



Revision to ASR and/or Attachments

RECEIVED

2025 SEP 18 AM 9:17

CLERK OF THE BOARD
COUNTY OF ORANGE
BOARD OF SUPERVISORS

Date: September 17, 2025
To: Clerk of the Board of Supervisors
CC: County Executive Office
From: **Michelle Aguirre, County Executive Officer**
Re: ASR Control #: 25-000643, Meeting Date 09/23/25, Item No. # 32
Subject: FY 2024-25 Year-End Budget Report

MAguirre

Digitally signed by
Michelle Aguirre
Date: 2025.09.18
07:58:59 -07'00'

Explanation: County Budget and Finance Office requests the following:

- Replacement of placeholder with the full Attachment A – FY 2024-25 Year-End Budget Report.

Revised Recommended Action(s)

Make modifications to the:

- Subject Background Information Summary Financial Impact

Revised Attachments (attach revised attachment(s) and redlined copy(s))

Replace Attachment A – FY 2024-25 Year-End Budget Report

FY 2024-25 YEAR-END BUDGET REPORT

OUR COMMUNITY. OUR COMMITMENT.



"Making Orange County a safe, healthy, and fulfilling place to live, work, and play, today and for generations to come..."





ACKNOWLEDGEMENT

Cover images courtesy of our various County departments

| | | |
|-----------------|----------------------|------------------------|
| OC Public Works | John Wayne Airport | Social Services Agency |
| OC Parks | OC Probation | OC Health Care Agency |
| | OC Waste & Recycling | |

FY 2024-25 YEAR-END BUDGET REPORT

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County of Orange
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EXECUTIVE SUMMARY

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

Overall Status

The Year-End Budget Report provides an overview of total revenue, expense and NCC measured against prior year total revenue, expense, and NCC at June 30, 2025.

Net County Cost

At June 30, 2025, the General Fund NCC surplus was \$27.1 million, which resulted from a combination of savings from vacant positions, timing of program expenditures and receipt of one-time unanticipated revenues.

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

| Department/Budget Control | Appropriations Savings/(Overrun) | Revenue (Shortfall) | NCC (Overrun) |
|---|---|----------------------------|------------------------|
| County Counsel (025) | (\$ 961,231) | \$ 0 | (\$ 961,231) |
| Utilities (040) | 7,831,299 | (10,810,737) | (2,979,438) |
| Grand Jury (041) | (22,098) | 0 | (22,098) |
| Health Care Agency (042) | 37,462,938 | (43,800,050) | (6,337,112) |
| OC Campaign Finance and Ethics Commission (052) | (1,851) | (300) | (2,151) |
| Sheriff-Coroner (060) | (2,135,955) | (35,381,934) | (37,517,889) |
| Social Services Agency (063) | 36,736,395 | (40,246,075) | (3,509,680) |
| OC Public Works (080) | 8,729,507 | (8,914,393) | (184,886) |
| Total | \$ 87,639,004 | (\$ 139,153,489) | (\$ 51,514,485) |

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NCC overruns are due to the following:

- County Counsel – Higher than anticipated salaries and employee benefits and unbillable outside counsel fees.
- Utilities – Revenue shortfall primarily due to lower indirect billings and charges for services to County departments for utilities.
- Grand Jury – Higher than anticipated expenses in IT services and jury and witness costs.
- Health Care Agency – Revenue shortfall primarily due to lower than estimated Realignment revenue and expenditures higher than budgeted for Correction Health Services salaries and employee benefits and Offsite Care Hospital & Medication contracts.
- OC Campaign Finance and Ethics Commission – Higher than budgeted salaries and employee benefits.
- Sheriff-Coroner – Revenue shortfall primarily due to lower than budgeted Proposition 172 revenue and higher than budgeted overtime expenditures.
- Social Services Agency – Primarily due to higher than anticipated Maintenance of Effort costs associated with providing In-Home Supportive Services and Realignment revenue shortfall.
- OC Public Works – Revenue shortfall primarily due to lower indirect billings and charges for services to County departments for maintenance projects.

Appropriations savings in the following budget controls were transferred to County Counsel, Grand Jury, OC Campaign Finance and Ethics Commission and Sheriff-Coroner to prevent year-end negative appropriations balances as follows:

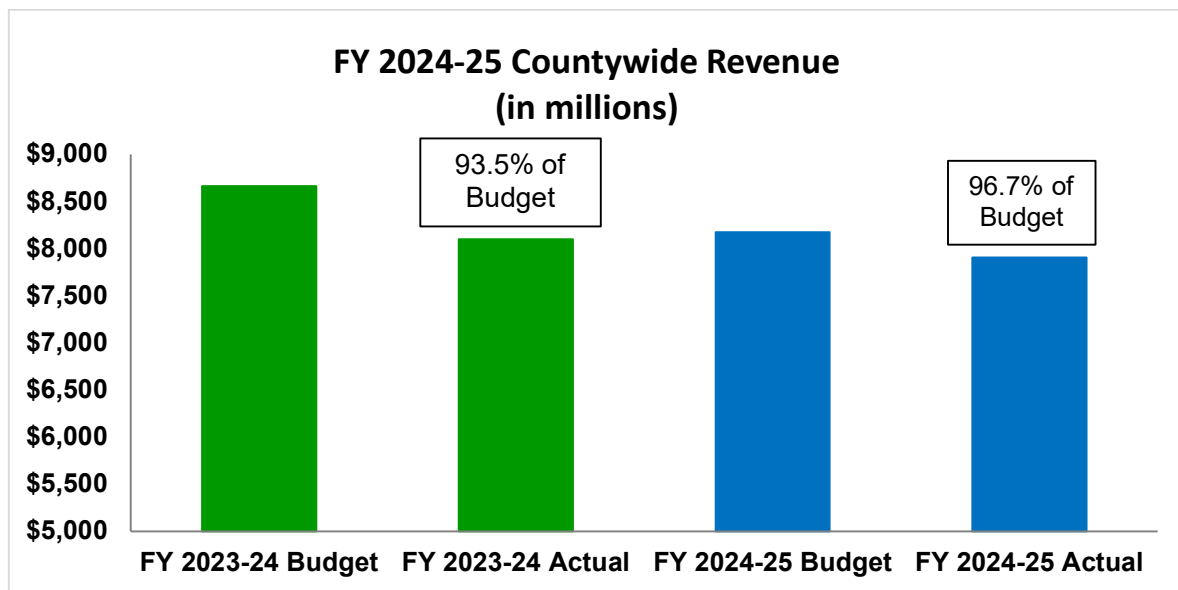
| From Budget Control | Appropriations Transferred | To Budget Control |
|----------------------------|-----------------------------------|---|
| Miscellaneous (004) | 961,231 | 025 – County Counsel |
| Miscellaneous (004) | 22,098 | 041 – Grand Jury |
| Miscellaneous (004) | 1,852 | 052 – OC Campaign Finance and Ethics Commission |
| Miscellaneous (004) | 2,135,956 | 060 – Sheriff-Coroner |
| Total | \$ 3,121,137 | |

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Revenue

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

| Revenue/Receipts | Year-over-Year FY 2022-23 | Year-over-Year FY 2023-24 | Year-over-Year FY 2024-25 |
|-------------------------------------|------------------------------|------------------------------|------------------------------|
| Total Revenues | + 19.9% | - 2.9% | - 2.4% |
| General Purpose Revenue | + 11.7% | + 2.3% | + 5.1% |
| Property Tax Revenue | + 5.7% | + 5.3% | + 5.6% |
| Public Safety Sales Tax (Prop 172) | + 2.4% | - 0.2% | - 0.4% |
| 1991 Health & Welfare Realignment | + 14.6% | + 0.02% | + 1.8% |
| 2011 Local Revenue Fund Realignment | + 18.8% | + 24.1% | - 8.6% |



Total County revenue recorded at year-end was 3.3% below budget. Total County revenue for the current fiscal year was 2.4% below prior year revenue and is primarily the result of the following:

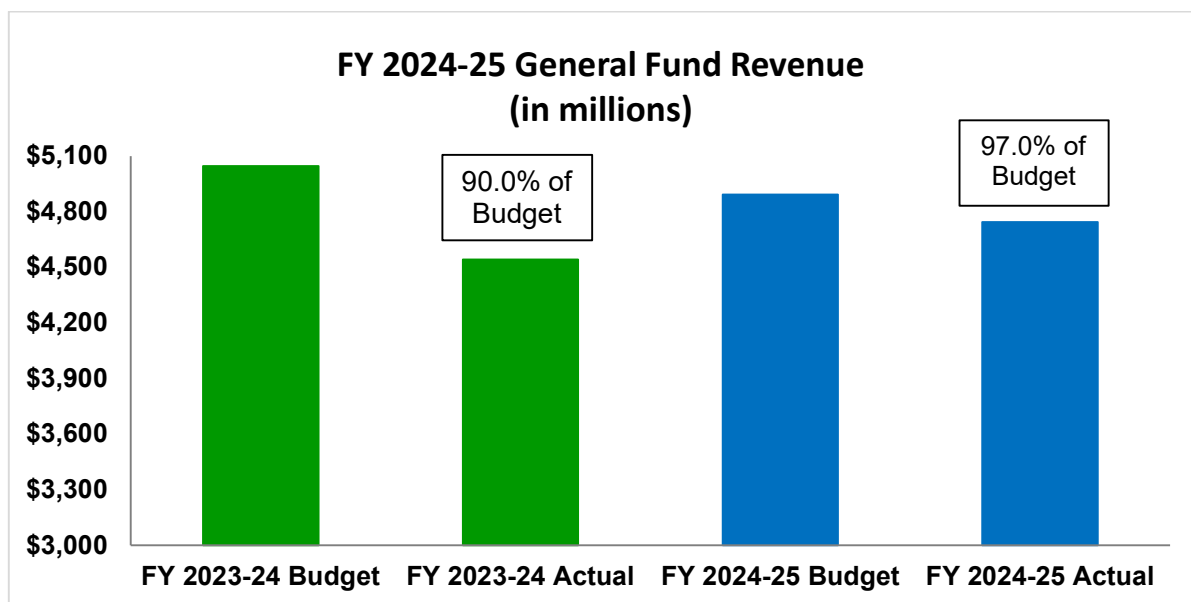
(Amounts in Millions)

| Revenue Source Description | Year-Over-Year Increase | Year-Over-Year (Decrease) |
|--|----------------------------|------------------------------|
| Charges for Services: | | |
| Mental Health Services | \$ 155.9 | |
| Intergovernmental Revenues: | | |
| Federal Public Assistance Administration & Program Funding | 65.7 | |

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(Amounts in Millions)

| Revenue Source Description | Year-Over-Year Increase | Year-Over-Year (Decrease) |
|--|-------------------------|---------------------------|
| Other Financing Sources: | | |
| One-time Transfers In from Miscellaneous for Capital and IT Projects | | (\$ 160.9) |
| One-time Transfers In for OC Cares | | (132.0) |
| Transfers In for Mental Health Services Act | | (74.1) |
| Bond Proceeds for RMV (Rienda) | | (63.3) |
| Increases/(Decreases) | \$ 221.6 | (\$ 430.3) |



General Fund Revenue, inclusive of General Purpose Revenue, is 4.4% above prior year revenue primarily due to the following:

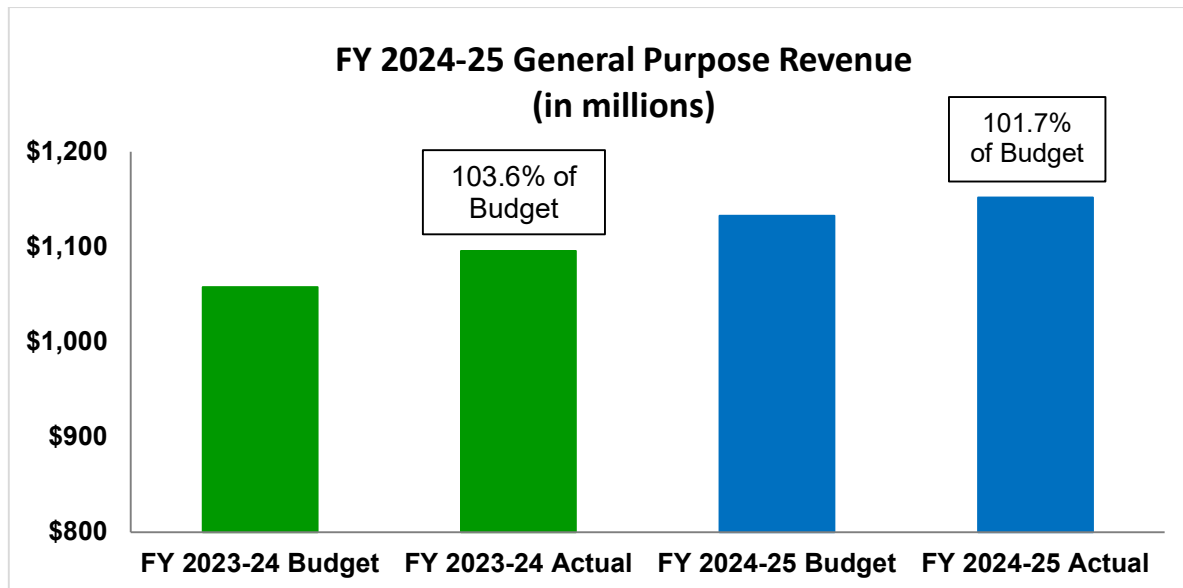
(Amounts in Millions)

| Revenue Source Description | Year-Over-Year Increase | Year-Over-Year (Decrease) |
|--|-------------------------|---------------------------|
| Taxes: | | |
| Secured Property Taxes | \$ 17.0 | |
| Vehicle License Fee Swap | 27.2 | |
| Charges for Services: | | |
| Mental Health Services | 155.9 | |
| Intergovernmental Revenues: | | |
| Federal Public Assistance Administration & Program Funding | 47.9 | |
| Other Financing Sources: | | |
| Transfers In for Mental Health Services Act | | (\$ 74.1) |
| Increases/(Decreases) | \$ 248.0 | (\$ 74.1) |

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The FY 2024-25 Local Assessment Roll of Values was released June 2024. The total net taxable value on the Roll was over \$809.1 billion which is up \$41.6 billion or 5.4% more than FY 2023-24. The Assessment Roll of Values reflected property values as of January 1, 2024 and not actual property tax revenues. Although real estate sales are down, the increase in values was driven by new construction and market values continuing to move up. In addition, the Consumer Price Index is at 2%, which is unchanged from FY 2023-24 (Orange County Assessor, July 5, 2024).

| Description | % Change Year-over-Year FY 2022-23 | % Change Year-over-Year FY 2023-24 | % Change Year-over-Year FY 2024-25 |
|----------------|--|--|--|
| Total Roll | + 6.37% | + 6.41% | + 5.41% |
| Secured Roll | + 6.53% | + 6.21% | + 5.14% |
| Unsecured Roll | + 1.70% | + 12.33% | + 13.06% |



General Purpose Revenue (GPR) is 101.7% of budgeted revenue in the fiscal year ending June 30, 2025. In the prior fiscal year, GPR was 103.6% of budgeted revenue as of June 30, 2024. GPR is 5.1% above prior fiscal year due primarily to increases in the following revenue sources:

(Amounts in Millions)

| For Revenue Source Description | Year-Over-Year Increase | Year-Over-Year (Decrease) |
|--------------------------------|----------------------------|------------------------------|
| Taxes: | | |
| Secured Property Taxes | \$ 17.0 | (\$ 0.0) |
| Vehicle License Fee Swap | 27.2 | |

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(Amounts in Millions)

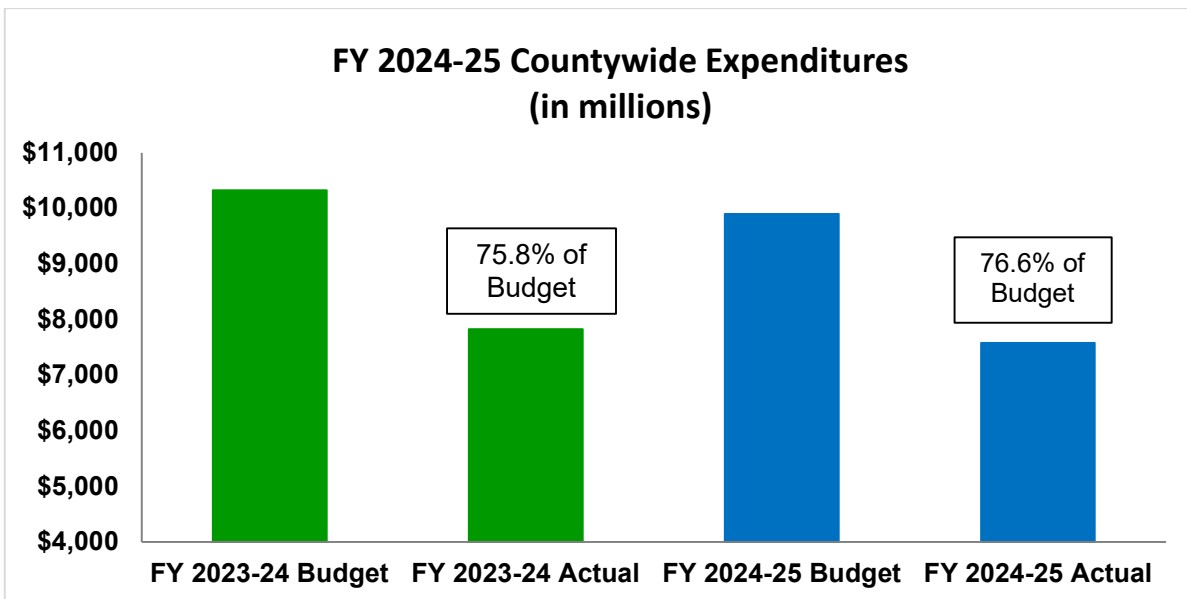
| For Revenue Source Description | Year-Over-Year Increase | Year-Over-Year (Decrease) |
|--------------------------------|-------------------------|---------------------------|
| Other Taxes | 7.6 | |
| Increases/(Decreases) | \$ 51.8 | (\$ 0.0) |

Property tax revenue at the end of the fiscal year had a year-over-year net increase of 5.4% with increases mainly in Current Secured, Vehicle License Fee (VLF) swap, and in Other Taxes.

Expense

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

| Expenditures | % Change Year-over-Year FY 2022-23 | % Change Year-over-Year FY 2023-24 | % Change Year-over-Year FY 2024-25 |
|------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Total Expenditures | + 20.4% | + 1.1% | - 3.1% |
| General Fund Expenditures | + 21.7% | - 2.5% | + 2.8% |
| Salaries & Employee Benefits | + 4.1% | + 8.1% | + 9.3% |



Total County expenditures are 76.6% of modified budgeted appropriations as of June 30, 2025. In the prior fiscal year, total County expenditures were 75.8% of budgeted appropriations as of June 30, 2024.

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On a year-over-year basis, total County expenditures were 3.1% (\$244.5 million) below prior year expenditures. Decreases occurred in all programs, with the exception of Public Protection and Community Services.

(Amounts in Millions)

| Program | Year-Over- Year Increase | Year-Over-Year (Decrease) |
|--|-----------------------------|------------------------------|
| Public Protection | \$ 96.2 | |
| Community Services | 83.9 | |
| Infrastructure & Environmental Resources | | (\$ 95.5) |
| General Government Services | | (143.2) |
| Capital Improvements | | (40.4) |
| Debt Service | | (75.3) |
| Insurance, Reserves & Miscellaneous | | (70.3) |
| Increases/(Decreases) | \$ 180.1 | (\$ 424.7) |

Public Protection expenditures increased by 5.6% primarily due to increased salaries and employee benefits offset by decrease in structures and improvements spending and repayment of internal borrowing for the James A. Musick Facility (JAMF) expansion in the prior year.

Increased spending of 2.5% in Community Services is mostly attributable to spending associated with increased salaries and employee benefits; services and supplies related to the Adult Mental Health Services and Children and Youth Services; and support and care of persons expenditures for In Home Supportive Services (IHSS) provider payments and Housing Assistance.

The decrease of 8.6% in the Infrastructure and Environmental Resources program is primarily due to prior year structure and improvement spending for the OC Waste & Recycling (OCWR) Prima Deshecha and Frank R. Bowerman (FRB) Landfills and John Wayne Airport facility accessibility improvements offset by an increase in services and supplies for postclosure costs for the Coyote Canyon Landfill and disaster related debris removal.

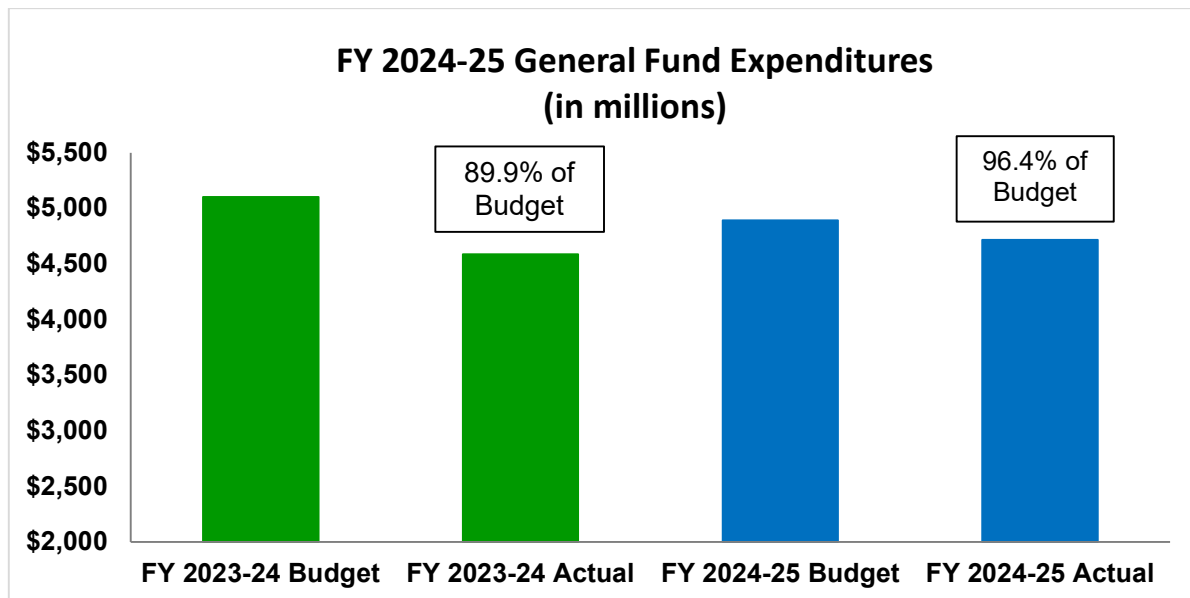
General Government Services' expenditures decrease of 31.2% is primarily related to prior year transfers out for Board approved capital projects for the OC CARES initiative.

The decrease of 17.4% in Capital Improvements expenditures is primarily related to prior year construction spending for the community facilities districts (Rienda) and prior year structures and improvements spending for the El Toro Emergency Medical Facility, offset by increased transfers out for debt defeasance and Property & Casualty Risk.

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Debt Service expenditures decreased by 29.8% primarily resulting from timing of the Teeter Bond prepayments and prior year transfers out for construction spending for the community facilities districts (Rienda).

Decreased expenditures of 9.6% in the Insurance, Reserves & Miscellaneous program are primarily attributed to prior year one-time transfers for the OC CARES initiative and multi-year capital projects offset by an increase in other charges related to judgments and damages and insurance claims and premiums.



General Fund expenditures are 96.4% of budgeted appropriations in the current fiscal year as of June 30, 2025. In the prior fiscal year, total County expenditures were 89.9% of budgeted appropriations as of June 30, 2024.

General Fund department expenditures are 2.8% higher than in the prior year with increases occurring in all programs except Infrastructure & Environmental Resources and Insurance, Reserves & Miscellaneous.

(Amounts in Millions)

| Program | Year-Over-Year Increase | Year-Over-Year (Decrease) |
|--|-------------------------|---------------------------|
| Public Protection | \$ 142.6 | |
| Community Services | 141.0 | |
| Infrastructure & Environmental Resources | | (\$ 5.5) |
| General Government Services | 9.7 | |
| Capital Improvements | 0.0 | |
| Debt Service | 0.1 | |
| Insurance, Reserves & Miscellaneous | | (159.9) |
| Increases/(Decreases) | \$ 293.4 | (\$ 165.5) |

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General Fund expenditures exhibited increases in all categories except Other Financing Uses when compared to the prior year:

(Amounts in Millions)

| Expense Category | Year-Over-Year Increase | | Year-Over-Year (Decrease) | |
|------------------------------|-------------------------|-------|---------------------------|---------|
| | \$ | % | \$ | % |
| Salaries & Employee Benefits | \$ 233.3 | 9.2% | | |
| Services & Supplies | 29.5 | 2.1% | | |
| Other Charges | 32.3 | 5.0% | | |
| Equipment & Capital Assets | 14.6 | 77.6% | | |
| Other Financing Uses | | | (\$ 168.0) | (71.5%) |
| Intrafund Transfers | (13.8) | 6.0% | | |
| Increases/(Decreases) | \$ 295.9 | | (\$ 168.0) | |

General Fund salaries and benefits increases spanned across all County program areas with the greatest dollar increases in the areas of public protection, health care and human services. Increased services and supplies spending is primarily related to direct costs for Alcohol and Drug Abuse Services and Children & Youth Services. Increases in other charges spending are attributable to the Mental Health Services Act (MHSA) and In-Home Support Services (IHSS) provider payments. Equipment increases are primarily due to a one-time purchase of a search and rescue helicopter.

The other financing uses category accounts for transfers out to various County funds and fluctuates each year based on the number and types of programs and projects receiving transfer in funding. Intrafund transfers are exchanges of funding between two or more General Fund departments and the \$13.8 million decrease to appropriations represents a year-over-year increase in such transfers. The increase is primarily attributed to funding exchanges for the Housing and Disability Advocacy Program, System of Care Data Integration System and Human Resources services.

Cash, Obligated Fund Balances and Reserves

Cash: Overall, total County cash balances were 14.4% above the level 12 months ago composed of the following increases and offsetting decreases:

(Amounts in Millions)

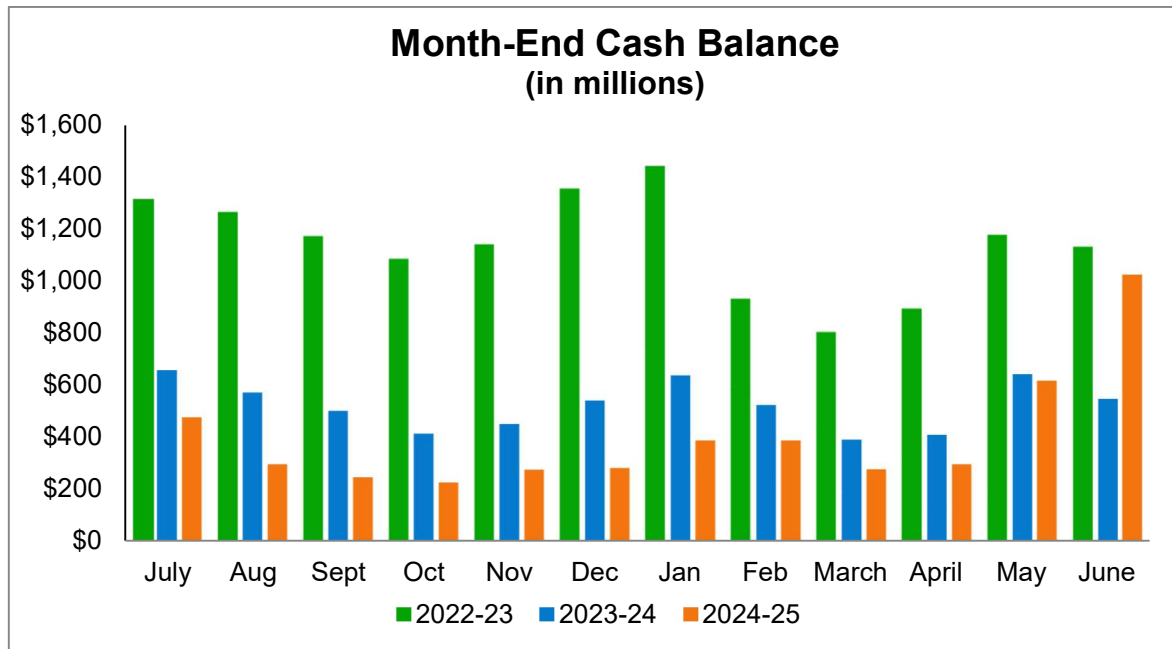
| | Year-Over-Year Increase | Year-Over-Year (Decrease) |
|---|-------------------------|---------------------------|
| General Fund Cash | \$ 477.0 | |
| Capital Projects Non-General Fund | | (\$ 161.4) |
| Mental Health Services Act | 88.6 | |
| OC Flood | 67.6 | |
| OC CARES | 64.1 | |
| OC Road | 54.7 | |
| County Strategic Planning and Board Initiatives | 36.4 | |
| OC Waste & Recycling | 27.2 | |
| OC Parks | 26.8 | |
| Opioid Settlement Fund | 21.4 | |
| Increases/(Decreases) | \$ 863.8 | (\$ 161.4) |

The increase to the General Fund cash balance is primarily due to the redemption of the US Treasury Bonds purchased in lieu of the issuance of short-term Pension Obligation Bonds for the annual prepayment to OCERS. The proceeds were allocated to the Orange County Investment Pool. Non-general funds with increased cash balances include: Mental Health Services Act, OC Flood, OC CARES, OC Road, County Strategic Planning and Board Initiatives, OC Waste & Recycling, OC Parks and Opioid Settlement Fund. Capital Projects Non-General Fund has a decrease in cash balance due to increased activity for various Countywide capital projects. Review of all ISFs occurs annually during the Strategic Financial Plan process and rates are adjusted, as needed, to ensure that ISFs are appropriately funded.

The General Fund cash balance of \$1.0 billion is above the level 12 months ago by \$477 million or (87.7%) as referenced in the preceding table. Cash is monitored on a regular basis to ensure sufficient available balances to meet the County's obligations.

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



Obligated Fund Balances and Reserves: There is a net increase in total County reserves of \$341.1 million from the beginning of the current fiscal year (from \$5.529 billion to \$5.870 billion) which is primarily related to net budgeted increases and decreases to obligated fund balances and net position reserves supporting current year operations. The aggregate increases include assignment of \$50.8 million in positive Fund Balance Unassigned booked prior to fiscal year end June 30, 2025 to General Fund Target (\$38.0 million) and Contingencies reserves (\$12.8 million) to meet the County's targeted reserve amounts based on Government Finance Officers Association guidelines.

Budget Issues

This report contains recommended budgetary transfers and changes related to FY 2024-25 year-end closing activities, please see the *Budget Issues* section starting on page 15.

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 2024-25 Debt Issuances** as of June 30, 2025:

- On July 12, 2024, the County issued approximately \$91 million in taxable Teeter Plan Obligation Notes to refund outstanding Teeter Plan Obligation Notes and to finance the purchase of delinquent property tax receivables associated with the Teeter Plan. The Teeter Notes mature on July 30, 2027, and bear a variable interest rate.

The following are **Contemplated Debt Issuances** as of June 30, 2025:

- The County expects to issue approximately \$79 million in taxable Teeter Plan Obligation Notes to refund outstanding Teeter Plan Obligation Notes and to finance the purchase of delinquent property tax receivables associated with the Teeter Plan on July 15, 2025. The Teeter Notes will mature on July 30, 2027, and bear a variable interest rate.
- The County will analyze a potential financing to fund one or more of its upcoming capital facility projects.

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 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|--|---------------|----------------------|-----------------------|-----------------------|-----------------------|
| Lease Revenue Bonds 2016, Central Utility Facility | April 2036 | 44,425,000 | 42,160,000 | 39,780,000 | 37,280,000 |
| Lease Revenue Bonds 2022, Sheriff Coroner Facility | June 2052 | N/A | 83,375,000 | 82,035,000 | 80,630,000 |
| Grand Total | | \$ 44,425,000 | \$ 125,535,000 | \$ 121,815,000 | \$ 117,910,000 |

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

Positions

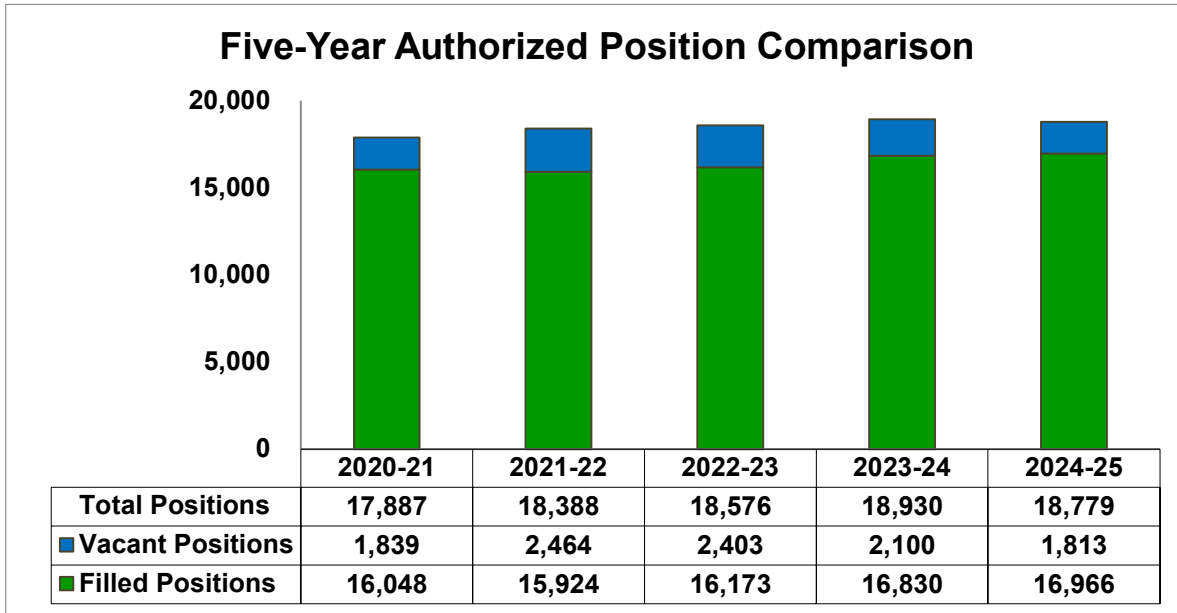
FY 2024-25 began with an adopted position count of 19,027. During FY 2024-25, there were 39 positions added during the September Budget Update. With the Mid-Year Budget Report, there was a net addition of 19 positions and a total of 132 vacant position deletions in accordance with the Budget Action Plan. Additionally, in accordance with the Vacant Position Policy approved by the Board on June 26, 2018, a total of 165 aged vacant positions were deleted and 9 positions was deleted as part of the FY 2024-25 Limited-Term Position Review. The April Budget Update did not contain any position actions. Position changes as of fiscal year-end resulted in an authorized position count of 18,779.

Fiscal year 2024-25 position actions are summarized in the following table:

| FY 2024-25 Position Changes Summary | |
|---|---------------|
| Board Adopted FY 2024-25 Positions | 19,027 |
| FY 2024-25 September Budget Update Additions | 39 |
| Net FY 2024-25 Mid-Year Actions | 19 |
| Budget Action Plan Vacant Position Deletions | (132) |
| Vacant Position Policy Deletions | (165) |
| Limited-Term Position Review Deletions | (9) |
| Authorized Positions FY 2024-25 Year-End | 18,779 |

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



Supplemental Data

The County of Orange uses the OpenOC Data Tool which is a web-based software providing increased transparency and easy access to finance and budget information. Supplemental expense and revenue data are available by accessing the OpenOC link: <https://data.egovoc.com/?FY2025Q4#/Main>. Budget and actual reports as of June 30, 2025 can be viewed using the Budget Report – Report Links found on the left hand side of the web page.

BUDGET ISSUES

Year-End Closing Activities

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

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

These budgetary transfers and changes made pursuant to Government Code Sections 25252, 29125 and 29130 and Board Resolutions 91-1143 and 10-136, which allow the recording of transfers and revisions to the County's budget. This agenda item requests ratification of the budgetary transfers and revisions made during the year-end closing process to cover costs incurred in, and applicable to Fiscal Year 2024-25, and accrued in the month of July 2025, in accordance with the County's modified accrual method of accounting.

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

Fund Balance Unassigned

The FY 2024-25 Fund Balance Unassigned transfer from the General Fund unbudgeted Fund Balance Unassigned (FBU), Balance Sheet Code 9990, as of June 30, 2025 to General Fund Assigned, Balance Sheet Account 9740, of \$50,845,584.69 was made by the Auditor-Controller in August 2025 as authorized in Board Resolution 10-136 dated June 29, 2010. Recommendations for allocation of this balance will be presented for consideration in the FY 2025-26 September Budget Update.

Other Issues

Charitable Organizations FY 2024-25 Income and Expenses Report

In accordance with Resolution 19-011, approved by the Board on February 26, 2019, the CEO reviewed and compiled Charitable Organization Actual Activities forms submitted by departments into the summary included in Attachment C of the FY 2024-25 Year-End Budget Report Agenda Staff Report. The summary provides a report of the FY 2024-25 Activities Plan and the actual staff hours and expenses for each charitable organization.

HUMAN RESOURCES ISSUES

Position Update

This section identifies changes to the total number of County positions. The Board adopted FY 2024-25 total position count was 19,027. The total authorized position count following approved position changes from the FY 2024-25 Mid-Year Budget Report was 18,811. Since then, a total of 29 aged vacant positions were deleted in accordance with the Vacant Position Policy, and 3 positions were deleted as part of the FY 2024-25 Limited-Term Position Review, bringing the position count to 18,779.

Vacant Position Policy

In accordance with the vacant position policy approved by the Board on June 26, 2018, and effective July 1, 2018, the following aged vacant positions were deleted by June 30, 2025:

| Budget Control | Title Class | Title Class Description | # of Positions |
|--|--------------------|---------------------------------------|-----------------------|
| Program I – Public Protection | | | |
| District Attorney – Public Administrator (026) | 2337AY | Senior Deputy Attorney | (1) |
| Probation (057) | 8297MA | Research, Policy and QA Administrator | (1) |
| Sheriff-Coroner (060) | 8160MA | Business Services Analyst | (1) |
| | 7905GE | IT Systems Technician II | (1) |
| | 7991SM | Senior IT Applications Developer | (1) |
| | 7093SM | Senior Staff Development Specialist | (1) |
| | 1892GE | Telecommunications Engineer III | (1) |
| | | Subtotal – Program I | (7) |
| Program II – Community Services | | | |
| Child Support Services (027) | 0504CL | Office Assistant | (1) |
| | 0536CL | Office Specialist | (1) |
| | 0580CL | Secretary III | (1) |
| Health Care Agency (042) | 7067HP | Behavioral Health Clinician II | (2) |
| | 8228MA | Health Services Analyst | (2) |
| | 0534CL | Information Processing Technician | (1) |
| | 4107GE | Medical Assistant | (1) |
| | 0522CL | Office Technician | (1) |
| | 4316HP | Physical Therapist II | (1) |
| | 8297MA | Research, Policy and QA Administrator | (1) |
| | 0578CL | Secretary II | (1) |
| | 7091GE | Staff Development Specialist | (1) |

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| Budget Control | Title Class | Title Class Description | # of Positions |
|---|-------------|-------------------------------|----------------|
| Social Services Agency (063) | 7425GE | Group Counselor I | (1) |
| OC Public Libraries (120) | 2400GE | Library Assistant I | (1) |
| | 2401GE | Library Assistant II | (3) |
| | | Subtotal – Program II | (19) |
| Program III – Infrastructure & Environmental Resources | | | |
| OC Public Works (080) | 3112CP | Air Conditioning Mechanic | (1) |
| | 1662SM | Senior Permit Technician | (1) |
| OC Road (115) | 1716GE | Surveyor I | (1) |
| | | Subtotal – Program III | (3) |
| Total Aged Vacant Deletions | | | (29) |

FY 2024-25 Limited-Term Position Review

The following positions were deleted as part of the FY 2024-25 Limited-Term Position Review:

| Budget Control | Title Class | Title Class Description | # of Positions |
|--|-------------|-----------------------------|----------------|
| Program I – Public Protection | | | |
| Public Defender (058) | 2308AT | Attorney III | (3) |
| | | Subtotal – Program I | (3) |
| Total FY 2024-25 Limited-Term Position Review Deletions | | | (3) |

Documents

Also included in this section is the following document:

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

**FY 2024-25 YEAR-END BUDGET REPORT
POSITION SUMMARY & VACANT POSITIONS AGED
As of June 30, 2025**

| Budget Control Description | Budget Control | FY 2024-25 Adopted Positions | Authorized Positions at January 28, 2025 | Position Changes* | Authorized Positions at June 30, 2025 | Number of Months Vacant | | | | Percentage of Vacant Positions at June 30, 2025 |
|--|----------------|------------------------------|--|-------------------|---------------------------------------|-------------------------|------------|------------|--------------|---|
| | | | | | | 18+ | 12 - 17 | 0 - 11 | Total Vacant | |
| Program I - Public Protection | | | | | | | | | | |
| District Attorney-Public Administrator | 026 | 888 | 890 | (1) | 889 | 4 | 10 | 51 | 65 | 7.3% |
| Public Administrator | 029 | 19 | 19 | | 19 | 0 | 0 | 1 | 1 | 5.3% |
| Office of Independent Review | 051 | 6 | 6 | | 6 | 0 | 0 | 0 | 0 | 0.0% |
| Probation | | 1,035 | 980 | (1) | 979 | 3 | 28 | 58 | 89 | 9.1% |
| Public Defender | 058 | 474 | 471 | (3) | 468 | 1 | 2 | 28 | 31 | 6.6% |
| Sheriff-Coroner | 060 | 3,943 | 3,930 | (5) | 3,925 | 15 | 33 | 204 | 252 | 6.4% |
| General Fund Subtotal | | 6,365 | 6,296 | (10) | 6,286 | 23 | 73 | 342 | 438 | 7.0% |
| Program I - Public Protection | | | | | | | | | | |
| County Automated Fingerprint ID | 109 | 14 | 14 | | 14 | 0 | 0 | 0 | 0 | 0.0% |
| Jail Commissary | 143 | 35 | 34 | | 34 | 0 | 0 | 3 | 3 | 8.8% |
| Inmate Welfare | 144 | 27 | 24 | | 24 | 0 | 0 | 2 | 2 | 8.3% |
| Non-General Funds Subtotal | | 76 | 72 | 0 | 72 | 0 | 0 | 5 | 5 | 6.9% |
| TOTAL PROGRAM I - PUBLIC PROTECTION | | 6,441 | 6,368 | (10) | 6,358 | 23 | 73 | 347 | 443 | 7.0% |
| Program II - Community Services | | | | | | | | | | |
| OC Community Resources | 012 | 154 | 156 | | 156 | 0 | 6 | 17 | 23 | 14.7% |
| OC Animal Care | 024 | 137 | 137 | | 137 | 7 | 6 | 14 | 27 | 19.7% |
| Child Support Services | 027 | 385 | 380 | (3) | 377 | 9 | 20 | 38 | 67 | 17.8% |
| HCA Public Guardian | 030 | 38 | 38 | | 38 | 0 | 0 | 2 | 2 | 5.3% |
| Health Care Agency | 042 | 3,060 | 2,954 | (11) | 2,943 | 63 | 85 | 295 | 443 | 15.1% |
| Social Services Agency | 063 | 4,705 | 4,670 | (1) | 4,669 | 7 | 40 | 263 | 310 | 6.6% |
| General Fund Subtotal | | 8,479 | 8,335 | (15) | 8,320 | 86 | 157 | 629 | 872 | 10.5% |
| Program II - Community Services | | | | | | | | | | |
| OC Public Libraries | 120 | 387 | 356 | (4) | 352 | 15 | 13 | 27 | 55 | 15.6% |
| OC Housing Authority (OCHA) | 15F | 119 | 119 | | 119 | 0 | 0 | 3 | 3 | 2.5% |
| OC Housing | 15G | 17 | 17 | | 17 | 0 | 2 | 1 | 3 | 17.7% |
| OC Parks | 405 | 354 | 354 | | 354 | 0 | 2 | 33 | 35 | 9.9% |
| Non-General Funds Subtotal | | 877 | 846 | (4) | 842 | 15 | 17 | 64 | 96 | 11.4% |
| TOTAL PROGRAM II - COMMUNITY SERVICES | | 9,356 | 9,181 | (19) | 9,162 | 101 | 174 | 693 | 968 | 10.6% |

**FY 2024-25 YEAR-END BUDGET REPORT
POSITION SUMMARY & VACANT POSITIONS AGED
As of June 30, 2025**

| Budget Control Description | Budget Control | FY 2024-25 Adopted Positions | Authorized Positions at January 28, 2025 | Position Changes* | Authorized Positions at June 30, 2025 | Number of Months Vacant | | | | Percentage of Vacant Positions at June 30, 2025 |
|---|----------------|------------------------------|--|-------------------|---------------------------------------|-------------------------|-----------|------------|--------------|---|
| | | | | | | 18+ | 12 - 17 | 0 - 11 | Total Vacant | |
| Program III - Infrastructure & Environmental Resources | | | | | | | | | | |
| OC Watersheds | 034 | 45 | 45 | | 45 | 0 | 2 | 4 | 6 | 13.3% |
| Utilities | 040 | 20 | 19 | | 19 | 0 | 0 | 1 | 1 | 5.3% |
| Building & Safety General Fund | 071 | 51 | 49 | | 49 | 2 | 3 | 5 | 10 | 20.4% |
| OC Public Works | 080 | 299 | 281 | (2) | 279 | 2 | 7 | 26 | 35 | 12.5% |
| General Fund Subtotal | | 415 | 394 | (2) | 392 | 4 | 12 | 36 | 52 | 13.3% |
| OC Road | 115 | 164 | 164 | (1) | 163 | 2 | 5 | 20 | 27 | 16.6% |
| Parking Facilities | 137 | 3 | 3 | | 3 | 0 | 0 | 0 | 0 | 0.0% |
| Airport Operating Enterprise | 280 | 186 | 206 | | 206 | 0 | 4 | 20 | 24 | 11.7% |
| OC Waste & Recycling | 299 | 305 | 344 | | 344 | 1 | 4 | 51 | 56 | 16.3% |
| OC Flood | 400 | 254 | 252 | | 252 | 6 | 12 | 38 | 56 | 22.2% |
| Non-General Funds Subtotal | | 912 | 969 | (1) | 968 | 9 | 25 | 129 | 163 | 16.8% |
| TOTAL PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES | | 1,327 | 1,363 | (3) | 1,360 | 13 | 37 | 165 | 215 | 15.8% |
| Program IV - General Government Services | | | | | | | | | | |
| Assessor | 002 | 280 | 279 | | 279 | 2 | 2 | 25 | 29 | 10.4% |
| Auditor-Controller | 003 | 453 | 451 | | 451 | 0 | 0 | 47 | 47 | 10.4% |
| Board of Supervisors - 1st District | 006 | 12 | 12 | | 12 | 1 | 0 | 1 | 2 | 16.7% |
| Board of Supervisors - 2nd District | 007 | 12 | 12 | | 12 | 2 | 1 | 0 | 3 | 25.0% |
| Board of Supervisors - 3rd District | 008 | 12 | 12 | | 12 | 3 | 0 | 2 | 5 | 41.7% |
| Board of Supervisors - 4th District | 009 | 12 | 12 | | 12 | 1 | 0 | 2 | 3 | 25.0% |
| Board of Supervisors - 5th District | 010 | 12 | 12 | | 12 | 0 | 1 | 1 | 2 | 16.7% |
| Clerk of the Board | 011 | 26 | 25 | | 25 | 0 | 0 | 2 | 2 | 8.0% |
| County Executive Office | 017 | 93 | 101 | | 101 | 0 | 0 | 16 | 16 | 15.8% |
| Office of Care Coordination | 018 | 28 | 24 | | 24 | 0 | 2 | 3 | 5 | 20.8% |
| County Counsel | 025 | 104 | 104 | | 104 | 0 | 0 | 7 | 7 | 6.7% |
| Registrar of Voters | 031 | 56 | 56 | | 56 | 0 | 1 | 2 | 3 | 5.4% |
| CEO Real Estate | 035 | 32 | 32 | | 32 | 0 | 0 | 1 | 1 | 3.1% |
| OC Campaign Finance & Ethics Commission | 052 | 2 | 2 | | 2 | 0 | 0 | 0 | 0 | 0.0% |
| Human Resources | 054 | 198 | 198 | | 198 | 1 | 0 | 10 | 11 | 5.6% |
| Clerk-Recorder | 059 | 117 | 115 | | 115 | 1 | 0 | 7 | 8 | 7.0% |
| Treasurer-Tax Collector | 074 | 79 | 78 | | 78 | 0 | 0 | 12 | 12 | 15.4% |
| Internal Audit | 079 | 15 | 15 | | 15 | 0 | 0 | 1 | 1 | 6.7% |
| General Fund Subtotal | | 1,543 | 1,540 | 0 | 1,540 | 11 | 7 | 139 | 157 | 10.2% |
| TOTAL PROGRAM IV - GENERAL GOVERNMENT SERVICES | | 1,543 | 1,540 | 0 | 1,540 | 11 | 7 | 139 | 157 | 10.2% |

**FY 2024-25 YEAR-END BUDGET REPORT
POSITION SUMMARY & VACANT POSITIONS AGED
As of June 30, 2025**

| Budget Control Description | Budget Control | FY 2024-25 Adopted Positions | Authorized Positions at January 28, 2025 | Position Changes* | Authorized Positions at June 30, 2025 | Number of Months Vacant | | | Percentage of Vacant Positions at June 30, 2025 | |
|--|----------------|------------------------------|--|-------------------|---------------------------------------|-------------------------|------------|--------------|---|--------------|
| | | | | | | 18+ | 12 - 17 | 0 - 11 | | |
| Program VII - Insurance, Reserves & Miscellaneous | | | | | | | | | | |
| OCIT Shared Services | 037 | 132 | 132 | | 132 | 1 | 2 | 8 | 11 | 8.3% |
| Employee Benefits | 056 | 25 | 25 | | 25 | 0 | 0 | 2 | 2 | 8.0% |
| General Fund Subtotal | | 157 | 157 | 0 | 157 | 1 | 2 | 10 | 13 | 8.3% |
| OCIT Countywide Services | | | | | | | | | | |
| Workers' Compensation ISF | 289 | 73 | 72 | | 72 | 0 | 0 | 6 | 6 | 8.3% |
| Property & Casualty ISF | 293 | 23 | 23 | | 23 | 0 | 0 | 2 | 2 | 8.7% |
| OC Fleet Services | 294 | 14 | 14 | | 14 | 0 | 0 | 1 | 1 | 7.1% |
| Reprographics ISF | 296 | 76 | 76 | | 76 | 0 | 0 | 7 | 7 | 9.2% |
| Non-General Funds Subtotal | | 203 | 202 | 0 | 202 | 0 | 0 | 17 | 17 | 8.4% |
| TOTAL PROGRAM VII - INSURANCE, RESERVES & MISCELLANEOUS | | | | | | | | | | |
| | | 360 | 359 | 0 | 359 | 1 | 2 | 27 | 30 | 8.4% |
| GENERAL FUND TOTAL | | | | | | | | | | |
| | | 16,959 | 16,722 | (27) | 16,695 | 125 | 251 | 1,156 | 1,532 | 9.2% |
| NON-GENERAL FUNDS TOTAL | | | | | | | | | | |
| | | 2,068 | 2,089 | (5) | 2,084 | 24 | 42 | 215 | 281 | 13.5% |
| GRAND TOTAL | | 19,027 | 18,811 | (32) | 18,779 | 149 | 293 | 1,371 | 1,813 | 9.7% |

| | | | | |
|--------------------------|-------------|--------------|--------------|---------------|
| % of Total Vacant | 8.2% | 16.2% | 75.6% | 100.0% |
|--------------------------|-------------|--------------|--------------|---------------|

| | | | | |
|--|------------|----------------|---------------|--------------|
| Comparison to Previous Periods: | 18+ | 12 - 17 | 0 - 11 | TOTAL |
| FY 23-24 January - June | 14.7% | 12.5% | 72.8% | 100.0% |
| FY 22-23 January - June | 14.8% | 16.0% | 69.2% | 100.0% |
| FY 21-22 January - June | 8.1% | 13.2% | 78.7% | 100.0% |

* Includes FY 2024-25 Limited-Term Position Review and Aged Vacant Position Policy position deletions effective between January 1, 2025 and June 30, 2025.



RECOMMENDED ACTIONS

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

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

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

- Shortfalls in certain appropriation categories, including transfers out, which were covered by appropriation of unanticipated revenue or decreases to Fund Balance within each Budget Control; or
- Unanticipated revenue resulting from transfers in which require offsetting increases to appropriations.

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

2. Shift Appropriations between Budget Controls within the General Fund.

The Budget Controls detailed on *Budget Adjustment Summary – Table B*, experienced a shortfall in an appropriation category after all excess revenues were appropriated, transfers between available categories were completed, and available appropriations in any other General Fund Budget Control controlled by the Department were utilized. Appropriations were available in the Budget Control: Miscellaneous (004) to cover the shortfall.

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

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

A decrease in General Fund's Restricted Fund Balance is needed to recognize the funding and the usage for realigned public safety, health and human services programs in accordance with State legislation in FY 2024-25.

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

County of Orange
 FY 2024-25 Year-End Budget Report
 September 23, 2025

| Budget Control | Balance Sheet Account (BSA) | Decrease Fund Balance Restricted | Increase Fund Balance Unassigned |
|-------------------------|-----------------------------|----------------------------------|----------------------------------|
| 100 County General Fund | 9990 | | \$21,787,125 |
| 100 County General Fund | 9723 | \$21,787,125 | |
| TOTALS | | \$21,787,125 | \$21,787,125 |

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

The Budget Controls detailed on *Budget Adjustment Summary – Table C*, recorded transfers out in excess of appropriations provided for in the FY 2024-25 Final Budget or subsequent Board actions. Appropriations were available in other categories within these Budget Controls or unanticipated revenues to cover these shortfalls.

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

5. Receive and file FY 2024-25 charitable organization summary of County actual staff hours and total costs as presented in Attachment C.

**FY 2024-25 Year-End Budget Report
Budget Adjustment Summary - Table A**

| Budget Control | Budget Action Description | Expense Budget Amount | Revenue Budget Amount | Inc/Dec Reserves | Net County Cost |
|-----------------------|---|------------------------------|------------------------------|-------------------------|------------------------|
| 004 | Increase Transfer Out to Fund 15D | 1,381,840 | | | 1,381,840 |
| 004 | Increase Transfer In from Fund 295 | | 1,381,840 | | (1,381,840) |
| | Net Budget Adjustments | 1,381,840 | 1,381,840 | 0 | 0 |
| 012 | Increase Services and Supplies | 55,350 | | | 55,350 |
| 012 | Increase Transfer In from Fund 12N | | 55,350 | | (55,350) |
| | Net Budget Adjustments | 55,350 | 55,350 | 0 | 0 |
| 019 | Increase Intrafund Transfers | 24,498 | | | 24,498 |
| 019 | Increase Miscellaneous Revenues | | 24,498 | | (24,498) |
| | Net Budget Adjustments | 24,498 | 24,498 | 0 | 0 |
| 025 | Increase Salaries and Employee Benefits | 618,787 | | | 618,787 |
| 025 | Increase Charges for Services | | 618,787 | | (618,787) |
| | Net Budget Adjustments | 618,787 | 618,787 | 0 | 0 |
| 030 | Increase Intrafund Transfers | 537,064 | | | 537,064 |
| 030 | Increase Revenue from Use of Money & Property | | 537,064 | | (537,064) |
| | Net Budget Adjustments | 537,064 | 537,064 | 0 | 0 |
| 037 | Increase Intrafund Transfers | 578,342 | | | 578,342 |
| 037 | Increase Charges for Services | | 578,342 | | (578,342) |
| | Net Budget Adjustments | 578,342 | 578,342 | 0 | 0 |
| 057 | Increase Services and Supplies | 559 | | | 559 |
| 057 | Increase Transfer In from Fund 138 | | 559 | | (559) |
| | Net Budget Adjustments | 559 | 559 | 0 | 0 |
| 059 | Increase Services and Supplies | 3,186,101 | | | 3,186,101 |
| 059 | Increase Transfer In from Fund 12E | | 3,104,707 | | (3,104,707) |
| 059 | Increase Charges for Services | | 81,394 | | (81,394) |
| | Net Budget Adjustments | 3,186,101 | 3,186,101 | 0 | 0 |

**FY 2024-25 Year-End Budget Report
Budget Adjustment Summary - Table A**

| Budget Control | Budget Action Description | Expense Budget Amount | Revenue Budget Amount | Inc/Dec Reserves | Net County Cost |
|-----------------------|---|------------------------------|------------------------------|-------------------------|------------------------|
| 060 | Increase Salaries and Employee Benefits | 3,042,076 | | | 3,042,076 |
| 060 | Increase Transfer In from Fund 14G | | 3,000,000 | | (3,000,000) |
| 060 | Increase Transfer In from Fund 12N | | 42,076 | | (42,076) |
| | Net Budget Adjustments | 3,042,076 | 3,042,076 | 0 | 0 |
| 113 | Increase Services and Supplies | 45,024 | | | 45,024 |
| 113 | Increase Transfer In from Fund 071 | | 45,024 | | (45,024) |
| | Net Budget Adjustments | 45,024 | 45,024 | 0 | 0 |
| 12E | Increase Transfer Out to Fund 100-059 | 3,621,064 | | | 3,621,064 |
| 12E | Decrease Obligated Fund Balance | | | (3,621,064) | (3,621,064) |
| | Net Budget Adjustments | 3,621,064 | 0 | (3,621,064) | 0 |
| 13T | Increase Special Items | 1,976,018 | | | 1,976,018 |
| 13T | Increase Transfer In from Fund 13T | | 1,976,018 | | (1,976,018) |
| | Net Budget Adjustments | 1,976,018 | 1,976,018 | 0 | 0 |
| 14G | Increase Transfer Out to Fund 100-060 | 1,000,000 | | | 1,000,000 |
| 14G | Increase Intergovernmental Revenues | | 1,000,000 | | (1,000,000) |
| | Net Budget Adjustments | 1,000,000 | 1,000,000 | 0 | 0 |
| 15D | Increase Services & Supplies | 12,568,140 | | | 12,568,140 |
| 15D | Increase Transfer In from Fund 100-004 | | 12,568,140 | | (12,568,140) |
| | Net Budget Adjustments | 12,568,140 | 12,568,140 | 0 | 0 |

**FY 2024-25 Year-End Budget Report
Budget Adjustment Summary - Table A**

| Budget Control | Budget Action Description | Expense Budget Amount | Revenue Budget Amount | Inc/Dec Reserves | Net County Cost |
|-----------------------|---|------------------------------|------------------------------|-------------------------|------------------------|
| 280 | Increase Special Items | 4,922,791 | | | 4,922,791 |
| 280 | Increase Transfer In from Fund 281 | | 4,922,791 | | (4,922,791) |
| | Net Budget Adjustments | 4,922,791 | 4,922,791 | 0 | 0 |
| 293 | Increase Other Charges | 4,140,508 | | | 4,140,508 |
| 293 | Increase Revenue From Use of Money & Property | | 4,140,508 | | (4,140,508) |
| 293 | Increase Services & Supplies | 9,471 | | | 9,471 |
| 293 | Increase Miscellaneous Revenues | | 9,471 | | (9,471) |
| | Net Budget Adjustments | 4,149,979 | 4,149,979 | 0 | 0 |
| 294 | Increase Salaries and Employee Benefits | 83,008 | | | 83,008 |
| 294 | Increase Other Charges | 12,983,084 | | | 12,983,084 |
| 294 | Increase Services and Supplies Reimbursements | 1,789 | | | 1,789 |
| 294 | Increase Miscellaneous Revenues | | 13,067,881 | | (13,067,881) |
| | Net Budget Adjustments | 13,067,881 | 13,067,881 | 0 | 0 |
| 295 | Increase Other Charges | 214,703 | | | 214,703 |
| 295 | Increase Transfer Out to Fund 100-004 | 1,370,436 | | | 1,370,436 |
| 295 | Increase Transfer Out to Fund 299 | 4,210,000 | | | 4,210,000 |
| 295 | Increase Charges for Services | | 5,795,139 | | (5,795,139) |
| | Net Budget Adjustments | 5,795,139 | 5,795,139 | 0 | 0 |
| 299 | Increase Special Items | 4,210,000 | | | 4,210,000 |
| 299 | Increase Transfer In from Fund 295 | | 4,210,000 | | (4,210,000) |
| | Net Budget Adjustments | 4,210,000 | 4,210,000 | 0 | 0 |
| | GRAND TOTAL - BUDGET ADJUSTMENTS | 60,780,652 | 57,159,589 | (3,621,064) | 0 |

**FY 2024-25 Year-End Budget Report
Budget Adjustment Summary - Table B**

| Budget Control | Budget Action Description | Expense Budget Amount | Revenue Budget Amount | Inc/Dec Reserves | Net County Cost |
|-----------------------|--|------------------------------|------------------------------|-------------------------|------------------------|
| 025 | Increase Services & Supplies | 642,794 | | | 642,794 |
| 025 | Increase Intrafund Transfers | 318,437 | | | 318,437 |
| 004 | Decrease Appropriation for Contingencies | (961,231) | | | (961,231) |
| | Net Budget Adjustments | 0 | 0 | 0 | 0 |
| 041 | Increase Services & Supplies | 22,098 | | | 22,098 |
| 004 | Decrease Appropriation for Contingencies | (22,098) | | | (22,098) |
| | Net Budget Adjustments | 0 | 0 | 0 | 0 |
| 052 | Increase Salaries and Employee Benefits | 599 | | | 599 |
| 052 | Increase Services & Supplies | 1,253 | | | 1,253 |
| 004 | Decrease Appropriation for Contingencies | (1,852) | | | (1,852) |
| | Net Budget Adjustments | 0 | 0 | 0 | 0 |
| 060 | Increase Salaries and Employee Benefits | 1,784,378 | | | 1,784,378 |
| 060 | Increase Services & Supplies | 351,578 | | | 351,578 |
| 004 | Decrease Appropriation for Contingencies | (2,135,956) | | | (2,135,956) |
| | Net Budget Adjustments | 0 | 0 | 0 | 0 |
| | GRAND TOTAL - BUDGET ADJUSTMENTS | 0 | 0 | 0 | 0 |

**FY 2024-25 Year-End Budget Report
Budget Adjustment Summary - Table C**

| Budget Control | Budget Action Description | Expense Budget Amount | Revenue Budget Amount | Inc/Dec Reserves | Net County Cost |
|-----------------------|--|------------------------------|------------------------------|-------------------------|------------------------|
| 004 | Increase Transfer Out to Fund 15D | 1,381,840 | | | 1,381,840 |
| 004 | Increase Transfer In from Fund 295 | | 1,381,840 | | (1,381,840) |
| 004 | Increase Transfer Out to Fund 15D | 11,186,300 | | | 11,186,300 |
| 004 | Decrease Appropriation for Contingencies | (11,186,300) | | | (11,186,300) |
| | Net Budget Adjustments | 1,381,840 | 1,381,840 | 0 | 0 |
| 042 | Increase Transfer Out to Fund 13T | 1,976,018 | | | 1,976,018 |
| 042 | Decrease Services and Supplies | (1,976,018) | | | (1,976,018) |
| | Net Budget Adjustments | 0 | 0 | 0 | 0 |
| 071 | Increase Transfer Out to Fund 113 | 45,024 | | | 45,024 |
| 071 | Decrease Services and Supplies | (45,024) | | | (45,024) |
| | Net Budget Adjustments | 0 | 0 | 0 | 0 |
| 080 | Increase Transfer Out to Fund 115 | 74,780 | | | 74,780 |
| 080 | Increase Transfer Out to Fund 400 | 74,780 | | | 74,780 |
| 080 | Decrease Services and Supplies | (149,560) | | | (149,560) |
| | Net Budget Adjustments | 0 | 0 | 0 | 0 |
| 122 | Increase Transfer Out to Fund 100-026 | 15,488 | | | 15,488 |
| 122 | Decrease Services and Supplies | (15,488) | | | (15,488) |
| | Net Budget Adjustments | 0 | 0 | 0 | 0 |
| 12E | Increase Transfer Out to Fund 100-059 | 3,625,535 | | | 3,625,535 |
| 12E | Decrease Services and Supplies | (4,471) | | | (4,471) |
| | Decrease Obligated Fund Balance | | | (3,621,064) | (3,621,064) |
| | Net Budget Adjustments | 3,621,064 | 0 | (3,621,064) | 0 |
| 12N | Increase Transfer Out to Fund 100-060 | 42,076 | | | 42,076 |
| 12N | Increase Transfer Out to Fund 100-012 | 55,350 | | | 55,350 |
| 12N | Decrease Services and Supplies | (97,426) | | | (97,426) |
| | Net Budget Adjustments | 0 | 0 | 0 | 0 |
| 138 | Increase Transfer Out to Fund 100-057 | 559 | | | 559 |
| 138 | Decrease Services and Supplies | (559) | | | (559) |
| | Net Budget Adjustments | 0 | 0 | 0 | 0 |

**FY 2024-25 Year-End Budget Report
Budget Adjustment Summary - Table C**

| Budget Control | Budget Action Description | Expense Budget Amount | Revenue Budget Amount | Inc/Dec Reserves | Net County Cost |
|-----------------------|---|------------------------------|------------------------------|-------------------------|------------------------|
| 14G | Increase Transfer Out to Fund 100-060 | 3,000,000 | | | 3,000,000 |
| 14G | Increase Intergovernmental Revenues | | 1,000,000 | | (1,000,000) |
| 14G | Decrease Special Items | (2,000,000) | | | (2,000,000) |
| | Net Budget Adjustments | 1,000,000 | 1,000,000 | 0 | 0 |
| 15L | Increase Transfer Out to Fund 100-060 | 1,620,827 | | | 1,620,827 |
| 15L | Decrease Special Items | (1,620,827) | | | (1,620,827) |
| | Net Budget Adjustments | 0 | 0 | 0 | 0 |
| 281 | Increase Transfer Out to Fund 280 | 4,922,791 | | | 4,922,791 |
| 281 | Decrease Structures and Improvements | (4,922,791) | | | (4,922,791) |
| | Net Budget Adjustments | 0 | 0 | 0 | 0 |
| 295 | Increase Transfer Out to Fund 100-004 | 1,381,840 | | | 1,381,840 |
| 295 | Increase Transfer Out to Fund 299 | 4,210,000 | | | 4,210,000 |
| 295 | Decrease Services and Supplies | (11,404) | | | (11,404) |
| 295 | Increase Charges for Services | | 5,580,436 | | (5,580,436) |
| | Net Budget Adjustments | 5,580,436 | 5,580,436 | 0 | 0 |
| 400 | Increase Transfer Out to Fund 100-026 | 69,000 | | | 69,000 |
| 400 | Decrease Services and Supplies | (69,000) | | | (69,000) |
| | Net Budget Adjustments | 0 | 0 | 0 | 0 |
| | GRAND TOTAL - BUDGET ADJUSTMENTS | 10,201,500 | 6,580,436 | (3,621,064) | 0 |





Our Community. Our Commitment.

COUNTY OF ORANGE

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

Tel: 714.834.2345 | www.ocgov.com

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

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