



# 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 -0700

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

## TABLE OF CONTENTS

<b>EXECUTIVE SUMMARY</b> .....	1
<b>BUDGET ISSUES</b> .....	15
<b>HUMAN RESOURCES ISSUES</b> .....	17
Position Summary and Vacant Positions - Aged .....	19
<b>RECOMMENDED ACTIONS</b> .....	23
Budget Adjustment Summary - Table A .....	25
Budget Adjustment Summary - Table B .....	28
Budget Adjustment Summary - Table C .....	29



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

---

## **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:

<b>Department/Budget Control</b>	<b>Appropriations Savings/(Overrun)</b>	<b>Revenue (Shortfall)</b>	<b>NCC (Overrun)</b>
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)
<b>Total</b>	<b>\$ 87,639,004</b>	<b>(\$ 139,153,489)</b>	<b>(\$ 51,514,485)</b>

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

---

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:

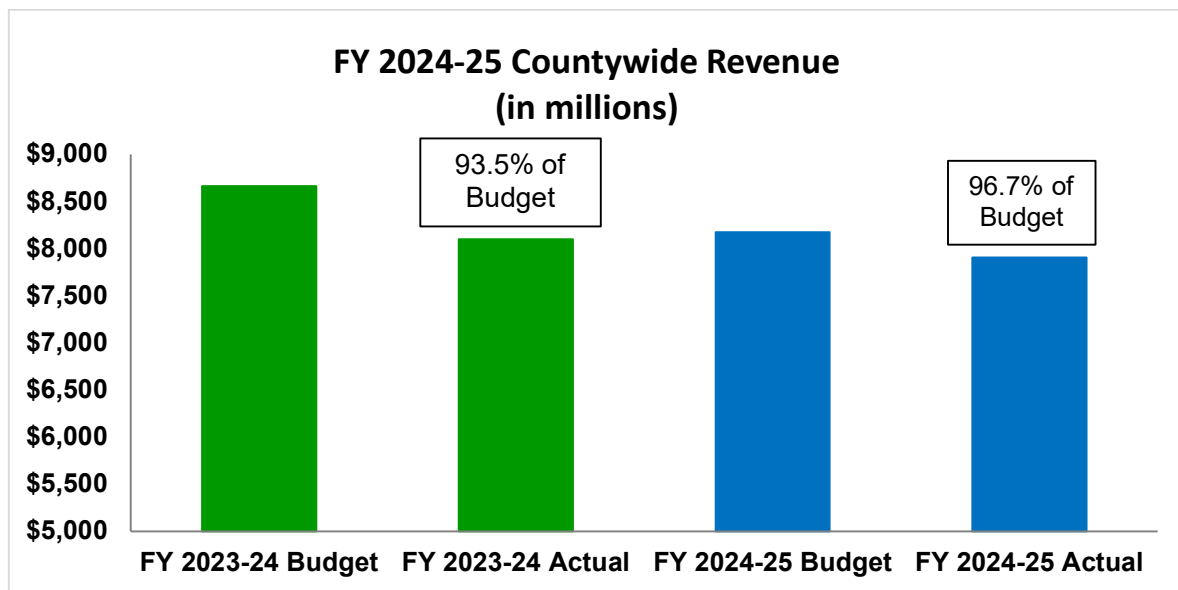
<b>From Budget Control</b>	<b>Appropriations Transferred</b>	<b>To Budget Control</b>
Miscellaneous (004)	961,231	025 – County Counsel
Miscellaneous (004)	22,098	041 – Grand Jury
Miscellaneous (004)	1,852	052 – OC Campaign Finance and Ethics Commission
Miscellaneous (004)	2,135,956	060 – Sheriff-Coroner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

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

### 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:

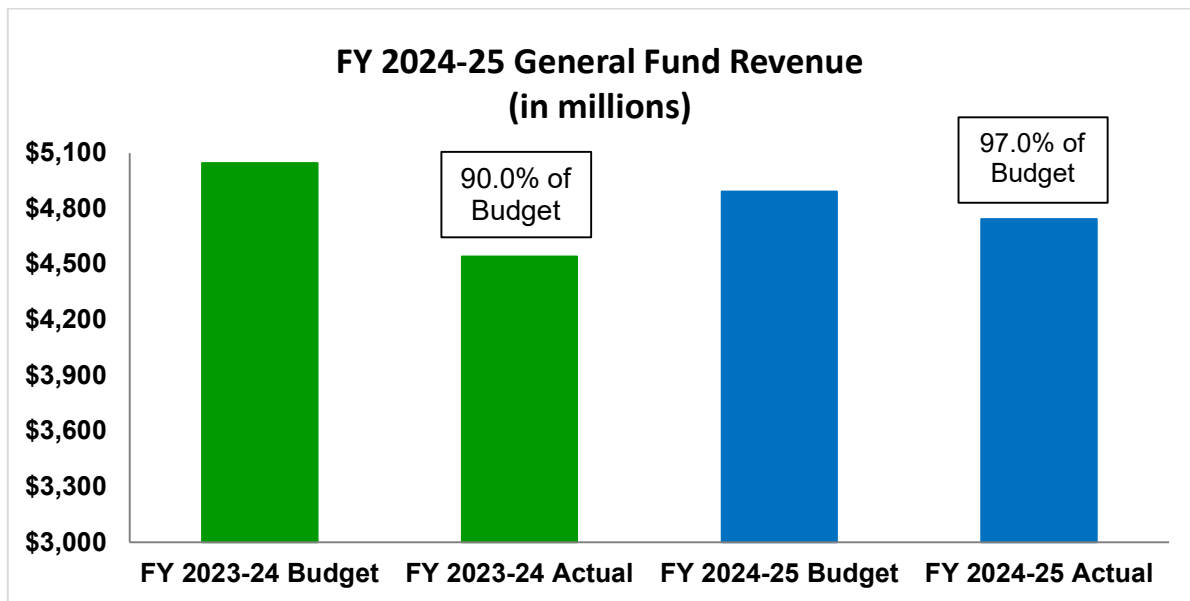
(Amounts in Millions)

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	

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

(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)
<b>Increases/(Decreases)</b>	<b>\$ 221.6</b>	<b>(\$ 430.3)</b>



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

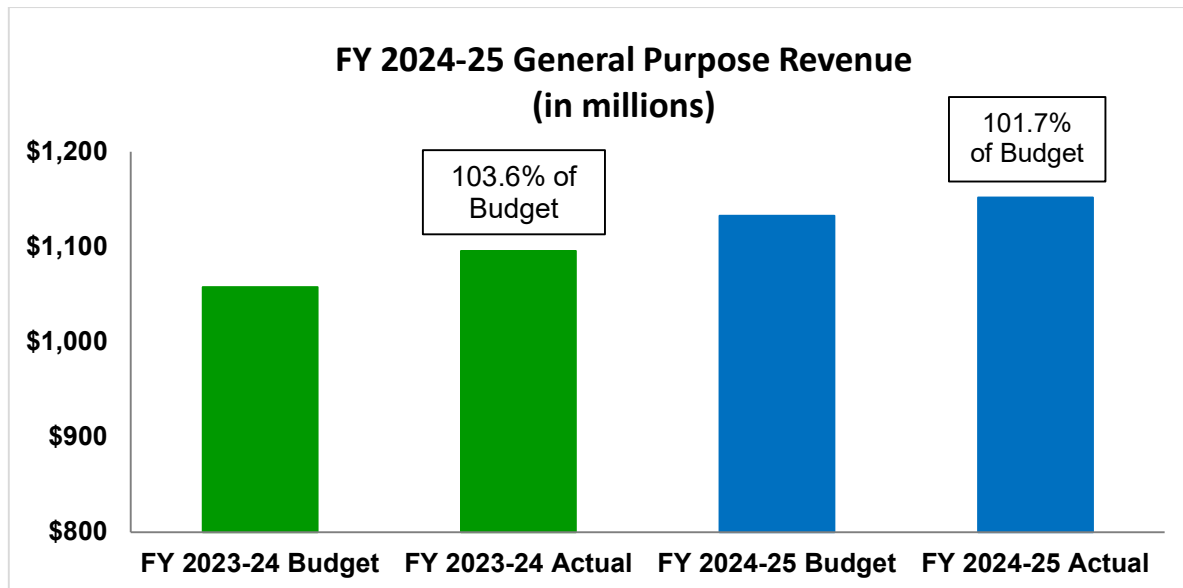
(Amounts in Millions)

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)
<b>Increases/(Decreases)</b>	<b>\$ 248.0</b>	<b>(\$ 74.1)</b>

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

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	

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

(Amounts in Millions)

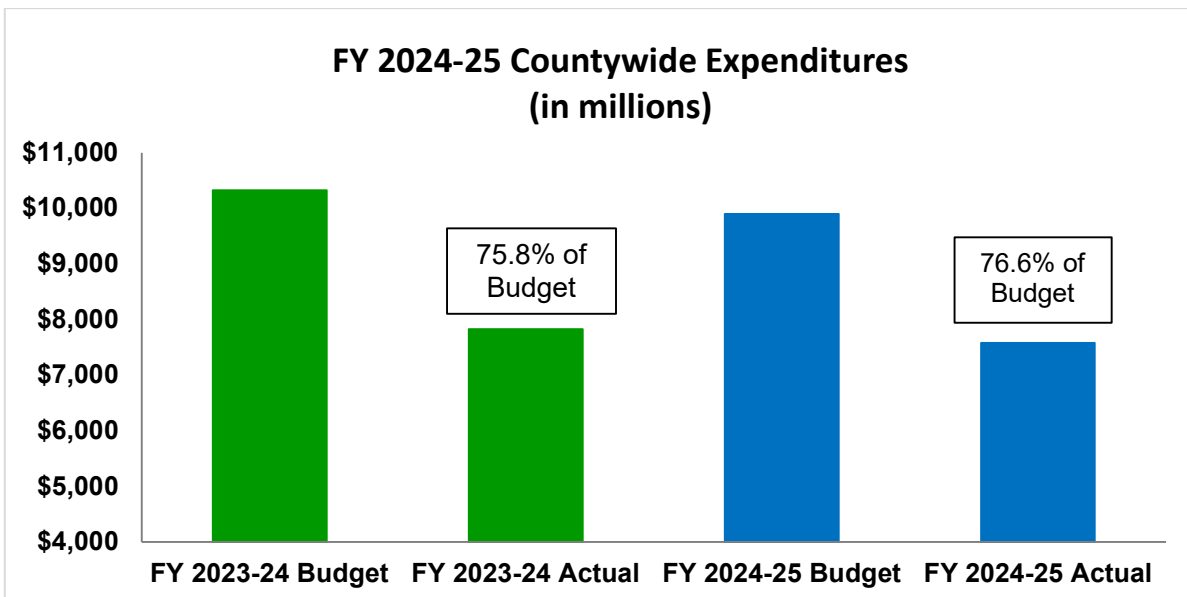
For Revenue Source Description	Year-Over-Year Increase	Year-Over-Year (Decrease)
Other Taxes	7.6	
<b>Increases/(Decreases)</b>	<b>\$ 51.8</b>	<b>(\$ 0.0)</b>

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.

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

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)
<b>Increases/(Decreases)</b>	<b>\$ 180.1</b>	<b>(\$ 424.7)</b>

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.

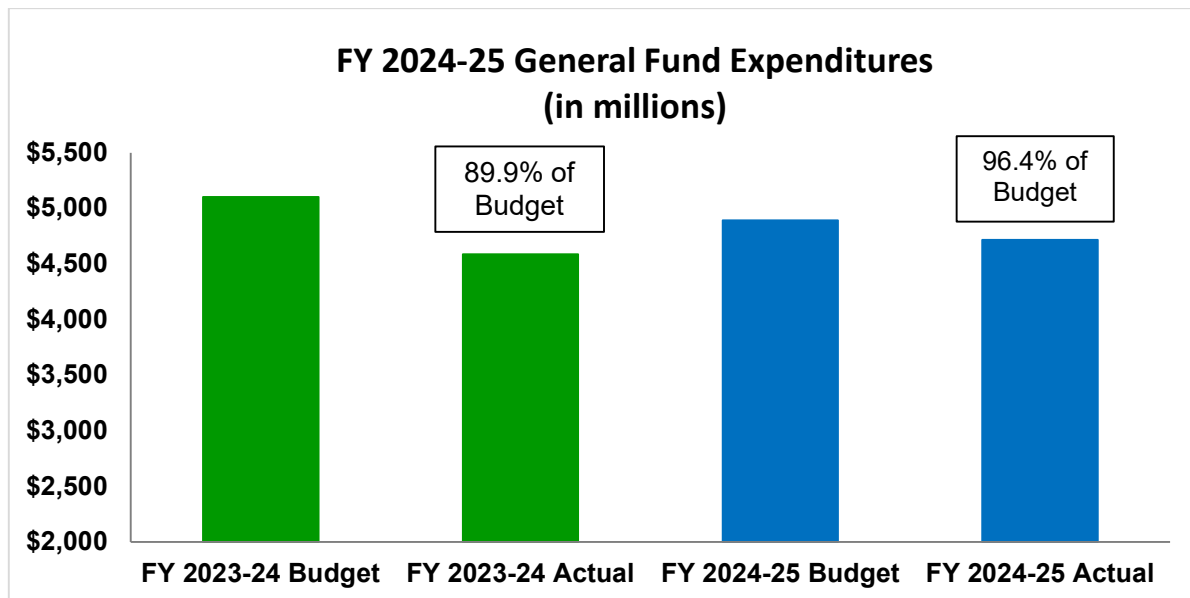
General Government Services' expenditures decrease of 31.2% is primarily related to prior year transfers out for Board approved capital projects for the OC CARES initiative.

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.

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

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)
<b>Increases/(Decreases)</b>	<b>\$ 293.4</b>	<b>(\$ 165.5)</b>

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

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%		
<b>Increases/(Decreases)</b>	<b>\$ 295.9</b>		<b>(\$ 168.0)</b>	

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)

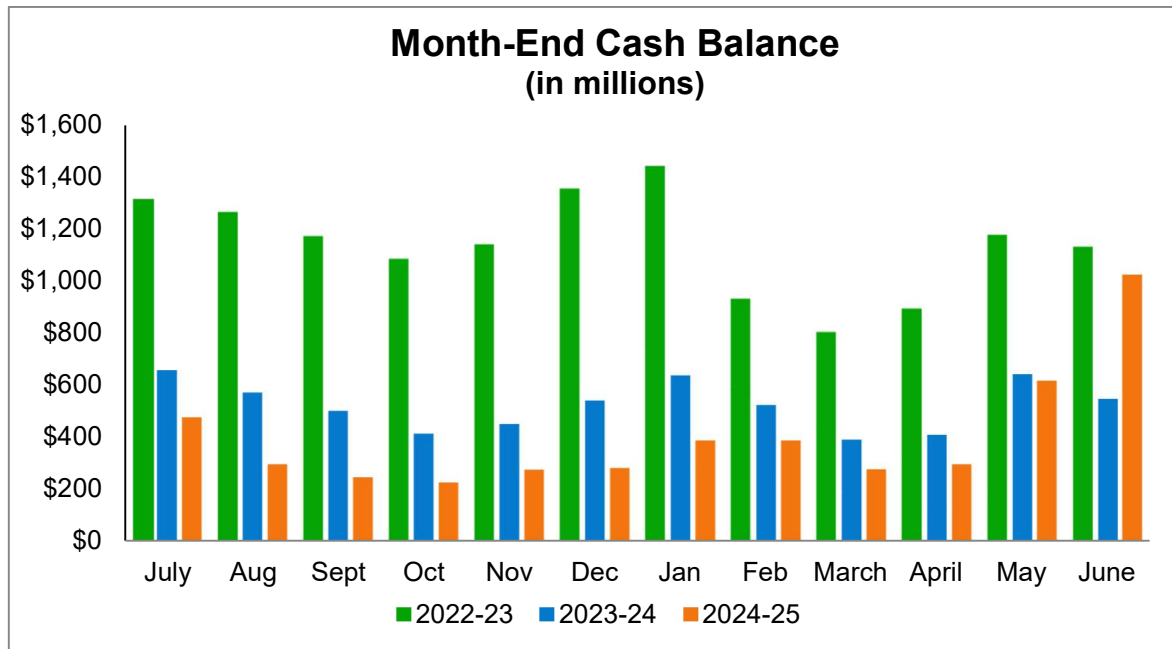
	Year-Over-Year Increase	Year-Over-Year (Decrease)
General Fund Cash	\$ 477.0	
Capital Projects Non-General Fund		(\$ 161.4)
Mental Health Services Act	88.6	
OC Flood	67.6	
OC CARES	64.1	
OC Road	54.7	
County Strategic Planning and Board Initiatives	36.4	
OC Waste & Recycling	27.2	
OC Parks	26.8	
Opioid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

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.

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

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
<b>Grand Total</b>		<b>\$ 44,425,000</b>	<b>\$ 125,535,000</b>	<b>\$ 121,815,000</b>	<b>\$ 117,910,000</b>

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

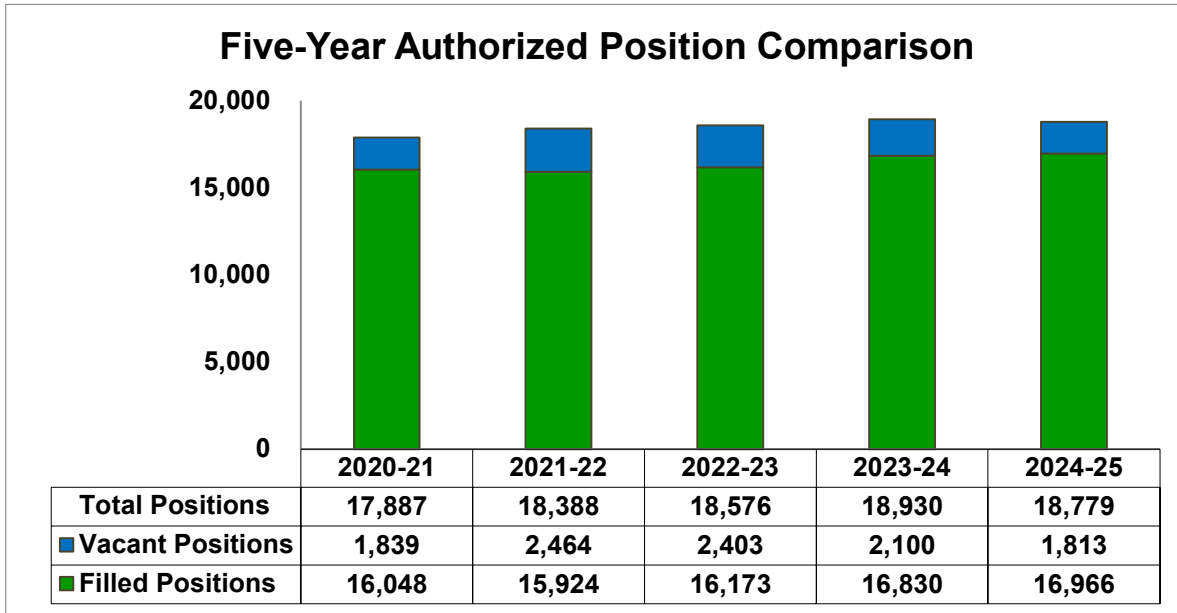
FY 2024-25 began with an adopted position count of 19,027. During FY 2024-25, there were 39 positions added during the September Budget Update. With the Mid-Year Budget Report, there was a net addition of 19 positions and a total of 132 vacant position deletions in accordance with the Budget Action Plan. 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:

<b>FY 2024-25 Position Changes Summary</b>	
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)
<b>Authorized Positions FY 2024-25 Year-End</b>	<b>18,779</b>

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

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:

<b>Budget Control</b>	<b>Title Class</b>	<b>Title Class Description</b>	<b># of Positions</b>
<b>Program I – Public Protection</b>			
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)
		<b>Subtotal – Program I</b>	<b>(7)</b>
<b>Program II – Community Services</b>			
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)

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

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)
		<b>Subtotal – Program II</b>	<b>(19)</b>
<b>Program III – Infrastructure &amp; Environmental Resources</b>			
OC Public Works (080)	3112CP	Air Conditioning Mechanic	(1)
	1662SM	Senior Permit Technician	(1)
OC Road (115)	1716GE	Surveyor I	(1)
		<b>Subtotal – Program III</b>	<b>(3)</b>
<b>Total Aged Vacant Deletions</b>			<b>(29)</b>

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
<b>Program I – Public Protection</b>			
Public Defender (058)	2308AT	Attorney III	(3)
		<b>Subtotal – Program I</b>	<b>(3)</b>
<b>Total FY 2024-25 Limited-Term Position Review Deletions</b>			<b>(3)</b>

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	
<b>Program I - Public Protection</b>										
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	057	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%
<b>General Fund Subtotal</b>		<b>6,365</b>	<b>6,296</b>	<b>(10)</b>	<b>6,286</b>	<b>23</b>	<b>73</b>	<b>342</b>	<b>438</b>	<b>7.0%</b>
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%
<b>Non-General Funds Subtotal</b>		<b>76</b>	<b>72</b>	<b>0</b>	<b>72</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>6.9%</b>
<b>TOTAL PROGRAM I - PUBLIC PROTECTION</b>		<b>6,441</b>	<b>6,368</b>	<b>(10)</b>	<b>6,358</b>	<b>23</b>	<b>73</b>	<b>347</b>	<b>443</b>	<b>7.0%</b>
<b>Program II - Community Services</b>										
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%
<b>General Fund Subtotal</b>		<b>8,479</b>	<b>8,335</b>	<b>(15)</b>	<b>8,320</b>	<b>86</b>	<b>157</b>	<b>629</b>	<b>872</b>	<b>10.5%</b>
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%
<b>Non-General Funds Subtotal</b>		<b>877</b>	<b>846</b>	<b>(4)</b>	<b>842</b>	<b>15</b>	<b>17</b>	<b>64</b>	<b>96</b>	<b>11.4%</b>
<b>TOTAL PROGRAM II - COMMUNITY SERVICES</b>		<b>9,356</b>	<b>9,181</b>	<b>(19)</b>	<b>9,162</b>	<b>101</b>	<b>174</b>	<b>693</b>	<b>968</b>	<b>10.6%</b>

**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	
<b>Program III - Infrastructure &amp; Environmental Resources</b>										
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%
<b>General Fund Subtotal</b>		<b>415</b>	<b>394</b>	<b>(2)</b>	<b>392</b>	<b>4</b>	<b>12</b>	<b>36</b>	<b>52</b>	<b>13.3%</b>
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%
<b>Non-General Funds Subtotal</b>		<b>912</b>	<b>969</b>	<b>(1)</b>	<b>968</b>	<b>9</b>	<b>25</b>	<b>129</b>	<b>163</b>	<b>16.8%</b>
<b>TOTAL PROGRAM III - INFRASTRUCTURE &amp; ENVIRONMENTAL RESOURCES</b>		<b>1,327</b>	<b>1,363</b>	<b>(3)</b>	<b>1,360</b>	<b>13</b>	<b>37</b>	<b>165</b>	<b>215</b>	<b>15.8%</b>
<b>Program IV - General Government Services</b>										
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%
<b>General Fund Subtotal</b>		<b>1,543</b>	<b>1,540</b>	<b>0</b>	<b>1,540</b>	<b>11</b>	<b>7</b>	<b>139</b>	<b>157</b>	<b>10.2%</b>
<b>TOTAL PROGRAM IV - GENERAL GOVERNMENT SERVICES</b>		<b>1,543</b>	<b>1,540</b>	<b>0</b>	<b>1,540</b>	<b>11</b>	<b>7</b>	<b>139</b>	<b>157</b>	<b>10.2%</b>

**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	
<b>Program VII - Insurance, Reserves &amp; Miscellaneous</b>										
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%
<b>General Fund Subtotal</b>		<b>157</b>	<b>157</b>	<b>0</b>	<b>157</b>	<b>1</b>	<b>2</b>	<b>10</b>	<b>13</b>	<b>8.3%</b>
OCIT Countywide Services	289	73	72		72	0	0	6	6	8.3%
Workers' Compensation ISF	293	23	23		23	0	0	2	2	8.7%
Property & Casualty ISF	294	14	14		14	0	0	1	1	7.1%
OC Fleet Services	296	76	76		76	0	0	7	7	9.2%
Reprographics ISF	297	17	17		17	0	0	1	1	5.9%
<b>Non-General Funds Subtotal</b>		<b>203</b>	<b>202</b>	<b>0</b>	<b>202</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>17</b>	<b>8.4%</b>
<b>TOTAL PROGRAM VII - INSURANCE, RESERVES &amp; MISCELLANEOUS</b>		<b>360</b>	<b>359</b>	<b>0</b>	<b>359</b>	<b>1</b>	<b>2</b>	<b>27</b>	<b>30</b>	<b>8.4%</b>
<b>GENERAL FUND TOTAL</b>		<b>16,959</b>	<b>16,722</b>	<b>(27)</b>	<b>16,695</b>	<b>125</b>	<b>251</b>	<b>1,156</b>	<b>1,532</b>	<b>9.2%</b>
<b>NON-GENERAL FUNDS TOTAL</b>		<b>2,068</b>	<b>2,089</b>	<b>(5)</b>	<b>2,084</b>	<b>24</b>	<b>42</b>	<b>215</b>	<b>281</b>	<b>13.5%</b>
<b>GRAND TOTAL</b>		<b>19,027</b>	<b>18,811</b>	<b>(32)</b>	<b>18,779</b>	<b>149</b>	<b>293</b>	<b>1,371</b>	<b>1,813</b>	<b>9.7%</b>

<b>% of Total Vacant</b>	<b>8.2%</b>	<b>16.2%</b>	<b>75.6%</b>	<b>100.0%</b>
--------------------------	-------------	--------------	--------------	---------------

<b>Comparison to Previous Periods:</b>	<b>18+</b>	<b>12 - 17</b>	<b>0 - 11</b>	<b>TOTAL</b>
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	
<b>TOTALS</b>		<b>\$21,787,125</b>	<b>\$21,787,125</b>

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**

<b>Budget Control</b>	<b>Budget Action Description</b>	<b>Expense Budget Amount</b>	<b>Revenue Budget Amount</b>	<b>Inc/Dec Reserves</b>	<b>Net County Cost</b>
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)
	<b>Net Budget Adjustments</b>	<b>1,381,840</b>	<b>1,381,840</b>	<b>0</b>	<b>0</b>
012	Increase Services and Supplies	55,350			55,350
012	Increase Transfer In from Fund 12N		55,350		(55,350)
	<b>Net Budget Adjustments</b>	<b>55,350</b>	<b>55,350</b>	<b>0</b>	<b>0</b>
019	Increase Intrafund Transfers	24,498			24,498
019	Increase Miscellaneous Revenues		24,498		(24,498)
	<b>Net Budget Adjustments</b>	<b>24,498</b>	<b>24,498</b>	<b>0</b>	<b>0</b>
025	Increase Salaries and Employee Benefits	618,787			618,787
025	Increase Charges for Services		618,787		(618,787)
	<b>Net Budget Adjustments</b>	<b>618,787</b>	<b>618,787</b>	<b>0</b>	<b>0</b>
030	Increase Intrafund Transfers	537,064			537,064
030	Increase Revenue from Use of Money & Property		537,064		(537,064)
	<b>Net Budget Adjustments</b>	<b>537,064</b>	<b>537,064</b>	<b>0</b>	<b>0</b>
037	Increase Intrafund Transfers	578,342			578,342
037	Increase Charges for Services		578,342		(578,342)
	<b>Net Budget Adjustments</b>	<b>578,342</b>	<b>578,342</b>	<b>0</b>	<b>0</b>
057	Increase Services and Supplies	559			559
057	Increase Transfer In from Fund 138		559		(559)
	<b>Net Budget Adjustments</b>	<b>559</b>	<b>559</b>	<b>0</b>	<b>0</b>
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)
	<b>Net Budget Adjustments</b>	<b>3,186,101</b>	<b>3,186,101</b>	<b>0</b>	<b>0</b>

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

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

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

<b>Budget Control</b>	<b>Budget Action Description</b>	<b>Expense Budget Amount</b>	<b>Revenue Budget Amount</b>	<b>Inc/Dec Reserves</b>	<b>Net County Cost</b>
280	Increase Special Items	4,922,791			4,922,791
280	Increase Transfer In from Fund 281		4,922,791		(4,922,791)
	<b>Net Budget Adjustments</b>	<b>4,922,791</b>	<b>4,922,791</b>	<b>0</b>	<b>0</b>
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)
	<b>Net Budget Adjustments</b>	<b>4,149,979</b>	<b>4,149,979</b>	<b>0</b>	<b>0</b>
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)
	<b>Net Budget Adjustments</b>	<b>13,067,881</b>	<b>13,067,881</b>	<b>0</b>	<b>0</b>
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)
	<b>Net Budget Adjustments</b>	<b>5,795,139</b>	<b>5,795,139</b>	<b>0</b>	<b>0</b>
299	Increase Special Items	4,210,000			4,210,000
299	Increase Transfer In from Fund 295		4,210,000		(4,210,000)
	<b>Net Budget Adjustments</b>	<b>4,210,000</b>	<b>4,210,000</b>	<b>0</b>	<b>0</b>
	<b>GRAND TOTAL - BUDGET ADJUSTMENTS</b>	<b>60,780,652</b>	<b>57,159,589</b>	<b>(3,621,064)</b>	<b>0</b>

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

<b>Budget Control</b>	<b>Budget Action Description</b>	<b>Expense Budget Amount</b>	<b>Revenue Budget Amount</b>	<b>Inc/Dec Reserves</b>	<b>Net County Cost</b>
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)
	<b>Net Budget Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
041	Increase Services & Supplies	22,098			22,098
004	Decrease Appropriation for Contingencies	(22,098)			(22,098)
	<b>Net Budget Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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)
	<b>Net Budget Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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)
	<b>Net Budget Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>GRAND TOTAL - BUDGET ADJUSTMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

<b>Budget Control</b>	<b>Budget Action Description</b>	<b>Expense Budget Amount</b>	<b>Revenue Budget Amount</b>	<b>Inc/Dec Reserves</b>	<b>Net County Cost</b>
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)
	<b>Net Budget Adjustments</b>	<b>1,381,840</b>	<b>1,381,840</b>	<b>0</b>	<b>0</b>
042	Increase Transfer Out to Fund 13T	1,976,018			1,976,018
042	Decrease Services and Supplies	(1,976,018)			(1,976,018)
	<b>Net Budget Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
071	Increase Transfer Out to Fund 113	45,024			45,024
071	Decrease Services and Supplies	(45,024)			(45,024)
	<b>Net Budget Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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)
	<b>Net Budget Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
122	Increase Transfer Out to Fund 100-026	15,488			15,488
122	Decrease Services and Supplies	(15,488)			(15,488)
	<b>Net Budget Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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)
	<b>Net Budget Adjustments</b>	<b>3,621,064</b>	<b>0</b>	<b>(3,621,064)</b>	<b>0</b>
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)
	<b>Net Budget Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
138	Increase Transfer Out to Fund 100-057	559			559
138	Decrease Services and Supplies	(559)			(559)
	<b>Net Budget Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

<b>Budget Control</b>	<b>Budget Action Description</b>	<b>Expense Budget Amount</b>	<b>Revenue Budget Amount</b>	<b>Inc/Dec Reserves</b>	<b>Net County Cost</b>
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)
	<b>Net Budget Adjustments</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>
15L	Increase Transfer Out to Fund 100-060	1,620,827			1,620,827
15L	Decrease Special Items	(1,620,827)			(1,620,827)
	<b>Net Budget Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
281	Increase Transfer Out to Fund 280	4,922,791			4,922,791
281	Decrease Structures and Improvements	(4,922,791)			(4,922,791)
	<b>Net Budget Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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)
	<b>Net Budget Adjustments</b>	<b>5,580,436</b>	<b>5,580,436</b>	<b>0</b>	<b>0</b>
400	Increase Transfer Out to Fund 100-026	69,000			69,000
400	Decrease Services and Supplies	(69,000)			(69,000)
	<b>Net Budget Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>GRAND TOTAL - BUDGET ADJUSTMENTS</b>	<b>10,201,500</b>	<b>6,580,436</b>	<b>(3,621,064)</b>	<b>0</b>





*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](http://www.ocgov.com)

Visit the County website at [www.ocgov.com](http://www.ocgov.com) for more information about County programs and Board meeting dates and agendas.

© Copyright 2025-2026 County of Orange. All rights reserved.