited-Term Position Deletions	(2)
Net FY 2022-23 Mid-Year Budget Report Actions	29
Current Authorized Positions	18,576

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



Vacant and Filled Positions are as of December 31, 2022, and do not include Mid-Year changes.

Supplemental Data

The County of Orange utilizes 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: <http://data.egovoc.com/?FY2023Q2#/b0>. Budget and actual reports as of December 31, 2022 can be viewed using the Budget Report – Report Links found on the left hand side of the web page.



BUDGET ISSUES

For the budget issues discussed below, the County Executive Office (CEO) evaluated the justification provided by departments and based recommended action on the following policy:

- Expectation that departments will absorb requested changes within existing appropriations.
- CEO may recommend an appropriation transfer to a General Fund budget control from elsewhere in the General Fund if necessary.
- Position actions will be effective January 27, 2023, unless otherwise indicated.
- For this Mid-Year Budget Report, CEO is recommending use of Miscellaneous Fund contingency appropriations to fund Net County Cost (NCC) impacts when indicated in this section.

Department Budget Actions

Program I – Public Protection

District Attorney-Public Administrator (Department 026)

District Attorney-Public Administrator (Fund 100, Department 026, Budget Control 026)

- In District Attorney-Public Administrator (DA-PA), Budget Control 026, increase equipment by \$45,000 offset by a corresponding decrease to other charges and authorize the purchase of two leased vehicles for the Bureau of Investigation's Organized Crime Unit and AB 109 Task Force Unit, upon lease agreement expiration.
- In DA-PA, Budget Control 026, add three limited-term positions (two Civilian Economic Crime Investigators and one Deputy Attorney IV) and increase salaries and employee benefits by \$237,788 offset by a corresponding increase in Workers' Compensation Insurance Fraud Program grant revenue, to meet current operational needs for investigations and prosecutions of workers' compensation insurance fraud cases.
- In DA-PA, Budget Control 026, add two limited-term positions (one Deputy Attorney IV and one District Attorney Investigator) and increase salaries and employee benefits by \$254,780 offset by a corresponding increase in Alcohol and Drug Impaired Driver Program grant revenue, to support the Traffic Safety Resource Prosecutor training program.

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Probation (Department 057)

Probation (Fund 100, Department 057, Budget Control 057)

- In Probation, Budget Control 057, increase equipment by \$100,000 offset by a corresponding decrease in services and supplies and authorize the purchase of two vans for the Mobile Reentry Services pilot program.

Public Defender (Department 058)

Public Defender (Fund 100, Department 058, Budget Control 058)

- In Public Defender, Budget Control 058, add one limited-term Attorney's Clerk II position to provide administrative support to attorneys handling post-conviction work under the Public Defense Pilot Program. The cost for this position will be absorbed within existing appropriations. The Budget Act of 2021, Senate Bill 129, established the Public Defense Pilot Program which provides funding for indigent defense in criminal matters for the purposes of workload associated with certain provisions of the Penal Code.
- In Public Defender, Budget Control 058, add five positions (four Social Worker II and one Social Services Supervisor I) and increase salaries and benefits by \$144,060 offset by a corresponding increase to 2011 Realignment revenue to assist clients with navigation services such as reentry and linkages to services to address their specific needs.

Sheriff-Coroner (Department 060)

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

- To reconcile to final contracts for police services approved by the Board on June 28, 2022, the Sheriff-Coroner, Budget Control 060, requests to increase appropriations offset by increases in revenue from the City of San Clemente, City of Dana Point, City of Laguna Hills and John Wayne Airport and to add limited-term positions detailed as follows:

Unit	Contract City	Appropriations Increase	Revenue Increase	Position & Other Changes
1403	San Clemente	\$ 3,772	\$ 3,772	One Mobile Data Computer
1406	Dana Point	3,772	3,772	One Mobile Data Computer
1408	Laguna Hills	116,941	116,941	Add one Deputy Sheriff II and one Mobile Data Computer
1481	John Wayne Airport	0	0	Delete eight Sheriff Special Officer IIs and add eight Deputy Sheriff IIs
	Total	\$ 124,485	\$ 124,485	Net Position Change +1

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The effective dates for all position changes is July 1, 2022 and the net change of one additional budgeted position is comprised of the following:

City	Position Classification	Net Position Change
Laguna Hills	Deputy Sheriff II	+ 1
John Wayne Airport	Sheriff Special Officer II	- 8
John Wayne Airport	Deputy Sheriff II	+ 8
	Total	+ 1

- In Sheriff-Coroner, Budget Control 060, increase equipment by a net of \$369,500 offset by a decrease in services and supplies of \$77,000 and an increase in American Rescue Plan Act (ARPA) revenue of \$292,500 and authorize the purchase of two Patrol Boats, one Fuel Truck, one Server, and one Armored Vehicle, and make the following adjustments to the equipment schedule:

Seq. #	Description	FY 22-23 Budget	Increase/ (Decrease)	Revised Total
#82	Patrol Boats, Engines & Electronics	\$600,000	(\$300,000)	\$300,000
#85	Armored Response Vehicle	380,000	(380,000)	0
#109	Microscope System for Hair Exams (DNA)	30,000	(30,000)	0
#112	Seized Drug Gas Chromatograph/ Infrared Detector	140,000	(140,000)	0
#122	Tecan Robotic Arms	210,000	(97,500)	112,500
#124	Workstation Camera System	20,000	(20,000)	0
#161	Bobcat Skid Loader (Class M8)	130,000	(130,000)	0
#162	Farm Tractor (Class M8)	35,000	(35,000)	0
#163	Farm Tractor (Class M8)	85,000	(85,000)	0
#164	Forklift (Class M8)	65,000	(5,000)	60,000
New	Patrol Boats	0	745,000	745,000
New	Fuel Truck	0	380,000	380,000
New	Server	0	77,000	77,000
New	Armored Vehicle (BearCat MedEvac)	0	390,000	390,000
	Totals	\$1,695,000	\$ 369,500	\$2,064,500

Sheriff Narcotics Program – Department of Justice (Fund 132, Department 060, Budget Control 132)

- In Sheriff Narcotics Program – Department of Justice, Fund 132, increase services and supplies by \$500,000 offset by a corresponding increase in revenue to align appropriations with actual revenue received from federal distribution of asset forfeitures.

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Sheriff-Coroner Construction and Facility Development (Fund 14Q, Department 060, Budget Control 14Q)

- In Sheriff-Coroner Construction and Facility Development, Fund 14Q, increase structures and improvements by \$12,800,000 offset by an equivalent increase to transfers in from Excess Public Safety Sales Tax, Fund 14J, to adjust the James A. Musick Facility construction contract contingency from 5% to 10%.

In Excess Public Safety Sales Tax, Fund 14J, increase transfers out to Sheriff-Coroner Construction and Facility Development, Fund 14Q, by \$12,800,000 offset by a corresponding decrease to fund balance restricted to adjust the James A. Musick Facility construction contract contingency from 5% to 10%.

- In Sheriff-Coroner Construction and Facility Development, Fund 14Q, increase structures and improvements by \$1,236,100 offset by a corresponding increase to transfers in from 800 MHZ CCCS, Fund 15L, for the Sierra Peak generator replacement project.

In 800 MHZ CCCS, Fund 15L, increase transfers out to Sheriff-Coroner Construction and Facility Development, Fund 14Q, by \$1,236,100 offset by a corresponding decrease to special items for the Sierra Peak generator replacement project.

- In Sheriff-Coroner Construction and Facility Development, Fund 14Q, increase land by \$49,000,000, increase buildings and improvements by \$42,000,000, and increase services and supplies by \$6,000, offset by the net establishment of transfers in from South Orange County Public Financing Authority, Fund 830, of \$91,006,000 to record the acquisition and improvements of the Sheriff-Coroner's Bell Building located at 1382 Bell Avenue in Tustin, California.

Program II – Community Services

OC Community Resources (OCCR, Department 012)

OC Community Resources (Fund 100, Department 012, Budget Control 012)

- In OC Community Resources (OCCR), Budget Control 012, increase services and supplies by \$10,000,000 offset by an equivalent increase in federal revenue for additional funding allocated from the California Department on Aging (CDA) for emergency programs. The programs include Access to Technology, Digital Connections, Older Americans Recovery and Resilience Funds as well as other upcoming programs anticipated to be released by the CDA through early 2023.

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OC Animal Care (Fund 100, Department 012, Budget Control 024)

- In OC Animal Care (OCAC), Budget Control 024, add nine positions (four Animal Control Public Education Officers, one Office Specialist, three Senior Animal Care Attendants, and one Veterinarian) to enhance OCAC's ability to provide mandated services to the 14 contract cities and the County unincorporated areas. Increase salaries and benefits by \$339,070 offset by a corresponding increase to contract cities revenue.
- In OCAC, Budget Control 024, increase services and supplies by \$120,000 offset by a corresponding transfer in from OCAC Donations, Fund 121, for the construction of up to three individual permanent shade structures covering the dog play yards.

In OCAC Donations, Fund 121, increase transfers out to OCAC, Budget Control 024, by \$120,000 offset by an equivalent decrease in fund balance restricted for the construction of up to three individual permanent shade structures covering the dog play yards.

County Tidelands – Newport Bay (Fund 106, Department 012, Budget Control 106)

- In County Tidelands – Newport Bay, Fund 106, increase other charges by \$500,000 offset by a corresponding decrease in fund balance restricted for increased contribution costs of dredging the County Tideland owned portions of the Lower Newport Bay.

OC Dana Point Harbor (Fund 108, Department 012, Budget Control 108)

- In OC Dana Point Harbor, Fund 108, increase services and supplies by \$1,747,417 offset by a corresponding decrease in fund balance restricted to address increased demand for harbor patrol services at Dana Point Harbor.

Health Care Agency (HCA, Department 042)

Health Care Agency (Fund 100, Department 042, Budget Control 042)

- In HCA, Budget Control 042, convert three part-time Public Health Nurse positions to full-time to support increased workload in the Adults & Families and Maternal Child & Adolescent Health programs. The additional costs will be absorbed within HCA's current budget.
- In HCA, Budget Control 042, increase services and supplies by \$7,665,267 offset by a corresponding increase to transfers in from OC Tobacco Settlement, Fund 13N, to provide appropriations for eligible programs.

In OC Tobacco Settlement, Fund 13N, increase transfers out to HCA, Budget Control 042, by \$7,665,267, offset by an equivalent decrease to fund balance restricted to true up fund balance and provide appropriations for eligible programs.

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- In HCA, Budget Control 042, increase services and supplies by \$30,000,000, increase equipment by \$1,395,000, increase transfers out to MHSA Housing, Fund 12A, by \$10,000,000 offset by a net increase to transfers in from Mental Health Services Act, Fund 13Y, of \$41,395,000 to support mental health services in the community (\$30,000,000), authorize the purchase 31 vehicles to be used for community outreach services and client transportation (\$1,395,000) and build permanent supportive housing (\$10,000,000).

In Mental Health Services Act, Fund 13Y, increase transfers out to HCA, Budget Control 042, by \$41,395,000 offset by an equivalent decrease to fund balance restricted to support mental health services in the community, purchase 31 vehicles to perform mobile field-based crisis services and to provide transportation services to clients, including to treatment appointments for transitional aged youth, adults and their families living with a chronic and persistent mental illness and who are experiencing significant impairments in their daily functioning, and build permanent supportive housing.

In MHSA Housing, Fund 12A, increase other charges by \$10,000,000 offset by a corresponding increase to transfers in from HCA, Budget Control 042, to build permanent supportive housing.

- In HCA, Budget Control 042, establish transfers in from OC Opioid Settlement Fund 13M, of \$3,364,247 offset by a corresponding increase to services and supplies to provide appropriations for opioid abatement activities.

In OC Opioid Settlement Fund 13M, establish transfers out to HCA, Budget Control 042, of \$3,364,247, offset by an equivalent increase to miscellaneous revenue to provide appropriations for opioid abatement activities.

- In HCA, Budget Control 042, increase equipment by \$645,250 offset by a corresponding increase in NCC and authorize the purchase of the following equipment to provide mandated healthcare services to the in-custody population at the James A. Musick facility which is scheduled to re-open in the fall of 2023:

Equipment Description	Qty.	Amount
Exam table	18	\$ 117,000
Computers On Wheels Carts	23	175,950
Electrocardiogram (EKG) Machine	1	5,000
Pharmacy Refrigerator	1	5,300
Telemedicine Cart	1	55,000
Dental Chair	2	40,000
Dental Chair System	2	60,000
Panoramic X-Ray Machine (Dental)	1	40,000
Digital Dental X-Ray System	1	75,000

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Equipment Description	Qty.	Amount
Sterilizer	1	7,000
Ultrasound Machine	1	55,000
Ultrasonic Scaling System	1	5,000
Endodontic System	1	5,000
	Total	\$ 645,250

HCA Interest Bearing Purpose Restricted Revenue (Fund 13U, Department 042, Budget Control 13U)

- In HCA Interest Bearing Purpose Restricted Revenue, Fund 13U, increase transfers out to Care Coordination, Fund 12L, by \$18,000,000 offset by an increase of \$15,600,000 to state revenue and a decrease of \$2,400,000 in fund balance restricted for the consolidation of homelessness services operations to County Executive Office.

In HCA, Budget Control 042, establish transfers out to Care Coordination, Fund 12L, of \$2,000,000 offset by a corresponding increase to state revenue for the consolidation of homelessness services operations to County Executive Office.

In Countywide Capital Projects Non-General Fund 15D, establish transfers out to Care Coordination, Fund 12L, of \$4,375,000 offset by a corresponding decrease to services and supplies for homelessness services operation costs at the Garden Grove Navigation Center.

In Care Coordination, Fund 12L, establish transfers out to County Executive Office, Budget Control 017, of \$3,900,000 and increase special items by \$24,375,000, offset by the establishment of transfers in from Countywide Capital Projects Non-General Fund 15D, of \$4,375,000, HCA, Budget Control 042, of \$2,000,000; and HCA Interest Bearing Purpose Restricted Revenue, Fund 13U, of \$18,000,000, and increase state revenue by \$3,900,000 to recognize the Encampment Resolution Funding (ERF) and Homeless Housing Assistance and Prevention (HHAP) grant funding for homelessness services operations, including operation costs at the Garden Grove Navigation Center.

In County Executive Office, Budget Control 017, increase services and supplies by \$19,952,098 offset by the establishment of transfers in from Care Coordination, Fund 12L, of \$3,900,000, increase ARPA revenue by \$9,852,098 and state revenue by \$6,200,000 to recognize the California Emergency Solution Grant (ESG) and Permanent Local Housing Allocation (PLHA) grant funding for homelessness services operations, including for construction and operation costs at the Garden Grove Navigation Center.

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Bioterrorism Center for Disease Control Fund (Fund 13Z, Department 042, Budget Control 13Z)

- In Bioterrorism Center for Disease Control (CDC) Fund 13Z, increase transfers out to HCA, Budget Control 042, by \$620,500 offset by an equivalent increase in federal revenue to recognize prior year CDC Disaster Preparedness revenue allocations.

In HCA, Budget Control 042, increase transfers in from Bioterrorism Center for Disease Control Fund 13Z, by \$620,500 offset by an increase to salaries and benefits of \$153,000 and increase equipment by \$467,500 to allocate CDC prior year revenue allocations to offset current year eligible costs and authorize the purchase of the following equipment in support of public health emergency preparedness:

Equipment Description	Qty.	Amount
ENodeB Adapter Kit and FirstNet Compact Rapid Deployable Chassis	1	\$ 67,000
Command Post Platform	1	21,000
Mobile Communications Platform	1	92,000
Incident Command Post	1	36,000
25KW Generator	1	14,000
Floor Scrubber (ride-on; battery)	1	33,000
Electric Hauler	1	27,000
98-inch High-Definition Monitor Display	1	129,500
Digital Media Switcher	1	48,000
	Total	\$ 467,500

Social Services Agency (SSA, Department 063)

SSA Donations and Fees (Fund 12S, Department 063, Budget Control 12S)

- In SSA Donations and Fees, Fund 12S, increase services and supplies by \$100,000 offset by a decrease in fund balance restricted for furniture and supply purchases to support the residents at Orangewood Children & Family Center.

Program III – Infrastructure and Environmental Resources

OC Public Works (OCPW, Department 080)

OC Watersheds (Fund 100, Department 080, Budget Control 034)

- In OC Watersheds, Budget Control 034, increase equipment by \$125,000 offset by an increase to cities partner revenues of \$94,875, increase charges for services by \$24,250 and decrease services and supplies by \$5,875 and authorize the purchase

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of one National Pollutant Discharge Elimination System monitoring boat to carry out program requirements in Newport and Huntington Harbors.

Utilities (Fund 100, Department 080, Budget Control 040)

- In Utilities, Budget Control 040, increase transfers in from Countywide Capital Projects Non-General Fund 15D, by \$1,595,000 offset by a corresponding increase in structures and improvements for the following Central Utility Plant capital projects:

Description	Amount
New Absorbers	\$ 350,000
Replace Air Receiver	150,000
Reverse Osmosis System	546,000
Steam Line – Leg Three Repair	207,000
Generation Control System Monitors	342,000
Total	\$ 1,595,000

In Countywide Capital Projects Non-General Fund 15D, increase transfers out to Utilities, Budget Control 040, by \$1,595,000 offset by a corresponding decrease to fund balance assigned for capital projects for Central Utility Plant capital projects.

Building & Safety General Fund (Fund 100, Department 080, Budget Control 071)

- In Building & Safety General Fund, Budget Control 071, increase services and supplies by \$300,000 offset by a corresponding increase to construction permit revenue for additional permitting costs from Rancho Mission Viejo’s Master Plan.

Building & Safety – Operating Reserve (Fund 113, Department 080, Budget Control 113)

- In Building & Safety Operating Reserve, Fund 113, increase transfers out to Building & Safety General Fund, Budget Control 071, by \$475,000 offset by a corresponding decrease to special items to provide funding for current permitting operations.

In Building & Safety General Fund, Budget Control 071, increase transfers in from Building & Safety Operating Reserve, Fund 113, by \$475,000 offset by an equivalent increase in services and supplies to ensure funding for current permitting operations.

John Wayne Airport (JWA, Department 280)

John Wayne Airport (Fund 280, Department 280, Budget Control 280)

- In JWA, Fund 280, add one Administrative Manager I position to manage and support tenant improvement projects at JWA. Sufficient appropriations exist in JWA’s budget to absorb the cost of the additional position.
- In JWA, Fund 280, add two positions (one Administrative Manager I and one Senior Environmental Resources Specialist) to provide administrative and regulatory

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compliance support for JWA's Environmental Program. Sufficient appropriations exist in JWA's budget to absorb the cost of the additional positions.

OC Waste & Recycling (OCWR, Department 299)

OC Waste and Recycling (Fund 299, Department 299, Budget Control 299)

- In OCWR Fund 299, decrease special items by \$3,000,000 offset by an increase to transfer out to OCWR Correction Action Escrow, Fund 274, of \$1,000,000, establish transfer out to OCWR Brea/Olinda Landfill Escrow, Fund 286, of \$1,000,000 and increase transfer out to OCWR Prima Deshecha Landfill Escrow, Fund 287, by \$1,000,000 to meet corrective action cost estimate.

In OCWR Corrective Action Escrow, Fund 274, increase transfers in from OCWR, Fund 299, by \$1,000,000 offset by a corresponding increase to net position restricted to meet corrective action cost estimate.

In OCWR Brea/Olinda Landfill Escrow, Fund 286, establish transfers in from OCWR, Fund 299, of \$1,000,000 offset by a corresponding increase to net position restricted to meet corrective action cost estimate.

In OCWR Prima Deshecha Landfill Escrow, Fund 287, increase transfers in from OCWR, Fund 299, by \$1,000,000 offset by a corresponding increase to net position restricted to meet corrective action cost estimate.

- In OCWR, Fund 299, increase equipment by \$225,000 offset by a corresponding decrease to special items and authorize the purchase of one new vehicle and authorize an increase to appropriations for seven budgeted vehicles.

Seq. #	Description	Qty.	Budget	Increase	Revised Total
New	Class MT-H Sport Utility Vehicle	1	\$ 0	\$ 90,000	\$ 90,000
502	Class MT-H Sport Utility Vehicle	1	65,000	35,000	100,000
507	Class MT-HF Full-Size Pick-up Truck	1	65,000	15,000	80,000
508	Class MT-HF Full-Size Pick-up Truck	1	65,000	15,000	80,000
509	Class MT-HF Full-Size Pick-up Truck	1	65,000	15,000	80,000
510	Class MT-HF Full-Size Pick-up Truck	1	65,000	15,000	80,000
511	Class MT-HF Full-Size Pick-up Truck	2	80,000	40,000	120,000
	Total		\$405,000	\$225,000	\$ 630,000

- In OCWR, Fund 299, increase services and supplies by \$375,000 and intangible assets – amortizable by \$250,000 offset by a decrease to special items of \$625,000 to provide appropriations for the Paradigm contract renewal approved by the Board of Supervisors on November 29, 2022 (ASR 22-000927).

Program IV – General Government Services

Assessor (Department 002)

Assessor (Fund 100, Department 002, Budget Control 002)

- In Assessor, Budget Control 002, delete two Staff Specialist positions transferred to Human Resource Services (HRS), Budget Control 054, to transition human resources support services to HRS.

In HRS, Budget Control 054, add two Staff Specialist positions transferred from Assessor, Budget Control 002 to transition human resources support services to HRS. Increase salaries and employee benefits by \$111,360 offset by a corresponding increase in cost apply to Assessor, Budget Control 002. Sufficient appropriations exist in Assessor's budget to absorb the cost of the additional positions

County Executive Office (CEO, Department 017)

County Executive Office (Fund 100, Department 017, Budget Control 017)

- In CEO, Budget Control 017, add one Staff Specialist position to support CEO's Legislative Affairs unit for increased workload in the County's Grant Administration Program. Sufficient appropriations exist in CEO's budget to absorb the cost of the additional position.
- In CEO, Budget Control 017, add one Administrative Manager I position to support the Central Procurement Office Vendor Management Program by increasing the County's presence in the marketplace, improving efforts to reach more vendors about contract solicitations. Sufficient appropriations exist in CEO's budget to absorb the cost of the additional position.

FEMA Reimbursements (Fund 100, Department 017, Budget Control 086)

- In FEMA Reimbursements, Budget Control 086, increase other charges by \$5,351,000 offset by a corresponding increase to federal disaster revenue to reimburse mutual aid partners for participation in county-wide COVID-19 vaccination efforts, upon receipt of revenue from the Federal Emergency Management Agency.

American Rescue Plan Act (Fund 100, Department 017, Budget Control 087)

- In ARPA, Budget Control 087, increase special items by \$10,563,395 offset by a corresponding increase in ARPA revenue to reconcile with FY 2021-22 actuals.

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

- In Real Estate Development Program, Fund 135, increase services and supplies by \$500,000 offset by an increase in charges for services of \$464,137 and increase in

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rental revenue of \$35,863 from the Westminster County Community Service Center lease to provide funding for current real estate operations.

- In Real Estate Development Program, Fund 135, establish transfers out to Clerk Recorder, Budget Control 059, of \$950,000, offset by a corresponding decrease to fund balance restricted and authorize the purchase of 433 Civic Center Drive building in Santa Ana from Clerk-Recorder to align with the Civic Center Facilities Master Plan.

In Clerk-Recorder, Budget Control 059, establish transfers in from Real Estate Development Fund, Fund 135, of \$950,000 offset by an increase in transfers out to Clerk-Recorder Special Revenue Fund 12D, and authorize the sale of the 433 Civic Center Drive building in Santa Ana from Clerk-Recorder to CEO Real Estate, as part of the Civic Center Facilities Master Plan.

In Clerk-Recorder Special Revenue Fund 12D, increase transfers in from Clerk Recorder, Budget Control 059, by \$950,000 offset by a corresponding increase to special items and authorize the sale of the 433 Civic Center Drive building in Santa Ana from Clerk-Recorder to CEO Real Estate, as part of the Civic Center Facilities Master Plan.

Registrar of Voters (Department 031)

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

- In Registrar of Voters, Budget Control 031, increase services and supplies by \$180,000 and equipment by \$3,960,000 offset by an increase in NCC of \$4,140,000 and authorize the purchase of the following equipment to provide additional election resources and annual equipment maintenance costs.

Equipment Description	Qty.	Amount
Extractor for Election Ballots	8	\$ 360,000
Inserter Module – Inline Printing	1	300,000
Inserter	1	1,200,000
Roll Input Unwinder & Cutter	1	300,000
Sorter	2	1,800,000
	Total	\$ 3,960,000

Treasurer-Tax Collector (TTC, Department 074)

Treasurer-Tax Collector (Fund 100, Department 074, Budget Control 074)

- In TTC, Budget Control 074, delete one Supervising Procurement Contract Specialist position transferred to CEO, Budget Control 017, to transition procurement support services to the Central Procurement Office.

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- In CEO, Budget Control 017, add one Administrative Manager I position transferred from TTC, Budget Control 074, to transition procurement support services to the Central Procurement Office. Sufficient appropriations exist in the CEO's budget to absorb the cost of the position.

Treasurer-Tax Collector (Fund 107, Department 074, Budget Control 107)

- In Remittance Processing Equipment Replacement, Fund 107, increase services and supplies by \$730 and special items by \$3,770, offset by an increase to interest revenue to recognize unbudgeted interest income.

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 buildings and improvements by \$345,088 offset by a decrease in fund balance assigned for capital projects to re-appropriate funds to replace the Variable Air Volume (VAV) boxes at the Gates Building.
- In Countywide Capital Projects Non-General Fund 15D, increase services and supplies by \$47,150, buildings and improvements by \$5,539,736 and special items by \$610,000 offset by an increase in state revenue of \$6,196,886 to recognize the SB 823 allocation for the Youth Transition Center project.

Program VI – Debt Service

There are no Program VI – Debt Service requests in this report.

Program VII – Insurance, Reserves and Miscellaneous

County Executive Office (Department 017)

Miscellaneous (Fund 100, Department 017, Budget Control 004)

- In Miscellaneous, Budget Control 004, decrease contingency appropriations by \$4,785,250 offset by an equivalent decrease to NCC to fund FY 2022-23 Mid-Year Budget Adjustment requests from departments.

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Employee Benefits (Fund 100, Department 017, Budget Control 056)

- In Employee Benefits, Budget Control 056, add one IT Applications Developer II position to serve as the Functional Systems Manager for CAPS+ HR support. Increase salaries and employee benefits by \$63,558 offset by a decrease to services and supplies of \$33,558 and an increase to cost apply to departments of \$30,000.
- In Employee Benefits, Budget Control 056, add one limited-term Office Specialist position to support the Employee Benefit's Retiree Medical Program. Increase salaries and employee benefits by \$34,614 offset by a corresponding increase in cost apply to departments.

OCIT Countywide Services (Fund 289, Department 017, Budget Control 289)

- In OCIT Countywide Services, Fund 289, increase services and supplies by \$327,500 offset by a corresponding decrease to equipment and approve reallocation of ARPA funds for the following IT projects:

IT Project	Budget	Increase/ (Decrease)	Revised Total
Remote Workspace Delivery – Virtual Desktop Infrastructure	\$1,930,000	\$(1,215,000)	\$ 715,000
Virtual Private Network Solution Expansion	445,000	445,000	890,000
County Enterprise External Firewall Cluster for Services and Security Enhancements	0	770,000	770,000
Total	\$2,375,000	\$ 0	\$2,375,000

Authorize the purchase of an external firewall cluster (\$160,000) to replace end of optimal capacity equipment due to growing demand for Cloud applications.

Workers' Compensation ISF (Fund 293, Department 017, Budget Control 293)

- In Workers' Compensation ISF, Fund 293, increase other charges by \$142,430 offset by a corresponding increase to transfers in from ARPA, Budget Control 087, for workers' compensation cases related to COVID-19.

In ARPA, Budget Control 087, increase transfers out to Workers' Compensation ISF, Fund 293, by \$142,430 offset by a corresponding increase in ARPA revenue for workers' compensation cases related to COVID-19.

Property & Casualty ISF (Fund 294, Department 017, Budget Control 294)

- In Property & Casualty ISF, Fund 294, add one Senior Claims Representative position to address increased workload in liability claims. Increase salaries and employee benefits by \$57,234 offset by a corresponding increase in insurance premiums revenue.

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OC Public Works (Department 080)

New and Replacement Vehicle Purchases

OC Fleet Services, Fund 296, is the centralized fund from which County vehicles are purchased and managed. The following purchases, changes to classes of vehicles and vehicle auction proceed adjustments are requested by departments:

OC Fleet Services (Fund 296, Department 080, Budget Control 296)

- In OC Fleet Services, Fund 296, increase equipment by \$21,905 offset by an equivalent increase to transfers in from Probation, Budget Control 057, and authorize an increase to appropriations for two budgeted vehicles Class MT-CC, Equipment Detail Seq. #194 (\$13,564) and Class MT-G, Equipment Detail Seq. #195 (\$8,341) to replace Probation vehicles past their useful life.

In Probation, Budget Control 057, increase transfers out to OC Fleet Services, Fund 296, by \$21,905 offset by a corresponding decrease in services and supplies to replace Probation vehicles past their useful life.

- In OC Fleet Services, Fund 296, increase equipment by \$60,000 offset by an equivalent increase to transfers in from Sheriff-Coroner, Budget Control 060, and authorize an increase to appropriations for four budgeted vehicles to replace Sheriff-Coroner vehicles past their useful life.

Seq. #	Description	Qty.	Budget	Increase	Revised Total
281	Class MT-F Full-Size Pick-up Truck	1	\$ 64,000	\$ 15,000	\$ 79,000
286	Class MT-HG Full-Size & Mini Cargo Van	1	65,000	15,000	80,000
308	Class MT-H Sport Utility Vehicle	1	52,000	15,000	67,000
331	Class MT-M1 Two Axle Service Truck	1	102,000	15,000	117,000
	Total		\$283,000	\$ 60,000	\$ 343,000

In Sheriff-Coroner, Budget Control 060, increase transfers out to OC Fleet Services, Fund 296, by \$60,000 offset by a corresponding decrease in equipment to replace Sheriff-Coroner vehicles past their useful life.

- In OC Fleet Services, Fund 296, increase equipment by \$15,000 offset by an equivalent increase to transfers in from Jail Commissary, Fund 143, and authorize an increase to appropriations for one budgeted vehicle Class MT-F, Equipment Detail Seq. #345 (\$15,000) to replace a Sheriff-Coroner vehicle past its useful life.

In Jail Commissary, Fund 143, increase transfers out to OC Fleet Services, Fund 296, by \$15,000 offset by a corresponding decrease in equipment to replace a Sheriff-Coroner vehicle past its useful life.

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- In OC Fleet Services, Fund 296, establish transfers out to SSA, Budget Control 063, of \$66,735 offset by an equivalent decrease in fund balance designated for equipment replacement to refund amount collected over the vehicle purchase price.

In SSA, Budget Control 063, establish transfers in of \$66,735 from OC Fleet Services, Fund 296, offset by a corresponding increase in services and supplies to refund amount collected over the vehicle purchase price.

- In OC Fleet Services, Fund 296, establish transfers out to OCPW, Budget Control 080, of \$40,860 offset by an equivalent decrease in fund balance designated for equipment replacement for proceeds collected from a vehicle auction.

In OCPW, Budget Control 080, establish transfers in from OC Fleet Services, Fund 296, of \$40,860 offset by a corresponding increase in services and supplies for proceeds collected from a vehicle auction.

Other Issues

Fund Balance & Reserve Changes

- In General Fund 100, decrease the General Fund Balance Assigned for Teeter Loss Reserve (BSA 9746) by \$30,000,000 offset by a corresponding increase to General Fund Balance Assigned for Contingencies (BSA 9741) to reallocate reserve balances within the General Fund.
- In General Fund 100, direct the Auditor-Controller to increase the General Fund Balance Assigned for Reserve Target (BSA 9745) up to \$78,813,909, as identified by County Budget & Finance Office (CBFO) prior to FY 2022-23 year-end closing.
- In General Fund 100, direct the Auditor-Controller to increase the General Fund Balance Assigned for Contingencies (BSA 9741) up to \$25,000,000, as identified by CBFO prior to FY 2022-23 year-end closing.

In Teeter Debt Service Fund 15Y, authorize the Auditor-Controller to increase transfers out to General Fund 100, by up to \$25,000,000 offset by a decrease to other charges of up to \$21,000,000 and a decrease to special items of up to \$4,000,000 and direct the Auditor-Controller to increase the General Fund Balance Assigned for Contingencies (BSA 9741) up to \$25,000,000, as identified by CBFO prior to FY 2022-23 year-end closing.

In General Fund 100, authorize the Auditor-Controller to increase transfers in from Teeter Debt Service Fund 15Y, by up to \$25,000,000 and direct the Auditor-Controller to increase the General Fund Balance Assigned for Contingencies (BSA 9741) up to \$25,000,000, as identified by CBFO prior to FY 2022-23 year-end closing.

Retiree Medical Plan Information

In compliance with a recommendation from Internal Audit, the County established a policy to ensure submittal of Annual Required Contribution (ARC) rates to the Board of Supervisors. The County of Orange Third Amended Retiree Medical Plan is an Other Post-Employment Benefit (OPEB) plan intended to assist employees in maintaining health insurance coverage following retirement from County service. Eligible retired County employees receive a monthly grant which helps offset the cost of monthly County offered health plans and/or Medicare premiums. The monthly grant amount is determined by a formula that multiplies a base dollar amount by the number of years of County employment up to a maximum of twenty-five years. The base dollar amount for calendar year 2023 is \$25.37.

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In order to more adequately fund benefits under the Retiree Medical Plan, the Board adopted the Retiree Medical Trust in 2007. Governmental Accounting Standards Board (GASB) Statements No. 74 and 75 require the preparation of a biennial actuarial valuation for OPEB plans. The County contracts with Foster & Foster (formerly Bartel) to prepare the biennial actuarial valuation. The County has received the June 30, 2021, valuation for the Retiree Medical Plan for Fiscal Years 2022-23 and 2023-24. The 2021 valuation calculates the ARC rates for the various rate groups. As illustrated in the table below, there are no changes in the ARC rates for FY 2023-24 as compared to FY 2022-23:

Table A

Retiree Medical ARC Comparison Based on June 30, 2021 Valuation			
Rate Groups	Retiree Medical Contribution Rates		Variance
	FY 22-23	FY 23-24	
American Federation of State, County and Municipal Employees (AFSCME)	0.20%	0.20%	0.00%
Association of Orange County Deputy Sheriffs	1.30%	1.30%	0.00%
General	3.30%	3.30%	0.00%
Orange County Attorneys Association	0.30%	0.30%	0.00%
Law Enforcement Management	2.70%	2.70%	0.00%
Public Safety - General	1.80%	1.80%	0.00%
Public Safety - Probation	3.30%	3.30%	0.00%

Budget Adoption Schedule

In accordance with the SB 1315 amendment to the County Budget Act, approved by the Governor on July 1, 2016, the County may, in lieu of approving the recommended budget, approve a budget adoption schedule on or before May 30 that provides:

1. The Recommended Budget be made available to the public on or before May 30.
2. A notice be published stating that the Recommended Budget is available to members of the public, and that the Board will conduct a public hearing on the Recommended Budget, including the time and place of that hearing.
3. On or before June 20, but not fewer than 10 days after the Recommended Budget is made available to the public, the Board shall conduct the public hearing on the Recommended Budget.
4. After the conclusion of the hearing on the Recommended Budget, and not later than June 30, the Board shall adopt the budget by resolution.

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The following is the proposed budget adoption schedule for the FY 2023-24 Budget:

1. The FY 2023-24 Recommended Budget will be available to the public on or before May 24, 2023.
2. A notice stating that the Recommended Budget is available to members of the public and the time and place of the public hearing will be published on or before May 24, 2023.
3. On June 13, 2023, or no later than June 26, the Board shall conduct the public budget hearing on the Recommended Budget.
4. On June 27, or no later than June 30, 2023, the Board shall adopt the FY 2023-24 Budget by resolution.



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HUMAN RESOURCES ISSUES

Position Update

This section identifies changes to the total number of County positions. The Board adopted FY 2022-23 total position count was 18,554. The total authorized position count following approved position changes from the FY 2022-23 September Budget Report was 18,560. A total of 11 aged vacant positions were deleted in accordance with the Vacant Position Policy and 2 positions were deleted as part of the FY 2022-23 Limited-Term Position Review, bringing the position count to 18,547. As part of the FY 2022-23 Mid-Year Budget Report, a net addition of 29 position additions are requested. Position changes, if approved, will result in an authorized position count of 18,576.

Department Position Change Requests

Detailed departmental position change request information is included in the *Budget Issues* section of this report. As part of the FY 2022-23 Mid-Year Budget Report, departments requested the net addition of 29 positions.

Expiring Limited-Term Positions

Two limited-term positions scheduled to expire on June 30, 2022, were approved for deletion by the Board on June 28, 2022 via the Limited-Term Position Review. The following limited-term positions were deleted effective July 1, 2022:

Department/Budget Control/Fund	Title Class	Title Class Description	# of Positions
Program II – Community Services			
Health Care Agency (042)	8011MA	Administrative Manager I	(1)
	4186HP	Senior Public Health Nurse	(1)
		Subtotal – Program II	(2)
		Total Limited-Term Deletions	(2)

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 from July 1, 2022 to December 31, 2022:

Department/Budget Control/Fund	Title Class	Title Class Description	# of Positions
Program I – Public Protection			
Probation (057)	0578CL	Secretary II	(1)
	7401PS	Deputy Juvenile Correctional Officer II	(1)
	7408PS	Deputy Probation Officer II	(6)
		Subtotal – Program I	(8)

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Department/Budget Control/Fund	Title Class	Title Class Description	# of Positions
Program II – Community Services			
Child Support Services (027)	2308AT	Attorney III	(1)
	8011MA	Administrative Manager I	(1)
	6522SM	Supervising Child Support Specialist	(1)
		Subtotal – Program II	(3)
		Total Aged Vacant Deletions	(11)

Vacant Positions

The *Vacant Positions-Aged* document displays vacant positions by the length of time they have been vacant. Most vacant positions have been vacant eleven months or less and are a result of normal turnover.

Total Positions

The *Position Summary* document displays the total number of positions by program and budget control. Recommended changes to the Master Position Control are summarized in the *Position Change Summary* section.

**FY 2022-23 MID-YEAR BUDGET REPORT
POSITION SUMMARY**

Budget Control Description	Budget Control	FY 2022-23 Adopted Positions	September Budget Update Position Changes [1]	Position Deletions [2]	Current Authorized Positions	Mid-Year Budget Report Changes		Total Positions
						Regular Positions	Limited-Term Positions	
Program I - Public Protection								
District Attorney-Public Administrator	026	859			859		5	864
Public Administrator	029	19			19			19
Office of Independent Review	051	4			4			4
Probation	057	1,074		(8)	1,066			1,066
Public Defender	058	460			460	5	1	466
Sheriff-Coroner	060	3,917			3,917		1	3,918
General Fund Subtotal		6,333	0	(8)	6,325	5	7	6,337
County Automated Fingerprint ID	109	14			14			14
Jail Commissary	143	36			36			36
Inmate Welfare	144	28			28			28
Non-General Funds Subtotal		78	0	0	78	0	0	78
TOTAL PROGRAM I - PUBLIC PROTECTION		6,411	-	(8)	6,403	5	7	6,415
Program II - Community Services								
OC Community Resources	012	141			141			141
OC Animal Care	024	128			128	9		137
Child Support Services	027	392		(3)	389			389
HCA Public Guardian	030	36			36			36
Health Care Agency	042	2,955		(2)	2,953			2,953
Social Services Agency	063	4,488			4,488			4,488
General Fund Subtotal		8,140	-	(5)	8,135	9	0	8,144
OC Public Libraries	120	399			399			399
OC Housing Authority (OCHA)	15F	120			120			120
OC Housing	15G	13			13			13
OC Parks	405	354			354			354
Non-General Funds Subtotal		886	0	0	886	0	0	886
TOTAL PROGRAM II - COMMUNITY SERVICES		9,026	-	(5)	9,021	9	0	9,030
Program III - Infrastructure & Environmental Resources								
OC Watersheds	034	42			42			42
Utilities	040	20			20			20
Building & Safety General Fund	071	48			48			48
OC Public Works	080	350			350			350
General Fund Subtotal		460	0	0	460	0	0	460
OC Road	115	165			165			165
Parking Facilities	137	3			3			3
Airport Operating Enterprise	280	122			122	3		125
OC Waste & Recycling	299	287			287			287
OC Flood	400	258			258			258
Non-General Funds Subtotal		835	0	0	835	3	0	838
TOTAL PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES		1,295	-	0	1,295	3	0	1,298

**FY 2022-23 MID-YEAR BUDGET REPORT
POSITION SUMMARY**

Budget Control Description	Budget Control	FY 2022-23 Adopted Positions	September Budget Update Position Changes [1]	Position Deletions [2]	Current Authorized Positions	Mid-Year Budget Report Changes		Total Positions
						Regular Positions	Limited-Term Positions	
Program IV - General Government Services								
Assessor	002	282			282	(2)		280
Auditor-Controller	003	422			422			422
Board of Supervisors - 1st District	006	10			10			10
Board of Supervisors - 2nd District	007	10			10			10
Board of Supervisors - 3rd District	008	10			10			10
Board of Supervisors - 4th District	009	10			10			10
Board of Supervisors - 5th District	010	10			10			10
Clerk of the Board	011	26			26			26
County Executive Office	017	109			109	3		112
County Counsel	025	102			102			102
Registrar of Voters	031	49			49			49
CEO Real Estate	035	31	1		32			32
OC Campaign Finance & Ethics Commission	052	2			2			2
Human Resources	054	186	1		187	2		189
Clerk-Recorder	059	112	5		117			117
Treasurer-Tax Collector	074	79			79	(1)		78
Internal Audit	079	15			15			15
General Fund Subtotal		1,465	7	0	1,472	2	0	1,474
TOTAL PROGRAM IV - GENERAL GOVERNMENT SERVICES		1,465	7	0	1,472	2	0	1,474
Program VII - Insurance, Reserves & Miscellaneous								
OCIT Shared Services	037	133	(2)		131			131
Employee Benefits	056	20	1		21	1	1	23
General Fund Subtotal		153	(1)	0	152	1	1	154
OCIT Countywide Services	289	74			74			74
Workers' Compensation ISF	293	23			23			23
Property & Casualty ISF	294	13			13	1		14
OC Fleet Services	296	76			76			76
Reprographics ISF	297	18			18			18
Non-General Funds Subtotal		204	0	0	204	1	0	205
TOTAL PROGRAM VII - INSURANCE, RESERVES & MISCELLANEOUS		357	(1)	0	356	2	1	359
GENERAL FUND TOTAL		16,551	6	(13)	16,544	17	8	16,569
NON-GENERAL FUNDS TOTAL		2,003	-	-	2,003	4	0	2,007
GRAND TOTAL		18,554	6	(13)	18,547	21	8	18,576

[1] Includes position changes approved in the September Budget Update on September 27, 2022.

[2] Includes FY 2022-23 Limited Term Position Review and Aged Vacant Position Policy position deletions effective between July 1, 2022 through December 31, 2022.

**FY 2022-23 MID-YEAR BUDGET REPORT
VACANT POSITIONS - AGED
as of December 31, 2022**

Budget Control Description	Number of Months Vacant				TOTAL VACANT	Percent of Total Vacant	Percent of Total Authorized
	Budget Control	18+	12 - 17	0 - 11			
Program I - Public Protection							
District Attorney-Public Administrator	026	4	5	71	80	3.3%	9.3%
Public Administrator	029	0	2	2	4	0.2%	21.1%
Office of Independent Review	051	0	0	1	1	0.0%	25.0%
Probation	057	36	32	96	164	6.9%	15.4%
Public Defender	058	0	0	27	27	1.1%	5.8%
Sheriff-Coroner	060	66	67	297	430	18.0%	11.0%
County Automated Fingerprint ID	109	0	0	0	0	0.0%	0.0%
Jail Commissary	143	0	0	6	6	0.3%	16.7%
Inmate Welfare	144	9	0	3	12	0.5%	42.9%
TOTAL PROGRAM I - PUBLIC PROTECTION		115	106	503	724	30.3%	11.3%
Program II - Community Services							
OC Community Resources	012	1	8	20	29	1.2%	20.6%
OC Animal Care	024	1	2	9	12	0.5%	8.8%
Child Support Services	027	1	5	48	54	2.3%	13.9%
HCA Public Guardian	030	0	1	1	2	0.1%	5.6%
Health Care Agency	042	170	126	423	719	30.1%	24.4%
Social Services Agency	063	10	63	270	343	14.3%	7.6%
OC Public Libraries	120	8	13	36	57	2.4%	14.3%
OC Housing Authority (OCHA)	15F	0	3	28	31	1.3%	25.8%
OC Housing	15G	1	0	1	2	0.1%	15.4%
OC Parks	405	0	4	48	52	2.2%	14.7%
TOTAL PROGRAM II - COMMUNITY SERVICES		192	225	884	1301	54.4%	14.4%
Program III - Infrastructure & Environmental Resources							
OC Watersheds	034	0	0	7	7	0.3%	16.7%
Utilities	040	0	0	2	2	0.1%	10.0%
Building & Safety General Fund	071	1	2	8	11	0.5%	22.9%
OC Public Works	080	3	3	55	61	2.6%	17.4%
OC Road	115	0	2	23	25	1.1%	15.2%
Parking Facilities	137	0	0	0	0	0.0%	0.0%
Airport Operating Enterprise	280	0	1	12	13	0.5%	10.4%
OC Waste & Recycling	299	0	4	25	29	1.2%	10.1%
OC Flood	400	0	8	30	38	1.6%	14.7%
TOTAL PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES		4	20	162	186	7.8%	14.3%

**FY 2022-23 MID-YEAR BUDGET REPORT
VACANT POSITIONS - AGED
as of December 31, 2022**

Budget Control Description	Number of Months Vacant					Percent of Total Vacant	Percent of Total Authorized
	Budget Control	18+	12 - 17	0 - 11	TOTAL VACANT		
Program IV - General Government Services							
Assessor	002	1	3	26	30	1.3%	10.7%
Auditor-Controller	003	2	4	23	29	1.2%	6.9%
Board of Supervisors - 1st District	006	1	0	2	3	0.1%	30.0%
Board of Supervisors - 2nd District	007	0	0	0	0	0.0%	0.0%
Board of Supervisors - 3rd District	008	2	0	0	2	0.1%	20.0%
Board of Supervisors - 4th District	009	0	0	1	1	0.0%	10.0%
Board of Supervisors - 5th District	010	0	1	3	4	0.2%	40.0%
Clerk of the Board	011	0	0	1	1	0.0%	3.9%
County Executive Office	017	0	1	10	11	0.5%	9.8%
County Counsel	025	0	0	6	6	0.3%	5.9%
Registrar of Voters	031	0	1	2	3	0.1%	6.1%
OC Real Estate	035	0	0	4	4	0.2%	12.5%
OC Campaign Finance & Ethics Commission	052	0	0	0	0	0.0%	0.0%
Human Resources	054	0	2	12	14	0.6%	7.4%
Clerk-Recorder	059	0	0	16	16	0.7%	13.7%
Treasurer-Tax Collector	074	3	5	9	17	0.7%	21.8%
Internal Audit	079	0	0	2	2	0.1%	13.3%
TOTAL PROGRAM IV - GENERAL GOVERNMENT SERVICES		9	17	117	143	6.0%	9.7%
Program VII - Insurance, Reserves & Miscellaneous							
OCIT Shared Services	037	0	2	15	17	0.7%	13.0%
Employee Benefits	056	0	0	0	0	0.0%	0.0%
OCIT Countywide Services	289	1	1	4	6	0.3%	8.1%
Workers' Compensation ISF	293	1	1	4	6	0.3%	26.1%
Property & Casualty ISF	294	0	0	2	2	0.1%	14.3%
OC Fleet Services	296	2	1	3	6	0.3%	7.9%
Reprographics ISF	297	0	1	0	1	0.0%	5.6%
TOTAL PROGRAM VII - INSURANCE, RESERVES & MISCELLANEOUS		4	6	28	38	1.6%	10.6%
GRAND TOTAL		324	374	1,694	2,392	100.0%	12.9%
% of Total Vacant		13.6%	15.6%	70.8%	100.0%		
Comparison to Previous Periods:							
FY 21-22 July - December		11.2%	19.0%	69.8%	100.0%		
FY 20-21 July - December		5.6%	14.8%	79.7%	100.0%		
FY 19-20 July - December		5.5%	12.8%	81.7%	100.0%		

RECOMMENDED ACTIONS

A four-fifths vote is required on Recommended Actions One. The requested appropriation, revenue, transfers in/out and reserve changes are summarized in this section of the report in the *Budget Adjustment Summary* document. The requested position changes are summarized in the *Position Change Summary*.

1. 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)**
2. Adopt Resolution making certain findings pursuant to Government Code 26227 related to the contribution of up to \$40 million in American Rescue Plan Act funding to Mind OC for the pre-construction and construction of the Be Well Irvine campus and delegating authority to County Executive Officer, or designee to negotiate and enter into an agreement related to this contribution.
3. Direct County Executive Office Human Resource Services to amend the master position control, subject to final classification review, as detailed in the *Position Change Summary*.
4. Pursuant to Government Code Section 29401 and within the appropriations requested for Department 026 and Fund 122, increase the FY 2022-23 District Attorney Vehicle Theft Task Force Special Fund by \$40,000 for a revised total of \$80,000.
5. Approve the addition of events to the FY 2022-23 County Event 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, and legal services, and the needs of physically, mentally and financially handicapped persons and aged persons; that County staff and resources may be used in furtherance of such events; and that County staff may solicit donations of funds and services for such events.
6. Approve the FY 2023-24 budget adoption schedule as follows: (a) The FY 2023-24 Recommended Budget will be available to the public on or before May 24, 2023; (b) A notice stating that the Recommended Budget is available to members of the public and the time and place of the public hearing will be published on or before May 24, 2023; (c) On June 13, 2023, or no later than June 26, the Board shall conduct the public budget hearing on the Recommended Budget; and (d) By June 27, or no later than June 30, 2023, the Board shall adopt the FY 2023-24 Budget by resolution.

FY 2022-23 Mid-Year Budget Report - 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
P1 - Public Protection														
Increase Appropriations for the Purchase of Two Leased Vehicles														
District Attorney - Public Administrator	100	026	026	026-3000		3252			0000		(45,000)	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		4000			0000		45,000	0	0	0
Increase Appropriations for the Purchase of Two Leased Vehicles														
Add Three Limited-Term Positions for Workers' Compensation Insurance Fraud Program														
District Attorney - Public Administrator	100	026	026	026-2000		0101			0000		82,248	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0101			0000		75,246	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0200			0000		30,708	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0200			0000		27,108	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0205			0000		1,506	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0206			0000		246	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0206			0000		2,484	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0207			0000		822	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0305			0000		576	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0306			0000		3,732	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0306			0000		7,464	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0308			0000		660	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0309			0000		54	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0310			0000		24	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0319			0000		624	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0401			0000		1,194	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0401			0000		1,092	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0403			0000		2,000	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000	6970			0040			0	122,264	0	0
District Attorney - Public Administrator	100	026	026	026-3000	6970			0040			0	115,524	0	0
Add Three Limited-Term Positions for Workers' Compensation Insurance Fraud Program											237,788	237,788	0	0

FY 2022-23 Mid-Year Budget Report - 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
Add Two Limited-Term Positions for Traffic Safety Resource Prosecutor Program														
District Attorney - Public Administrator	100	026	026	026-2000		0101			0000		82,248	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0101			0000		67,932	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0200			0000		30,708	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0200			0000		39,030	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0206			0000		246	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0206			0000		882	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0207			0000		822	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0207			0000		3,396	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0305			0000		576	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0306			0000		12,336	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0306			0000		9,864	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0308			0000		660	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0309			0000		54	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0310			0000		24	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0310			0000		12	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0319			0000		312	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0401			0000		1,194	0	0	0
District Attorney - Public Administrator	100	026	026	026-3000		0401			0000		984	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000		0403			0000		3,500	0	0	0
District Attorney - Public Administrator	100	026	026	026-2000	7110			0023			0	132,368	0	0
District Attorney - Public Administrator	100	026	026	026-3000	7110			0023			0	122,412	0	0
Add Two Limited-Term Positions for Traffic Safety Resource Prosecutor Program											254,780	254,780	0	0
Purchase Two Vans for Mobile Reentry Services														
Probation	100	057	057	057-1000		1900			0000		(100,000)	0	0	0
Probation	100	057	057	057-1000		4000			0000		100,000	0	0	0
Purchase Two Vans for Mobile Reentry Services											0	0	0	0

FY 2022-23 Mid-Year Budget Report - 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
Add Five Positions for Navigation Services														
Public Defender	100	058	058	058-2010		0101			0000		91,456	0	0	0
Public Defender	100	058	058	058-2010		0200			0000		32,948	0	0	0
Public Defender	100	058	058	058-2010		0205			0000		1,832	0	0	0
Public Defender	100	058	058	058-2010		0206			0000		3,020	0	0	0
Public Defender	100	058	058	058-2010		0306			0000		12,436	0	0	0
Public Defender	100	058	058	058-2010		0319			0000		1,040	0	0	0
Public Defender	100	058	058	058-2010		0401			0000		1,328	0	0	0
Public Defender	100	058	058	058-2010	6830			LE04			0	144,060	0	0
Add Five Positions for Navigation Services											144,060	144,060	0	0
Reconcile to Final Contracts for Police Services														
Sheriff-Coroner	100	060	060	060-1408		0101			0000		57,414	0	0	0
Sheriff-Coroner	100	060	060	060-1408		0200			0000		32,994	0	0	0
Sheriff-Coroner	100	060	060	060-1408		0206			0000		744	0	0	0
Sheriff-Coroner	100	060	060	060-1408		0207			0000		2,868	0	0	0
Sheriff-Coroner	100	060	060	060-1408		0306			0000		9,864	0	0	0
Sheriff-Coroner	100	060	060	060-1408		0310			0000		12	0	0	0
Sheriff-Coroner	100	060	060	060-1408		0319			0000		312	0	0	0
Sheriff-Coroner	100	060	060	060-1408		0401			0000		834	0	0	0
Sheriff-Coroner	100	060	060	060-1403		1809			0000		3,772	0	0	0
Sheriff-Coroner	100	060	060	060-1406		1809			0000		3,772	0	0	0
Sheriff-Coroner	100	060	060	060-1408		1809			0000		11,899	0	0	0
Sheriff-Coroner	100	060	060	060-1403	7460			0000			0	3,772	0	0
Sheriff-Coroner	100	060	060	060-1406	7460			0000			0	3,772	0	0
Sheriff-Coroner	100	060	060	060-1408	7460			0000			0	116,941	0	0
Reconcile to Final Contracts for Police Services											124,485	124,485	0	0

FY 2022-23 Mid-Year Budget Report - 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
Adjust Appropriations for Equipment Purchases														
Sheriff-Coroner	100	060	060	060-8498		2140			0000		(50,000)	0	0	0
Sheriff-Coroner	100	060	060	060-8498		2700			0000		(27,000)	0	0	0
Sheriff-Coroner	100	060	060	060-1417		4000			0000		745,000	0	0	0
Sheriff-Coroner	100	060	060	060-1417		4000			0000		(300,000)	0	0	0
Sheriff-Coroner	100	060	060	060-5451		4000			0000		(287,500)	0	0	0
Sheriff-Coroner	100	060	060	060-9483		4000			0000		390,000	0	0	0
Sheriff-Coroner	100	060	060	060-9483		4000			0000		(255,000)	0	0	0
Sheriff-Coroner	100	060	060	060-8498		4040			0000		77,000	0	0	0
Sheriff-Coroner	100	060	060	060-9900	7060			0000				292,500	0	0
											292,500	0	0	0
Adjust Appropriations for Equipment Purchases														
Increase Appropriations & Revenue to Recognize Federal Revenue Distribution														
Sheriff Narcotics Program - Department of Justice	132	060	132	132-1499		1900			0000		500,000	0	0	0
Sheriff Narcotics Program - Department of Justice	132	060	132	132-1499	7110			SN99			0	500,000	0	0
											500,000	0	0	0
Increase Appropriations & Revenue to Recognize Federal Revenue Distribution														
Increase Appropriations for JAMF Contract Contingency														
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P541		4200			0000		8,227,416	0	0	0
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P543		4200			0000		4,572,584	0	0	0
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P541	7811			T14J			0	8,227,416	0	0
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P543	7811			T14J			0	4,572,584	0	0
Excess Public Safety Sales Tax	14J	017	14J	14J-5500		4801			T14Q		12,800,000	0	0	0
Excess Public Safety Sales Tax	14J	017	14J	14J-5500			9720				0	(12,800,000)	0	0
											25,600,000	12,800,000	(12,800,000)	0
Increase Appropriations for JAMF Contract Contingency														
Increase Appropriations for the Sierra Peak Generator Replacement Project														
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P23F		4200			0000		1,236,100	0	0	0
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P23F	7811			T15L			0	1,236,100	0	0
800 Mhz Cccs	15L	060	15L	15L-9360		4801			T14Q		1,236,100	0	0	0
800 Mhz Cccs	15L	060	15L	15L-9360		5000			0000		(1,236,100)	0	0	0
											1,236,100	1,236,100	0	0
Increase Appropriations for the Sierra Peak Generator Replacement Project														

FY 2022-23 Mid-Year Budget Report - 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
Record the Acquisition and Improvements of the Sheriff-Coroner's Bell Building														
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P120		1900			1133		6,000	0	0	0
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-L120		4100			1133		49,000,000	0	0	0
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P120		4200			1133		42,000,000	0	0	0
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P120	7818			T830			0	91,006,000	0	0
Record the Acquisition and Improvements of the Sheriff-Coroner's Bell Building											91,006,000	0	0	0
P2 - Community Services														
Increase Appropriations and Revenue for OCCR Programs														
OC Community Resources	100	012	012	012-2700		1900			0000		10,000,000	0	0	0
OC Community Resources	100	012	012	012-2700	7110			0000			0	10,000,000	0	0
Increase Appropriations and Revenue for OCCR Programs											10,000,000	0	0	0
Add Nine Positions for OC Animal Care														
OC Animal Care	100	012	024	024-3201		0101			0000		87,690	0	0	0
OC Animal Care	100	012	024	024-3301		0101			0000		128,030	0	0	0
OC Animal Care	100	012	024	024-3201		0200			0000		31,595	0	0	0
OC Animal Care	100	012	024	024-3301		0200			0000		46,135	0	0	0
OC Animal Care	100	012	024	024-3201		0205			0000		1,755	0	0	0
OC Animal Care	100	012	024	024-3301		0205			0000		2,560	0	0	0
OC Animal Care	100	012	024	024-3201		0206			0000		2,895	0	0	0
OC Animal Care	100	012	024	024-3301		0206			0000		4,225	0	0	0
OC Animal Care	100	012	024	024-3201		0306			0000		12,435	0	0	0
OC Animal Care	100	012	024	024-3301		0306			0000		15,550	0	0	0
OC Animal Care	100	012	024	024-3201		0319			0000		1,040	0	0	0
OC Animal Care	100	012	024	024-3301		0319			0000		2,035	0	0	0
OC Animal Care	100	012	024	024-3201		0401			0000		1,270	0	0	0
OC Animal Care	100	012	024	024-3301		0401			0000		1,855	0	0	0
OC Animal Care	100	012	024	024-3201	7450			B030			0	138,680	0	0
OC Animal Care	100	012	024	024-3301	7450			B030			0	200,390	0	0
Add Nine Positions for OC Animal Care											339,070	0	0	0

FY 2022-23 Mid-Year Budget Report - 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
Increase Appropriations and Revenue for OCAC Shade Structures														
OC Animal Care	100	012	024	024-3301		1402			0000		120,000	0	0	0
OC Animal Care	100	012	024	024-3301	7811			T121			0	120,000	0	0
OC Animal Care Donations	121	012	121	121-3100		4800			T024		120,000	0	0	0
OC Animal Care Donations	121	012	121	121-3100			9720				0	0	(120,000)	0
Increase Appropriations and Revenue for OCAC Shade Structures											240,000	120,000	(120,000)	0
Increase Appropriations for Dredging the County Tideland														
County Tidelands - Newport Bay	106	012	106	106-9051		3100			0000		500,000	0	0	0
County Tidelands - Newport Bay	106	012	106	106-9051			9720				0	0	(500,000)	0
Increase Appropriations for Dredging the County Tideland											500,000	0	(500,000)	0
Increase Appropriations for Harbor Patrol Services														
OC Dana Point Harbor	108	012	108	108-9071		1900			HPAT		1,747,417	0	0	0
OC Dana Point Harbor	108	012	108	108-9071			9720				0	0	(1,747,417)	0
Increase Appropriations for Harbor Patrol Services											1,747,417	0	(1,747,417)	0
Tobacco Settlement Revenue Appropriations & Fund Balance														
Health Care Agency	100	042	042	042-1420		1900			0000		411,194	0	0	0
Health Care Agency	100	042	042	042-1520		1900			0000		(22,185)	0	0	0
Health Care Agency	100	042	042	042-2200		1900			0000		49,599	0	0	0
Health Care Agency	100	042	042	042-2500		1900			0000		124,231	0	0	0
Health Care Agency	100	042	042	042-2600		1900			0000		31,381	0	0	0
Health Care Agency	100	042	042	042-2800		1900			0000		216,489	0	0	0
Health Care Agency	100	042	042	042-6500		1900			0000		4,423,488	0	0	0
Health Care Agency	100	042	042	042-7000		1900			0000		2,431,070	0	0	0
Health Care Agency	100	042	042	042-1420	7811			T13N			0	411,194	0	0
Health Care Agency	100	042	042	042-1520	7811			T13N			0	(22,185)	0	0
Health Care Agency	100	042	042	042-2200	7811			T13N			0	49,599	0	0
Health Care Agency	100	042	042	042-2500	7811			T13N			0	124,231	0	0
Health Care Agency	100	042	042	042-2600	7811			T13N			0	31,381	0	0
Health Care Agency	100	042	042	042-2800	7811			T13N			0	216,489	0	0
Health Care Agency	100	042	042	042-6500	7811			T13N			0	4,423,488	0	0
Health Care Agency	100	042	042	042-7000	7811			T13N			0	2,431,070	0	0

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Tobacco Settlement Revenue Appropriations & Fund Balance (continued)														
OC Tobacco Settlement Fund	13N	017	13N	13N-5500		4800			T042		7,665,267	0	0	0
OC Tobacco Settlement Fund	13N	017	13N	13N-5500			9720				0	0	(7,665,267)	
Tobacco Settlement Revenue Appropriations & Fund Balance											7,665,267	(7,665,267)	0	
Increase Appropriations for Mental Health Services, Equipment and Permanent Supportive Housing														
Health Care Agency	100	042	042	042-2100		1900			0000		30,000,000	0	0	0
Health Care Agency	100	042	042	042-2100		4000			0000		1,395,000	0	0	0
Health Care Agency	100	042	042	042-2100		4801			T12A		10,000,000	0	0	0
Health Care Agency	100	042	042	042-2100	7811			T13Y			0	41,395,000	0	0
MHSA Housing Fund	12A	012	12A	12A-2300		3800			HFT1		10,000,000	0	0	0
MHSA Housing Fund	12A	012	12A	12A-2300	7810			T042			0	10,000,000	0	0
Mental Health Services Act	13Y	017	13Y	13Y-5500		4800			T042		41,395,000	0	0	0
Mental Health Services Act	13Y	017	13Y	13Y-5500			9720				0	0	(41,395,000)	0
Increase Appropriations for Mental Health Services, Equipment and Permanent Supportive Housing											92,790,000	51,395,000	(41,395,000)	0
Increase Appropriations for Opioid Abatement														
Health Care Agency	100	042	042	042-2800		1900			0000		3,364,247	0	0	0
Health Care Agency	100	042	042	042-2800	7811			T13M			0	3,364,247	0	0
Orange County Opioid Settlement Fund	13M	017	13M	13M-5500		4800			T042		3,364,247	0	0	0
Orange County Opioid Settlement Fund	13M	017	13M	13M-5500	7670			0000			0	3,364,247	0	0
Increase Appropriations for Opioid Abatement											6,728,494	6,728,494	0	0
Increase Appropriations for JAMF Equipment														
Health Care Agency	100	042	042	042-3360		4000			0000		645,250	0	0	645,250
Increase Appropriations for JAMF Equipment											645,250	0	0	645,250
Recognize Revenues to Offset Eligible Homelessness Costs														
HCA Interest Bearing Purpose Restricted Revenue	13U	042	13U	13U-2000		4801			T12L		18,000,000	0	0	0
HCA Interest Bearing Purpose Restricted Revenue	13U	042	13U	13U-2000			9720				0	0	(2,400,000)	0
HCA Interest Bearing Purpose Restricted Revenue	13U	042	13U	13U-2000	6970			0000			0	15,600,000	0	0
Health Care Agency	100	042	042	042-5000		4801			T12L		2,000,000	0	0	0
Health Care Agency	100	042	042	042-5000	6970			0000			0	2,000,000	0	0

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Recognize Revenues to Offset Eligible Homelessness Costs (continued)														
Care Coordination Fund	12L	017	12L	12L-7500		4800			T017		3,900,000	0	0	0
Care Coordination Fund	12L	017	12L	12L-7500		5000			0000		2,000,000	0	0	0
Care Coordination Fund	12L	017	12L	12L-7500		5000			0000		18,000,000	0	0	0
Care Coordination Fund	12L	017	12L	12L-7500		5000			0000		4,375,000	0	0	0
Care Coordination Fund	12L	017	12L	12L-7500	7810			T042			0	2,000,000	0	0
Care Coordination Fund	12L	017	12L	12L-7500	7811			T15D			0	4,375,000	0	0
Care Coordination Fund	12L	017	12L	12L-7500	7811			T13U			0	18,000,000	0	0
Care Coordination Fund	12L	017	12L	12L-7500	6970			0000			0	3,900,000	0	0
County Executive Office	100	017	017	017-7500		1900			0000		19,952,098	0	0	0
County Executive Office	100	017	017	017-7500	7060			ARPA			0	9,852,098	0	0
County Executive Office	100	017	017	017-7500	7811			T12L			0	3,900,000	0	0
County Executive Office	100	017	017	017-7500	6970			0000			0	6,200,000	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PJ16		1900			0000		(4,375,000)	0	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM36		4801			T12L		4,375,000	0	0	0
Recognize Revenues to Offset Eligible Homelessness Costs											65,827,098	(2,400,000)	0	
Recognize Revenues to Offset Eligible PH Preparedness Costs														
Bioterrorism Center for Disease Control Fund	13Z	042	13Z	13Z-6300		4800			T042		620,500	0	0	0
Bioterrorism Center for Disease Control Fund	13Z	042	13Z	13Z-6300	7110			3Z01			0	620,500	0	0
Health Care Agency	100	042	042	042-6300		0102			0000		153,000	0	0	0
Health Care Agency	100	042	042	042-6300		4000			0000		467,500	0	0	0
Health Care Agency	100	042	042	042-6300	7811			T13Z			0	620,500	0	0
Recognize Revenues to Offset Eligible PH Preparedness Costs											1,241,000	1,241,000	0	
Increase Appropriations for Furniture and Supply Purchases at Orangewood														
SSA Donations & Fees	12S	063	12S	12S-3201		2400			0000		100,000	0	0	0
SSA Donations & Fees	12S	063	12S	12S-3201			9720				0	0	(100,000)	0
Increase Appropriations for Furniture and Supply Purchases at Orangewood											100,000	0	(100,000)	0

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P3 - Infrastructure & Environmental														
Purchase One Monitoring Boat														
OC Watersheds	100	080	034	034-4700		1900			0000		(5,875)	0	0	0
OC Watersheds	100	080	034	034-4700		4000			0000		125,000	0	0	0
OC Watersheds	100	080	034	034-4700	7130			V011			0	94,875	0	0
OC Watersheds	100	080	034	034-4700	7590			V060			0	5,875	0	0
OC Watersheds	100	080	034	034-4700	7590			0112			0	5,875	0	0
OC Watersheds	100	080	034	034-4700	7590			0041			0	12,500	0	0
Purchase One Monitoring Boat											119,125	0	0	0
Central Utility Facility Capital Projects														
Utilities	100	080	040	040-PD20		4200			0000		350,000	0	0	0
Utilities	100	080	040	040-PD21		4200			0000		150,000	0	0	0
Utilities	100	080	040	040-PD22		4200			0000		546,000	0	0	0
Utilities	100	080	040	040-PD23		4200			0000		207,000	0	0	0
Utilities	100	080	040	040-PD24		4200			0000		342,000	0	0	0
Utilities	100	080	040	040-3525	7811			T15D			0	1,595,000	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM31		4800			T040		350,000	0	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM32		4800			T040		150,000	0	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM33		4800			T040		546,000	0	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM34		4800			T040		207,000	0	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM35		4800			T040		342,000	0	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PD24			9744				0	0	(1,595,000)	0
Central Utility Facility Capital Projects											3,190,000	1,595,000	(1,595,000)	0

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Building & Safety Operation from Rancho Mission Viejo's Master Plan															
Building & Safety General Fund	100	080	071	071-8130		1900			0113		300,000	0	0	0	
Building & Safety General Fund	100	080	071	071-8130	6430			B029			0	300,000	0	0	
Building & Safety Operation from Rancho Mission Viejo's Master Plan											300,000	0	0	0	
Building & Safety Operation Transfers															
Building & Safety General Fund	100	080	071	071-8110		1900			E002		175,000	0	0	0	
Building & Safety General Fund	100	080	071	071-8130		1900			0113		300,000	0	0	0	
Building & Safety General Fund	100	080	071	071-8130	7811			T113			0	475,000	0	0	
Building & Safety - Operating Reserve	113	080	113	113-0950		4800			T071		475,000	0	0	0	
Building & Safety - Operating Reserve	113	080	113	113-0950		5000			0000		(475,000)	0	0	0	
Building & Safety Operation Transfers											475,000	0	0	0	
Corrective Action Adjustment															
OC Waste & Recycling Enterprise	299	299	299	299-2005		4802			T274		1,000,000	0	0	0	
OC Waste & Recycling Enterprise	299	299	299	299-2005		4802			T286		1,000,000	0	0	0	
OC Waste & Recycling Enterprise	299	299	299	299-2005		4802			T287		1,000,000	0	0	0	
OC Waste & Recycling Enterprise	299	299	299	299-2005		5000			0000		(3,000,000)	0	0	0	
OCWR Corrective Action Escrow	274	074	274	274-1100	7812			T299			0	1,000,000	0	0	
OCWR Corrective Action Escrow	274	074	274	274-1100			9790				0	0	1,000,000	0	
OCWR - Brea/Olinda Landfill Escrow	286	074	286	286-1100	7812			T299			0	1,000,000	0	0	
OCWR - Brea/Olinda Landfill Escrow	286	074	286	286-1100			9790				0	0	1,000,000	0	
OCWR-Prima Deshecha Landfill Escrow	287	074	287	287-1100	7812			T299			0	1,000,000	0	0	
OCWR-Prima Deshecha Landfill Escrow	287	074	287	287-1100			9790				0	0	1,000,000	0	
Corrective Action Adjustment											0	3,000,000	3,000,000	0	0
Vehicle Replacements for OCWR															
OC Waste & Recycling Enterprise	299	299	299	299-5005		4000			B001		40,000	0	0	0	
OC Waste & Recycling Enterprise	299	299	299	299-6005		4000			B001		185,000	0	0	0	
OC Waste & Recycling Enterprise	299	299	299	299-2005		5000			0000		(225,000)	0	0	0	
Vehicle Replacements for OCWR											0	0	0	0	0

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Appropriations for Paradigm Contract Renewal														
OC Waste & Recycling Enterprise	299	299	299	299-2005		1340			0000		275,000	0	0	0
OC Waste & Recycling Enterprise	299	299	299	299-2005		2143			0000		100,000	0	0	0
OC Waste & Recycling Enterprise	299	299	299	299-2005		4251			0000		250,000	0	0	0
OC Waste & Recycling Enterprise	299	299	299	299-2005		5000			0000		(625,000)	0	0	0
Appropriations for Paradigm Contract Renewal											0	0	0	0
P4 - General Government Services														
Transfer Two Positions from Assessor to HRS														
Human Resource Services	100	017	054	054-2201		0101			0000		36,162	0	0	0
Human Resource Services	100	017	054	054-2401		0101			0000		36,162	0	0	0
Human Resource Services	100	017	054	054-2201		0200			0000		13,032	0	0	0
Human Resource Services	100	017	054	054-2401		0200			0000		13,032	0	0	0
Human Resource Services	100	017	054	054-2201		0205			0000		726	0	0	0
Human Resource Services	100	017	054	054-2401		0205			0000		726	0	0	0
Human Resource Services	100	017	054	054-2201		0206			0000		1,194	0	0	0
Human Resource Services	100	017	054	054-2401		0206			0000		1,194	0	0	0
Human Resource Services	100	017	054	054-2201		0306			0000		3,732	0	0	0
Human Resource Services	100	017	054	054-2401		0306			0000		3,732	0	0	0
Human Resource Services	100	017	054	054-2201		0319			0000		312	0	0	0
Human Resource Services	100	017	054	054-2401		0319			0000		312	0	0	0
Human Resource Services	100	017	054	054-2201		0401			0000		522	0	0	0
Human Resource Services	100	017	054	054-2401		0401			0000		522	0	0	0
Human Resource Services	100	017	054	054-2201		5100			H002		(55,680)	0	0	0
Human Resource Services	100	017	054	054-2401		5100			H002		(55,680)	0	0	0
Transfer Two Positions from Assessor to HRS											0	0	0	0
FEMA Reimbursements for Mutual Aid Partners														
FEMA Reimbursements	100	017	086	086-5510		3100			0000		5,351,000	0	0	0
FEMA Reimbursements	100	017	086	086-5510	7060			FEMA			0	5,351,000	0	0
FEMA Reimbursements for Mutual Aid Partners											5,351,000	0	0	0

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Increase Appropriations to Reconcile the County's ARPA Allocation														
American Rescue Plan Act	100	017	087	087-5510		5000			0000		10,563,395	0	0	0
American Rescue Plan Act	100	017	087	087-5510	7060			ARPA			0	10,563,395	0	0
											10,563,395	0	0	0
Increase Appropriations to Reconcile the County's ARPA Allocation														
Appropriate Additional Rental Revenue from Westminster County Community Service Center														
Real Estate Development Program	135	017	135	135-6100		2200			0000		500,000	0	0	0
Real Estate Development Program	135	017	135	135-6100	7590			0000			0	464,137	0	0
Real Estate Development Program	135	017	135	135-6100	6620			0000			0	35,863	0	0
											500,000	0	0	0
Appropriate Additional Rental Revenue from Westminster County Community Service Center														
Appropriations for the Purchase of 433 Civic Center Drive Building														
Real Estate Development Program	135	017	135	135-6100		4800			T059		950,000	0	0	0
Real Estate Development Program	135	017	135	135-6100			9720				0	0	(950,000)	0
Clerk-Recorder	100	059	059	059-9100		4801			T12D		950,000	0	0	0
Clerk-Recorder	100	059	059	059-9100	7811			T135			0	950,000	0	0
Clerk-Recorder Special Revenue Fund	12D	059	12D	12D-1100		5000			0000		950,000	0	0	0
Clerk-Recorder Special Revenue Fund	12D	059	12D	12D-1100	7810			T059			0	950,000	0	0
											2,850,000	0	(950,000)	0
Appropriations for the Purchase of 433 Civic Center Drive Building														
ROV Election Equipment														
Registrar of Voters	100	031	031	031-4390		1340			0000		180,000	0	0	180,000
Registrar of Voters	100	031	031	031-4410		4000			0000		1,800,000	0	0	1,800,000
Registrar of Voters	100	031	031	031-4410		4000			0000		1,200,000	0	0	1,200,000
Registrar of Voters	100	031	031	031-4410		4000			0000		300,000	0	0	300,000
Registrar of Voters	100	031	031	031-4410		4000			0000		300,000	0	0	300,000
Registrar of Voters	100	031	031	031-4410		4000			0000		360,000	0	0	360,000
											4,140,000	0	0	4,140,000

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Appropriate Unbudgeted TTC Interest Income														
Remittance Processing Equipment Replacement	107	074	107	107-1100		1911			0000		150	0	0	0
Remittance Processing Equipment Replacement	107	074	107	107-1100		1912			0000		580	0	0	0
Remittance Processing Equipment Replacement	107	074	107	107-1100		5000			0000		3,770	0	0	0
Remittance Processing Equipment Replacement	107	074	107	107-1100	6610			0000			0	4,500	0	0
Appropriate Unbudgeted TTC Interest Income											4,500	4,500	0	0
P5 - Capital Improvements														
Re-Appropriate Funds for VAV Project														
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL05		4200			0000		345,088	0	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL05			9744				0	0	(345,088)	0
Re-Appropriate Funds for VAV Project											345,088	0	(345,088)	0
Appropriations and Revenue for Youth Transition Center														
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-P000		1400			0000		47,150	0	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM24		4200			0000		5,539,736	0	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-P000		5000			0000		610,000	0	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM23	6970			0000			0	6,196,886	0	0
Appropriations and Revenue for Youth Transition Center											6,196,886	6,196,886	0	0
P7 - Insurance, Reserves & Miscellaneous														
General Fund Balancing														
Miscellaneous	100	017	004	004-5500		5200			0000		(645,250)	0	0	(645,250)
Miscellaneous	100	017	004	004-5500		5200			0000		(4,140,000)	0	0	(4,140,000)
General Fund Balancing											(4,785,250)	0	0	(4,785,250)

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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
Add One Position for CAPS+ HR Support														
Employee Benefits	100	017	056	056-2002		0101			0000		41,682	0	0	0
Employee Benefits	100	017	056	056-2002		0200			0000		15,018	0	0	0
Employee Benefits	100	017	056	056-2002		0205			0000		834	0	0	0
Employee Benefits	100	017	056	056-2002		0206			0000		1,374	0	0	0
Employee Benefits	100	017	056	056-2002		0306			0000		3,732	0	0	0
Employee Benefits	100	017	056	056-2002		0319			0000		312	0	0	0
Employee Benefits	100	017	056	056-2002		0401			0000		606	0	0	0
Employee Benefits	100	017	056	056-2002		1900			0000		(33,558)	0	0	0
Employee Benefits	100	017	056	056-2002		5100			0000		(30,000)	0	0	0
Add One Position for CAPS+ HR Support											0	0	0	0
Add One Position for Employee Benefit's Retiree Medical Program														
Employee Benefits	100	017	056	056-2000		0101			0000		21,408	0	0	0
Employee Benefits	100	017	056	056-2000		0200			0000		7,716	0	0	0
Employee Benefits	100	017	056	056-2000		0205			0000		426	0	0	0
Employee Benefits	100	017	056	056-2000		0206			0000		708	0	0	0
Employee Benefits	100	017	056	056-2000		0306			0000		3,732	0	0	0
Employee Benefits	100	017	056	056-2000		0319			0000		312	0	0	0
Employee Benefits	100	017	056	056-2000		0401			0000		312	0	0	0
Employee Benefits	100	017	056	056-2000		5100			0000		(34,614)	0	0	0
Add One Position for Employee Benefit's Retiree Medical Program											0	0	0	0
Reallocate ARPA funds for OCIT Projects														
OCIT Countywide Services	289	017	289	289-3320		1341			0000		135,000	0	0	0
OCIT Countywide Services	289	017	289	289-3319		1900			0000		(90,000)	0	0	0
OCIT Countywide Services	289	017	289	289-3320		1900			0000		85,000	0	0	0
OCIT Countywide Services	289	017	289	289-3320		1941			0000		120,000	0	0	0
OCIT Countywide Services	289	017	289	289-3319		2140			0000		(192,500)	0	0	0
OCIT Countywide Services	289	017	289	289-3320		2140			0000		270,000	0	0	0
OCIT Countywide Services	289	017	289	289-3319		4040			0000		(487,500)	0	0	0
OCIT Countywide Services	289	017	289	289-3320		4040			0000		160,000	0	0	0
Reallocate ARPA funds for OCIT Projects											0	0	0	0

FY 2022-23 Mid-Year Budget Report - 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
Increase Appropriations for COVID-19 Workers' Compensation														
Workers' Compensation ISF	293	017	293	293-5605		3520			0000		142,430	0	0	0
Workers' Compensation ISF	293	017	293	293-5605	7810			T087			0	142,430	0	0
American Rescue Plan Act	100	017	087	087-5510		4802			T293		142,430	0	0	0
American Rescue Plan Act	100	017	087	087-5510	7060			ARPA			0	142,430	0	0
Increase Appropriations for COVID-19 Workers' Compensation											284,860	0	0	0
Add One Position for Liability Claims														
Property & Casualty Risk ISF	294	017	294	294-5710		0101			0000		37,254	0	0	0
Property & Casualty Risk ISF	294	017	294	294-5710		0200			0000		13,422	0	0	0
Property & Casualty Risk ISF	294	017	294	294-5710		0205			0000		744	0	0	0
Property & Casualty Risk ISF	294	017	294	294-5710		0206			0000		1,230	0	0	0
Property & Casualty Risk ISF	294	017	294	294-5710		0306			0000		3,732	0	0	0
Property & Casualty Risk ISF	294	017	294	294-5710		0319			0000		312	0	0	0
Property & Casualty Risk ISF	294	017	294	294-5710		0401			0000		540	0	0	0
Property & Casualty Risk ISF	294	017	294	294-5710	7710			0000			0	57,234	0	0
Add One Position for Liability Claims											57,234	0	0	0
Vehicle Replacements for Probation														
Probation	100	057	057	057-5000		1900			0000		(13,564)	0	0	0
Probation	100	057	057	057-8000		1900			0000		(8,341)	0	0	0
Probation	100	057	057	057-5000		4802			T296		13,564	0	0	0
Probation	100	057	057	057-8000		4802			T296		8,341	0	0	0
OC Fleet Services	296	080	296	296-3710		4000			0000		21,905	0	0	0
OC Fleet Services	296	080	296	296-3710	7810			T057			0	21,905	0	0
Vehicle Replacements for Probation											21,905	0	0	0
Vehicle Replacements for Sheriff-Coroner														
Sheriff-Coroner	100	060	060	060-9483		4000			0000		(60,000)	0	0	0
Sheriff-Coroner	100	060	060	060-9483		4802			T296		60,000	0	0	0
OC Fleet Services	296	080	296	296-3710		4000			0000		60,000	0	0	0
OC Fleet Services	296	080	296	296-3710	7810			T060			0	60,000	0	0
Vehicle Replacements for Sheriff-Coroner											60,000	0	0	0

FY 2022-23 Mid-Year Budget Report - 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
Vehicle Replacements for Jail Commissary														
Jail Commissary	143	060	143	143-7143		4040			0000		(15,000)	0	0	0
Jail Commissary	143	060	143	143-7143		4802			T296		15,000	0	0	0
OC Fleet Services	296	080	296	296-3710		4000			0000		15,000	0	0	0
OC Fleet Services	296	080	296	296-3710	7811			T143			0	15,000	0	0
											15,000	15,000	0	0
Refund SSA for the Amount Over Collected														
Social Services Agency	100	063	063	063-4120		2400			0000		66,735	0	0	0
Social Services Agency	100	063	063	063-4120	7812			T296			0	66,735	0	0
OC Fleet Services	296	080	296	296-3710		4800			T063		66,735	0	0	0
OC Fleet Services	296	080	296	296-3710							0	0	(66,735)	0
											133,470	66,735	(66,735)	0
OCPW Vehicle Auction Proceeds														
OC Public Works	100	080	080	080-3510		1400			0000		40,860	0	0	0
OC Public Works	100	080	080	080-3510	7812			T296			0	40,860	0	0
OC Fleet Services	296	080	296	296-3710		4800			T080		40,860	0	0	0
OC Fleet Services	296	080	296	296-3710							0	0	(40,860)	0
											81,720	40,860	(40,860)	0
Other Issues														
General Fund Reserve Reallocation														
County General Fund-Level Transactions	100	001	100	100-0100			9746			0656	0	0	(30,000,000)	0
County General Fund-Level Transactions	100	001	100	100-0100			9741				0	0	30,000,000	0
											0	0	0	0
General Fund Reserve Reallocation														
GRAND TOTALS											347,188,509	280,463,142	(66,725,367)	0

FY 2022-23 MID-YEAR BUDGET REPORT POSITION CHANGE SUMMARY

BUDGET CONTROL NAME & CODE	NO. OF POSNS	TITLE CODE	POSITION TITLE DESCRIPTION	FUNDING SOURCE	LIMITED TERM EXP DATE
POSITION ADDITIONS / DELETIONS					
PUBLIC PROTECTION					
DISTRICT ATTORNEY-PUBLIC ADMINISTRATOR - 026					
	2	6549GE	CIVILIAN ECONOMIC CRIME INVESTIGATOR	State Grant	6/30/2023
	1	2336AY	DEPUTY ATTORNEY IV		6/30/2023
	1	2336AY	DEPUTY ATTORNEY IV		6/30/2023
	1	6504PO	DISTRICT ATTORNEY INVESTIGATOR		6/30/2023
NET 026 POSITION CHANGES	5				
PUBLIC DEFENDER - 058					
	1	0559CL	ATTORNEY'S CLERK II	State Grant	6/30/2023
	1	7020SM	SOCIAL SERVICES SUPERVISOR I	2011 Realignment	N/A
	4	7012CS	SOCIAL WORKER II	2011 Realignment	N/A
NET 058 POSITION CHANGES	6				
SHERIFF-CORONER - 060					
	1	6130PO	DEPUTY SHERIFF II	Law Enforcement Contract - City of Laguna Hills	6/30/2023
	8	6130PO	DEPUTY SHERIFF II	Law Enforcement Contract -John Wayne Airport	6/30/2023
	(8)	6112SO	SHERIFF'S SPECIAL OFFICER II	Law Enforcement Contract -John Wayne Airport	6/30/2023
NET 060 POSITION CHANGES	1				
	12	TOTAL PUBLIC PROTECTION			
COMMUNITY SERVICES					
OC ANIMAL CARE - 024					
	4	5911GE	ANIMAL CONTROL PUBLIC EDUCATION OFFICER	Contract Cities Revenue	N/A
	1	0536CL	OFFICE SPECIALIST		N/A
	3	5903OS	SR. ANIMAL CARE ATTENDANT		N/A
	1	5150HP	VETERINARIAN		N/A
NET 024 POSITION CHANGES	9				
	9	TOTAL COMMUNITY SERVICES			
INFRASTRUCTURE & ENVIRONMENTAL RESOURCES					
AIRPORT - OPERATING - 280					
	2	8011MA	ADMINISTRATIVE MANAGER I	Absorb into Budget	N/A
	1	1821SM	SR. ENVIRONMENTAL RESOURCES SPECIALIST		N/A
NET 280 POSITION CHANGES	3				
	3	TOTAL INFRASTRUCTURE & ENVIRONMENTAL RESOURCES			
GENERAL GOVERNMENT SERVICES					
ASSESOR - 002					
	(2)	8543GE	STAFF SPECIALIST	Transfer to Human Resources (054)	N/A
NET 002 POSITION CHANGES	(2)				
COUNTY EXECUTIVE OFFICE - 017					
	1	8011MA	ADMINISTRATIVE MANAGER I	Absorb into Budget	N/A
	1	8011MA	ADMINISTRATIVE MANAGER I	Transferred from Treasurer Tax Collector (074); Absorb into Budget	N/A
	1	8543GE	STAFF SPECIALIST	Absorb into Budget	N/A
NET 017 POSITION CHANGES	3				

**FY 2022-23 MID-YEAR BUDGET REPORT
POSITION CHANGE SUMMARY**

BUDGET CONTROL NAME & CODE	NO. OF POSNS	TITLE CODE	POSITION TITLE DESCRIPTION	FUNDING SOURCE	LIMITED TERM EXP DATE
POSITION ADDITIONS / DELETIONS (CONTINUED)					
HUMAN RESOURCE SERVICES - 054					
	2	8543GE	STAFF SPECIALIST	Transferred from Assessor (002); Absorb into Budget	N/A
NET 054 POSITION CHANGES	2				
TREASURER-TAX COLLECTOR - 074					
	(1)	9111SM	SUPVG PROCUREMENT CONTRACT SPECIALIST	Transfer to County Executive Office (017)	N/A
NET 074 POSITION CHANGES	(1)				
	2		TOTAL GENERAL GOVERNMENT SERVICES		
INSURANCE, RESERVES & MISCELLANEOUS					
EMPLOYEE BENEFITS - 056					
	1	7990GE	IT APPLICATIONS DEVELOPER II	Absorb into Budget and Cost Apply to Departments	N/A
	1	0536CL	OFFICE SPECIALIST	Cost Apply to Departments	6/30/2024
NET 056 POSITION CHANGES	2				
PROPERTY & CASUALTY RISK ISF - 294					
	1	8395GE	SR. CLAIMS REPRESENTATIVE	Insurance Premium Revenues	N/A
NET 294 POSITION CHANGES	1				
	3		TOTAL INSURANCE, RESERVES & MISCELLANEOUS		
POSITION CONVERSION FROM PART-TIME TO FULL-TIME					
HEALTH CARE AGENCY - 042					
	3	4185HP	PUBLIC HEALTH NURSE	Absorb into Budget	N/A
TOTAL 042 POSITION CONVERSIONS FROM PART-TIME TO FULL-TIME	3				
SUMMARY OF POSITION CHANGES					
TOTAL ALL ADDITIONS	40				
TOTAL ALL DELETIONS	(11)				
NET ADDITIONS & DELETIONS	29				
TOTAL POSITIONS CONVERTING FROM PART-TIME TO FULL-TIME	3				



COUNTY OF ORANGE

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