



FY 2024-25 Public Budget Workshop

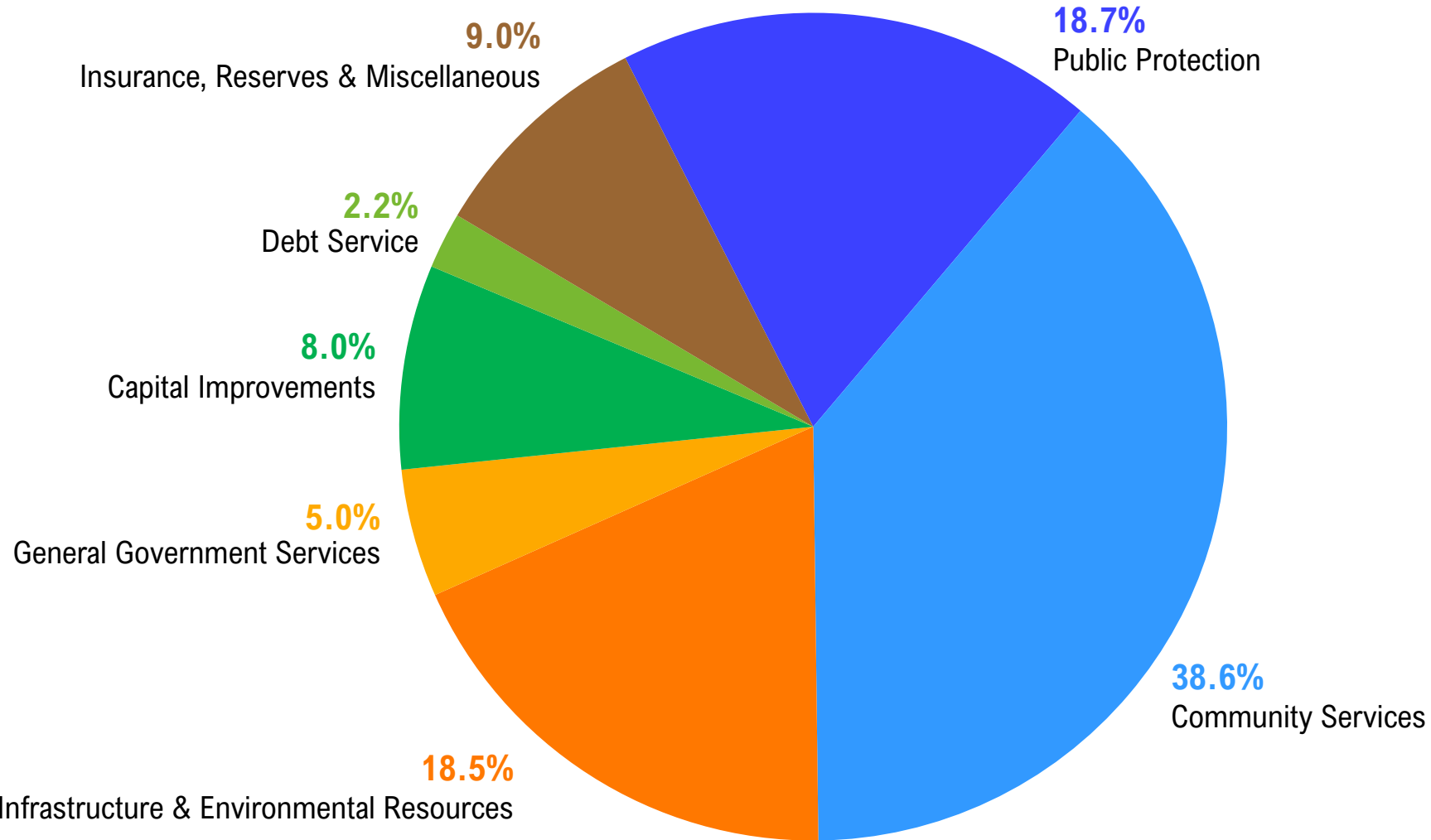




Kim Engelby **County Budget & Finance Director**

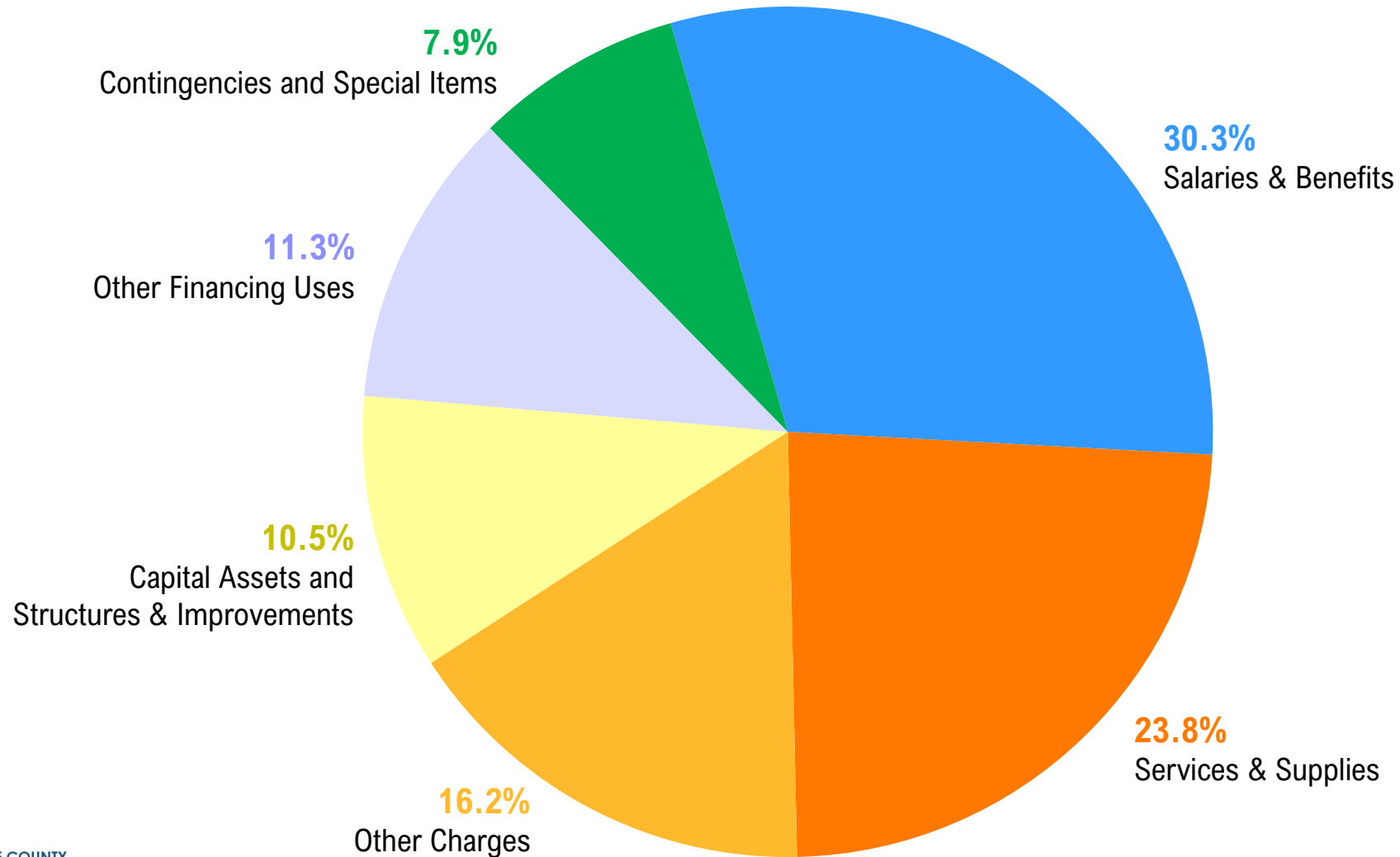


County Appropriations by Program FY 2024-25 Recommended Budget Total = \$9.5 Billion



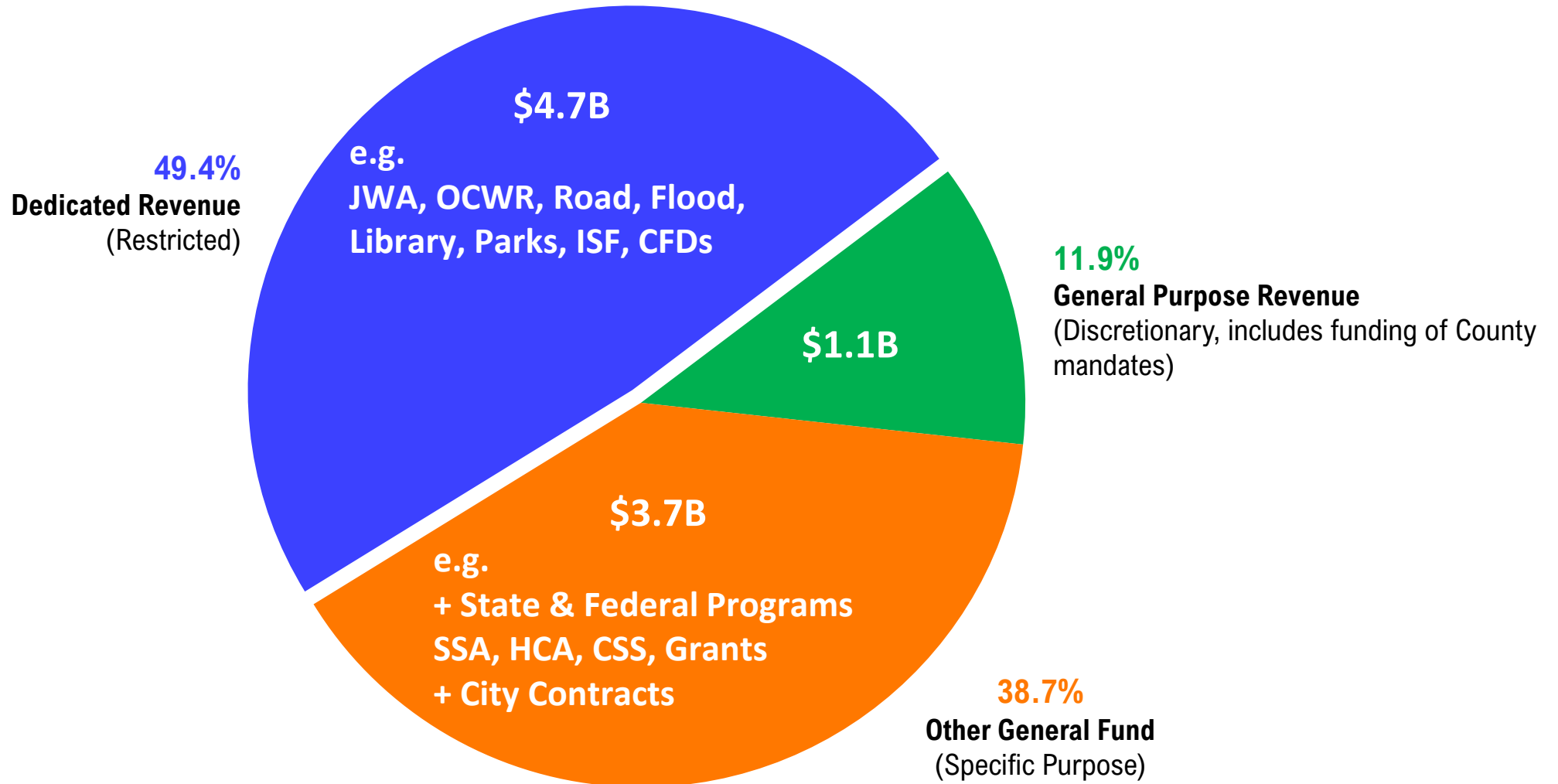


County Appropriations by Expenditure Category FY 2024-25 Recommended Budget Total = \$9.5 Billion



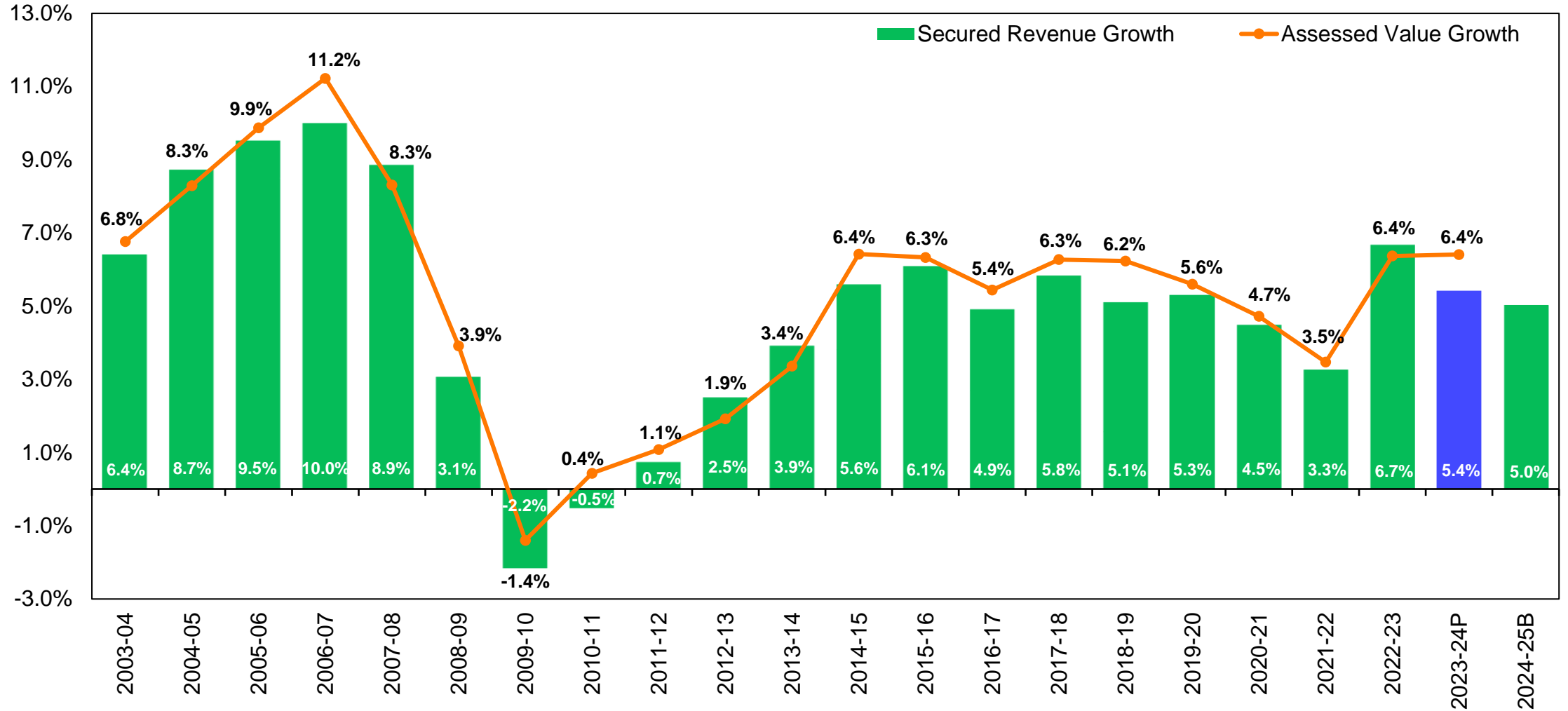


County Revenue Budget FY 2024-25 Recommended Budget Total = \$9.5 Billion





Secured Property Tax Revenue & Assessed Value



FY 2023-24 includes a budgeted Secured Revenue Growth of 3.5%

Major Revenue Sources

- **Property Tax – \$1,050M**

- **Realignment – \$917M**
 - ▶ 1991 Realignment – \$241M
 - ▶ 2011 Realignment – \$666M
 - ▶ Juvenile Justice Realignment – \$10M

- **Public Safety Sales Tax (Prop. 172) – \$439M**

- **Mental Health Services Act (MHSA) – \$220M**

State and Federal Special Allocations

FY 2022-23

\$21.5M

\$5.0M – OC CARES
\$3.5M – OCSD
\$3.0M – HCA
\$10.0M – Mind OC

FY 2023-24

\$4.4M

\$3.4M – HCA
\$1.0M – OC Parks

**FY 2024-25
(Requested)**

\$87.4M

\$72.8M – OCPW
\$11.0M – OC CARES
\$3.6M – OC Parks



Restore Augmentations

Program	Department	CEO Recommendation			
		Requested Net County Cost	Ongoing Net County Cost	One-Time Net County Cost	Total
I. Public Protection		\$ 85,759,720	\$ 77,723,293	\$ 8,036,427	\$ 85,759,720
II. Community Services [1]		30,256,528	23,798,803	0	23,798,803
III. Infrastructure & Environmental Services		1,576,787	1,576,787	0	1,576,787
IV. General Government		14,551,679	14,551,679	0	14,551,679
Total – Restore Augmentations		\$132,144,714	\$ 117,650,562	\$ 8,036,427	\$ 125,686,989

[1] Program II includes \$6.4M restoration of 37 positions, appropriations and revenue for Health Care Agency, Environmental Health Services contingent upon Board of Supervisors approval of revised Environmental Health Services Fees. The revised Environmental Health Fee Study is anticipated to be heard by the Board of Supervisors on 6/4/2024.



Expand Augmentations

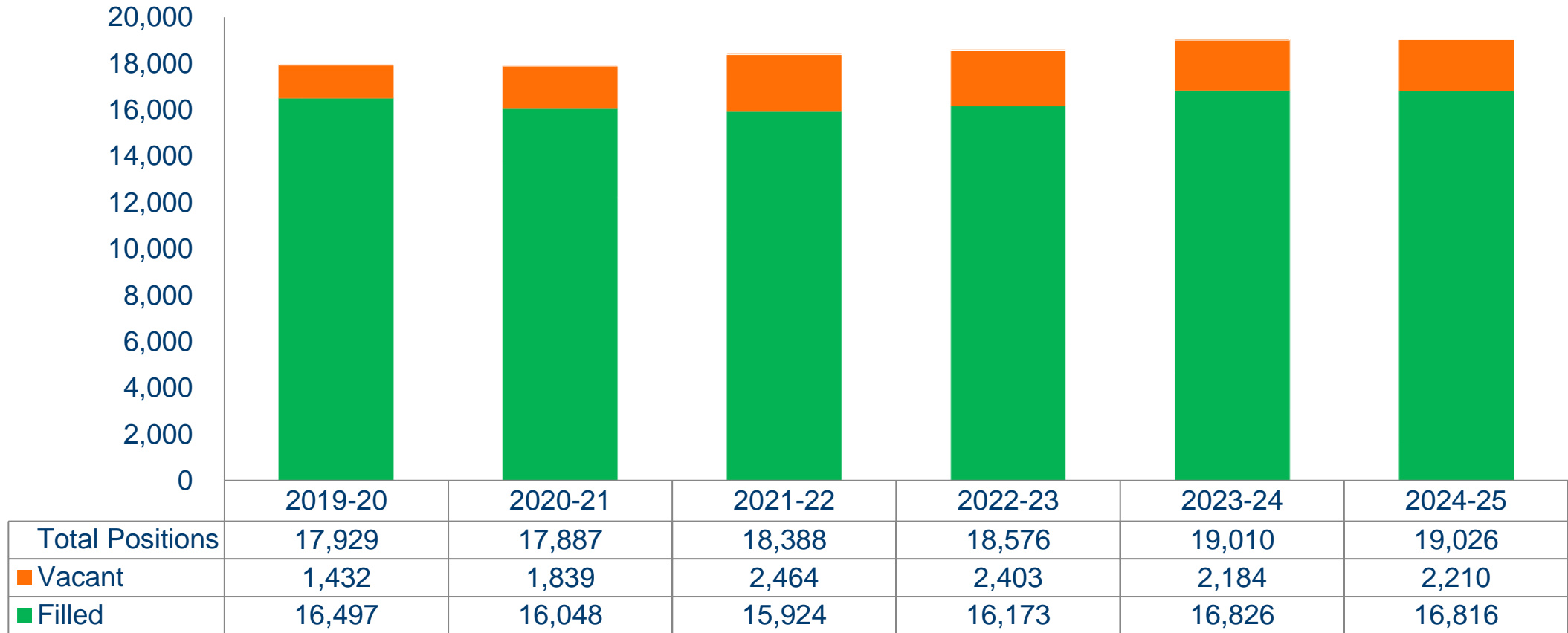
Program	Department	CEO Recommendation			
		Requested Net County Cost	Ongoing Net County Cost	One-Time Net County Cost [2]	Total
I. Public Protection		\$ 16,745,046	\$ 234,046	\$ 16,511,000	\$ 16,745,046
II. Community Services		651,290	651,290	0	651,290
III. Infrastructure & Environmental Resources		331,827	0	331,827	331,827
IV. General Government		1,607,349	218,784	0	218,784
VII. Insurance, Reserves & Miscellaneous [1]		0	0	0	0
Total – Expand Augmentations		\$ 19,335,512	\$ 1,104,120	\$ 16,842,827	\$ 17,946,947

[1] Program VII augmentations requested no Net County Cost

[2] One-time funds include Teeter revenue (\$13M) and Countywide IT Projects Non-General Fund 15I, funded by Net County Cost (\$1.4M)



Position History



Data as of Fourth Quarter/Year-End Budget Report

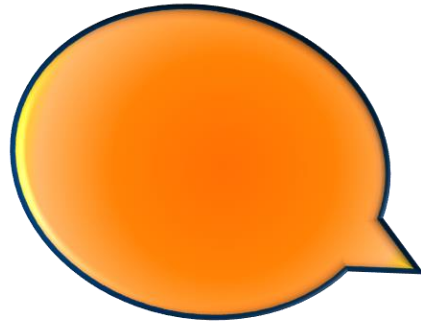
↑
2023-24
MBAR*

↑
2023-24 MBAR*
Plus Technical and
Recommended
Expand Positions

Currently at the highest position point count.
The previous high point was in FY 2007-08 at 18,675

*Mid-Year Budget Report

Public Comments

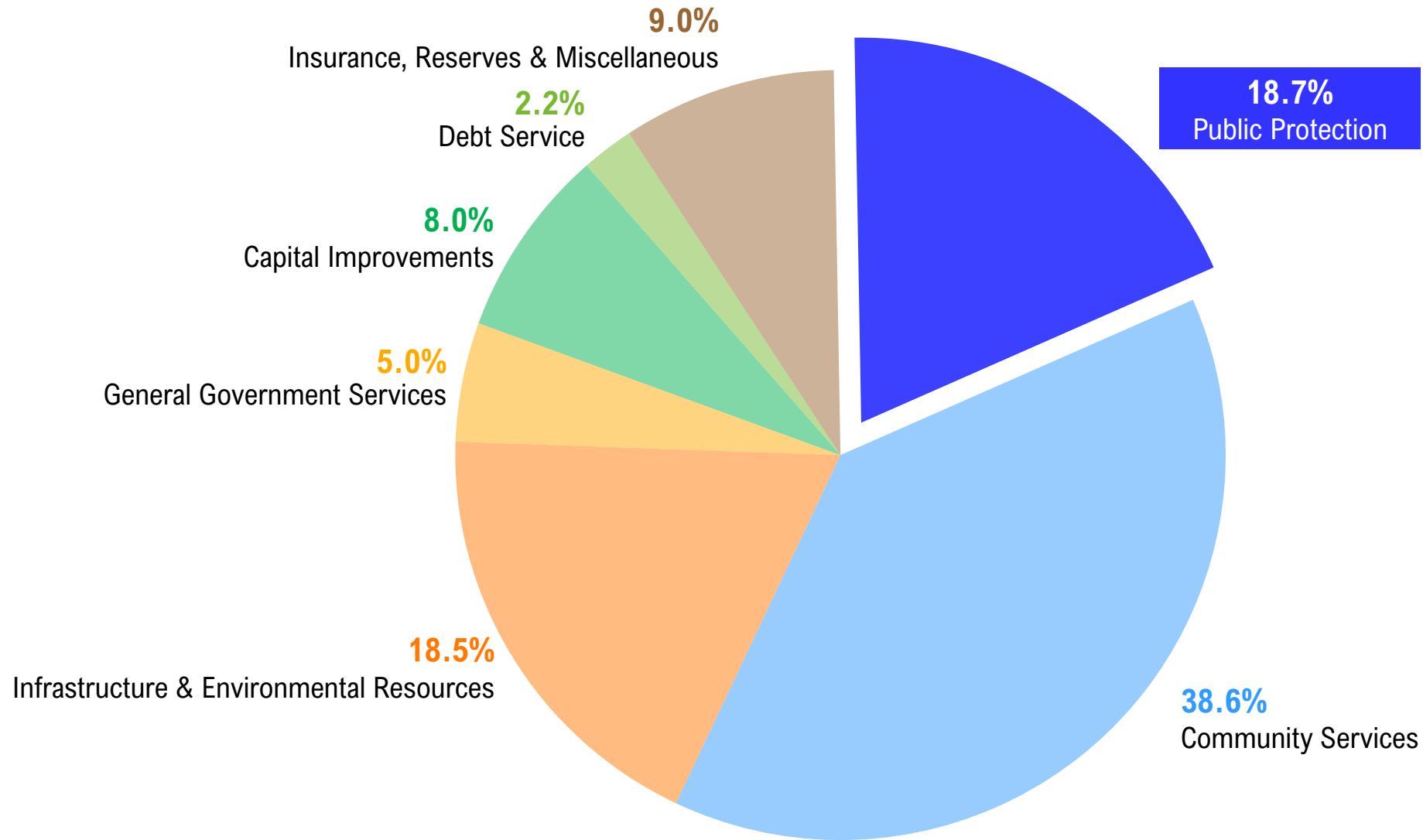




Karalyn Meeh **County Budget & Finance Office**



Program I – Public Protection





Public Protection Base Budgets Pages 81 – 149 of the Recommended Budget

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

Department	No. of Budgets	Appropriations	Revenue [1]	Net County Cost	Positions
District Attorney-Public Administrator [2]	7	\$ 207.8	\$ 132.5	\$ 75.3	799
Sheriff-Coroner [2]	18	1,156.3	918.1	238.2	4,019
Office of Independent Review [2]	1	1.5	0.0	1.5	6
Probation [2]	3	227.9	122.7	105.2	1,035
Public Defender [2]	2	106.4	12.4	94.0	384
CEO Administered Funds [2]	8	75.0	18.5	56.5	0
Total – Base Budgets	39	\$1,774.9	\$1,204.2	\$570.7	6,243

[1] Revenue may include fund balance

[2] Includes Technical and Reduce Augmentations



Public Protection

Summary of Technical Augmentations Included in Base Budget

Department (Augmentation Book)	Appropriations	Net County Cost	Positions
District Attorney-Public Administrator (Page 7)			
026 – Delete One Position Per County Vacant Position Policy	\$0	\$0	(1)
Sheriff-Coroner (Page 20 & 25)			
060 – Add One Position Transferred from Inmate Welfare, Fund 144	0	0	1
144 – Delete One Position Transferred to Sheriff-Coroner, Budget Control 060	0	0	(1)
Probation (Page 14)			
057 – Delete Ten Positions Per County Vacant Position Policy	0	0	(10)
Public Defender (Page 15)			
058 – Delete Seven Positions Per County Vacant Position Policy	0	0	(7)
Total – Technical Augmentations	\$0	\$0	(18)



Public Protection

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

Department (Augmentation Book)	Positions	Department Request	CEO Recommendation
		Appropriations & Net County Cost	
026 – District Attorney-Public Administrator (Page 8)	(105)	(\$ 22,682,128)	(\$ 22,682,128)
029 – Public Administrator (Page 10)	(3)	(241,783)	(241,783)
060 – Sheriff-Coroner (Page 21)	0	(47,996,363)	(47,996,363)
051 – Office of Independent Review (Page 12)	0	(119,126)	(119,126)
058 – Public Defender (Page 16)	(83)	(12,086,852)	(12,086,852)
081 – Trial Courts (Page 26)	0	(2,633,468)	(2,633,468)
Total – Reduce Augmentations	(191)	(\$ 85,759,720)	(\$ 85,759,720)

Public Protection Discussion and Straw Votes

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





Public Protection

Total Recommended Restore and Expand Augmentations

Department	CEO Recommendation					
	Pos.	Appropriations		Net County Cost		
		Ongoing	One-Time [1]	Ongoing	One-Time [1]	Total
District Attorney-Public Administrator	108	\$ 22,923,911	\$ 0	\$ 22,923,911	\$ 0	\$ 22,923,911
Sheriff-Coroner	0	39,959,936	24,547,427	39,959,936	24,547,427	64,507,363
Office of Independent Review	0	119,126	0	119,126	0	119,126
Public Defender	90	13,524,043	0	12,320,898	0	12,320,898
County Executive Office	0	2,633,468	0	2,633,468	0	2,633,468
Total	198	\$ 79,160,484	\$ 24,547,427	\$ 77,957,339	\$ 24,547,427	\$ 102,504,766

[1] One-Time funds include Teeter revenue (\$13M).



Public Protection Restore Augmentations for Board Consideration

Department (Augmentation Book)	Pos.	Department Request	CEO Appropriations Recommendation		
			Ongoing Net County Cost	One-Time Net County Cost	Total
District Attorney-Public Administrator					
026 – District Attorney-Public Administrator (Page 9)	105	\$ 22,682,128	\$ 22,682,128	\$ 0	\$ 22,682,128
029 – Public Administrator (Page 11)	3	241,783	241,783	0	241,783
060 – Sheriff-Coroner (Page 22)	0	47,996,363	39,959,936	8,036,427	47,996,363
051 – Office of Independent Review (Page 13)	0	119,126	119,126	0	119,126
058 – Public Defender (Page 17)	83	12,086,852	12,086,852	0	12,086,852
081 – Trial Courts (Page 27)	0	2,633,468	2,633,468	0	2,633,468
Total – Restore Augmentations	191	\$ 85,759,720	\$ 77,723,293	\$ 8,036,427	\$ 85,759,720

Public Protection Discussion and Straw Vote

→ Straw Vote – Restore Augmentations





Sheriff-Coroner

Expand Augmentations for Board Consideration

Pages 23 – 24 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
060	Purchase of One Search & Rescue Helicopter	0	\$15,890,000	\$15,890,000	0	\$15,890,000	\$15,890,000
060	Purchase of Seventeen Vehicles	0	621,000	621,000	0	621,000	621,000
Total – Expand Augmentations [1]		0	\$16,511,000	\$16,511,000	0	\$16,511,000	\$16,511,000

[1] Recommend One-Time Appropriations

Sheriff-Coroner Discussion and Straw Vote

→ Straw Vote – Expand Augmentations





Public Defender

Expand Augmentations for Board Consideration Pages 18 – 19 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
058	Add Six Positions for CARE Act Program	6	\$ 1,203,145	\$ 0	6	\$ 1,203,145	\$ 0
058	Add One Position for Immigration Support Services	1	234,046	234,046	1	234,046	234,046
Total – Expand Augmentations [1]		7	\$ 1,437,191	\$234,046	7	\$ 1,437,191	\$234,046

[1] Recommend Ongoing Appropriations

Public Defender Discussion and Straw Vote

→ Straw Vote – Expand Augmentations

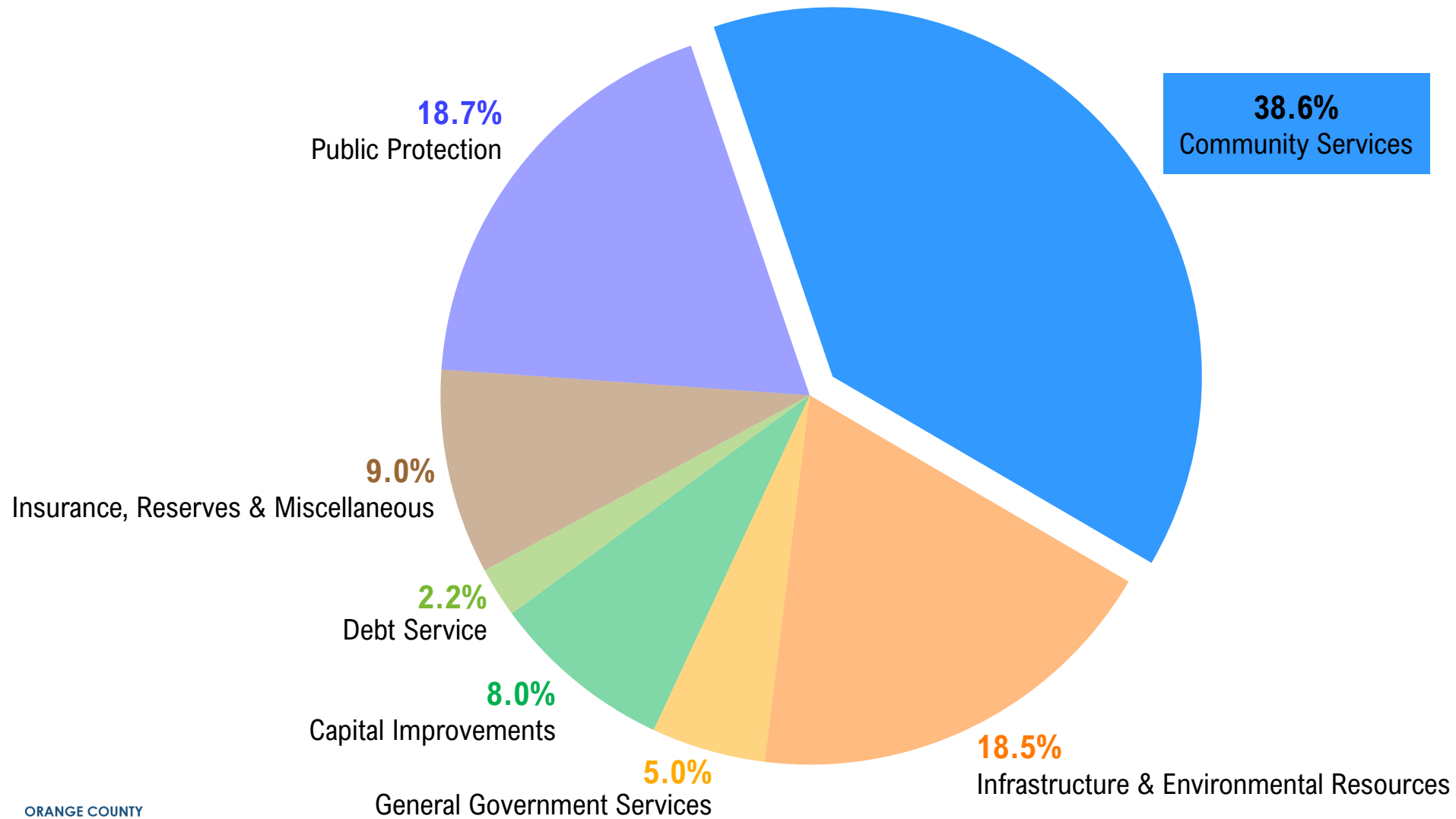




Julia Rinaldi **County Budget & Finance Office**



Program II – Community Services





Community Services Base Budgets Pages 151 – 223 of the Recommended Budget

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

Department	No. of Budgets	Appropriations	Revenue [1]	Net County Cost	Positions
OC Community Resources [2]	23	\$ 784.4	\$ 777.1	\$ 7.3	1,158
Child Support Services [2]	2	61.5	61.5	0.0	385
Health Care Agency [2]	7	1,158.8	1,054.9	103.9	3,013
Social Services Agency [2]	6	1,277.1	1,198.1	79.0	4,705
CEO Administered Funds	4	389.8	389.8	0.0	0
Total – Base Budgets	42	\$ 3,671.6	\$ 3,481.4	\$ 190.2	9,261

[1] Revenue may include fund balance

[2] Includes Technical and Reduce Augmentations



Community Services

Summary of Technical Augmentations Included in Base Budget

Department (Augmentation Book)	Appropriations	Net County Cost	Positions
OC Community Resources (Pages 36 – 37, 40)			
120 – Delete Three Positions Per County Vacant Position Policy	\$ 0	\$ 0	(3)
15F – Delete One Position Transferred to OC Housing, Fund 15G	0	0	(1)
405 – Convert Two Part-Time Positions to One Full-Time Position for OC Parks	0	0	(1)
Child Support Services (Page 41)			
027 – Delete Three Positions Per County Vacant Position Policy	0	0	(3)
Health Care Agency (Page 42)			
042 – Delete Thirty-Six Positions Per County Vacant Position Policy	0	0	(36)
Social Services Agency (Page 48)			
063 – Delete Two Positions Per County Vacant Position Policy	0	0	(2)
Total – Technical Augmentations	\$ 0	\$ 0	(46)



Community Services

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

Department (Augmentation Book)	Positions	Department Request	CEO Recommendation
	Appropriations & Net County Cost		
012 – OC Community Resources (Page 31)	0	(\$ 717,435)	(\$ 717,435)
042 – Health Care Agency (Page 43)	(37)	(9,716,400)	(9,716,400)
063 – Social Services Agency (Page 49)	0	(19,822,693)	(19,822,693)
Total – Reduce Augmentations	(37)	(\$ 30,256,528)	(\$ 30,256,528)

Community Services Discussion and Straw Vote

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





Community Services

Total Recommended Restore and Expand Augmentations

Department	CEO Recommendation					
	Pos.	Appropriations		Net County Cost		
		Ongoing	One-Time	Ongoing	One-Time	Total
OC Community Resources	9	\$ 2,548,205	\$0	\$ 1,368,725	\$0	\$ 1,368,725
Health Care Agency [1]	85	20,560,176	0	3,258,675	0	3,258,675
Social Services Agency	0	19,822,693	0	19,822,693	0	19,822,693
Total	94	\$ 42,931,074	\$0	\$24,450,093	\$0	\$24,450,093

[1] Includes Restore and one Expand Augmentation for Environmental Health Services contingent upon Board of Supervisors approval of revised Environmental Health Services Fees. The revised Environmental Health Fee Study is anticipated to be heard by the Board of Supervisors on 6/4/2024.



Community Services

Restore Augmentations for Board Consideration

Department (Augmentation Book)	Positions	Department Request	CEO Appropriations Recommendation		
			Ongoing Net County Cost	One-Time Net County Cost	Total
012 – OC Community Resources (Page 32)	0	\$ 717,435	\$ 717,435	\$ 0	\$ 717,435
042 – Health Care Agency (Page 44) [1]	37	9,716,400	3,258,675	0	3,258,675
063 – Social Services Agency (Page 50)	0	19,822,693	19,822,693	0	19,822,693
Total – Restore Augmentations	37	\$ 30,256,528	\$ 23,798,803	\$ 0	\$ 23,798,803

[1] Health Care Agency includes \$6.4M restoration of 37 positions, appropriations and revenue for Environmental Health Services contingent upon Board of Supervisors approval of revised Environmental Health Services Fees. The revised Environmental Health Fee Study is anticipated to be heard by the Board of Supervisors on 6/4/2024.

Community Services Discussion and Straw Vote

→ Straw Vote – Restore Augmentations





OC Community Resources

Expand Augmentations for Board Consideration

Pages 33 – 35, 38 – 39 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
012	Add Two Positions for OC Parks Administrative Support	2	\$ 217,640	\$ 0	2	\$ 217,640	\$ 0
012	Add One Position for Veterans Services	1	108,820	82,460	1	108,820	82,460
012	Add One Position for Office on Aging	1	94,418	0	1	94,418	0
012	Add One Position for Workforce and Economic Development	1	200,878	0	1	200,878	0
012	Support Housing Funding Strategy	0	568,830	568,830	0	568,830	568,830
15G	Add Four Positions to Support Housing Funding Strategy	4	640,184	0	4	640,184	0
Total – Expand Augmentations [1]		9	\$ 1,830,770	\$ 651,290	9	\$ 1,830,770	\$ 651,290

[1] Recommend Ongoing Appropriations

OC Community Resources Discussion and Straw Vote

→ Straw Vote – Expand Augmentations





Health Care Agency Expand Augmentations for Board Consideration Pages 45 – 47 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
042	Add Three Positions for Orangewood Children and Family Center and One Position for Juvenile Hall Medical Care	4	\$ 0	\$ 0	4	\$ 0	\$ 0
042	Add Thirty-Two Positions for Correctional Health Services	32	8,747,576	0	32	8,747,576	0
042	Add Twelve Positions for Environmental Health Services [2]	12	2,096,200	0	12	2,096,200	0
Total – Expand Augmentations [1]		48	\$10,843,776	\$ 0	48	\$10,843,776	\$ 0

[1] Recommend Ongoing Appropriations

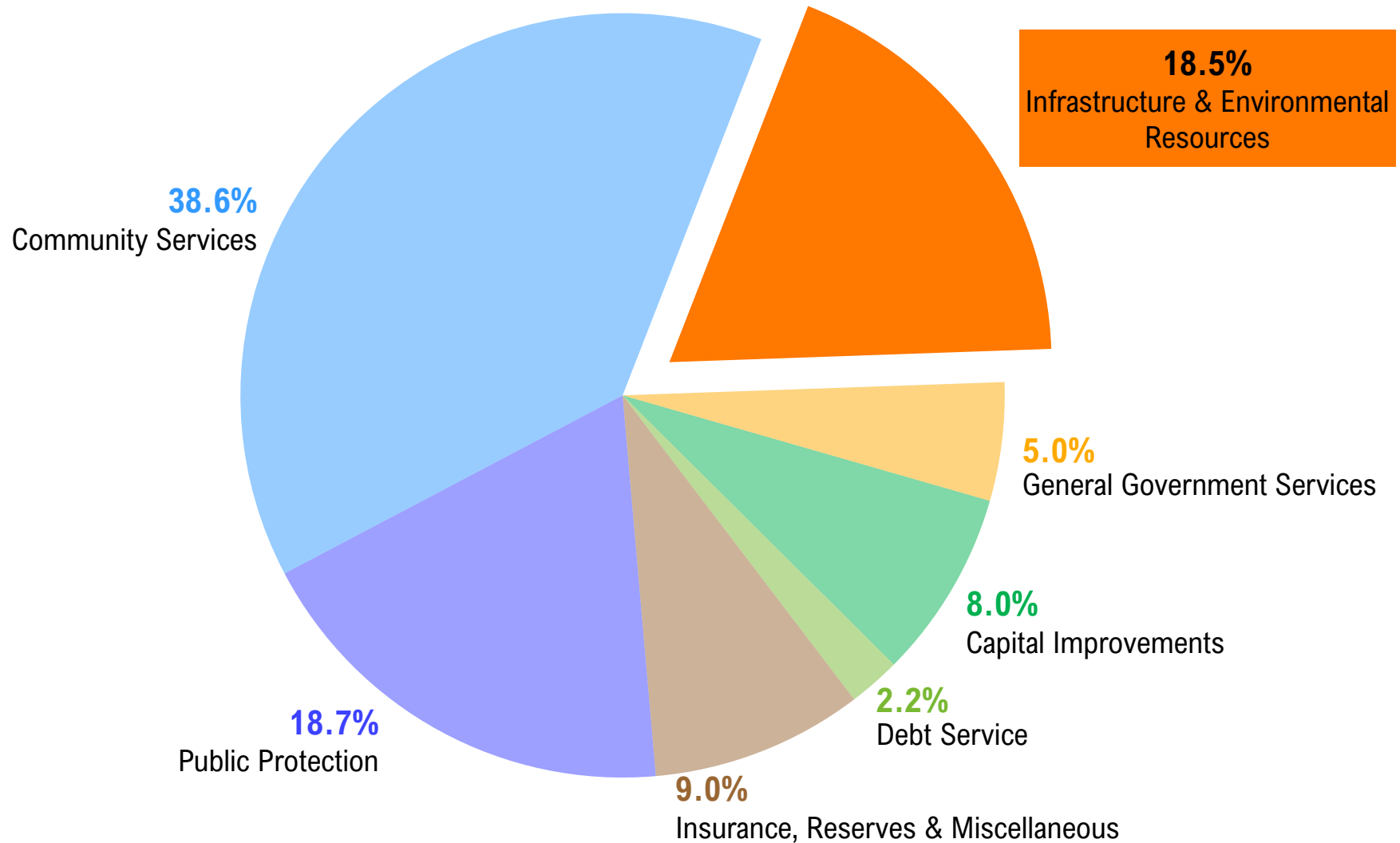
[2] Conditionally approve requested positions contingent upon Board of Supervisors approval of revised Environmental Health Services Fees. The revised Environmental Health Fee Study is anticipated to be heard by the Board of Supervisors on 6/4/2024.

Health Care Agency Discussion and Straw Vote

→ Straw Vote – Expand Augmentations



Program III – Infrastructure & Environmental Resources





Infrastructure & Environmental Resources Base Budgets Pages 225 – 274 of the Recommended Budget

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

Department	No. of Budgets	Appropriations	Revenue [1]	Net County Cost	Positions
OC Public Works [2]	17	\$ 692.5	\$ 655.6	\$ 36.9	836
John Wayne Airport [2]	3	518.2	518.2	0.0	180
OC Waste & Recycling	9	544.0	544.0	0.0	305
CEO Administered Fund	1	7.0	7.0	0.0	0
Total – Base Budgets	30	\$ 1,761.7	\$ 1,724.8	\$ 36.9	1,321

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



Infrastructure & Environmental Resources Summary of Technical Augmentations Included in Base Budget

Department (Augmentation Book)	Appropriations	Net County Cost	Positions
OC Public Works (Pages 53 – 54 & 58 – 60)			
080 – Delete Three Positions Transferred to Building & Safety General Fund, Budget Control 071	(\$ 342,460)	\$ 0	(3)
080 – Delete Three Positions Per County Vacant Position Policy	0	0	(3)
080 – Delete Fifty-Two Positions Transferred to John Wayne Airport, Fund 280	(6,821,588)	0	(52)
071 – Add Three Positions Transferred from OC Public Works, Budget Control 080	463,460	0	3
115 – Delete Two Positions Per County Vacant Position Policy	0	0	(2)
400 – Delete Three Positions Per County Vacant Position Policy	0	0	(3)
Airport – Operating (Page 61)			
280 – Add Fifty-Two Positions Transferred from OC Public Works, Budget Control 080	0	0	52
Total – Technical Augmentations	(\$ 6,700,588)	\$ 0	(8)



Infrastructure & Environmental Resources

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

Department (Augmentation Book)	Positions	Department Request	CEO Recommendation
	Appropriations & Net County Cost		
040 – Utilities (Page 56)	0	(\$1,576,787)	(\$1,576,787)
Total – Reduce Augmentations	0	(\$1,576,787)	(\$1,576,787)

Infrastructure & Environmental Resources Discussion and Straw Vote

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





Infrastructure & Environmental Resources Total Recommended Restore and Expand Augmentations

		CEO Recommendation				
Department	Pos.	Appropriations		Net County Cost		
		Ongoing	One-Time	Ongoing	One-Time	Total
OC Public Works	0	\$1,576,787	\$331,827	\$1,576,787	\$331,827	\$1,908,614
Airport – Operating Enterprise	6	0	0	0	0	0
Total	6	\$1,576,787	\$331,827	\$1,576,787	\$331,827	\$1,908,614



Infrastructure & Environmental Resources Restore Augmentation for Board Consideration

Department (Augmentation Book)	Pos.	Department Request	CEO Appropriations Recommendation		
			Ongoing Net County Cost	One-Time Net County Cost	Total
040 – Utilities (Page 57)	0	\$1,576,787	\$1,576,787	\$0	\$1,576,787
Total – Restore Augmentation	0	\$1,576,787	\$1,576,787	\$0	\$1,576,787

Infrastructure & Environmental Resources Discussion and Straw Vote

→ Straw Vote – Restore Augmentation





OC Public Works

Expand Augmentations for Board Consideration

Page 55 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
080	Purchase of Five Replacement Vehicles [1]	0	\$ 331,827	\$ 331,827	0	\$ 331,827	\$ 331,827
Total – Expand Augmentation		0	\$ 331,827	\$ 331,827	0	\$ 331,827	\$ 331,827

[1] Recommend One-Time Appropriations

OC Public Works Discussion and Straw Vote

→ Straw Vote – Expand Augmentation





Airport – Operating Enterprise

Expand Augmentations for Board Consideration

Pages 62 – 63 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
280	Add One Position for Safety Management System	1	\$0	\$0	1	\$0	\$0
280	Add Five Positions for Maintenance Division	5	0	0	5	0	0
Total – Expand Augmentations		6	\$0	\$0	6	\$0	\$0

Airport – Operating Enterprise Discussion and Straw Vote

→ Straw Vote – Expand Augmentations

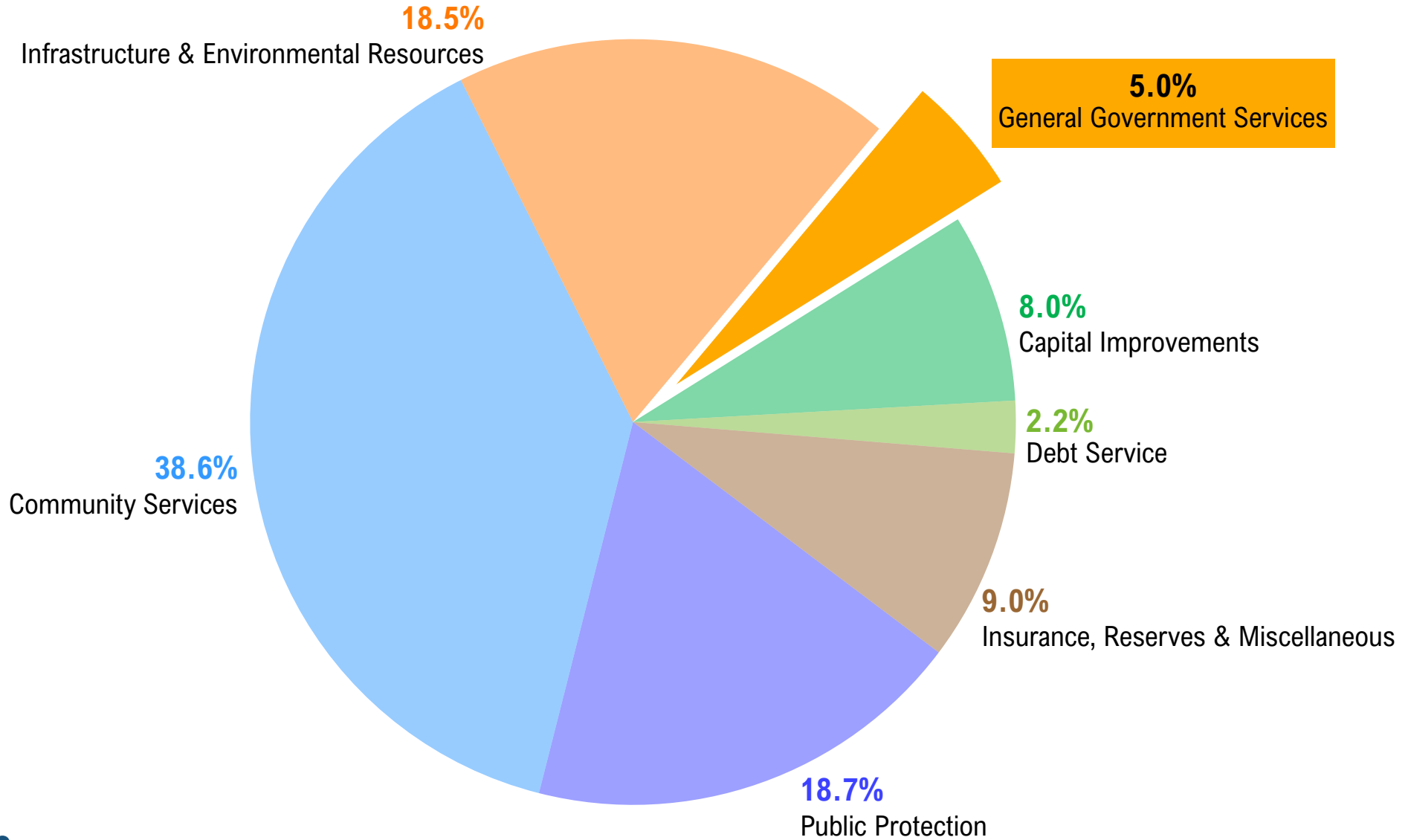




Karalyn Meeh **County Budget & Finance Office**



Program IV – General Government Services





General Government Services Base Budgets

Pages 275 – 358 of the Recommended Budget

----- in millions -----

Department	No. of Budgets	Appropriations	Revenue [1]	Net County Cost	Positions
Assessor [2]	2	\$ 45.6	\$ 0.2	\$ 45.4	270
Auditor-Controller [2]	3	39.4	11.5	27.9	429
Board of Supervisors	5	9.5	0.0	9.5	60
Clerk of the Board [2]	1	10.2	0.1	10.1	26
County Executive Office [2]	10	286.3	243.1	43.2	346
County Counsel [2]	1	13.1	4.8	8.3	102
Registrar of Voters [2]	1	23.0	7.7	15.3	56
OC Campaign Finance and Ethics Commission [2]	1	0.5	0.0	0.5	1
Clerk-Recorder	3	29.6	29.6	0.0	117
Treasurer-Tax Collector [2]	2	15.4	11.0	4.4	72
Internal Audit [2]	1	3.3	0.0	3.3	15
Total – Base Budgets	30	\$475.9	\$308.0	\$167.9	1,494

[1] Revenue may include fund balance

[2] Includes Technical and Reduce Augmentations



General Government Services

Summary of Technical Augmentations Included in Base Budget

Department (Augmentation Book)	Appropriations	Net County Cost	Positions
County Executive Office (Pages 79 & 82)			
017 – Delete Twenty-Five Positions, Appropriations, Revenue and Net County Cost Transferred to Office of Care Coordination, Budget Control 018	(\$ 50,747,547)	(\$ 15,410,479)	(25)
018 – Add Twenty-Five Positions, Appropriations, Revenue and Net County Cost Transferred from County Executive Office, Budget Control 017	50,747,547	15,410,479	25
Total – Technical Augmentations	\$ 0	\$ 0	0



General Government Services

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

Department (Augmentation Book)	Positions	Department Request	CEO Recommendation
	Appropriations & Net County Cost		
002 – Assessor (Page 67)	(10)	(\$ 1,309,923)	(\$ 1,309,923)
Auditor-Controller			
003 – Auditor-Controller (Page 69)	(5)	(1,079,340)	(1,079,340)
014 – CAPS Program (Page 74)	0	(1,831,338)	(1,831,338)
011 – Clerk of the Board (Page 77)	0	(1,175,347)	(1,175,347)
017 – County Executive Office (Page 80)	0	(2,473,474)	(2,473,474)
025 – County Counsel (Page 85)	0	(480,834)	(480,834)
031 – Registrar of Voters (Page 89)	0	(3,267,168)	(3,267,168)
052 – OC Campaign Finance and Ethics Commission (Page 91)	(1)	(87,224)	(87,224)
074 – Treasurer-Tax Collector (Page 93)	(6)	(2,480,341)	(2,480,341)
079 – Internal Audit (Page 96)	0	(366,690)	(366,690)
Total – Reduce Augmentations	(22)	(\$ 14,551,679)	(\$ 14,551,679)

General Government Services Discussion and Straw Vote

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





General Government Services Total Recommended Restore and Expand Augmentations

Department	CEO Recommendation					
	Pos.	Appropriations		Net County Cost		
		Ongoing	One-Time	Ongoing	One-Time	Total
Assessor	10	\$ 1,309,923	\$ 0	\$ 1,309,923	\$ 0	\$ 1,309,923
Auditor-Controller	24	2,910,678	1,388,565	2,910,678	0	2,910,678
Clerk of the Board	0	1,175,347	0	1,175,347	0	1,175,347
County Executive Office	5	2,891,992	0	2,473,474	0	2,473,474
County Counsel	2	699,618	0	699,618	0	699,618
Registrar of Voters	0	3,267,168	0	3,267,168	0	3,267,168
OC Campaign Finance and Ethics Commission	1	87,224	0	87,224	0	87,224
Treasurer-Tax Collector	7	2,480,341	0	2,480,341	0	2,480,341
Internal Audit	0	366,690	0	366,690	0	366,690
Total	49	\$15,188,981	\$1,388,565	\$14,770,463	\$ 0	\$14,770,463



General Government Services

Restore Augmentations for Board Consideration

Department (Augmentation Book)	Pos.	Department Request	CEO Appropriations Recommendation		
			Ongoing Net County Cost	One-Time Net County Cost	Total Net County Cost
002 – Assessor (Page 68)	10	\$ 1,309,923	\$ 1,309,923	\$ 0	\$ 1,309,923
Auditor-Controller					
003 – Auditor-Controller (Page 70)	5	1,079,340	1,079,340	0	1,079,340
014 – CAPS Program (Page 75)	0	1,831,338	1,831,338	0	1,831,338
011 – Clerk of the Board (Page 78)	0	1,175,347	1,175,347	0	1,175,347
017 – County Executive Office (Page 81)	0	2,473,474	2,473,474	0	2,473,474
025 – County Counsel (Page 86)	0	480,834	480,834	0	480,834
031 – Registrar of Voters (Page 90)	0	3,267,168	3,267,168	0	3,267,168
052 – OC Campaign Finance and Ethics Commission (Page 92)	1	87,224	87,224	0	87,224
074 – Treasurer-Tax Collector (Page 94)	6	2,480,341	2,480,341	0	2,480,341
079 – Internal Audit (Page 97)	0	366,690	366,690	0	366,690
Total – Restore Augmentations	22	\$ 14,551,679	\$ 14,551,679	\$ 0	\$ 14,551,679

General Government Services Discussion and Straw Vote

→ Straw Vote – Restore Augmentations





Auditor-Controller

Expand Augmentations for Board Consideration Pages 71 - 73 and 76 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos .	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
003	Add One Position for County Executive Office Accounting Services	1	\$ 0	\$ 0	1	\$ 0	\$ 0
003	Add Two Positions for Health Care Agency Accounting Services [1]	2	0	0	2	0	0
003	Add Sixteen Limited-Term Positions for Implementation of the Enterprise Resources Planning System	16	0	0	16	0	0
014	Implement Comprehensive Enterprise Resource Planning System [2]	0	\$1,388,565	\$1,388,565	0	\$1,388,565	0
Total – Expand Augmentations		19	\$1,388,565	\$1,388,565	19	\$1,388,565	\$ 0

[1] Conditionally approve requested positions contingent upon Board of Supervisors approval of revised Environmental Health Services Fees. The revised Environmental Health Fee Study is anticipated to be heard by the Board of Supervisors on 6/4/2024.

[2] Recommend \$1.4M One-time Appropriations, funded by Net County Cost from Countywide IT Projects Non-General Fund 15I.

Auditor-Controller Discussion and Straw Vote

→ Straw Vote – Expand Augmentations





County Executive Office Expand Augmentations for Board Consideration Pages 83 – 84 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
018	Add Three Positions for Office of Care Coordination [1]	3	\$418,518	\$ 0	3	\$418,518	\$ 0
054	Add Two Positions to Support Probation	2	0	0	2	0	0
Total – Expand Augmentations		5	\$418,518	\$ 0	5	\$418,518	\$ 0

[1] Recommend Ongoing Appropriations

County Executive Office Discussion and Straw Vote

→ Straw Vote – Expand Augmentations





County Counsel

Expand Augmentations for Board Consideration

Pages 87 - 88 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
025	Add One Position for Finance/Administration Unit [1]	1	\$218,784	\$218,784	1	\$218,784	\$218,784
025	Add One Position for Legal Counsel Services to Health Care Agency, Public Guardian	1	0	0	1	0	0
Total – Expand Augmentations		2	\$218,784	\$218,784	2	\$218,784	\$218,784

[1] Recommend Ongoing Appropriations

County Counsel Discussion and Straw Vote

→ Straw Vote – Expand Augmentations





Treasurer-Tax Collector

Expand Augmentation for Board Consideration

Page 95 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
074	Add One Position for Procurement Services	1	\$ 0	\$ 0	1	\$ 0	\$ 0
Total – Expand Augmentation		1	\$ 0	\$ 0	1	\$ 0	\$ 0

Treasurer-Tax Collector Discussion and Straw Vote

→ Straw Vote – Expand Augmentation

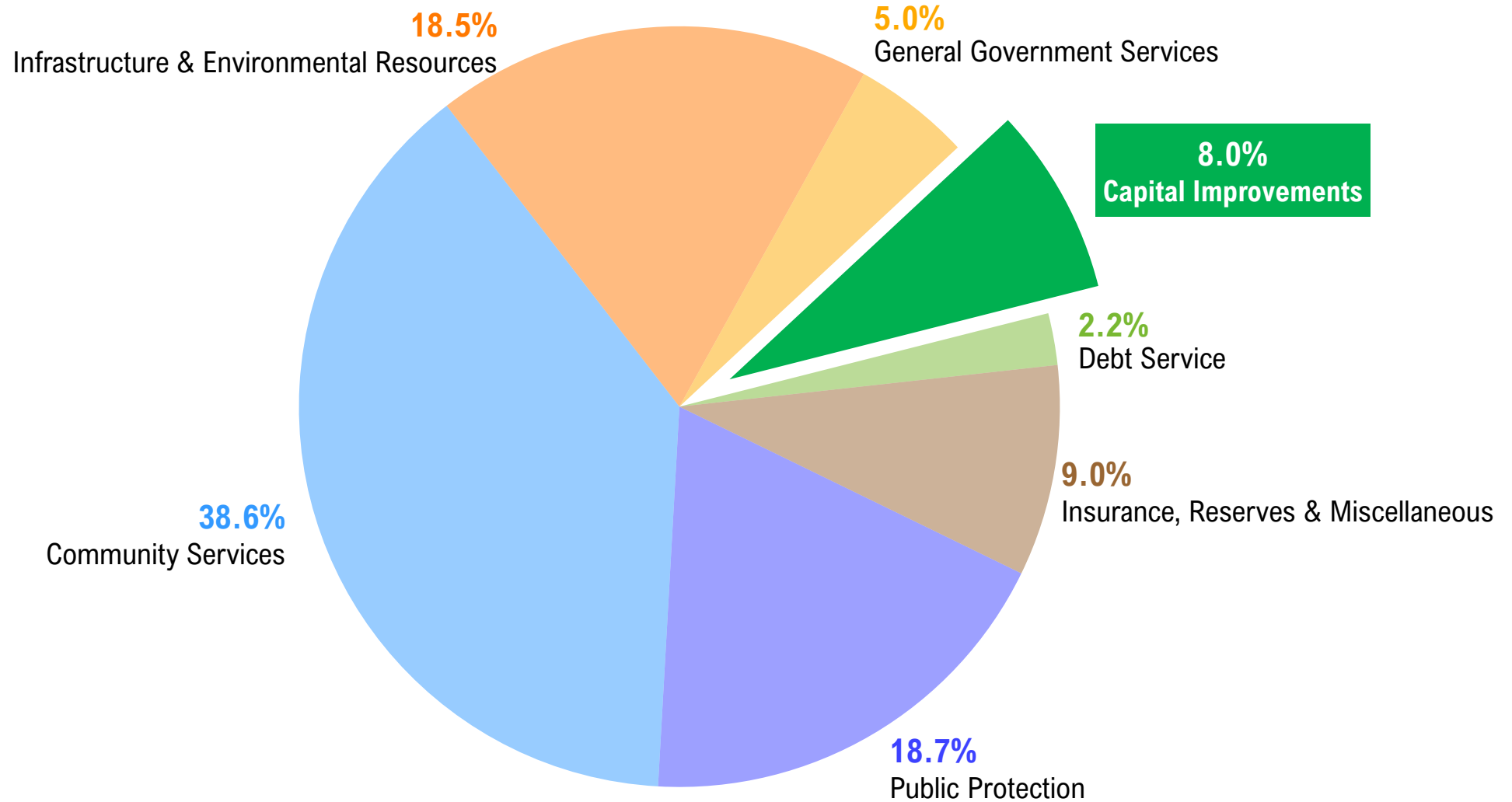




Julia Rinaldi **County Budget & Finance Office**



Program V – Capital Improvements





Capital Improvements Base Budgets Pages 359 – 375 of the Recommended Budget

----- in millions -----

Department/Budget Control	No. of Budgets	Appropriations	Revenue [1]	Net County Cost	Positions
CEO Administered Funds					
036 – Capital Projects	1	\$ 12.1	\$ 0.0	\$12.1	0
038 – Data Systems Development Projects	1	4.0	0.0	4.0	0
104 – Criminal Justice Facilities	1	3.5	3.5	0.0	0
15D – Countywide Capital Projects	1	589.8	589.8	0.0	0
15I – Countywide IT Projects	1	51.7	51.7	0.0	0
9B0 – Construction	3	76.9	76.9	0.0	0
Sheriff-Coroner Administered Fund					
15L – 800 MHz Countywide Coordinated Communication System	1	21.1	21.1	0.0	0
Total – Base Budgets	9	\$759.1	\$743.0	\$16.1	0

[1] Revenue may include fund balance

Capital Improvements Discussion and Straw Vote

→ Straw Vote – Base Budgets

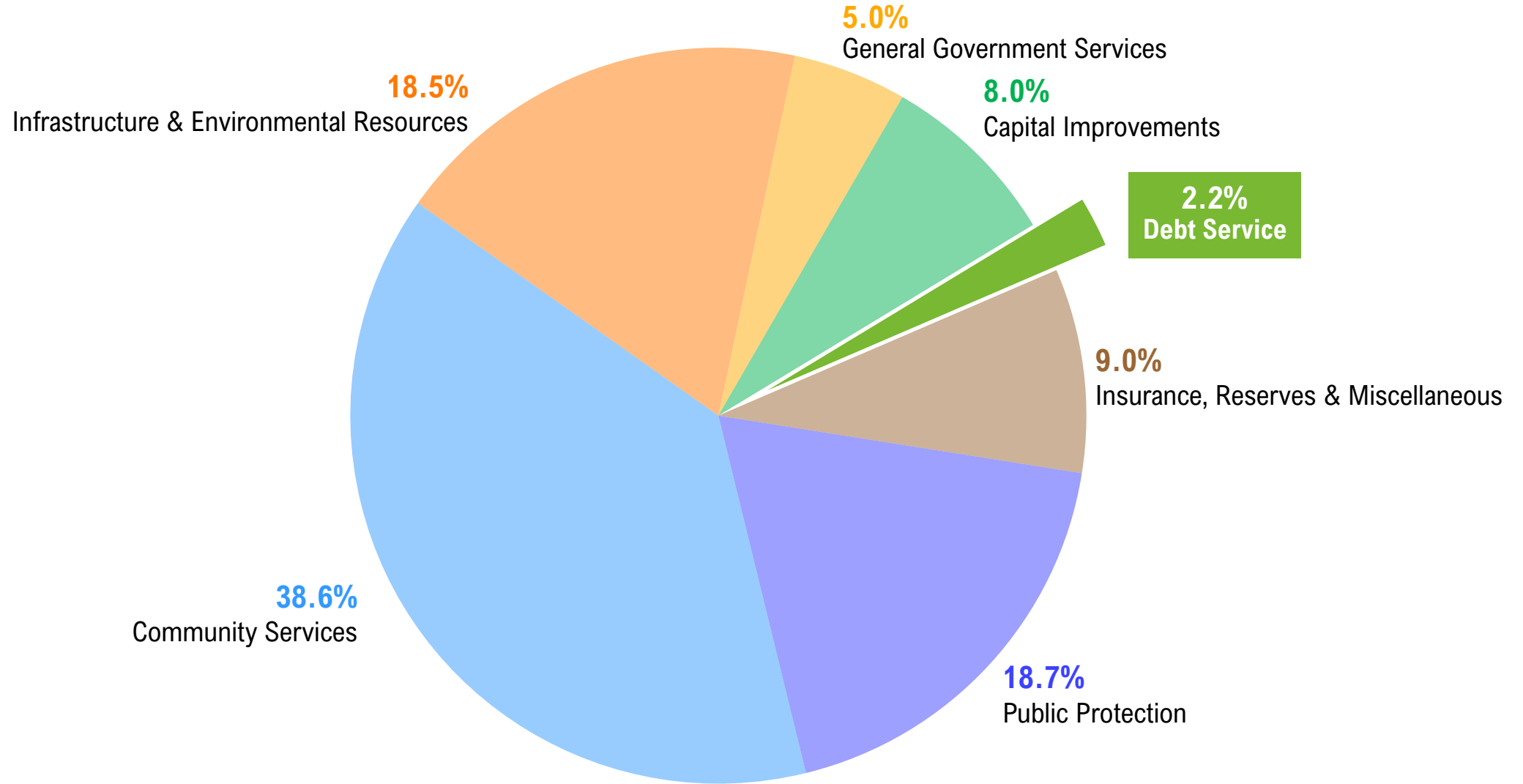




Louis McClure **County Budget & Finance Office**



Program VI – Debt Service





Debt Service Base Budgets Pages 377 – 382 of the Recommended Budget

----- in millions -----

Department/Budget Control	No. of Budgets	Appropriations	Revenue [1]	Net County Cost	Positions
CEO Administered Funds					
019 – Capital Acquisition Financing	1	\$ 2.0	\$ 1.9	\$ 0.1	0
022 – Prepaid Pension Obligations [2]	1	0.0	0.0	0.0	0
15Y – Teeter Series A Debt Service Fund	1	140.6	140.6	0.0	0
9C0 – Debt Service	29	71.6	71.6	0.0	0
Total – Base Budgets	32	\$ 214.2	\$ 214.1	\$ 0.1	0

[1] Revenue may include fund balance

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



Debt Service

Summary of General Fund Debt

----- in millions -----

General Fund Debt	Maturity (FY)	Debt Outstanding @ 6/30/24	FY 2024-25 Annual Debt Service	Debt Outstanding @ 6/30/25
2016 Central Utility Facility LRB*	2035-36	\$ 39.8	\$ 4.5	\$ 37.3
2022 Sheriff-Coroner Facility LRB*	2051-52	82.0	5.5	80.6
Total		\$ 121.8	\$ 10.0	\$ 117.9

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

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

* Lease Revenue Bonds

Debt Service

Discussion and Straw Vote

→ Straw Vote – Base Budgets

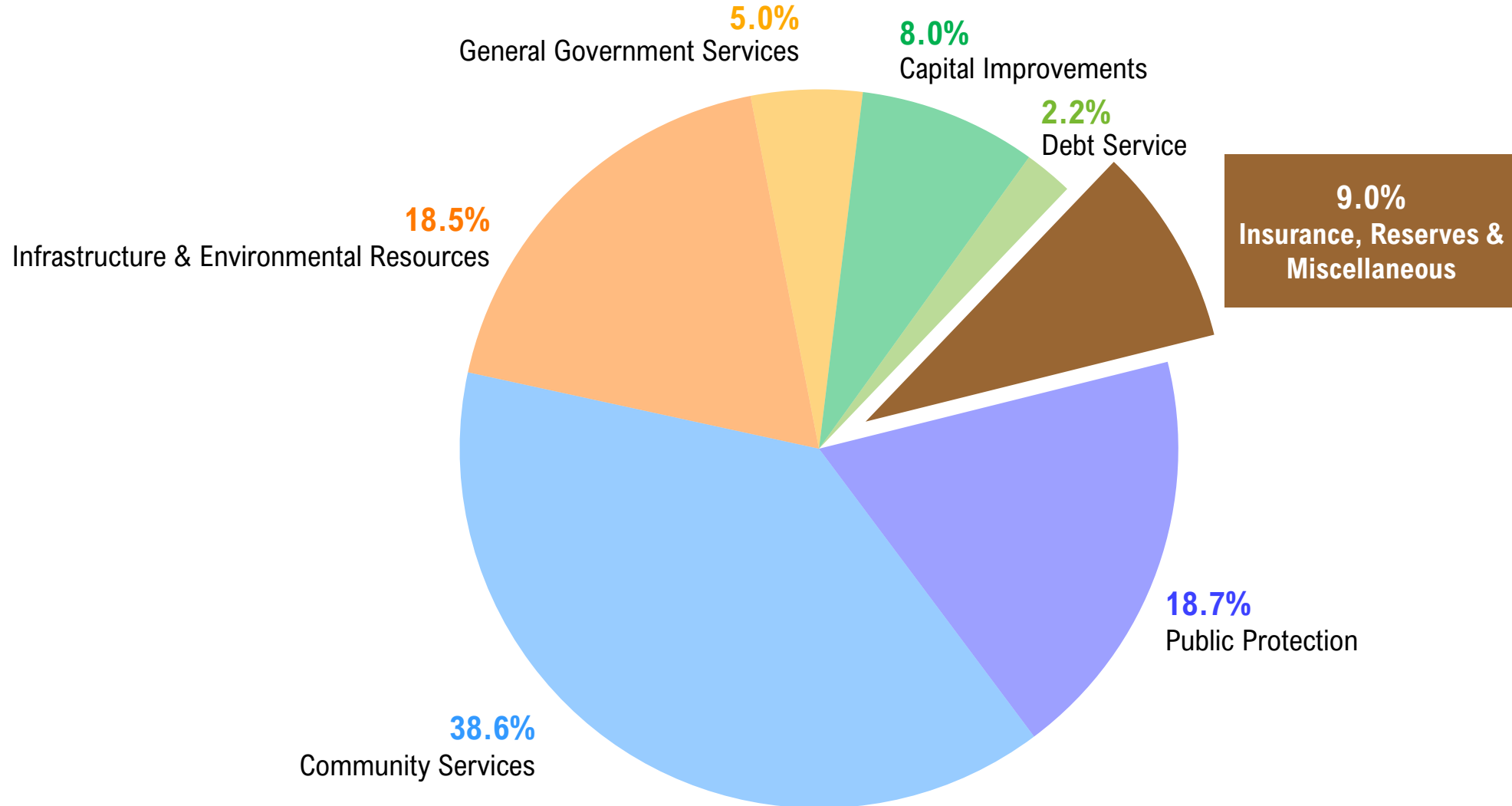




Julia Rinaldi **County Budget & Finance Office**



Program VII – Insurance, Reserves & Miscellaneous





Insurance, Reserves & Miscellaneous Base Budgets Pages 383 – 404 of the Recommended Budget

----- in millions -----

Department/Budget Control	No. of Budgets	Appropriations	Revenue [1]	Net County Cost	Positions
County Executive Office					
General Fund Budget Controls – 004, 037 [2], 039, 056	4	\$ 218.3	\$ 74.4	\$ 143.9	156
General Fund - 100	1	0	1,125.8	(1,125.8)	0
Information Technology – 289 [2]	1	122.5	122.5	0.0	73
Employee Benefits – 290, 291, 292, 298, 29W, 29Z	6	324.8	324.8	0.0	0
Risk Management – 293, 294	2	107.6	107.6	0.0	37
Registrar of Voters					
Reprographics ISF – 297	1	7.7	7.7	0.0	17
OC Public Works					
OC Fleet Services & Compressed Natural Gas – 270, 296	2	71.8	71.8	0.0	76
Total – Base Budgets	17	\$ 852.7	\$1,834.6	(\$ 981.9)	359

[1] Revenue may include fund balance

[2] Includes Technical Augmentations



Insurance, Reserves & Miscellaneous

Summary of Technical Augmentations Included in Base Budget

Department	Appropriations	Net County Cost	Positions
County Executive Office (Pages 105 & 107)			
037 – Add One Position Transferred from OCIT Countywide Services, Fund 289 & Delete One Position Transferred to OCIT Countywide Services, Fund 289	\$ 0	\$ 0	0
289 – Add One Position Transferred from OCIT Shared Services, Budget Control 037 & Delete One Position Transferred to Shared Services, Budget Control 037	(141,434)	0	0
Total – Technical Augmentations	(\$141,434)	\$ 0	0

Insurance, Reserves & Miscellaneous Discussion and Straw Vote

- Straw Vote – Base Budgets
 - ▶ Including Technical Augmentations





County Executive Office

Expand Augmentation for Board Consideration

Page 106 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
056	Add One Position to Support Employee Benefits	1	\$71,354	\$0	1	\$71,354	\$0
Total – Expand Augmentation [1]		1	\$71,354	\$0	1	\$71,354	\$0

[1] Recommended Ongoing Appropriations

County Executive Office Discussion and Straw Vote

→ Straw Vote – Expand Augmentation





OC Fleet Services

Expand Augmentations for Board Consideration

Pages 108 – 109 of Augmentation Book

Department Request					CEO Recommendation		
BC	Request	Pos.	Appropriations	Net County Cost	Pos.	Appropriations	Net County Cost
296	Five OC Public Works Replacement Vehicles	0	\$ 412,000	\$0	0	\$ 412,000	\$0
296	Seventeen Sheriff-Coroner Vehicles	0	855,000	0	0	855,000	0
Total – Expand Augmentations		0	\$1,267,000	\$0	0	\$1,267,000	\$0

OC Fleet Services Discussion and Straw Vote

→ Straw Vote – Expand Augmentations





Kim Engelby
County Budget & Finance Director

Next Steps

- **Public Budget Hearing Recap**
- **Final Budget Adoption**
 - ▶ **June 25, 2024**
- **FY 2023-24 Year-End Close & FY 2024-25 September Budget Update**
- **2024 Strategic Financial Plan**
 - ▶ **Kick-Off – August 2024**
 - ▶ **Board Receive & File – December 2024**