



FY 2023-24 SEPTEMBER BUDGET UPDATE





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BUDGET ISSUES

For the budget issues discussed below, the County Executive Office (CEO) evaluated the justification provided by departments and based recommended actions 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.

Fund Balance Unassigned (FBU) and Technical Adjustments

Fund Balance Unassigned Technical Adjustments:

Each year, the Board adopts a final budget prior to the June 30 fiscal year end and before final fund balances are known in the following August. During budget development, departments balance the budgets using estimated obligated fund balances.

As part of the FY 2022-23 year-end closing process, General Fund final balances were calculated and resulted in \$26.2 million of Fund Balance Unassigned. In accordance with Board Resolution 10-136, dated June 29, 2010, Auditor-Controller recorded an entry in August 2023 to transfer the excess of \$26.2 million from Fund Balance Unassigned (FBU) to Fund Balance Assigned, Balance Sheet Code 9740. The recommended allocation of the assigned fund balance is located on page 5 of this report.

Adjustments are required for Non-General Funds that ended the 2022-23 fiscal year with insufficient final Obligated Fund Balance (OFB) to finance the adopted budget requirements; and for all Internal Service Funds and Enterprise Funds with final fund balances varying from the estimated fund balances in the adopted budget. In most cases, the appropriations adjustments are decreases reflecting actual available financing, while appropriations adjustments for actual fund balances higher than estimated are increases reflecting the additional available financing. These adjustments are in the *Recommended Actions* section in a separate summary schedule, "*Fund Balance Available Adjustments.*"

Department Budget Actions

Program I – Public Protection

Probation (Department 057)

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

- In Probation, Budget Control 057, increase equipment by \$2,000,000 offset by an equivalent increase to state revenue to recognize the Mobile Probation Service Centers Grant for the purchase of two outreach and support Mobile Probation Resource Vehicles.

Sheriff-Coroner (Department 060)

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

- In Sheriff-Coroner, Budget Control 060, increase equipment by \$454,109 offset by an equivalent increase in charges for services for the purchase of one radio console for Harbor Patrol building in Newport Beach to replace end of life public safety equipment.

Program II – Community Services

OC Community Resources (OCCR) (Department 012)

OC Housing (Fund 15G, Department 012, Budget Control 15G)

- In OC Housing, Fund 15G, establish transfers out to Countywide Capital Projects Non-General Fund 15D, of \$168,692 offset by an equivalent decrease to services and supplies to reimburse eligible expenditures at Yale Transitional Shelter as allowed under the Permanent Local Housing Allocation (PHLA) grant funding to provide housing and other services to individuals experiencing homelessness.

In Countywide Capital Projects Non-General Fund 15D, establish transfers in from OC Housing, Fund 15G, of \$168,692 offset by an equivalent increase to transfers out to CEO, Budget Control 017, to reimburse eligible expenditures at Yale Transitional Shelter as allowed under the PHLA grant funding to provide housing and other services to individuals experiencing homelessness.

In CEO, Budget Control 017, increase transfers in from Countywide Capital Projects Non-General Fund 15D, by \$168,692 offset by a corresponding increase to services and supplies to reimburse eligible expenditures at Yale Transitional Shelter as allowed under the PHLA grant funding to provide housing and other services to individuals experiencing homelessness.

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County Executive Office (Department 017)

OC Opioid Settlement Fund (Fund 13M, Department 017, Budget Control 13M)

- In OC Opioid Settlement, Fund 13M, increase other charges by \$93,607 offset by an equivalent increase in miscellaneous revenue to redirect Opioid Settlement funds to the City of Brea. The allocation to the City of Brea is as follows:

Settlement	Payment	Amount
Janssen	Payment 1	\$ 16,869
Janssen	Payment 2	39,356
Janssen	Payment 3	29,610
National Opioid Abatement Trust II (NOAT II)	Payment 1	7,772
	Total	\$ 93,607

Health Care Agency (Department 042)

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

- In Health Care Agency (HCA), Budget Control 042, increase equipment by \$614,371 offset by an equivalent decrease to services and supplies for the purchase of a core switch replacement that will assist HCA migrate to the new County Core network.
- In HCA, Budget Control 042, increase equipment by \$2,095,008 offset by an increase of \$1,915,008 in state revenue and an increase of \$180,000 in transfers in from Mental Health Services Act, Fund 13Y, for the purchase of 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.

In Mental Health Services Act, Fund 13Y, increase transfers out to HCA, Budget Control 042, by \$180,000 offset by an equivalent decrease to fund balance restricted to support mental health services in the community, to perform field-based community outreach and provide client transportation services.

Program III – Infrastructure and Environmental Resources

There are no Program III – Infrastructure and Environmental Resources requests in this report.

Program IV – General Government Services

There are no Program IV – General Government Services requests in this report.

Program V – Capital Improvements

There are no Program V – Capital Improvements requests in this report.

Program VI – Debt Service

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

Program VII – Insurance, Reserves and Miscellaneous

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 vehicle purchases and changes are requested by departments:

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

- In OC Fleet Services, Fund 296, increase equipment by \$300,000 offset by an equivalent increase to transfers in from Sheriff-Coroner, Budget Control 060, and authorize the purchase of four new patrol vehicles, Class MT-A to reconcile with the final contract agreements approved by the Board on June 27, 2023.

In Sheriff-Coroner, Budget Control 060, increase transfers out to OC Fleet Services, Fund 296, by \$300,000 and increase equipment by \$40,000 offset by a net increase of \$340,000 to charges for services to reconcile with the final contract agreements approved by the Board on June 27, 2023 and authorize the purchase of four new patrol vehicles, Class MT-A and one new patrol motorcycle as follows:

Contract City	Equipment Description	Qty.	Amount
City of Lake Forest	Patrol Vehicle, Class MT-A	1	\$ 75,000
City of San Clemente	Patrol Vehicle, Class MT-A	2	150,000
City of San Juan Capistrano	Patrol Vehicle, Class MT-A	1	75,000
City of Rancho Santa Margarita	Patrol Motorcycle	1	40,000
		Total	\$ 340,000

Other Issues

Fund Balance Assignments

- The following is recommended assignment of excess fund balance recorded in Balance Sheet Account 9740 as a result of the FY 2022-23 year-end closing process:

	Amount Committed
Budget Stabilization Reserve Target (9745)	26,219,747.63
Total Fund Balance Commitments	\$ 26,219,747.63

Other Fund Balance & Reserve Changes

- In General Fund 100, decrease the General Fund Balance Assigned for Capital Projects (BSA 9744) by \$57,675,720 to establish an equivalent increase to Miscellaneous, Budget Control 004, transfers out to Countywide Capital Projects Non-General Fund 15D, to fund future capital projects/strategic priorities.

In Countywide Capital Projects Non-General Fund 15D, increase transfers in from Miscellaneous, Budget Control 004, by \$57,675,720 offset by a corresponding increase to special items to fund future capital projects/strategic priorities.



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Recommended Actions

A four-fifths vote is required on Recommended Actions One and Two. The requested appropriation, revenue, transfers in/out and reserve changes are summarized in this section of the report in the *Budget Adjustment Summary* and *Obligated Fund Balance/Net Position Adjustments Summary* documents.

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. Direct the Auditor-Controller to revise appropriations, revenues, transfers in/out and reserves as detailed in the *Obligated Fund Balance/Net Position Adjustments Summary*, included in the Recommended Actions section of the report, for final fund balancing in accordance with Government Code Sections 29130 and 25252. **(Requires four-fifths vote)**
3. Direct the Auditor-Controller to make payment from Fund 13M to the City of Brea to redirect their share of the Opioid Settlement allocation in the amounts summarized in the table included in the *Budget Issues* section of this report and upon receipt of approved payment request form from the County Executive Office.
4. Approve the addition or revision of events to the FY 2023-24 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, 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.
5. Adopt Resolution establishing County Business Travel and Meeting Policy and superseding Resolution 23-048, as detailed in Attachment D and authorize the County Executive Officer or designee to make minor, non-material changes as needed.
6. Direct County Executive Office Human Resource Services to amend the master position control, subject to final classification review, and add one Executive Manager (Title Code 8010E3) position offset by the deletion of one Operations and

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Maintenance Deputy Director (Title Code 8269MA) position for OC Community Resources – OC Animal Care, Budget Control 024, effective October 6, 2023.

7. Direct the Auditor-Controller to establish Non-General Fund 12N for tracking expenditures and revenues related to County Strategic Planning and Board Initiatives, effective upon Board of Supervisors approval.

FY 2023-24 September Budget Update - 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 Mobile Resource Vehicles														
Probation	100	057	057	057-1000		4000			0000		2,000,000	0	0	0
Probation	100	057	057	057-1000	6970			3400			0	2,000,000	0	0
Increase Appropriations for the Purchase of Two Mobile Resource Vehicles											2,000,000	0	0	
Purchase Radio Console for Harbor Patrol														
Sheriff-Coroner	100	060	060	060-1417		4040			0000		454,109	0	0	0
Sheriff-Coroner	100	060	060	060-1417	7460			6007			0	454,109	0	0
Purchase Radio Console for Harbor Patrol											454,109	0	0	
P2 - Community Services														
Increase Appropriations and Transfers for Permanent Local Housing Allocation														
OC Housing	15G	012	15G	15G-2300		1900			0000		(168,692)	0	0	0
OC Housing	15G	012	15G	15G-2300		4801			T15D		168,692	0	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PH28		4800			T017		168,692	0	0	0
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PH28	7811			T15G			0	168,692	0	0
County Executive Office	100	017	017	017-7500		1900			0000		168,692	0	0	0
County Executive Office	100	017	017	017-7500	7811			T15D			0	168,692	0	0
Increase Appropriations and Transfers for Permanent Local Housing Allocation											337,384	0	0	
Increase Appropriations for the Opioid Allocation to the City of Brea														
Orange County Opioid Settlement Fund	13M	017	13M	13M-5500		3100			0000		93,607	0	0	0
Orange County Opioid Settlement Fund	13M	017	13M	13M-5500	7670			OSR3			0	7,772	0	0
Orange County Opioid Settlement Fund	13M	017	13M	13M-5500	7670			OSR4			0	85,835	0	0
Increase Appropriations for the Opioid Allocation to the City of Brea											93,607	0	0	
Purchase Core Switch Replacement														
Health Care Agency	100	042	042	042-7700		1941			0000		(614,371)	0	0	0
Health Care Agency	100	042	042	042-7700		4040			0000		614,371	0	0	0
Purchase Core Switch Replacement											0	0	0	
Increase Appropriations and Transfers for 31 Vehicles														
Health Care Agency	100	042	042	042-2100		4000			0000		1,360,008	0	0	0
Health Care Agency	100	042	042	042-2100	6970			1000			0	1,240,008	0	0
Health Care Agency	100	042	042	042-2100	7811			T13Y			0	120,000	0	0

FY 2023-24 September Budget Update - 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
P2 - Community Services (Continued)														
Increase Appropriations and Transfers for 31 Vehicles (Continued)														
Health Care Agency	100	042	042	042-2110		4000			0000		60,000	0	0	0
Health Care Agency	100	042	042	042-2110	7811			T13Y			0	60,000	0	0
Health Care Agency	100	042	042	042-2120		4000			0000		675,000	0	0	0
Health Care Agency	100	042	042	042-2120	6970			1000			0	675,000	0	0
Mental Health Services Act	13Y	017	13Y	13Y-5500			9720				0	0	(180,000)	
Mental Health Services Act	13Y	017	13Y	13Y-5500		4800			T042		180,000	0	0	
											2,275,008	2,095,008	(180,000)	0
P7 - Insurance, Reserves & Miscellaneous														
Increase Appropriations for the Purchase of four Patrol Cars and a Motorcycle														
OC Fleet Services	296	080	296	296-3710		4000			0000		300,000	0	0	
OC Fleet Services	296	080	296	296-3710	7810			T060			0	300,000	0	
Sheriff-Coroner	100	060	060	060-1403	7460			6004			0	150,000	0	
Sheriff-Coroner	100	060	060	060-1404	7460			6003			0	75,000	0	
Sheriff-Coroner	100	060	060	060-1409	7460			6050			0	75,000	0	
Sheriff-Coroner	100	060	060	060-1426		4000			0000		40,000	0	0	
Sheriff-Coroner	100	060	060	060-1426	7460			6026			0	40,000	0	
Sheriff-Coroner	100	060	060	060-9483		4802			T296		300,000	0	0	
											640,000	640,000	0	0
General Fund Reserves Assignment														
County General Fund-Level Transactions	100	001	100	100-0100			9740			9812	0	0	(26,219,748)	
County General Fund-Level Transactions	100	001	100	100-0100			9745			9812	0	0	26,219,748	
											0	0	0	0
Draw General Fund Capital Projects Reserve														
County General Fund-Level Transactions	100	001	100	100-0100			9744			0008	0	0	(57,675,720)	
Miscellaneous	100	017	004	004-5500		4801			T15D		57,675,720	0	0	
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-P0GF		5000			0000		57,675,720	0	0	
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-P0GF	7810			T004			0	57,675,720	0	
											115,351,440	57,675,720	(57,675,720)	0
											121,151,548	63,295,828	(57,855,720)	0

**Obligated Fund Balance/Net Position Adjustment Summary
(For Fiscal Year Ended June 30, 2023)**

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
Program 1 - Public Protection														
Motor Vehicle Theft Task Force	122	026	122	122-2000	6970			0000			0	(820,239)	0	820,239
Sheriff's Court Ops - Special Collections	142	060	142	142-3500		5000			0000		(62,242)	0	0	(62,242)
Cal-ID Operational Costs	14D	060	14D	14D-5109		5000			0000		(20,721)	0	0	(20,721)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P17A	7811			T15D	0000		0	175,743	0	(175,743)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P17A		4200			0000		175,743	0	0	175,743
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P182	7811			T15D			0	6,665	0	(6,665)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P182		4200			0000		6,665	0	0	6,665
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P213	7811			T15D			0	(49,476)	0	49,476
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P213		4200			0000		(49,476)	0	0	(49,476)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P216	7811			T15D			0	324	0	(324)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P216		4200			0000		324	0	0	324
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P223	7811			T15D			0	70,341	0	(70,341)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P223		4200			0000		70,341	0	0	70,341
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P228	7811			T15D			0	1,176,425	0	(1,176,425)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P228		4200			0000		1,176,425	0	0	1,176,425
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P23C	7811			T15D			0	100,046	0	(100,046)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P23C		4200			0000		100,046	0	0	100,046
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P23D	7811			T15D			0	(133,090)	0	133,090
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P23D		4200			0000		(133,090)	0	0	(133,090)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P23A			9720			0	0	0	(254,012)	(254,012)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P23A		4200			0000		254,012	0	0	254,012
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P23D			9720			0	0	0	(133,090)	(133,090)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P23D		4200			0000		133,090	0	0	133,090
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P23E			9720			0	0	0	(161,727)	(161,727)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P23E		4200			0000		161,727	0	0	161,727
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P541			9720			0	0	0	(9,418,693)	(9,418,693)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P541		4200			0000		9,418,693	0	0	9,418,693
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P543			9720			0	0	0	(9,305,372)	(9,305,372)
Sheriff-Coroner Construction and Facility Development	14Q	060	14Q	14Q-P543		4200			0000		9,305,372	0	0	9,305,372

Obligated Fund Balance/Net Position Adjustment Summary
(For Fiscal Year Ended June 30, 2023)

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
Program II - Community Services														
Social Services Agency (SSA) Leased Facilities	102	063	102	102-4140		5000			0000		591	0	0	591
OC Public Libraries - Capital	119	012	119	119-PL10		4200			0000		(2,749,252)	0	0	(2,749,252)
Program III - Infrastructure & Environmental Resources														
Utilities	100	080	040	040-PD18	7811			T15D			0	(829,711)	0	829,711
Utilities	100	080	040	040-PD18		4200			0000		(829,711)	0	0	(829,711)
Utilities	100	080	040	040-PD20	7811			T15D			0	10,307	0	(10,307)
Utilities	100	080	040	040-PD20		4200			0000		10,307	0	0	10,307
Utilities	100	080	040	040-PD23	7811			T15D			0	46,345	0	(46,345)
Utilities	100	080	040	040-PD23		4200			0000		46,345	0	0	46,345
South County Roadway Improvement Prog (SCRIP)	151	080	151	151-0950	7670			0000			0	3,720	0	(3,720)
OC Road - Capital Improvement Projects	174	080	174	174-0950			9720			0	0	0	(20,897,887)	(20,897,887)
OC Road - Capital Improvement Projects	174	080	174	174-P13R		3600			0000		884,891	0	0	884,891
OC Road - Capital Improvement Projects	174	080	174	174-PM02		4200			0000		3,171,446	0	0	3,171,446
OC Road - Capital Improvement Projects	174	080	174	174-PM06		4200			0000		12,411,120	0	0	12,411,120
OC Road - Capital Improvement Projects	174	080	174	174-PM21		4200			0000		1,346,612	0	0	1,346,612
OC Road - Capital Improvement Projects	174	080	174	174-PM30		1900			0000		50,000	0	0	50,000
OC Road - Capital Improvement Projects	174	080	174	174-PR73		4200			0000		574,573	0	0	574,573
OC Road - Capital Improvement Projects	174	080	174	174-PSB1		1900			0000		2,459,245	0	0	2,459,245
OC Flood - Capital Improvement Projects	401	080	401	401-0950			9720				0	0	(1,550,000)	(1,550,000)
OC Flood - Capital Improvement Projects	401	080	401	401-PF84		1900			0000		50,000	0	0	50,000
OC Flood - Capital Improvement Projects	401	080	401	401-PF84		3100			0000		1,500,000	0	0	1,500,000
Airport - Operating	280	280	280	280-0600	7812			T281			0	25,007,196	0	(25,007,196)
Airport - Operating	280	280	280	280-0600		5000			0000		25,007,196	0	0	25,007,196
Airport - Operating	280	280	280	280-0600		5000			0000		11,908,305	0	0	11,908,305
Airport Construction Fund	281	280	281	281-0600		4802			T280		25,007,196	0	0	25,007,196
Airport Debt Service Fund	283	280	283	283-0600		5000			0000		(9,056,714)	0	0	(9,056,714)
OC Waste & Recycling Enterprise	299	299	299	299-2005			9760				0	0	49,808,279	49,808,279
OC Waste & Recycling Enterprise	299	299	299	299-2005		4040			0000		100,000	0	0	100,000
OC Waste & Recycling Enterprise	299	299	299	299-2005		5000			0000		20,000,000	0	0	20,000,000
OC Waste & Recycling Enterprise	299	299	299	299-2432		4000			0000		120,000	0	0	120,000
OC Waste & Recycling Enterprise	299	299	299	299-4005		1900			0000		200,000	0	0	200,000

Obligated Fund Balance/Net Position Adjustment Summary
(For Fiscal Year Ended June 30, 2023)

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
Program III - Infrastructure & Environmental Resources (Continued)														
OC Waste & Recycling Enterprise	299	299	299	299-5005		1900			0000		700,000	0	0	700,000
OC Waste & Recycling Enterprise	299	299	299	299-6005		1900			0000		465,000	0	0	465,000
OC Waste & Recycling Enterprise	299	299	299	299-6005		2400			0000		7,000,000	0	0	7,000,000
OC Waste & Recycling Enterprise	299	299	299	299-6005		4000			0000		100,000	0	0	100,000
OC Waste & Recycling Enterprise	299	299	299	299-6005		4000			0000		100,000	0	0	100,000
OC Waste & Recycling Enterprise	299	299	299	299-6005		4000			0000		70,000	0	0	70,000
OC Waste & Recycling Enterprise	299	299	299	299-7305		4000			0000		195,000	0	0	195,000
OCWR Capital Project Fund	273	299	273	273-2005		5000			0000		4,622,938	0	0	4,622,938
OCWR Capital Project Fund	273	299	273	273-5005		1900			0000		1,500,000	0	0	1,500,000
OCWR Capital Project Fund	273	299	273	273-6005		1900			0000		1,800,000	0	0	1,800,000
OCWR Capital Project Fund	273	299	273	273-P772		4200			0000		1,200,000	0	0	1,200,000
OCWR Capital Project Fund	273	299	273	273-P787		4200			0000		5,000,000	0	0	5,000,000
OCWR Capital Project Fund	273	299	273	273-P797		4200			0000		1,700,000	0	0	1,700,000
OCWR Capital Project Fund	273	299	273	273-P798		4200			0000		1,000,000	0	0	1,000,000
OCWR-Environmental Reserve	275	299	275	275-2005			9760				0	0	17,499,406	17,499,406
OCWR - Landfill Post-Closure Maintenance	279	299	279	279-2005			9760				0	0	12,602,678	12,602,678
OCWR Importation Revenue Sharing	295	299	295	295-2005			9760				0	0	(6,744,386)	(6,744,386)
OCWR Corrective Action Escrow	274	074	274	274-1100			9790			1123	0	0	260,000	260,000
OCWR Corrective Action Escrow	274	074	274	274-1100			9790			1125	0	0	165,000	165,000
OCWR Corrective Action Escrow	274	074	274	274-1100			9790			1126	0	0	94,399	94,399
OCWR Corrective Action Escrow	274	074	274	274-1100			9790			1127	0	0	290,000	290,000
OCWR-FRB/Bee Canyon Landfill Escrow	284	074	284	284-1100		5000			0000		792,639	0	0	792,639
OCWR - Brea/Olinda Landfill Escrow	286	074	286	286-1100		5000			0000		136,549	0	0	136,549
OCWR-Prima Deshecha Landfill Escrow	287	074	287	287-1100		5000			0000		346,247	0	0	346,247
Program IV - General Government Services														
Assessor Property Characteristics Revenue	12P	002	12P	12P-1100		5000			0000		130,000	0	0	130,000
OC CARES Fund	12M	017	12M	12M-7700			9720				0	0	(122,105,701)	(122,105,701)
OC CARES Fund	12M	017	12M	12M-7700		1900			0000		6,605,701	0	0	6,605,701
OC CARES Fund	12M	017	12M	12M-7700		2400			0000		15,500,000	0	0	15,500,000
OC CARES Fund	12M	017	12M	12M-7700		5000			0000		100,000,000	0	0	100,000,000

Obligated Fund Balance/Net Position Adjustment Summary
(For Fiscal Year Ended June 30, 2023)

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
Program V - Capital Improvements														
Criminal Justice Facilities - Accumulative Capital Outlay	104	017	104	104-1100			9720				0	0	(752,255)	(752,255)
Criminal Justice Facilities - Accumulative Capital Outlay	104	017	104	104-P104		1400			0000		760,500	0	0	760,500
Criminal Justice Facilities - Accumulative Capital Outlay	104	017	104	104-PD10		4200			0000		(2,817)	0	0	(2,817)
Criminal Justice Facilities - Accumulative Capital Outlay	104	017	104	104-PE13		4200			0000		360,381	0	0	360,381
Criminal Justice Facilities - Accumulative Capital Outlay	104	017	104	104-PH01		4200			0000		3,212	0	0	3,212
Criminal Justice Facilities - Accumulative Capital Outlay	104	017	104	104-PI02		4200			0000		500	0	0	500
Criminal Justice Facilities - Accumulative Capital Outlay	104	017	104	104-PI07		4200			0000		(15,000)	0	0	(15,000)
Criminal Justice Facilities - Accumulative Capital Outlay	104	017	104	104-PK03		4200			0000		57,279	0	0	57,279
Criminal Justice Facilities - Accumulative Capital Outlay	104	017	104	104-PK04		4200			0000		5,000	0	0	5,000
Criminal Justice Facilities - Accumulative Capital Outlay	104	017	104	104-PL02		4200			0000		(383,000)	0	0	(383,000)
Criminal Justice Facilities - Accumulative Capital Outlay	104	017	104	104-PYG1		1400			0000		(33,800)	0	0	(33,800)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-P000			9744				0	0	(196,535,697)	(196,535,697)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-P000		1400			0000		2,177,526	0	0	2,177,526
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-P000		1900			0000		120,000	0	0	120,000
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-P000		5000			0000		176,932,112	0	0	176,932,112
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PF10		4200			0000		(208,135)	0	0	(208,135)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PH08		4200			0000		182,066	0	0	182,066
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PH10		4200			0000		34,497	0	0	34,497
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PH23		4801			T14Q		6,665	0	0	6,665
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PH33		4200			0000		211,712	0	0	211,712
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PI20		4801			T14Q		175,743	0	0	175,743
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PJ15		4801			T14Q		(49,476)	0	0	(49,476)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PJ16		1900			0000		(16,123)	0	0	(16,123)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PK01		1400			0000		4,867	0	0	4,867
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PK02		1400			0000		8,287	0	0	8,287
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PK03		4200			0000		(11,553)	0	0	(11,553)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PK05		4200			0000		68,010	0	0	68,010
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PK08		1400			0000		30,372	0	0	30,372
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PK12		4200			0000		24,427	0	0	24,427
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PK14		4801			T14Q		324	0	0	324
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL01		4200			0000		11,247	0	0	11,247

Obligated Fund Balance/Net Position Adjustment Summary
(For Fiscal Year Ended June 30, 2023)

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
Program V - Capital Improvements (Continued)														
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL02		4200			0000		54,890	0	0	54,890
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL03		4200			0000		(333,200)	0	0	(333,200)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL05		4200			0000		29,827	0	0	29,827
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL18		4801			T14Q		70,341	0	0	70,341
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL21		3100			0000		19,084,168	0	0	19,084,168
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL21		4200			0000		8,063	0	0	8,063
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL22		4200			0000		(37,120)	0	0	(37,120)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL24		4200			0000		(379,290)	0	0	(379,290)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL26		4801			T14Q		1,176,425	0	0	1,176,425
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL28		4200			0000		(24,410)	0	0	(24,410)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL29		4200			0000		26,271	0	0	26,271
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL30		4200			0000		22,878	0	0	22,878
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL34		4200			0000		(1,015,139)	0	0	(1,015,139)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PL38		1400			0000		6,761	0	0	6,761
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM01		4800			T040		(829,711)	0	0	(829,711)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM03		4801			T14Q		100,046	0	0	100,046
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM04		4801			T14Q		(133,090)	0	0	(133,090)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM07		4200			0000		17,959	0	0	17,959
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM08		4200			0000		50,000	0	0	50,000
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM14		4200			0000		9	0	0	9
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM16		4200			0000		372,187	0	0	372,187
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM18	7110			0000			0	2,302,651	0	(2,302,651)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM18		4200			0000		(43,968)	0	0	(43,968)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM24		4200			0000		(37,535)	0	0	(37,535)
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM25		4200			0000		7,824	0	0	7,824
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM30		4200			0000		40,405	0	0	40,405
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM31		4800			T040		10,307	0	0	10,307
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM34		4800			T040		46,345	0	0	46,345
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM37		4200			0000		469,069	0	0	469,069
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM38		4200			0000		310,568	0	0	310,568
Countywide Capital Projects Non-General Fund	15D	036	15D	15D-PM40		1900			0000		64,900	0	0	64,900

Obligated Fund Balance/Net Position Adjustment Summary
(For Fiscal Year Ended June 30, 2023)

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
Program V - Capital Improvements (Continued)														
Countywide IT Projects Non-General Fund	151	017	151	151-10GF			9744				0	0	(324,290)	(324,290)
Countywide IT Projects Non-General Fund	151	017	151	151-10GF	7670			0000			0	1,000,000	0	(1,000,000)
Countywide IT Projects Non-General Fund	151	017	151	151-10GF		5000			0000		15,000,000	0	0	15,000,000
Countywide IT Projects Non-General Fund	151	017	151	151-1999			9744				0	0	(16,885,112)	(16,885,112)
Countywide IT Projects Non-General Fund	151	017	151	151-1999		5000			0000		407,901	0	0	407,901
Countywide IT Projects Non-General Fund	151	017	151	151-1A04		1900			0000		122,879	0	0	122,879
Countywide IT Projects Non-General Fund	151	017	151	151-1A06		1900			0000		69,955	0	0	69,955
Countywide IT Projects Non-General Fund	151	017	151	151-1M03		1940			0000		26,290	0	0	26,290
Countywide IT Projects Non-General Fund	151	017	151	151-1M04		1940			0000		895,147	0	0	895,147
Countywide IT Projects Non-General Fund	151	017	151	151-1M05		1940			0000		(12,060)	0	0	(12,060)
Countywide IT Projects Non-General Fund	151	017	151	151-1M09	7670			0000			0	(1,000,000)	0	1,000,000
Countywide IT Projects Non-General Fund	151	017	151	151-1M11		4802			T289		260,740	0	0	260,740
Countywide IT Projects Non-General Fund	151	017	151	151-1M12		4802			T289		63,550	0	0	63,550
Countywide IT Projects Non-General Fund	151	017	151	151-1N04		1940			0000		375,000	0	0	375,000
Special Assessment - Top Of The World Improvement	431	017	431	431-5300		1900			0000		(1,354)	0	0	(1,354)
CFD 2021-1 RMV (Rienda) Construction Fund	565	017	565	565-5300		2400			0000		(20,633,100)	0	0	(20,633,100)
CFD 2021-1 RMV (Rienda) Construction Fund	565	017	565	565-5300		3100			0000		(30,000,000)	0	0	(30,000,000)
800 Mhz Cccs	15L	060	15L	15L-9360		5000			0000		(23,987)	0	0	(23,987)
Program VI - Debt Service														
CFD2002-1 Ladera Debt Service	487	017	487	487-5300		4700			0000		(22,663,562)	0	0	(22,663,562)
Santa Margarita CFD 86-1(Ser 88) Debt Service	488	017	488	488-5300		1900			0000		(1,678)	0	0	(1,678)
Mission Viejo CFD 87-3 (A) Debt Service	492	017	492	492-5300		1900			0000		(3,393)	0	0	(3,393)
Rancho Santa Margarita CFD 87-5a Debt Service	501	017	501	501-5300		1900			0000		(1,755)	0	0	(1,755)
Foothill Ranch CFD 87-4 Debt Service	505	017	505	505-5300		1900			0000		(2,450)	0	0	(2,450)
Irvine Coast Assessment District 88-1 Debt Service	507	017	507	507-5300		1900			0000		(1,406)	0	0	(1,406)
Rancho Santa Margarita CFD 87-5b Debt Service	509	017	509	509-5300		1900			0000		(1,702)	0	0	(1,702)
Coto De Caza CFD 87-8 Debt Service	513	017	513	513-5300		1900			0000		(1,724)	0	0	(1,724)
Rancho Santa Margarita CFD 87-5c Debt Service	517	017	517	517-5300		1900			0000		(1,643)	0	0	(1,643)
Rancho Santa Margarita CFD 87-5d(A) Debt Service	521	017	521	521-5300		1900			0000		(1,712)	0	0	(1,712)
CFD 2004-1 Ladera Debt Service	530	017	530	530-5300		4700			0000		(30,592,320)	0	0	(30,592,320)
Rancho Santa Margarita CFD 87-5e(A93) Debt Service	549	017	549	549-5300		1900			0000		(2,076)	0	0	(2,076)

Obligated Fund Balance/Net Position Adjustment Summary
(For Fiscal Year Ended June 30, 2023)

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
Program VI - Debt Service (Continued)														
Assessment District 92-1 Newport Ridge Debt Service	551	017	551	551-5300		1900			0000		(2,789)	0	0	(2,789)
CFD 2003-1 Ladera Debt Service	555	017	555	555-5300		4700			0000		(19,878,529)	0	0	(19,878,529)
Program VII - Insurance, Reserves & Miscellaneous														
Compressed Natural Gas Enterprise Fund	270	080	270	270-3710		5000			0000		(56,234)	0	0	(56,234)
OCIT Countywide Services	289	017	289	289-3317			9760				0	0	(2,129,550)	(2,129,550)
OCIT Countywide Services	289	017	289	289-3319	7811			T151			0	260,740	0	(260,740)
OCIT Countywide Services	289	017	289	289-3319		1900			0000		135,317	0	0	135,317
OCIT Countywide Services	289	017	289	289-3319		1941			0000		125,423	0	0	125,423
OCIT Countywide Services	289	017	289	289-3320	7811			T151			0	63,550	0	(63,550)
OCIT Countywide Services	289	017	289	289-3320		1900			0000		63,550	0	0	63,550
Insured Health Plans ISF	290	017	290	290-2000		5000			0000		663,725	0	0	663,725
Unemployment ISF	291	017	291	291-2000		5000			0000		(63,487)	0	0	(63,487)
Self-insured PPO Health Plans ISF	292	017	292	292-2000		5000			0000		5,785,376	0	0	5,785,376
Workers' Compensation ISF	293	017	293	293-5605		3520			0000		63,701	0	0	63,701
Property & Casualty Risk ISF	294	017	294	294-5710		3500			0000		(3,297)	0	0	(3,297)
Self-insured Benefits ISF	298	017	298	298-2000		5000			0000		(118,372)	0	0	(118,372)
Wellness Program Internal Service Fund	29W	017	29W	29W-2000		5000			0000		403,920	0	0	403,920
Life Insurance ISF	29Z	017	29Z	29Z-2000		5000			0000		(6,367)	0	0	(6,367)
Reprographics ISF	297	031	297	297-3200		5000			0000		848,935	0	0	848,935
OC Fleet Services	296	080	296	296-3710		5000			0000		(381,508)	0	0	(381,508)
OC Fleet Services	296	080	296	296-3710		5300			0000		(2,000,000)	0	0	(2,000,000)
Grand Total											360,158,640	27,391,537	(306,478,010)	26,289,093



COUNTY OF ORANGE

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