FY 2025-26 Recommended Budget

Michelle Aguirre
Interim County Executive Officer

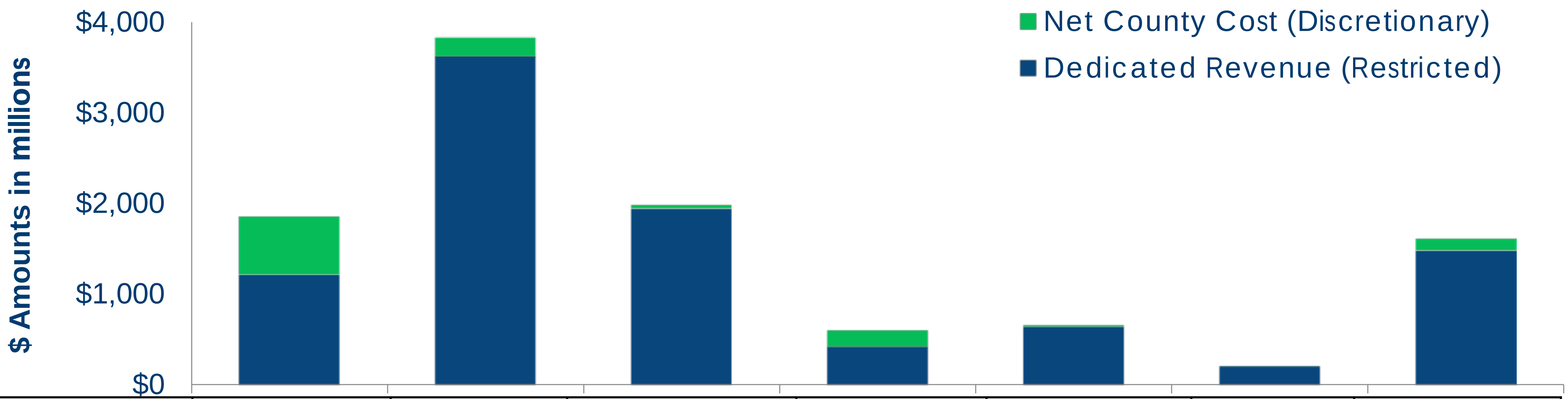
Kim Engelby
Chief Financial Officer

Budget Balancing Strategy

- Our Community. Our Commitment
- Commitment to Strategic Financial Plan
- Priorities
  - Meet GFOA Recommended Contingency & Budget Stabilization Reserves
  - Continued Delivery of Core County Services
  - Funding for Restore Augmentations
- State & Federal Funding Impacts
- Mid-Year & Year-End Adjustments

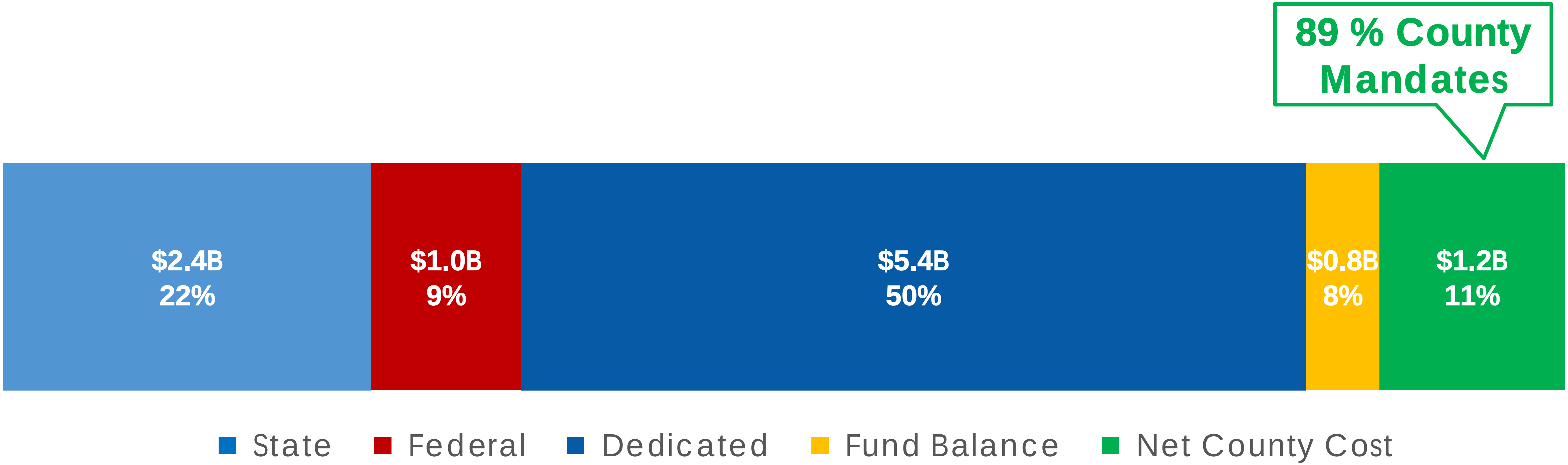
County Appropriations & Positions by Program

FY 2025-26 Recommended Budget Total = $10.8 Billion



	Public Protection	Community Services	Infrastructure & Environmental Resources	General Government	Capital Improvements	Debt Service	Insurance, Reserves & Misc.
Dedicated Revenue (Restricted)	$ 1,219.0	$ 3,620.4	$ 1,947.5	$ 426.2	$ 648.1	$ 211.7	$ 1,484.8
Net County Cost (Discretionary)	638.6	207.2	38.5	179.4	16.1	0.1	131.4
Total Appropriations	**$ 1,857.6**	**$ 3,827.6**	**$ 1,986.0**	**$ 605.6**	**$ 664.2**	**$ 211.8**	**$ 1,616.2**
Total Positions (18,620)	**6,230**	**8,973**	**1,319**	**1,748**	**0**	**0**	**350**

Funding the County's $10.8B Budget



General Fund Reserves
(in millions)

Description	Balance at 6/30/2024	Actual Changes 3/31/2025	Projected Changes	Projected Balance at 6/30/2025	Projected Balance at 6/30/2026 [1]
Reserve for Budget Stabilization [Goal = 2 months of Countywide Operating Revenues = $748M]	$ 695.7	$ 14.3	$ 0	$ 710.0	$ 747.6
Catastrophic Event Contingencies [Goal = 15% of General Purpose Revenue = $181M]	155.4	12.6	0	168.0	180.8
Assigned (9740)	26.9	(26.9)	0	0	0
Grand Total – General Fund Total Reserves	**$ 878.0**	**$ 0**	**$ 0**	**$ 878.0**	**$ 928.4**
Other					
Teeter Series A Debt Service (Fund 15Y)	$ 25.7	$ 0	$ 3.9	$ 29.6	$ 9.4
OCERS Investment Account [2]	$ 150.4	$ 0	$ 9.6	$ 160.0	$ 139.1

[1] Projected balances at 6/30/2026 are the estimated targets needed to maintain the GFOA recommendations.
[2] Assumes an annual rate of return of 7% from April 2025 to June 2026.

Ongoing Fiscal Monitoring

Communication

- Meet regularly with Departments
- Fiscal and Administrative Forums
- Regular Briefings

Projections

- Trend Analysis
- Economic Forecasts
- Monitor State and Federal Legislation

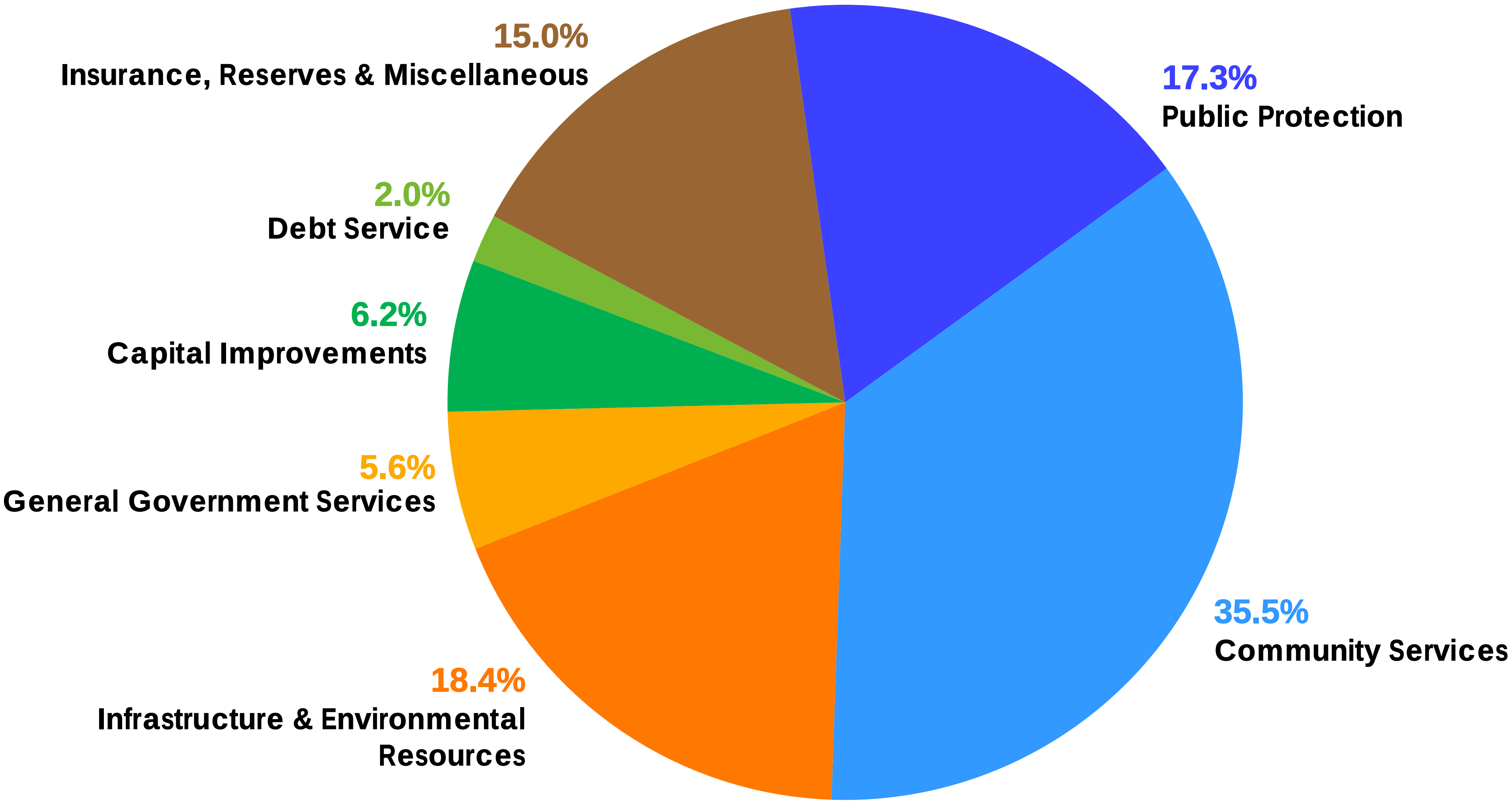
Year-Round Activities

- Budget Updates and Reports
- Strategic Planning

Oana Cosma
County Budget & Finance Director

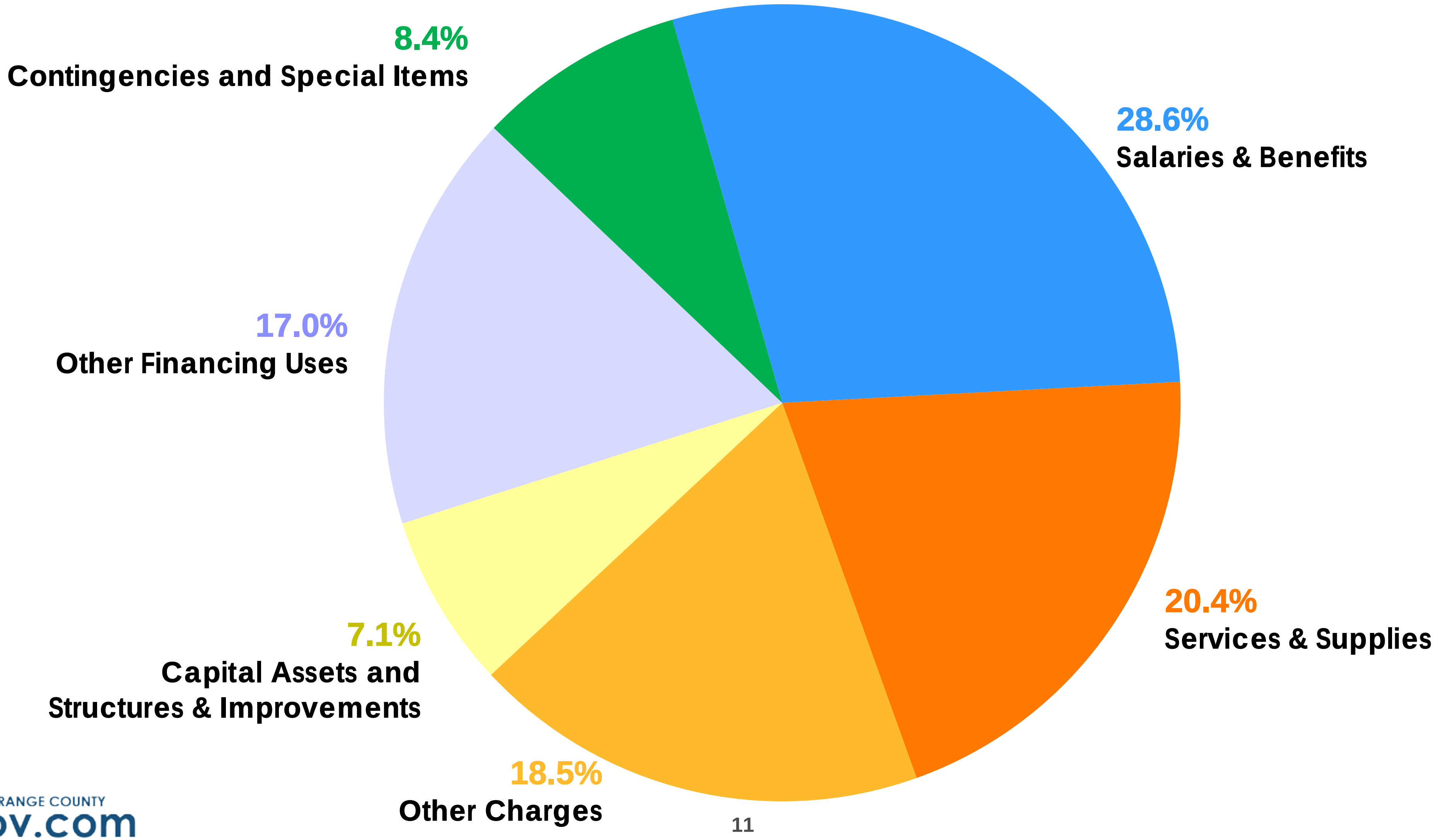
County Appropriations by Program

FY 2025-26 Recommended Budget Total = $10.8 Billion



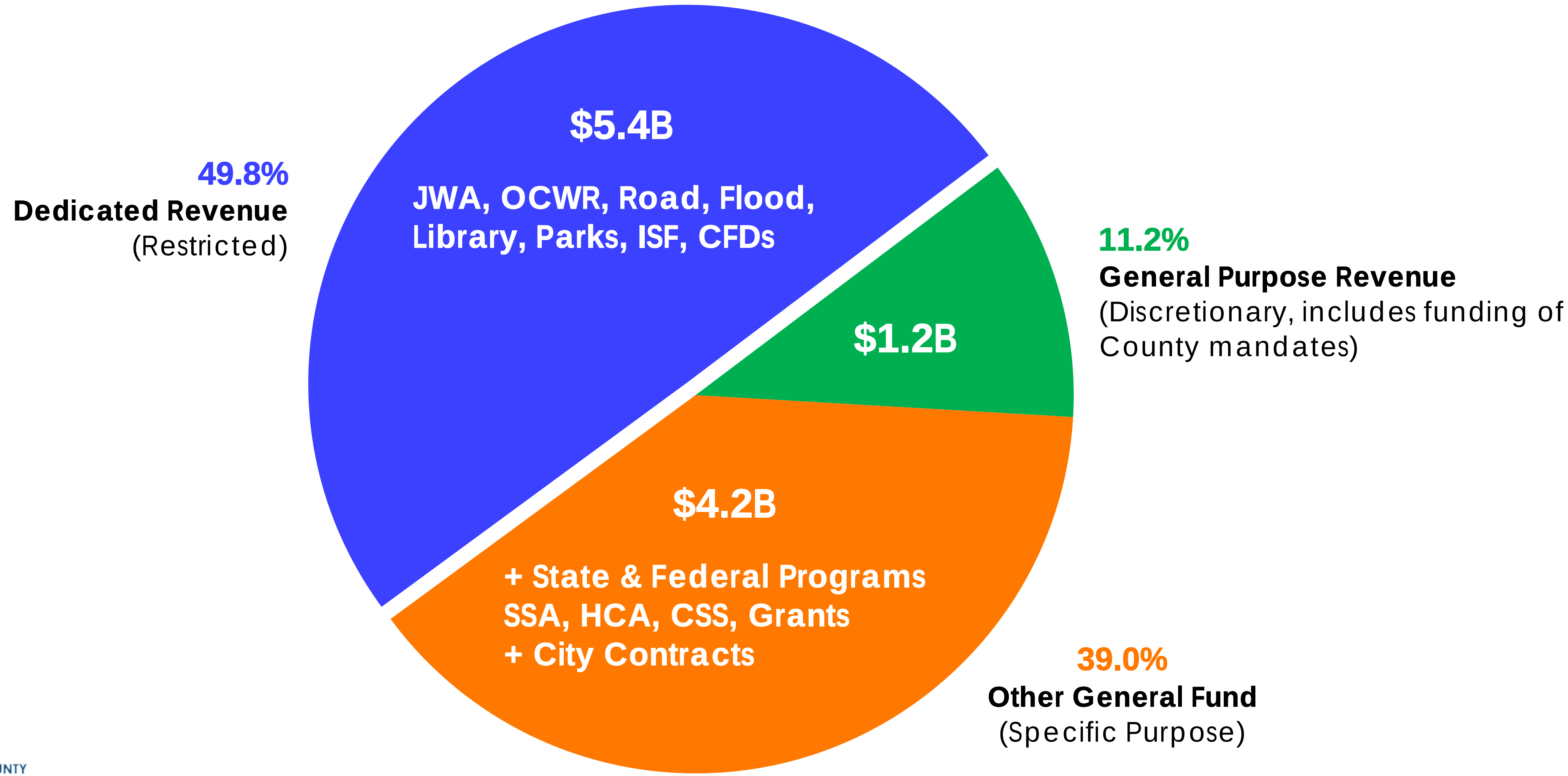
County Appropriations by Expenditure Category

FY 2025-26 Recommended Budget Total = $10.8 Billion

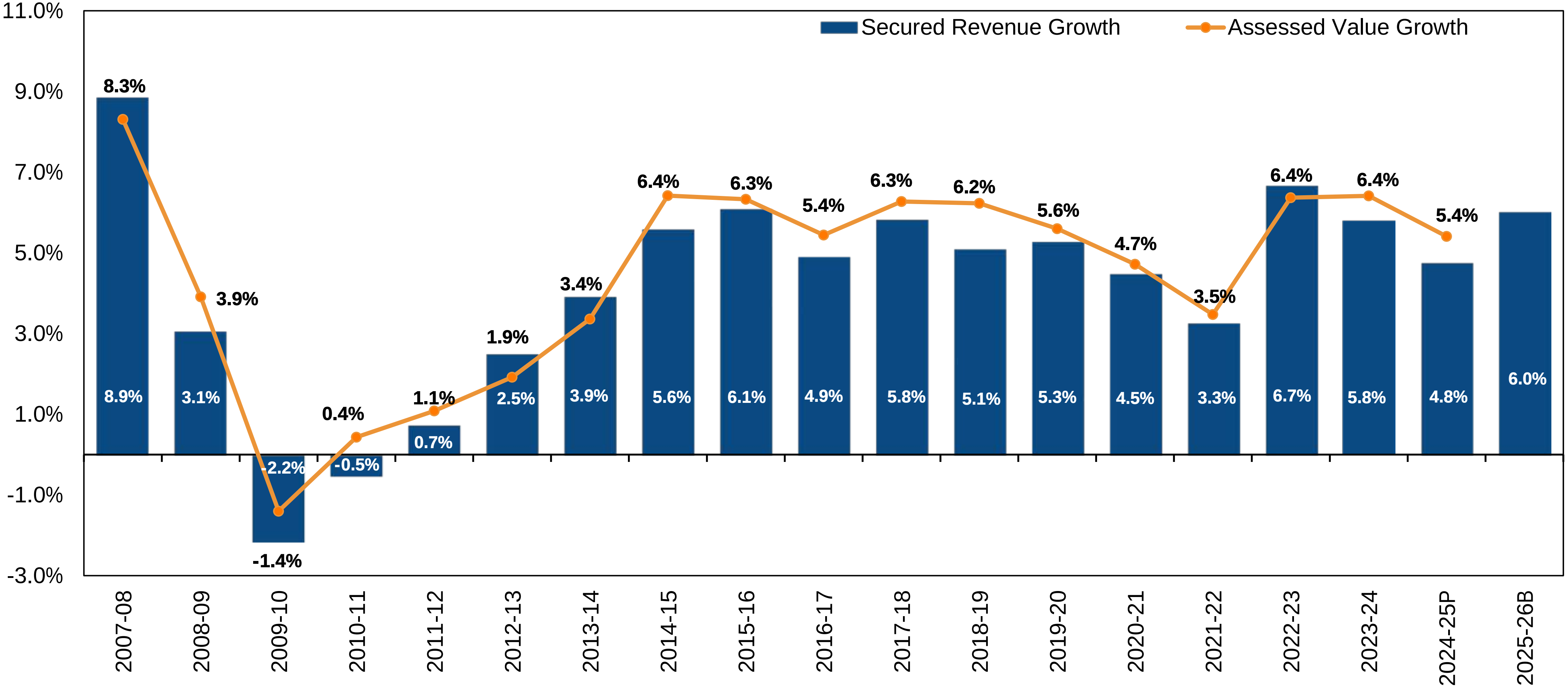


County Revenue Budget

FY 2025-26 Recommended Budget Total = $10.8 Billion



Secured Property Tax Revenue & Assessed Value



[1] FY 2024-25 includes a budgeted Secured Revenue Growth of 4.0%

Major Revenue Sources

- **Property Tax – $1,115M**
- **Realignment – $944M**
  - 1991 Realignment – $266M
  - 2011 Realignment – $667M
  - Juvenile Justice Realignment – $11M
- **Public Safety Sales Tax (Prop. 172) – $428M**
- **Mental Health Services Act (MHSA) – $223M**

Restore Augmentations

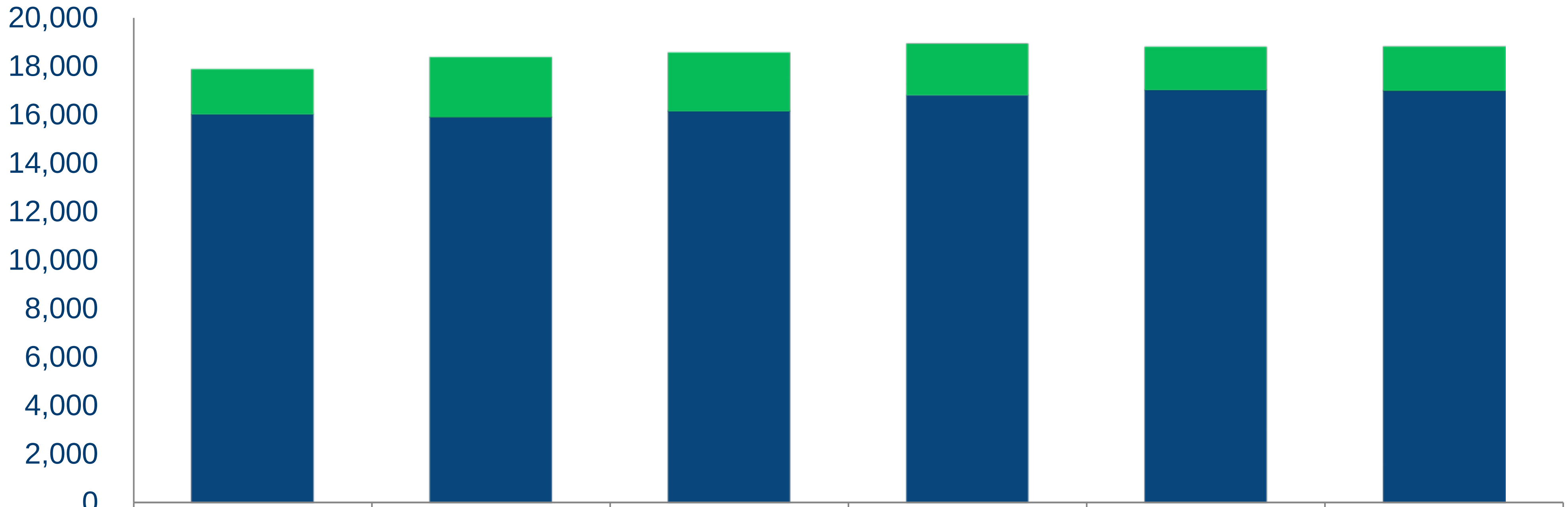
Program	Department Request Positions	Department Request Net County Cost	CEO Recommendation Positions	CEO Recommendation Ongoing Net County Cost	CEO Recommendation One-Time Net County Cost [1]	CEO Recommendation Total Net County Cost
I. Public Protection	122	$ 88,322,512	122	$ 46,589,041	$ 41,733,471	$ 88,322,512
II. Community Services	16	37,645,669	16	26,645,669	11,000,000	37,645,669
III. Infrastructure & Environmental Resources	0	2,770,996	0	2,770,996	0	2,770,996
IV. General Government	28	16,099,372	26	16,099,372	0	16,099,372
Total – Restore Augmentations	**166**	**$ 144,838,549**	**164**	**$ 92,105,078**	**$ 52,733,471**	**$ 144,838,549**

[1] One-time funds include OCERS Reserves ($30M) and Teeter revenue ($20M)

Expand Augmentations

Program	Department Request: Positions	Department Request: Net County Cost	CEO Recommendation: Positions	CEO Recommendation: Ongoing Net County Cost	CEO Recommendation: One-Time Net County Cost	CEO Recommendation: Total Net County Cost
I. Public Protection	3	$ 0	3	$ 0	$ 0	$ 0
II. Community Services	23	0	23	0	0	0
III. Infrastructure & Environmental Resources	0	204,965	0	0	204,965	204,965
IV. General Government	9	0	9	0	0	0
VII. Insurance, Reserves & Miscellaneous	0	0	0	0	0	0
Total – Expand Augmentations	**35**	**$ 204,965**	**35**	**$ 0**	**$ 204,965**	**$ 204,965**

Position History



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Total Positions	17,887	18,388	18,576	18,930	18,811	18,819
Vacant	1,839	2,464	2,403	2,100	1,774	1,812
Filled	16,048	15,924	16,173	16,830	17,037	17,007

Data as of Fourth Quarter/Year-End Budget Report

2024-25 MBAR*

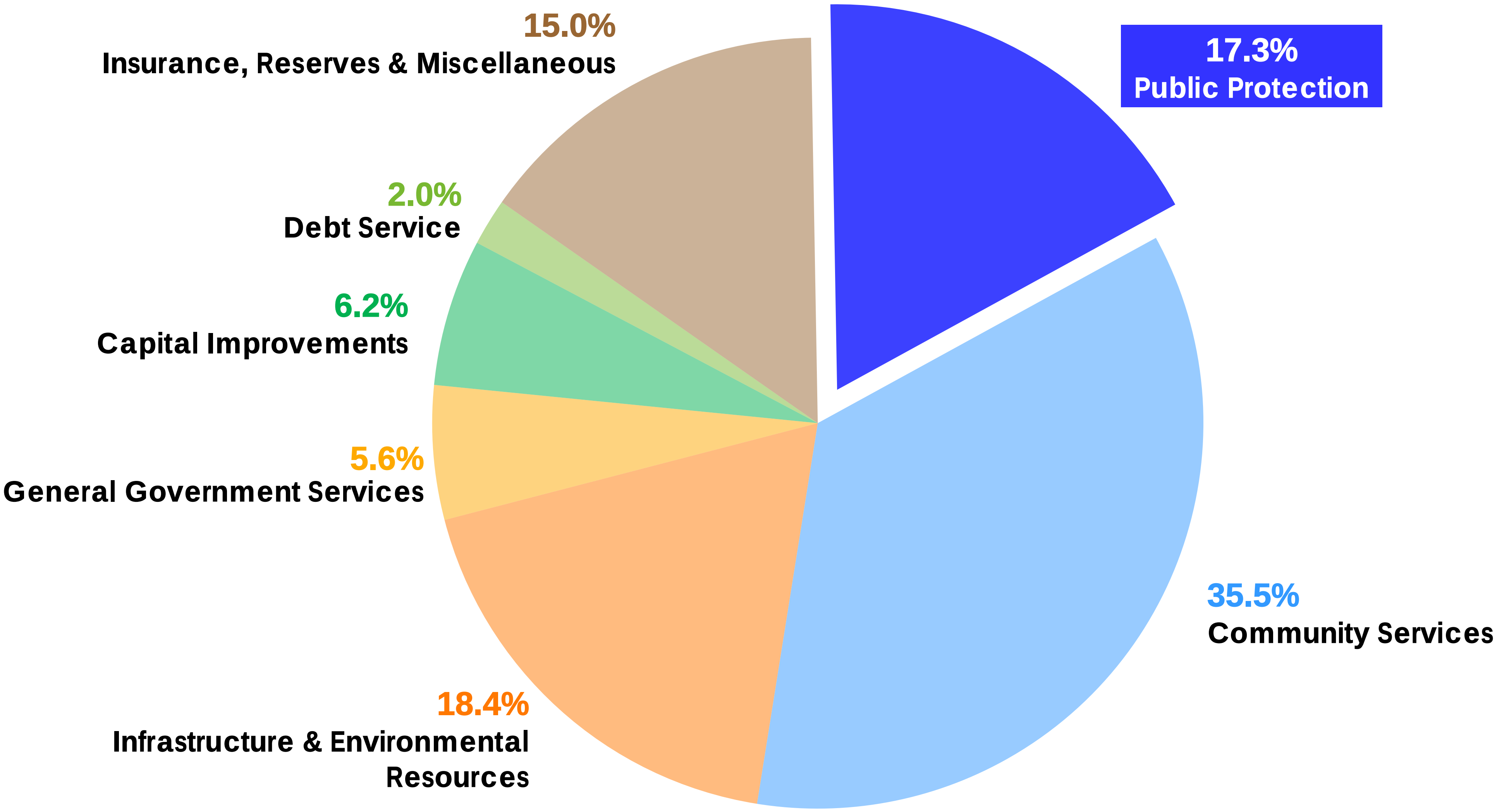
2024-25 MBAR* Plus, Technical and Recommended Expand Positions

*Mid-Year Budget Report

Board and Public Comments

Berta Tapia
County Budget & Finance Office

Program I – Public Protection



Public Protection Base Budgets

Pages 79 – 148 of the Recommended Budget

| ---------------------- in millions ---------------------- |

Department	No. of Budgets	Appropriations	Revenue [1]	Net County Cost	Positions
District Attorney-Public Administrator [2]	7	$ 229.5	$ 132.9	$ 96.6	830
Sheriff-Coroner [2]	18	1,196.8	926.4	270.4	3,997
Office of Independent Review	1	1.6	0	1.6	6
Probation [2]	3	236.6	131.4	105.2	972
Public Defender [2]	2	115.9	10.3	105.6	425
CEO Administered Funds/Budget Controls	8	77.1	18.0	59.1	0
Total – Base Budgets	**39**	**$ 1,857.5**	**$ 1,219.0**	**$ 638.5**	**6,230**

[1] Revenue may include fund balance

[2] Includes Technical and Reduce Augmentations

Public Protection

Summary of Technical Augmentations Included in Base Budget

Department (Augmentation Book)	Appropriations	Net County Cost	Positions
District Attorney-Public Administrator (Page 7)			
026 – Add Two Positions to Reconcile to FY 2024-25 Mid-Year Budget Report Actions	$ 428,936	$ 0	2
026 – Add One Position Offset by Deletion of One Position	0	0	0
Probation (Pages 12-13)			
057 – Reinstate Six Positions Previously Deleted per County Vacant Position Policy	0	0	6
057 – Delete Thirteen Positions Transferred to County Procurement Office, Budget Control 021	0	0	(13)
057 – Delete One Position Per County Vacant Position Policy	0	0	(1)

Public Protection

Summary of Technical Augmentations Included in Base Budget (Continued)

Department (Augmentation Book)	Appropriations	Net County Cost	Positions
Sheriff-Coroner (Pages 16-17, 20)			
060 – Delete Three Positions Per County Vacant Position Policy	$ 0	$ 0	(3)
060 – Delete one Position Transferred to County Automated Fingerprint ID, Fund 109	0	0	(1)
060 – Add Five Positions and Delete Three Positions to Reconcile to FY 2024-25 Mid-Year Budget Report Actions	0	0	2
109 – Add One Position Transferred from Sheriff-Coroner, Budget Control 060	229,078	0	1
Total – Technical Augmentations	**$ 658,014**	**$ 0**	**(7)**

Public Protection

Reduce Augmentations to Meet Net County Cost Limit Included in the Base Budget

		Department Request	CEO Recommendation
Department (Augmentation Book)	**Positions**	**Appropriations & Net County Cost**	
026 – District Attorney-Public Administrator (Page 9)	(79)	($ 19,396,785)	($ 19,396,785)
058 – Public Defender (Page 14)	(43)	(6,805,389)	(6,805,389)
060 – Sheriff-Coroner (Page 18)	0	(62,120,338)	(62,120,338)
Total – Reduce Augmentations	**(122)**	**($ 88,322,512)**	**($ 88,322,512)**

Public Protection
Discussion and Straw Votes

- Straw Vote – Base Budgets
  - Including Technical & Reduce Augmentations

Public Protection

Total Recommended Restore and Expand Augmentations

	CEO Recommendation					
	Pos.	Appropriations		Net County Cost		
Department		Ongoing	One-Time	Ongoing	One-Time [1]	Total
District Attorney-Public Administrator	82	$ 8,963,314	$ 10,433,471	$ 8,963,314	$ 10,433,471	$ 19,396,785
Public Defender	43	6,805,389	0	6,805,389	0	6,805,389
Sheriff-Coroner	0	30,820,338	31,300,000	30,820,338	31,300,000	62,120,338
Total	**125**	**$ 46,589,041**	**$ 41,733,471**	**$ 46,589,041**	**$ 41,733,471**	**$ 88,322,512**

[1] One-time funds include OCERS Reserves ($30M) and Teeter revenue ($9M)

Public Protection

Restore Augmentations for Board Consideration

Department (Augmentation Book)	Pos.	Department Request	CEO Recommendation Ongoing Net County Cost	CEO Recommendation One-Time Net County Cost [1]	CEO Recommendation Total Net County Cost
026 – District Attorney-Public Administrator (Page 10)	79	$ 19,396,785	$ 8,963,314	$ 10,433,471	$ 19,396,785
058 – Public Defender (Page 15)	43	6,805,389	6,805,389	0	6,805,389
060 – Sheriff-Coroner (Page 19)	0	62,120,338	30,820,338	31,300,000	62,120,338
Total – Restore Augmentations	**122**	**$ 88,322,512**	**$ 46,589,041**	**$ 41,733,471**	**$ 88,322,512**

[1] One-time funds include OCERS Reserves ($30M) and Teeter revenue ($9M)

Public Protection
Discussion and Straw Vote

- Straw Vote – Restore Augmentations

OC District Attorney

Expand Augmentation for Board Consideration
Page 11 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
026	Add Three Limited-Term Positions for Workers' Rights Enforcement Program	3	$ 687,668	$ 0	3	$ 687,668	$ 0
Total – Expand Augmentation [1]		**3**	**$ 687,668**	**$ 0**	**3**	**$ 687,668**	**$ 0**

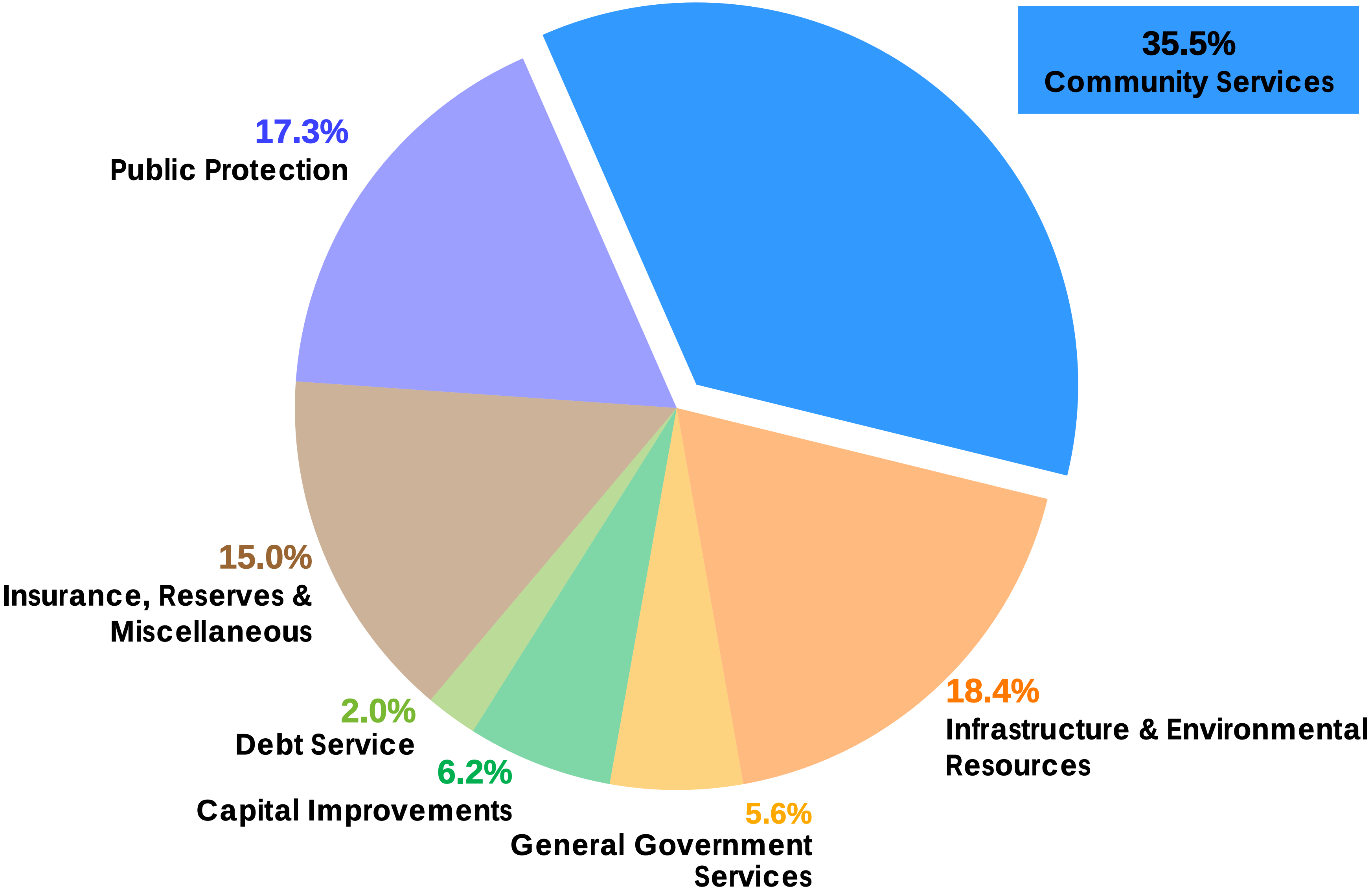
[1] Positions are fully funded by Workers' Rights Enforcement Grant.

District Attorney
Discussion and Straw Vote

- Straw Vote – Expand Augmentation

Julia Rinaldi
County Budget & Finance Office

Program II – Community Services



Community Services Base Budgets

Pages 149 – 216 of the Recommended Budget

|-------------------- in millions -------------------|

Department	No. of Budgets	Appropriations	Revenue [1]	Net County Cost	Positions
OC Community Resources [2]	22	$ 910.6	$ 903.3	$ 7.3	1,109
Child Support Services [2]	2	57.2	57.2	0	376
Health Care Agency [2]	8	1,200.1	1,095.8	104.3	2,864
Social Services Agency [2]	6	1,313.3	1,217.7	95.6	4,624
CEO Administered Funds/Budget Controls	4	346.5	346.5	0	0
Total – Base Budgets	**42**	**$ 3,827.7**	**$ 3,620.5**	**$ 207.2**	**8,973**

[1] Revenue may include fund balance
[2] Includes Technical and Reduce Augmentations

Community Services

Summary of Technical Augmentations Included in Base Budget

Department (Augmentation Book)	Appropriations	Net County Cost	Positions
OC Community Resources (Pages 23-24, 26 & 27)			
012 – Add Two Positions to Reconcile to FY 2024-25 Mid-Year Budget Report Actions	$ 113,936	$ 0	2
012 – Delete Twenty-Six Positions Transferred to County Procurement Office, Budget Control 021	(221,372)	(221,372)	(26)
120 – Delete Two Positions Per County Vacant Position Policy	0	0	(2)
15F – Add One Position to Reconcile to FY 2024-25 Mid-Year Budget Report Actions	99,352	0	1
Child Support Services (Pages 28-29)			
027 – Delete Two Positions Per County Vacant Position Policy	0	0	(2)
027 – Delete One Position Transferred to the County Procurement Office, Budget Control 021	0	0	(1)

Community Services

Summary of Technical Augmentations Included in Base Budget (Continued)

Department (Augmentation Book)	Appropriations	Net County Cost	Positions
Health Care Agency (Pages 30-32)			
042 – Delete Eight Positions Per County Vacant Position Policy	($ 568,352)	($ 568,352)	(8)
042 – Delete Forty-Five Positions Transferred to the County Procurement Office, Budget Control 021	0	0	(45)
042 – Delete Fifty-Six Positions Transferred to Office of Care Coordination, Budget Control 018	(2,333,333)	0	(56)
Social Services Agency (Pages 36-37)			
063 – Delete Forty-Five Positions Transferred to the County Procurement Office, Budget Control 021	0	0	(45)
063 – Delete One Position Per County Vacant Position Policy	0	0	(1)
Total – Technical Augmentations	**($ 2,909,769)**	**($ 789,724)**	**(183)**

Community Services

Reduce Augmentations to Meet Net County Cost Limit Included in the Base Budget

Department (Augmentation Book)	Positions	Department Request	CEO Recommendation
		Appropriations & Net County Cost	
042 – Health Care Agency (Page 33)	(16)	($ 22,491,560)	($ 22,491,560)
063 – Social Services Agency (Page 38)	0	(15,154,109)	(15,154,109)
Total – Reduce Augmentations	**(16)**	**($ 37,645,669)**	**($ 37,645,669)**

Community Services

Discussion and Straw Vote

- Straw Vote – Base Budgets
  - Including Technical & Reduce Augmentations

Community Services

Total Recommended Restore and Expand Augmentations

	CEO Recommendation					
	Pos.	Appropriations		Net County Cost		
Department		Ongoing	One-Time	Ongoing	One-Time [1]	Total
OC Community Resources	7	$ 0	$ 0	$ 0	$ 0	$ 0
Health Care Agency	32	18,004,788	6,500,000	15,991,560	6,500,000	22,491,560
Social Services Agency	0	10,654,109	4,500,000	10,654,109	4,500,000	15,154,109
Total	**39**	**$ 28,658,897**	**$ 11,000,000**	**$ 26,645,669**	**$ 11,000,000**	**$ 37,645,669**

[1] One-time funds include Teeter revenue ($11M)

Community Services

Restore Augmentations for Board Consideration

			CEO Recommendation		
Department (Augmentation Book)	Positions	Department Request	Ongoing Net County Cost	One-Time Net County Cost [1]	Total
042 – Health Care Agency (Page 34)	16	$ 22,491,560	$ 15,991,560	$ 6,500,000	$ 22,491,560
063 – Social Services Agency (Page 39)	0	15,154,109	10,654,109	4,500,000	15,154,109
Total – Restore Augmentations	**16**	**$ 37,645,669**	**$ 26,645,669**	**$ 11,000,000**	**$ 37,645,669**

[1] One-time funds include Teeter revenue ($11M)

Community Services
Discussion and Straw Vote

- Straw Vote – Restore Augmentations

OC Community Resources

Expand Augmentation for Board Consideration
Page 25 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
024	Add Seven Positions to Expand OC Animal Shelter Operating Hours	7	$ 0	$ 0	7	$ 0	$ 0
Total – Expand Augmentation [1]		**7**	**$ 0**	**$ 0**	**7**	**$ 0**	**$ 0**

[1] OCAC has sufficient appropriations in FY 2025-26 Base Budget to absorb the cost of these positions.

OC Community Resources

Discussion and Straw Vote

- Straw Vote – Expand Augmentation

Health Care Agency

Expand Augmentation for Board Consideration

Page 35 of Augmentation Book

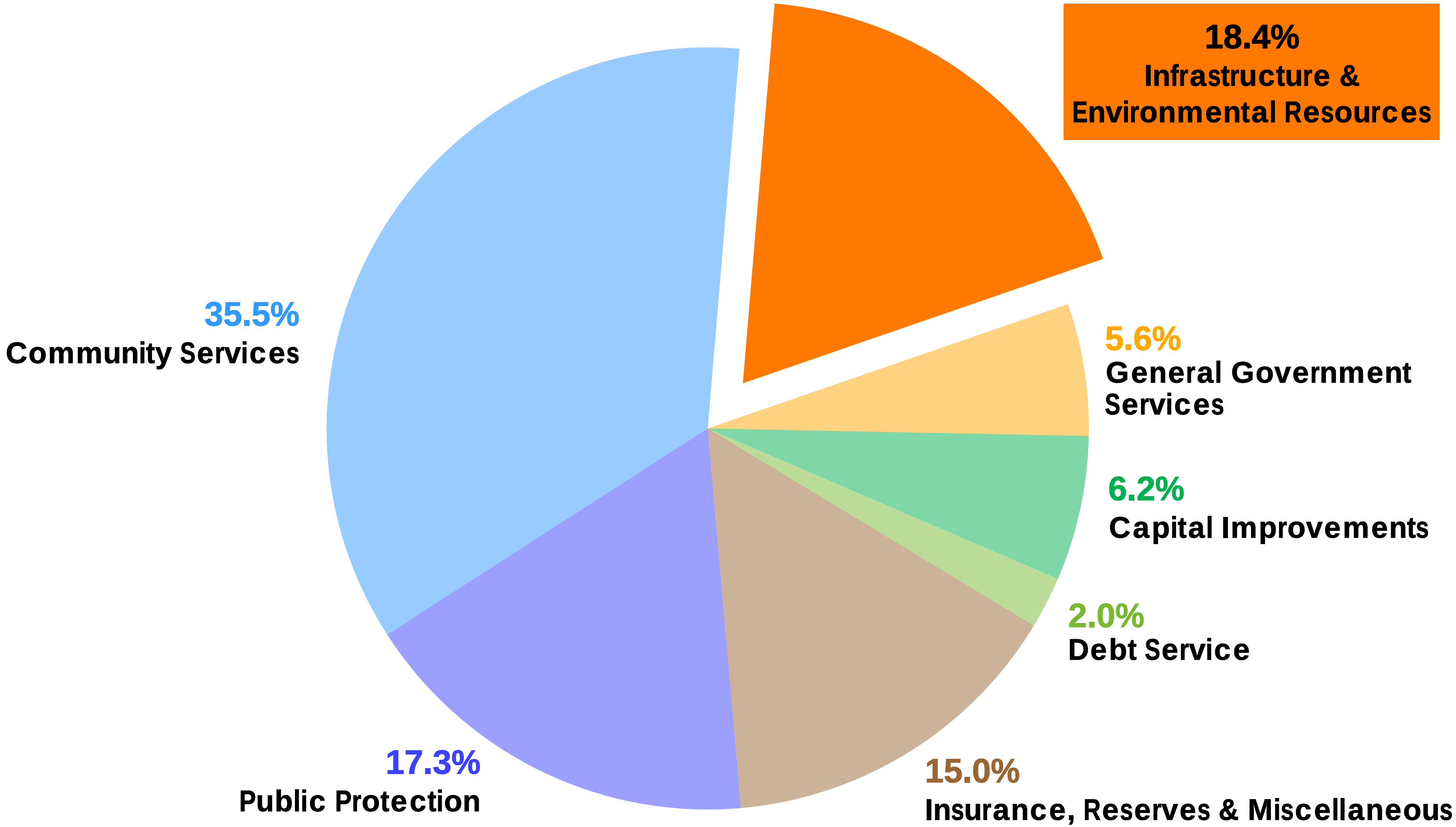
Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
042	Add Sixteen Positions for Environmental Health Services	16	$ 2,013,228	$ 0	16	$ 2,013,228	$ 0
Total – Expand Augmentation [1,2]		**16**	**$ 2,013,228**	**$ 0**	**16**	**$ 2,013,228**	**$ 0**

[1] Recommend Ongoing Appropriations
[2] Positions are fully funded by Environmental Health Fees revenue.

Health Care Agency
Discussion and Straw Vote

- Straw Vote – Expand Augmentation

Program III – Infrastructure & Environmental Resources



Infrastructure & Environmental Resources Base Budgets
Pages 217 – 266 of the Recommended Budget

|-------------------- in millions -------------------|

Department	No. of Budgets	Appropriations	Revenue [1]	Net County Cost	Positions
OC Public Works [2]	17	$ 744.2	$ 705.7	$ 38.5	783
John Wayne Airport [2]	3	644.5	644.5	0	198
OC Waste & Recycling [2]	9	595.8	595.8	0	338
CEO Administered Fund	1	1.5	1.5	0	0
Total – Base Budgets	**30**	**$ 1,986.0**	**$ 1,947.5**	**$ 38.5**	**1,319**

[1] Revenue may include fund balance
[2] Includes Technical and Reduce Augmentations

Infrastructure & Environmental Resources

Summary of Technical Augmentations Included in Base Budget

Department (Augmentation Book)	Appropriations	Net County Cost	Positions
OC Public Works (Pages 43-44, 48-52)			
080 – Delete Eleven Positions Transferred to John Wayne Airport, Fund 280	($ 2,045,128)	$ 0	(11)
080 – Delete Twenty-Six Positions Transferred to County Procurement Office, Budget Control 021	0	0	(26)
080 – Delete One Position Per County Vacant Position Policy	0	0	(1)
071 – Add Two Positions, One Transferred from OC Road, Fund 115 and One Transferred from OC Flood, Fund 400	302,278	0	2
115 – Delete One Position Transferred to Building & Safety General Fund, Budget Control 071	(162,468)	0	(1)
115 – Delete One Position Per County Vacant Position Policy	0	0	(1)
400 – Delete One Position Transferred to Building & Safety General Fund, Budget Control 071	(139,810)	0	(1)
400 – Delete One Position Transferred to the County Procurement Office, Budget Control 021	0	0	(1)

Infrastructure & Environmental Resources

Summary of Technical Augmentations Included in Base Budget (Continued)

Department (Augmentation Book)	Appropriations	Net County Cost	Positions
Airport – Operating (Pages 53-54)			
280 – Add Twenty Positions to Reconcile to FY 2024-25 Mid-Year Budget Report Actions	0	0	20
280 – Delete Eight Positions Transferred to County Procurement Office, Budget Control 021	0	0	(8)
OC Waste & Recycling (Page 55)			
299 – Delete Six Positions Transferred to the County Procurement Office, Budget Control 021	0	0	(6)
Total – Technical Augmentations	**($ 2,045,128)**	**$ 0**	**(34)**

Infrastructure & Environmental Resources

Reduce Augmentation to Meet Net County Cost Limit Included in the Base Budget

		Department Request	CEO Recommendation
Department (Augmentation Book)	**Positions**	**Appropriations & Net County Cost**	
040 – Utilities (Page 46)	0	($ 2,770,996)	($ 2,770,996)
Total – Reduce Augmentation	**0**	**($ 2,770,996)**	**($ 2,770,996)**

Infrastructure & Environmental Resources

Discussion and Straw Vote

- Straw Vote – Base Budgets
  - Including Technical & Reduce Augmentations

Infrastructure & Environmental Resources

Total Recommended Restore and Expand Augmentations

	CEO Recommendation					
	Pos.	Appropriations		Net County Cost		
Department		Ongoing	One-Time	Ongoing	One-Time	Total
OC Public Works	0	$ 2,770,996	$ 204,965	$ 2,770,996	$ 204,965	$ 2,975,961
Total	**0**	**$ 2,770,996**	**$ 204,965**	**$ 2,770,996**	**$ 204,965**	**$ 2,975,961**

Infrastructure & Environmental Resources

Restore Augmentation for Board Consideration

			CEO Recommendation		
Department (Augmentation Book)	**Positions**	**Department Request**	**Ongoing Net County Cost**	**One-Time Net County Cost**	**Total**
040 – Utilities (Page 47)	0	$ 2,770,996	$ 2,770,996	$ 0	$ 2,770,996
Total – Restore Augmentation	**0**	**$ 2,770,996**	**$ 2,770,996**	**$ 0**	**$ 2,770,996**

Infrastructure & Environmental Resources Discussion and Straw Vote

- Straw Vote – Restore Augmentation

OC Public Works

Expand Augmentation for Board Consideration
Page 45 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
080	Purchase One Vehicle and One Electric Vehicle Supply Equipment Test System [1]	0	$ 204,965	$ 204,965	0	$ 204,965	$ 204,965
	Total – Expand Augmentation	**0**	**$ 204,965**	**$ 204,965**	**0**	**$ 204,965**	**$ 204,965**

[1] Recommend One-time Appropriations

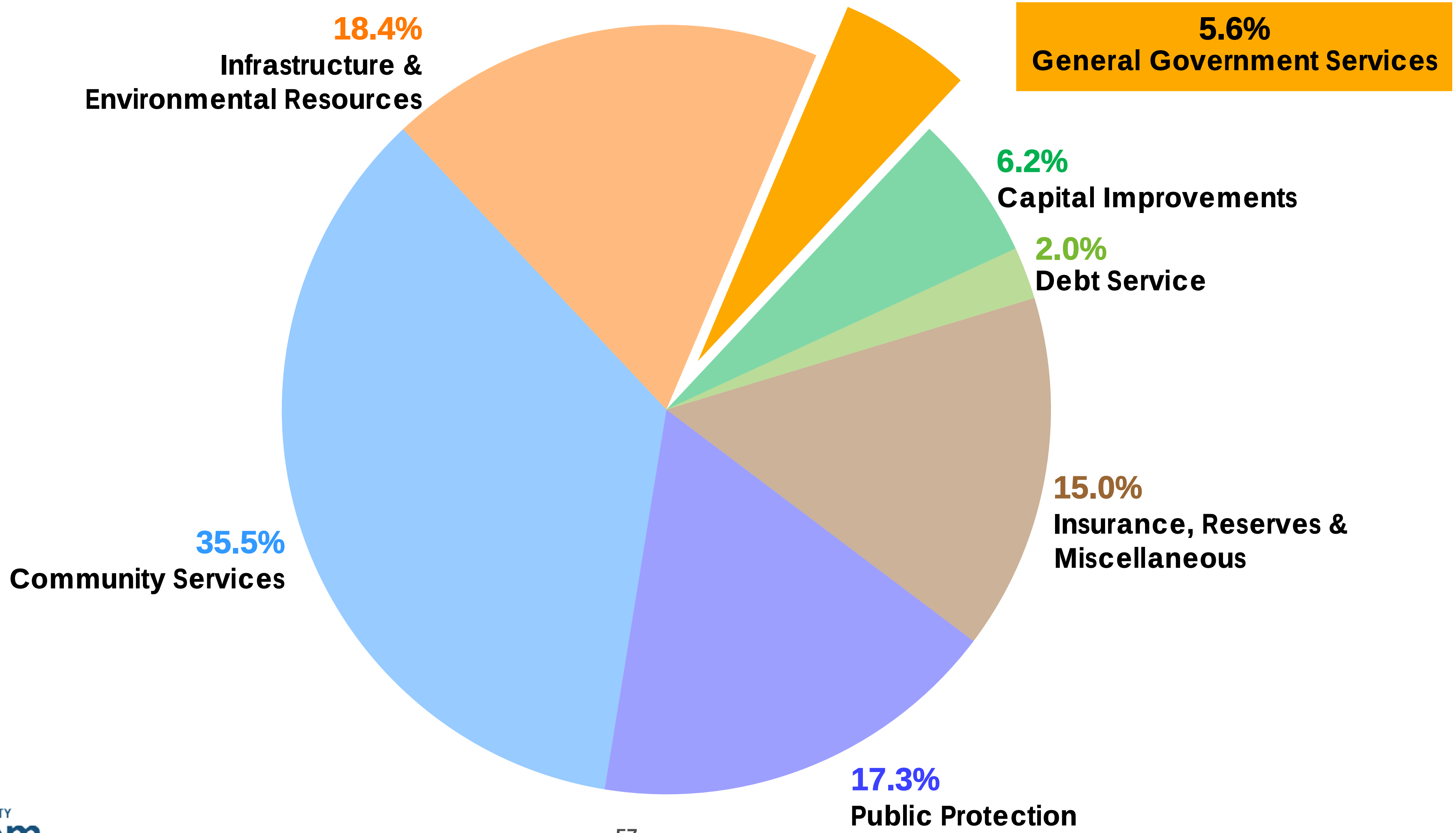
OC Public Works

Discussion and Straw Vote

- Straw Vote – Expand Augmentation

Berta Tapia
County Budget & Finance Office

Program IV – General Government Services



General Government Services Base Budgets

Pages 267 – 351 of the Recommended Budget

|-------------------------- in millions ----------------------|

Department	No. of Budgets	Appropriations	Revenue [1]	Net County Cost	Positions
Assessor [2]	2	$ 46.6	$ 0.1	$ 46.5	267
Auditor-Controller [2]	3	73.3	43.7	29.6	446
Board of Supervisors	5	11.8	0	11.8	60
Clerk of the Board [2]	1	11.0	0.1	10.9	25
County Executive Office [2]	9	380.2	333.2	47.0	588
County Counsel [2]	1	13.9	5.0	8.9	102
Registrar of Voters [2]	1	16.0	3.1	12.9	54
OC Campaign Finance and Ethics Commission	1	0.6	0	0.6	2
Clerk-Recorder [2]	3	30.4	30.4	0	115
Treasurer-Tax Collector [2]	2	17.3	10.5	6.8	74
Internal Audit	1	4.5	0	4.5	15
Total – Base Budgets	**29**	**$ 605.6**	**$ 426.1**	**$ 179.5**	**1,748**

[1] Revenue may include fund balance
[2] Includes Technical and Reduce Augmentations

General Government Services

Summary of Technical Augmentations Included in Base Budget

Department (Augmentation Book)	Appropriations	Net County Cost	Positions
Clerk of the Board (Page 65)			
011 – Delete One Position Transferred to County Procurement Office, Budget Control 021	$ 0	$ 0	(1)
County Executive Office (Pages 66-67, 70-71)			
017 – Delete Twenty-Three Positions Transferred to County Procurement Office, Budget Control 021	(4,505,869)	(3,955,869)	(23)
017 – Add One Position to Reconcile to FY 2024-25 Mid-Year Budget Report Actions	0	0	1
018 – Delete Three Positions Transferred to County Procurement Office, Budget Control 021	0	0	(3)
018 – Delete One Position to Reconcile to FY 2024-25 Mid-Year Budget Report Actions	0	0	(1)
018 – Add Fifty-Six Positions Transferred from Health Care Agency, Budget Control 042	$ 2,333,333	$ 0	56

General Government Services

Summary of Technical Augmentations Included in Base Budget (Continued)

Department (Augmentation Book)	Appropriations	Net County Cost	Positions
County Executive Office (Pages 72-73)			
021 – Add Two Hundred and Twelve Positions Transferred from Twelve Departments for the County Procurement Office Centralization	8,673,635	4,177,241	212
Registrar of Voters (Page 77)			
031 – Delete Two Positions Transferred to County Procurement Office, Budget Control 021	0	0	(2)
Clerk-Recorder (Page 80)			
059 – Delete Two Positions Transferred to the County Procurement Office, Budget Control 021	0	0	(2)
Treasurer-Tax Collector (Page 81)			
074 – Delete One Position Transferred to County Procurement Office, Budget Control 021	0	0	(1)
Total – Technical Augmentations	**$ 6,501,099**	**$ 221,372**	**236**

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General Government Services

Reduce Augmentations to Meet Net County Cost Limit Included in the Base Budget

		Department Request	CEO Recommendation
Department (Augmentation Book)	**Positions**	**Appropriations & Net County Cost**	
002 – Assessor (Page 59)	(12)	($ 1,898,359)	($ 1,898,359)
003 – Auditor-Controller (Page 61)	(5)	(467,299)	(467,299)
017 – County Executive Office (Page 68)	(5)	(882,975)	(882,975)
025 – County Counsel (Page 75)	(2)	(502,451)	(502,451)
031 – Registrar of Voters (Page 78)	0	(11,665,550)	(11,665,550)
074 – Treasurer-Tax Collector (Page 82)	(4)	(682,738)	(682,738)
Total – Reduce Augmentations	**(28)**	**($ 16,099,372)**	**($ 16,099,372)**

General Government Services

Discussion and Straw Vote

- Straw Vote – Base Budgets
  - Including Technical and Reduce Augmentations

General Government Services

Total Recommended Restore and Expand Augmentations

	CEO Recommendation					
	Pos.	Appropriations		Net County Cost		
Department		Ongoing	One-Time	Ongoing	One-Time	Total
Assessor	12	$ 1,898,359	$ 0	$ 1,898,359	$ 0	$ 1,898,359
Auditor-Controller	12	467,299	0	467,299	0	467,299
County Executive Office	7	927,632	0	882,975	0	882,975
County Counsel	2	502,451	0	502,451	0	502,451
Registrar of Voters	0	11,665,550	0	11,665,550	0	11,665,550
Treasurer-Tax Collector	2	682,738	0	682,738	0	682,738
Total	**35**	**$ 16,144,029**	**$ 0**	**$ 16,099,372**	**$ 0**	**$ 16,099,372**

General Government Services

Restore Augmentations for Board Consideration

Department (Augmentation Book)	Pos.	Department Request	CEO Recommendation: Ongoing Net County Cost	CEO Recommendation: One-Time Net County Cost	CEO Recommendation: Total Net County Cost
002 – Assessor (Page 60)	12	$ 1,898,359	$ 1,898,359	$ 0	$ 1,898,359
003 – Auditor-Controller (Page 62)	5	467,299	467,299	0	467,299
017 – County Executive Office (Page 69)	5	882,975	882,975	0	882,975
025 – County Counsel (Page 76)	2	502,451	502,451	0	502,451
031 – Registrar of Voters (Page 79)	0	11,665,550	11,665,550	0	11,665,550
074 – Treasurer-Tax Collector (Page 83)	2	682,738	682,738	0	682,738
Total – Restore Augmentations	**26**	**$ 16,099,372**	**$ 16,099,372**	**$ 0**	**$ 16,099,372**

General Government Services

Discussion and Straw Vote

- Straw Vote – Restore Augmentations

Auditor-Controller

Expand Augmentations for Board Consideration
Pages 63-64 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
003	Add Six Limited-Term Positions to Support Implementation of the Enterprise Resources Planning System [1]	6	$ 0	$ 0	6	$ 0	$ 0
003	Add One Position to Support Property Tax System [2]	1	0	0	1	0	0
Total – Expand Augmentations		**7**	**$ 0**	**$ 0**	**7**	**$ 0**	**$ 0**

[1] Positions are funded by transfers in from Countywide IT Projects Non-General Fund 15I.
[2] Auditor-Controller has sufficient appropriations in FY 2025-26 Base Budget to absorb the cost of this position.

Auditor-Controller
Discussion and Straw Vote

- Straw Vote – Expand Augmentations

County Executive Office

Expand Augmentation for Board Consideration
Page 74 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
035	Add Two Positions for Property Management and Site Inspections [1]	2	$ 44,657	$ 0	2	$ 44,657	$ 0
Total – Expand Augmentation		**2**	**$ 44,657**	**$ 0**	**2**	**$ 44,657**	**$ 0**

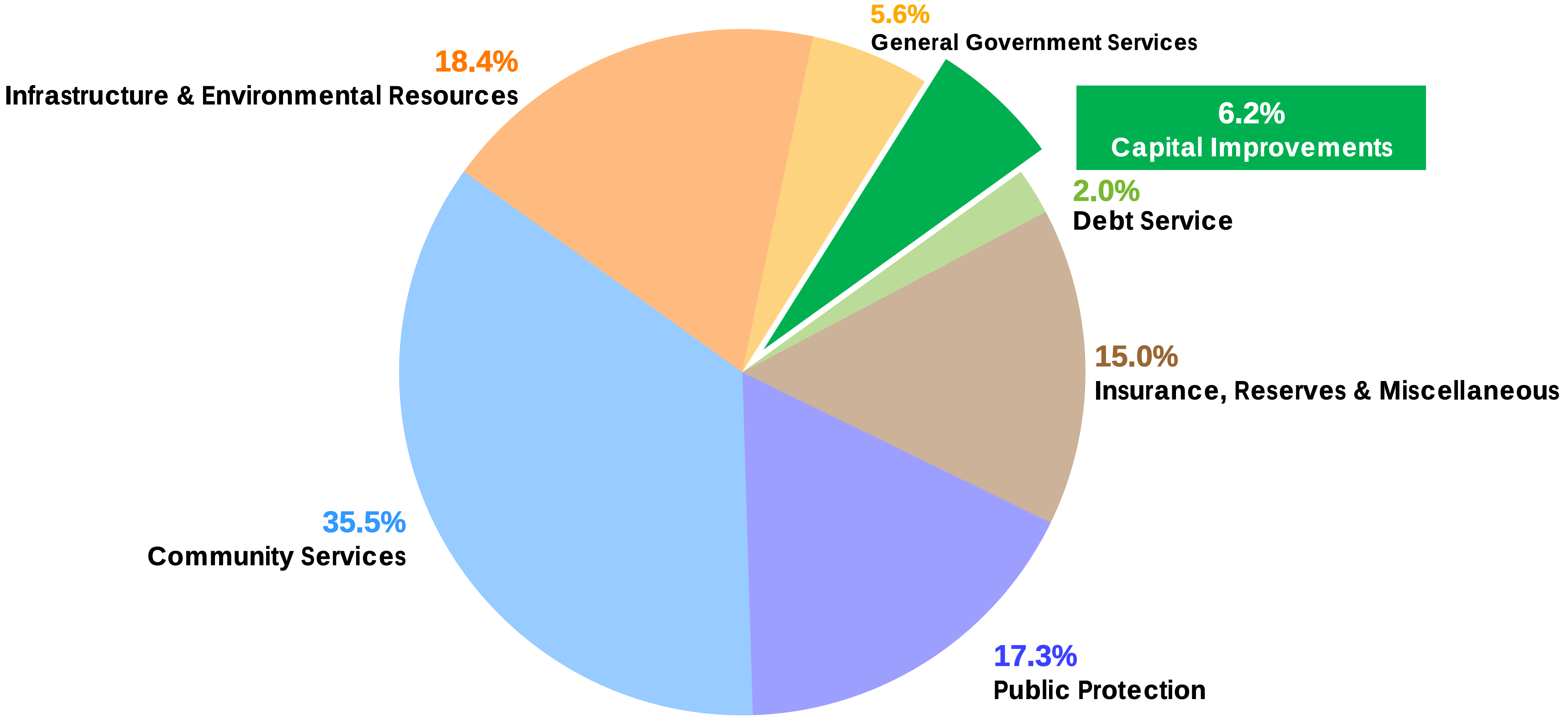
[1] Positions are funded by transfers in from Real Estate Development Program, Fund 135, and cost apply to departments.

County Executive Office
Discussion and Straw Vote

- Straw Vote – Expand Augmentation

Julia Rinaldi
County Budget & Finance Office

Program V – Capital Improvements



Capital Improvements Base Budgets

Pages 353 – 366 of the Recommended Budget

|---------------------------- in millions ----------------------------|

Department – Fund/Budget Control	No. of Budgets	Appropriations	Revenue [1]	Net County Cost	Positions
CEO Administered Funds/Budget Controls					
036 – Capital Projects	1	$ 12.1	$ 0	$ 12.1	0
038 – Data Systems Development Projects	1	4.0	0	4.0	0
104 – Criminal Justice Facilities	1	5.8	5.8	0	0
15D – Countywide Capital Projects	1	516.9	516.9	0	0
15I – Countywide IT Projects	1	67.8	67.8	0	0
9B0 – Construction	2	43.5	43.5	0	0
Sheriff-Coroner Administered Fund					
15L – 800 MHz Countywide Coordinated Communication System	1	14.1	14.1	0	0
Total – Base Budgets	**8**	**$ 664.2**	**$ 648.1**	**$ 16.1**	**0**

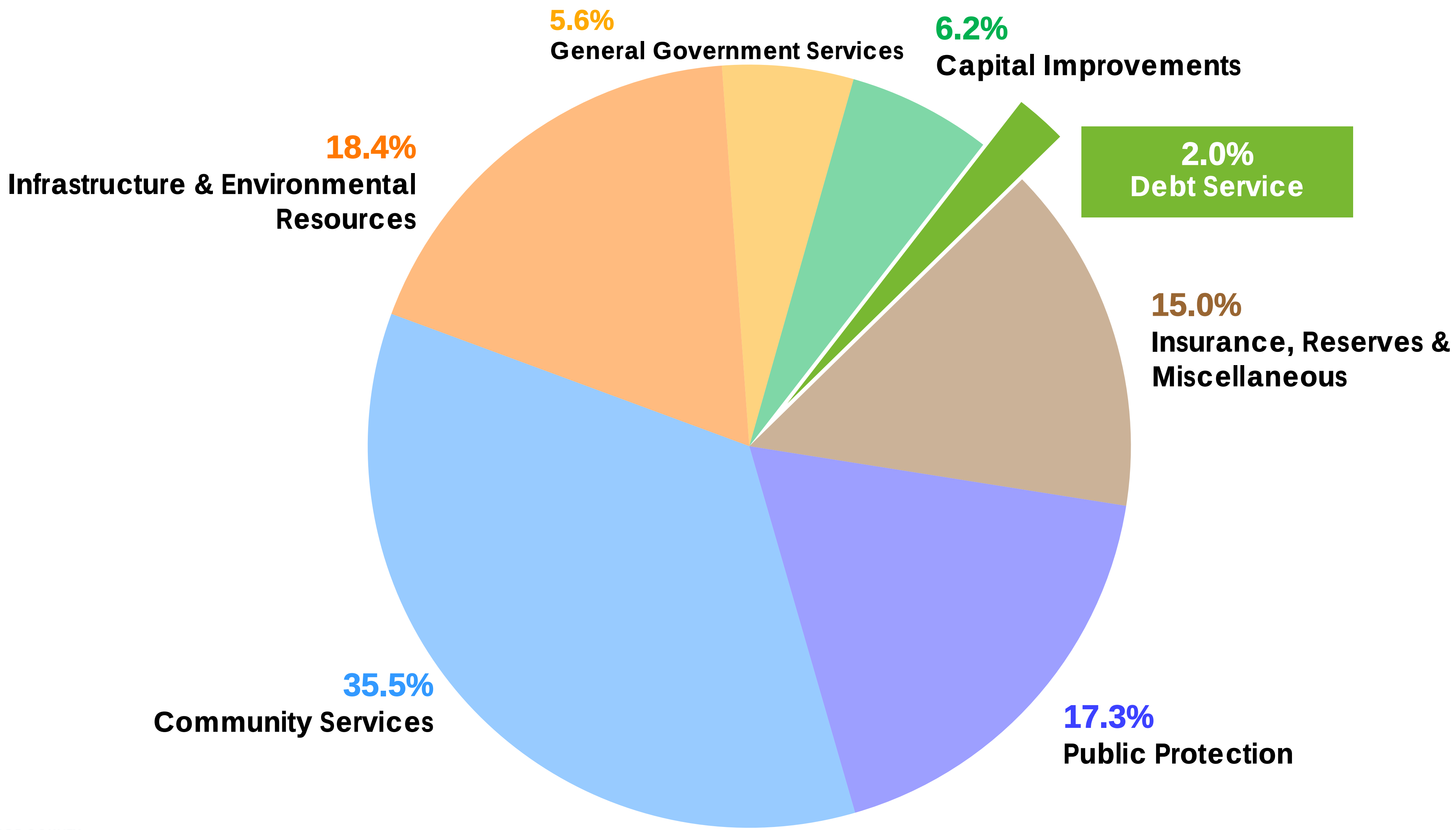
[1] Revenue may include fund balance

Capital Improvements Discussion and Straw Vote

- Straw Vote – Base Budgets

Louis McClure
County Budget & Finance Office

Program VI – Debt Service



Debt Service Base Budgets

Pages 367 – 372 of the Recommended Budget

|---------------------------- in millions ----------------------------|

Department – Fund/Budget Control	No. of Budgets	Appropriations	Revenue [1]	Net County Cost	Positions
CEO Administered Funds/Budget Controls					
019 – Capital Acquisition Financing	1	$ 37.5	$ 37.4	$ 0.1	0
022 – Prepaid Pension Obligations [2]	1	0	0	0	0
15Y – Teeter Series A Debt Service Fund	1	104.5	104.5	0	0
9C0 – Debt Service	29	69.7	69.7	0	0
Total – Base Budgets	**32**	**$ 211.7**	**$ 211.6**	**$ 0.1**	**0**

[1] Revenue may include fund balance

[2] Base Budget includes $5,000 in Appropriations and Revenue

Debt Service

Summary of General Fund Debt

|------------------------------ in millions ------------------------------|

General Fund Debt	Maturity (FY)	Debt Outstanding @ 6/30/25	FY 2025-26 Annual Debt Service	Debt Outstanding @ 6/30/26
2016 Central Utility Facility LRB*	2035-36	$ 37.3	$ 4.5	$ 0
2022 Sheriff-Coroner Facility LRB*	2051-52	80.6	5.5	79.2
Total		**$ 117.9**	**$ 10.0**	**$ 79.2**

NOTE: The following Civic Center Master Plan Bonds are not General Fund Bonds:

- Phase I (County Administration South) – Lease Revenue Bonds, Series 2017A ($152.4M, Maturity FY 2046-47)
- Phase II (County Administration North) – Lease Revenue Bonds, Series 2018B ($185.7M, Maturity FY 2047-48)

* Lease Revenue Bonds

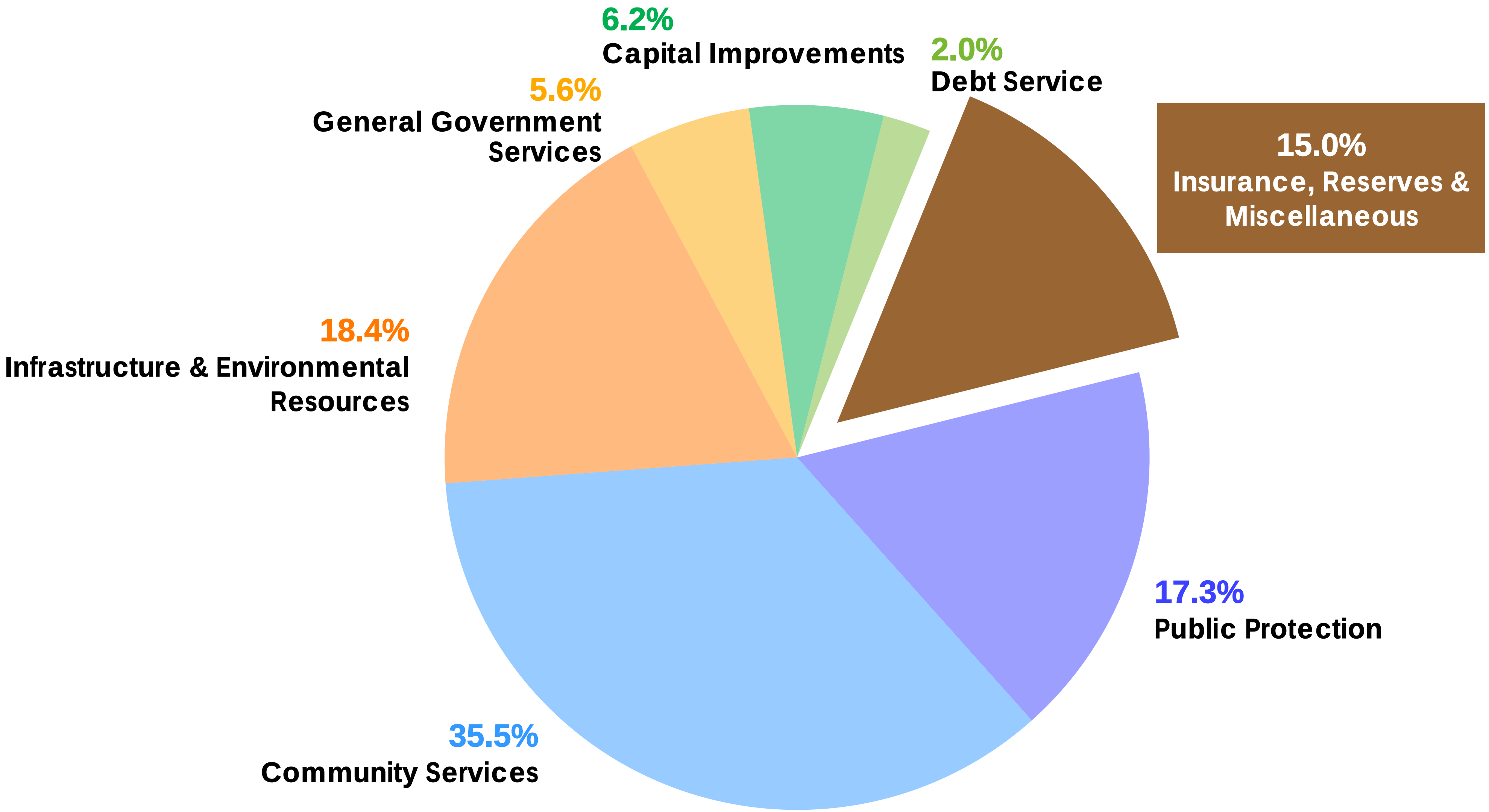
Debt Service

Discussion and Straw Vote

- ➔ Straw Vote – Base Budgets

Julia Rinaldi
County Budget & Finance Office

Program VII – Insurance, Reserves & Miscellaneous



Insurance, Reserves & Miscellaneous Base Budgets

Pages 373 – 395 of the Recommended Budget

|----------------------------- in millions ---------------------------|

Department – Fund/Budget Control	No. of Budgets	Appropriations	Revenue [1]	Net County Cost	Positions
County Executive Office					
General Fund Budget Controls – 004, 037 [2], 039, 056 [2]	4	$ 570.8	$ 439.4	$ 131.4	152
General Fund – 100	1	0	1,211.2	(1,211.2)	0
Information Technology – 289 [2]	1	127.1	127.1	0	68
Employee Benefits – 290, 291, 292, 298, 29W, 29Z	6	348.7	348.7	0	0
Risk Management – 293 [2], 294 [2]	2	481.3	481.3	0	37
Registrar of Voters					
Reprographics ISF – 297	1	8.2	8.2	0	17
OC Public Works					
OC Fleet Services & Compressed Natural Gas – 270, 296	2	80.1	80.1	0	76
Total – Base Budgets	**17**	**$ 1,616.2**	**$ 2,696.0**	**($ 1,079.8)**	**350**

[1] Revenue may include fund balance
[2] Includes Technical Augmentations

Insurance, Reserves & Miscellaneous

Summary of Technical Augmentations Included in Base Budget

Department – Fund/Budget Control	Appropriations	Net County Cost	Positions
County Executive Office (Pages 90-95)			
037 – Delete Four Positions Transferred to OCIT Countywide Services, Fund 289	($ 599,340)	$ 0	(4)
056 – Delete One Position Transferred to County Procurement Office, Budget Control 021	0	0	(1)
289 – Add Four Positions Transferred from OCIT Shared Services, Budget Control 037	599,340	0	4
289 – Delete Eight Positions Transferred to County Procurement Office, Budget Control 021	0	0	(8)
293 – Add One Position Transferred from Property & Casualty Risk, Fund 294	0	0	1
294 – Delete One Position Transferred to Workers' Compensation ISF, Fund 293	0	0	(1)
Total – Technical Augmentations	**$ 0**	**$ 0**	**(9)**

Insurance, Reserves & Miscellaneous

Discussion and Straw Vote

- Straw Vote – Base Budgets
  - Including Technical Augmentations

OC Fleet Services

Expand Augmentation for Board Consideration
Pages 96 of Augmentation Book

Department Request					CEO Recommendation		
Fund	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
296	One OC Public Works Vehicle [1]	0	$ 85,000	$ 0	0	$ 85,000	$ 0
Total – Expand Augmentation		**0**	**$ 85,000**	**$ 0**	**0**	**$ 85,000**	**$ 0**

[1] Recommend One-time Appropriations

OC Fleet Services
Discussion and Straw Vote

- Straw Vote – Expand Augmentation

Oana Cosma
County Budget & Finance Director

Next Steps

- **Public Budget Hearing Recap**
- **Final Budget Adoption**
  - June 24, 2025
- **FY 2024-25 Year-End Close**
- **FY 2025-26 September Budget Update**
- **2025 Strategic Financial Plan**
  - Kick-Off – August 2025
  - Public Comments – August 2025
  - Board Receive & File – December 2025