



**County of Orange**

**Public Budget  
Hearings**

**June 10, 2014**

# **Introductory Comments**

**Michael B. Giancola**  
**County Executive Officer**



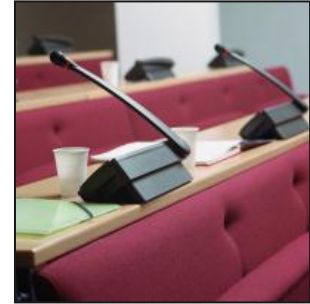
# **Economic Overview**

**Frank Kim**

**Chief Financial Officer**



# Hearing Format



- Economic & Budget Overviews
- Individual Program Introductions
- Board & Public Comments
- Individual Program Presentations
  - Departmental Base Budgets & Augmentations
  - Straw Votes
- Recap & Closing Remarks

# Current Economy – On the Road Again

- Green Light

- Housing Prices
- Job Growth
- Taxable Sales
- State Budget

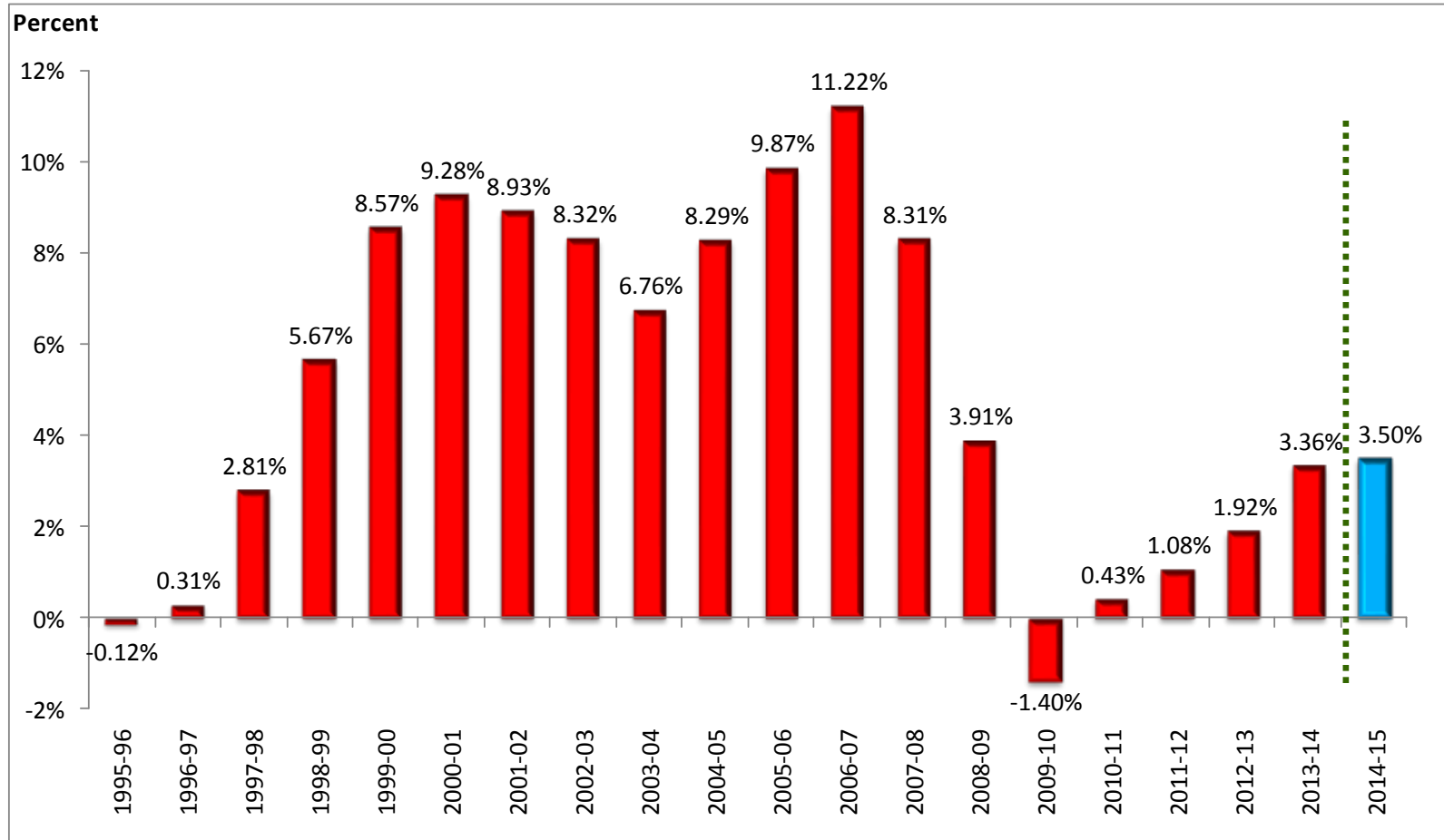


- Caution

- Repayment of VLFAA
- 2011 Realignment/AB109
- ACA/Program Caseloads
- Economic Downturn Forecast for 2017-18



# Secured Assessed Valuation



# Orange County Indicators

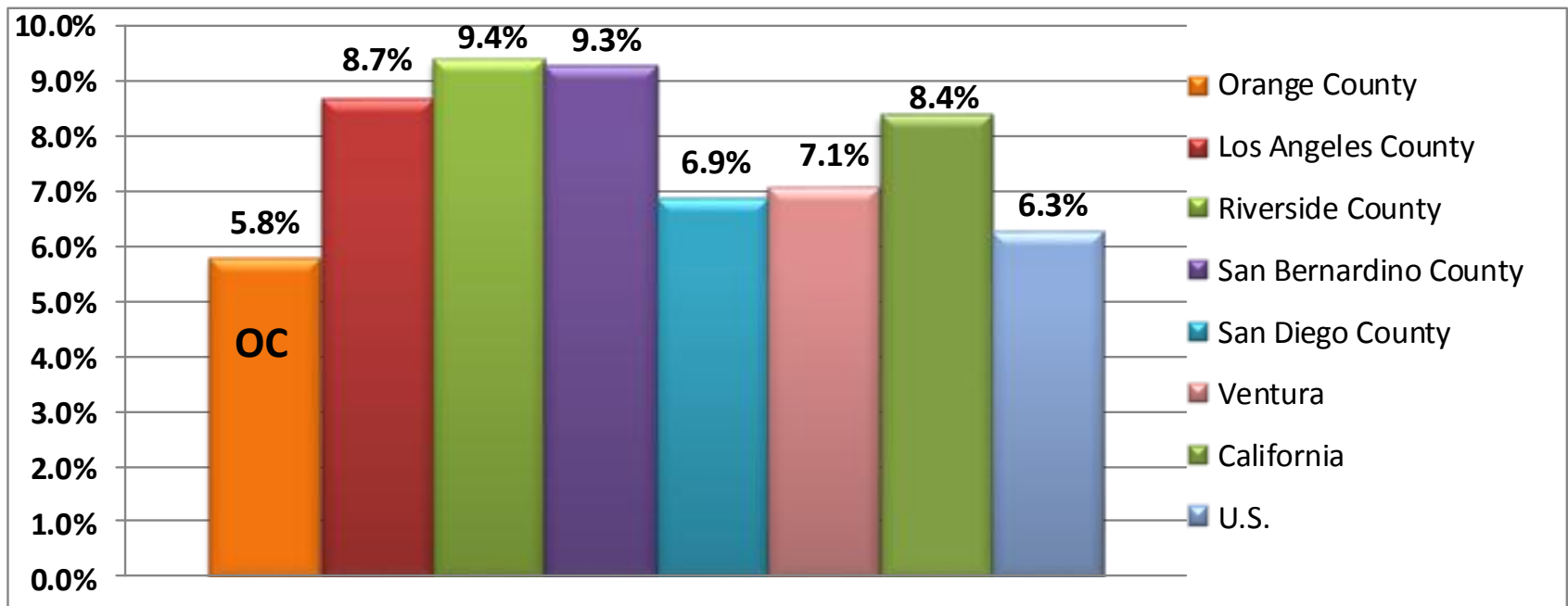
HOUSING	2010	2011	2012	2013	2014
Residential Unit Sales	2,669	2,485	2,920	3,327	3,111
Median Price	\$430,000	\$430,000	\$420,000	\$535,000	\$576,000
Assessment Appeals	19,347	16,769	17,555	11,103	450/3 mos.
Foreclosures	8,280	9,416	4,847	1,736	311/Q1
Construction Permits	3,091	4,807	6,163	8,646/estimate	9,802/forecast

Sources: DataQuick; Clerk of the Board; OC Clerk-Recorder; Chapman University, November 2013 Economic & Business Review

EMPLOYMENT/OTHER	2009	2010	2011	2012	2013 E	2014 F
Payroll Employment	-7.4%	-1.3%	1.1%	2.3%	2.0%	2.5%
Unemployment Rate	9.0%	9.5%	8.7%	7.6%	6.2%	5.8%
CPI	-0.8%	1.2%	2.7%	2.0%	1.4%	2.3%
Taxable Sales	-14.7%	4.3%	8.5%	6.3%	5.8%	6.1%

Sources: Chapman University, November 2013 Economic & Business Review; California Employment Development Department

# Unemployment Rate Comparisons March 2014



Source: California Employment Development Department Labor Market Information.



# County-to County Comparisons

(In Thousands)

Total GF Fund Balance as % of Revenue *				Credit Rating (Standard & Poor's)
Major Metro Counties	General Fund Revenue	General Fund Balance	GF Fund Balance as % of Revenue	
San Diego	\$3,360,724	\$1,601,422	47.7%	AAA
San Bernardino	\$2,263,474	\$716,034	31.6%	AA
Los Angeles	\$14,606,938	\$2,879,650	19.7%	AA+
<b>Orange</b>	<b>\$2,681,002</b>	<b>\$444,546</b>	<b>16.6%</b>	<b>AA</b>
San Francisco City & County	\$3,327,036	\$540,871	16.3%	AA+
Santa Clara	\$1,981,375	\$323,826	16.3%	AAA
Riverside	\$2,315,681	\$357,249	15.4%	AA
Contra Costa	\$1,226,614	\$187,508	15.3%	AAA
Sacramento	\$1,954,341	\$217,707	11.1%	A
<b>Orange (FY 2013-14 Estimate)</b>	<b>\$2,881,473</b>	<b>** \$294,546</b>	<b>** 10.2%</b>	

\* Source: FY 2012-13 CAFR

\*\* June 30, 2013 Fund Balance less \$150M State payback

# County-to County Comparison

## County Share of Property Taxes

Major Metro Counties	Locally Assessed Valuation	1% Basic Levy	Secured & Unsecured Taxes Allocated & Levied	County Share of Property Taxes
Los Angeles	\$1,079,903,044,083	\$10,799,030,441	\$ 2,570,267,034	24%
Sacramento	114,510,451,303	1,145,104,513	191,599,081	17%
San Diego	378,935,344,807	3,789,353,448	500,750,241	13%
Santa Clara	306,856,394,881	3,068,563,949	373,388,376	12%
San Bernardino	160,880,599,015	1,608,805,990	179,356,288	11%
Riverside	197,789,719,687	1,977,897,197	182,101,816	9%
<b>Orange</b>	<b>424,171,270,612</b>	<b>4,241,712,706</b>	<b>235,258,878</b>	<b>6%</b>
California	\$4,318,938,389,239	\$ 43,189,383,892	\$ 7,382,352,234	17%
<i>Orange – Assuming San Diego Share of 13%</i>	<i>\$424,171,270,706</i>	<i>\$ 4,241,712,706</i>	<i>\$ 551,422,652</i>	<i>13%</i>
<i>Orange – Assuming Average All-County Share of 17%</i>	<i>\$424,171,270,706</i>	<i>\$ 4,241,712,706</i>	<i>\$ 721,091,160</i>	<i>17%</i>

# Per Capita Spending Comparison By Major Metro County

Total Per Capita Spending			
Major Metro Counties	2012-13 General Fund Expenditures (in thousands)*	Population**	Per Capita Spending
Los Angeles	\$ 14,013,588	9,911,665	\$ 1,414
Sacramento	1,872,735	1,439,874	1,301
San Diego	3,313,406	3,147,220	1,053
Santa Clara	1,899,882	1,828,597	1,039
Riverside	2,292,501	2,244,399	1,021
San Bernardino	2,046,558	2,065,016	991
<b>Orange</b>	<b>2,654,002</b>	<b>3,071,933</b>	<b>864</b>

\* Source: 2012-13 CAFR

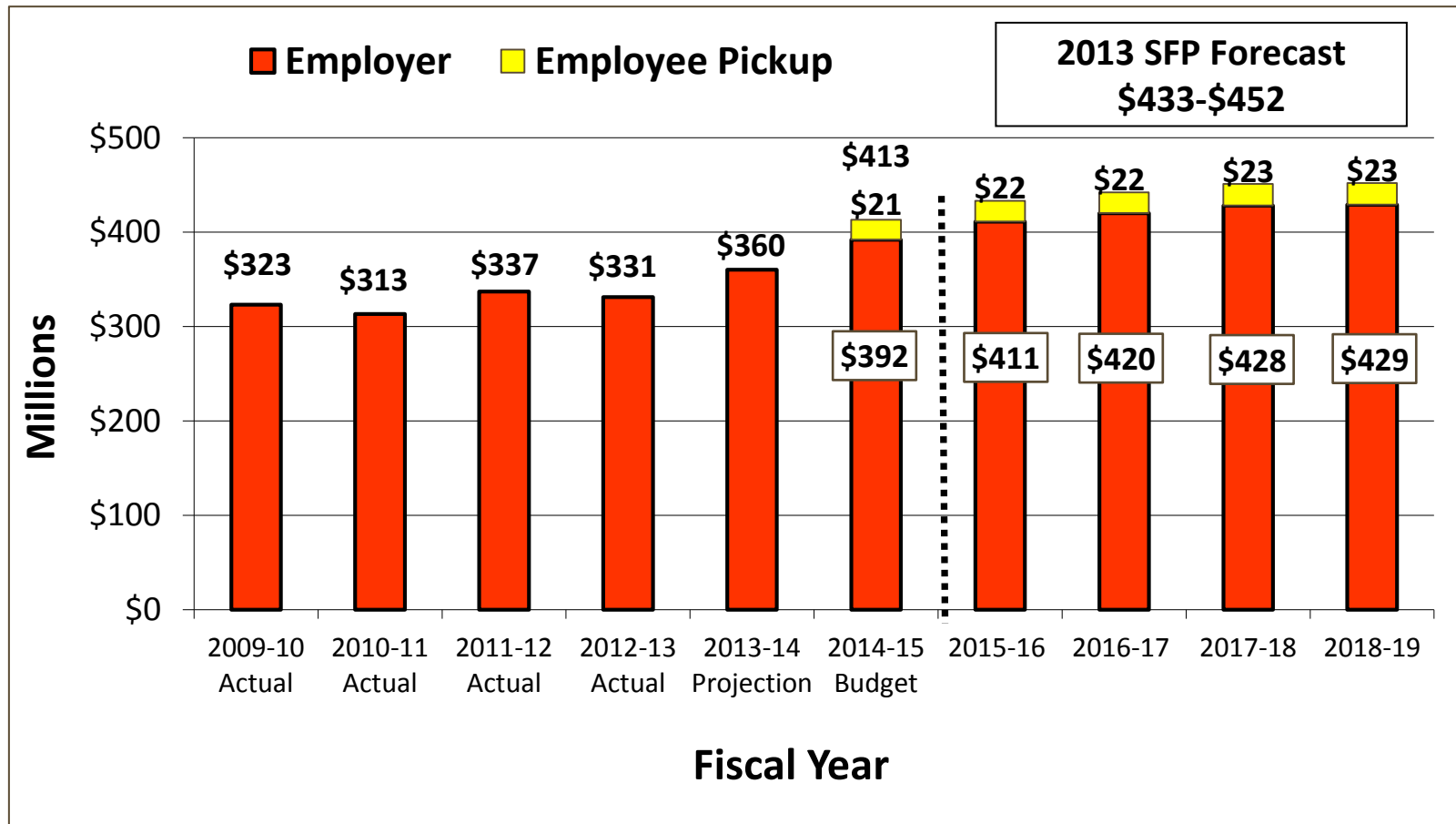
\*\* Source: California Employment Development Department, 2012 Annual Population

# Per Capita Spending Comparison By General Fund Category

County:	Orange		San Diego		Riverside	
Population	3,071,933		3,147,220		2,244,399	
General Fund Categories	2012-13 CAFR	Per Capita	2012-13 CAFR	Per Capita	2012-13 CAFR	Per Capita
General Government	\$ 169,625	\$ 55	\$ 213,340	\$ 68	\$ 103,895	\$ 46
Public Assistance	749,128	244	1,039,540	330	735,057	327
Public Protection	1,047,148	341	1,178,229	374	1,043,017	465
Health & Sanitation	609,572	198	789,704	251	388,325	173
Capital Outlay	12,459	4	17,599	6	1,721	1
Debt Service	29,456	10	43,873	14	19,576	9
Other	36,614	12	31,121	10	910	0
<b>Total</b>	<b>\$ 2,654,002</b>	<b>\$ 864</b>	<b>\$ 3,313,406</b>	<b>\$ 1,053</b>	<b>\$ 2,292,501</b>	<b>\$ 1,021</b>

2012-13 CAFR amounts are in thousands

# Pension Cost Projections



**Notes:**

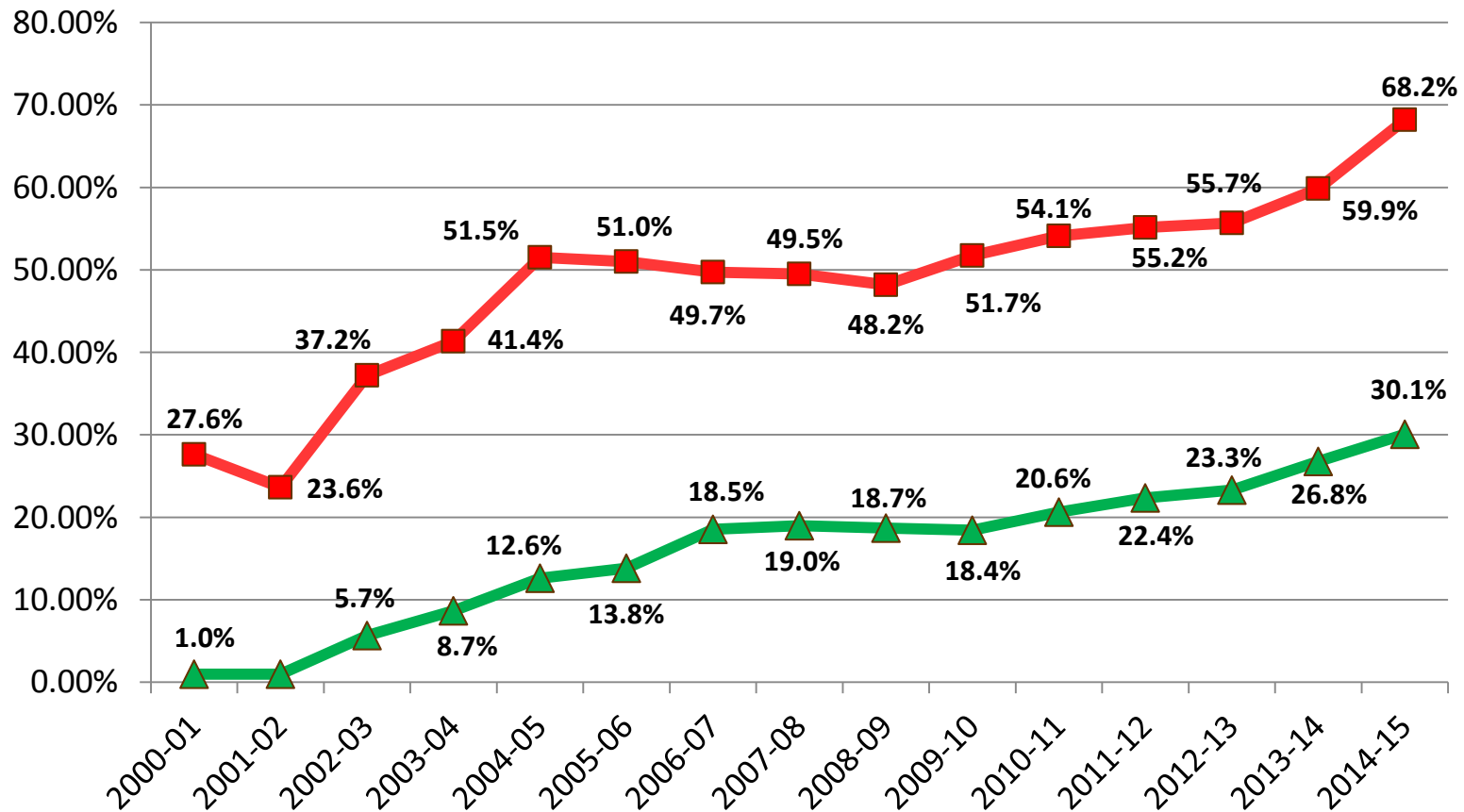
All years exclude Pension Prepayment.

FY 2011-12 forward excludes Retiree Medical

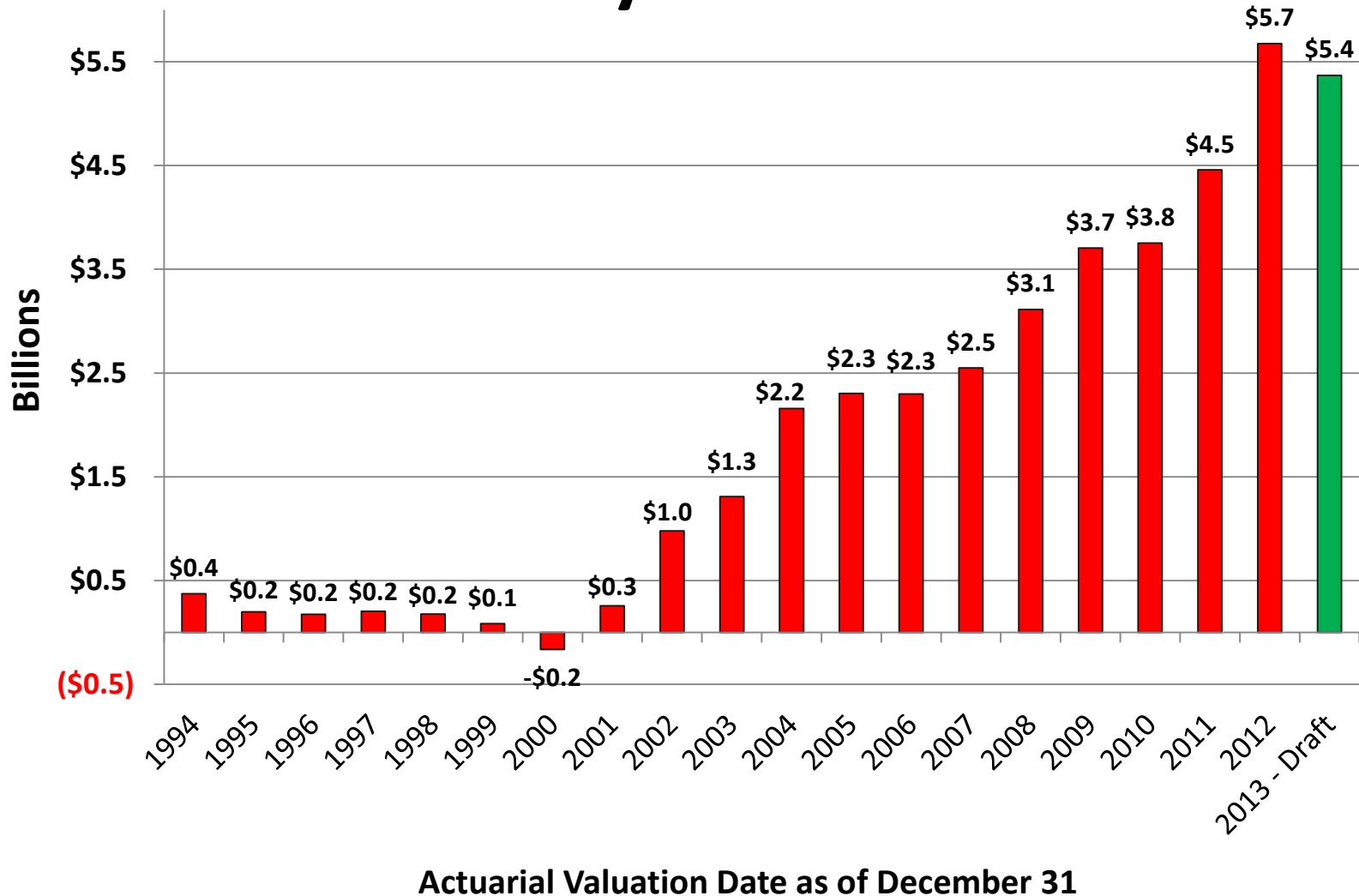
FY 2014-15 Budget amount of \$413 million includes recommended restore & expand augmentations

# Employer Annual Pension Contribution Rates – 15 Years

▲ General 2.7% @ 55    ■ Safety 3.0% @ 50



# OCERS Total Unfunded Actuarial Accrued Liability – 20 Years



# Budget Overview

**Michelle Aguirre**  
**Budget Director**





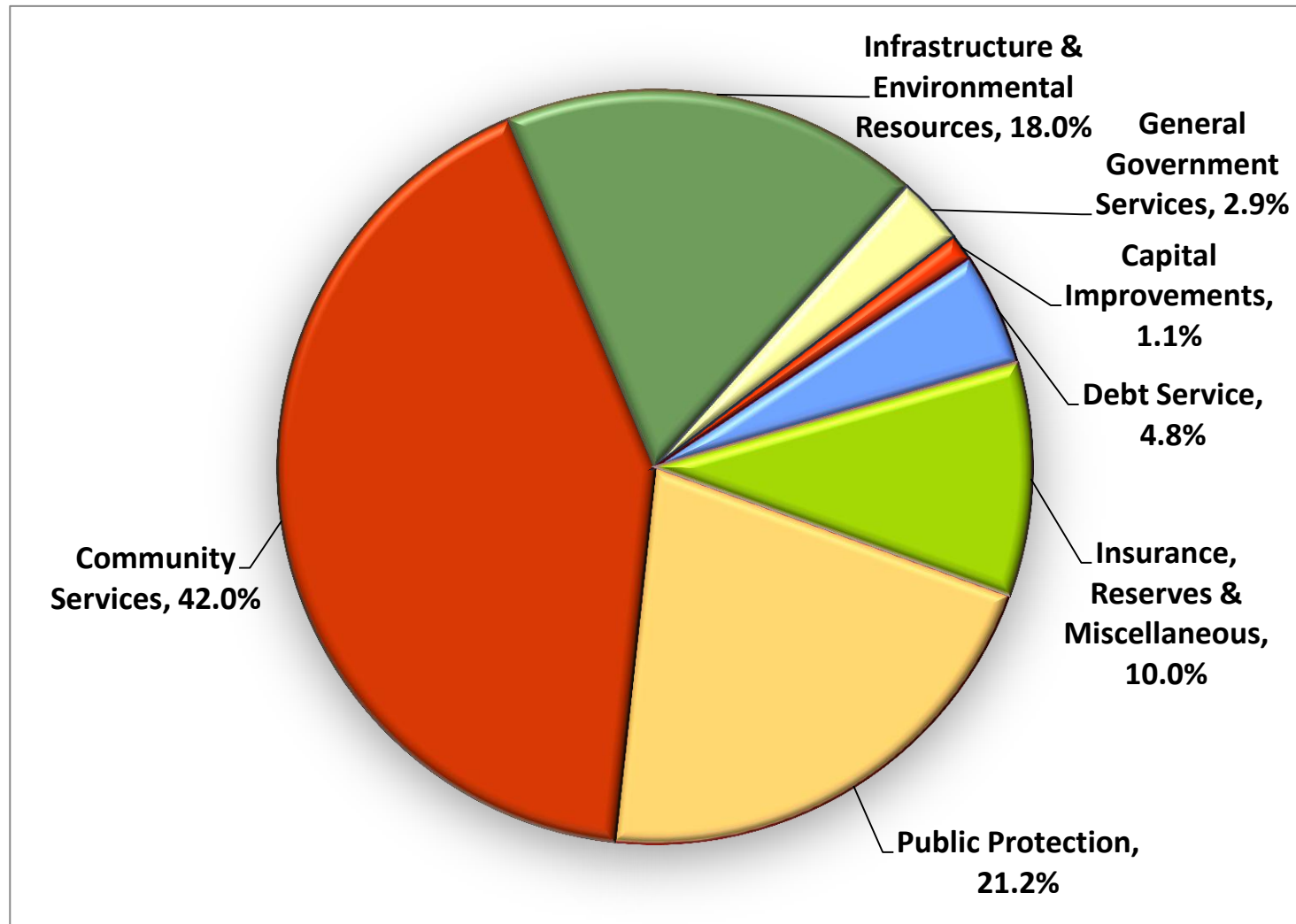
# Budget Highlights

- ❖ Objectives: Stabilize Budget; Infrastructure; Contingencies
- ❖ Unknown/Pending:
  - Labor Contracts
  - AB109 Funding
  - ICE Revenue
  - Prop 172 Revenue
  - Assessor State-County Partnership
  - PA/PG
- ❖ Reserves and One-Time Funding
  - Teeter Revenue - \$22.5M
  - General Fund Reserves/Fund Balance
- ❖ State Budget
  - May Revise Changes not Included in Recommended Budget
  - Reconcile to Final State Budget in 1<sup>st</sup> Quarter Budget Report



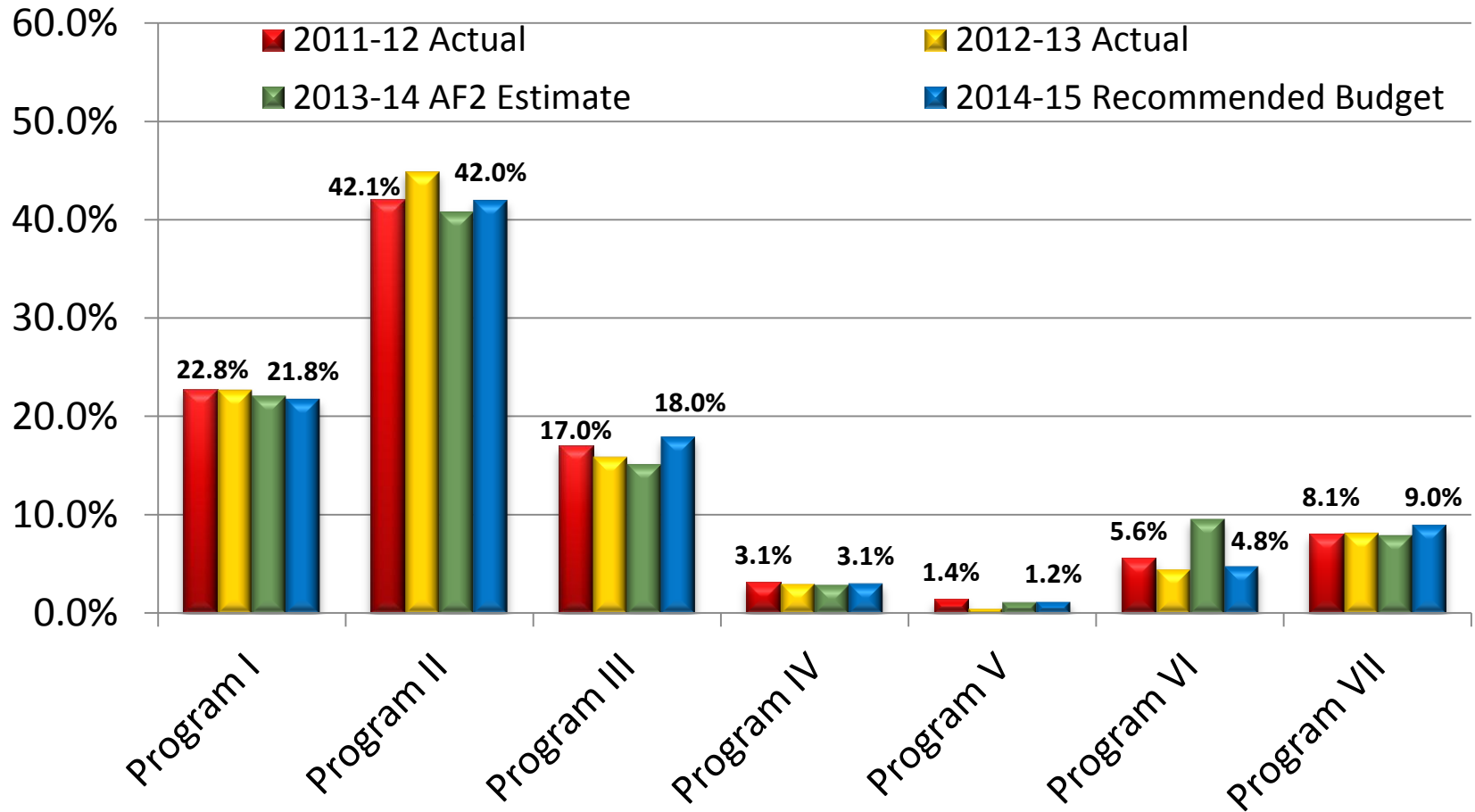
# Total County Appropriations by Program

FY 2014-15 Total = \$5.4 Billion



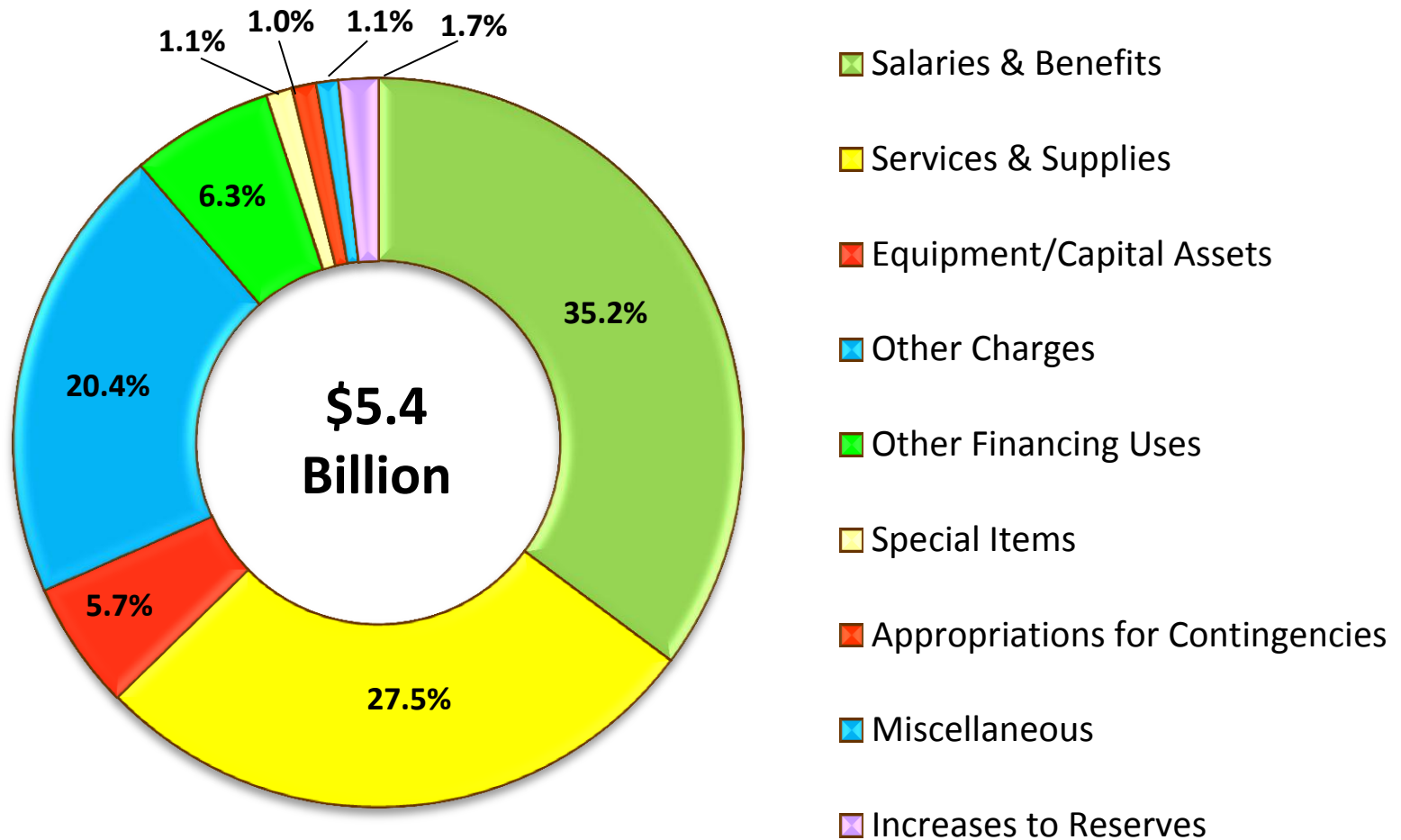
# History of County Appropriations by Program

## Percent to Total Appropriations

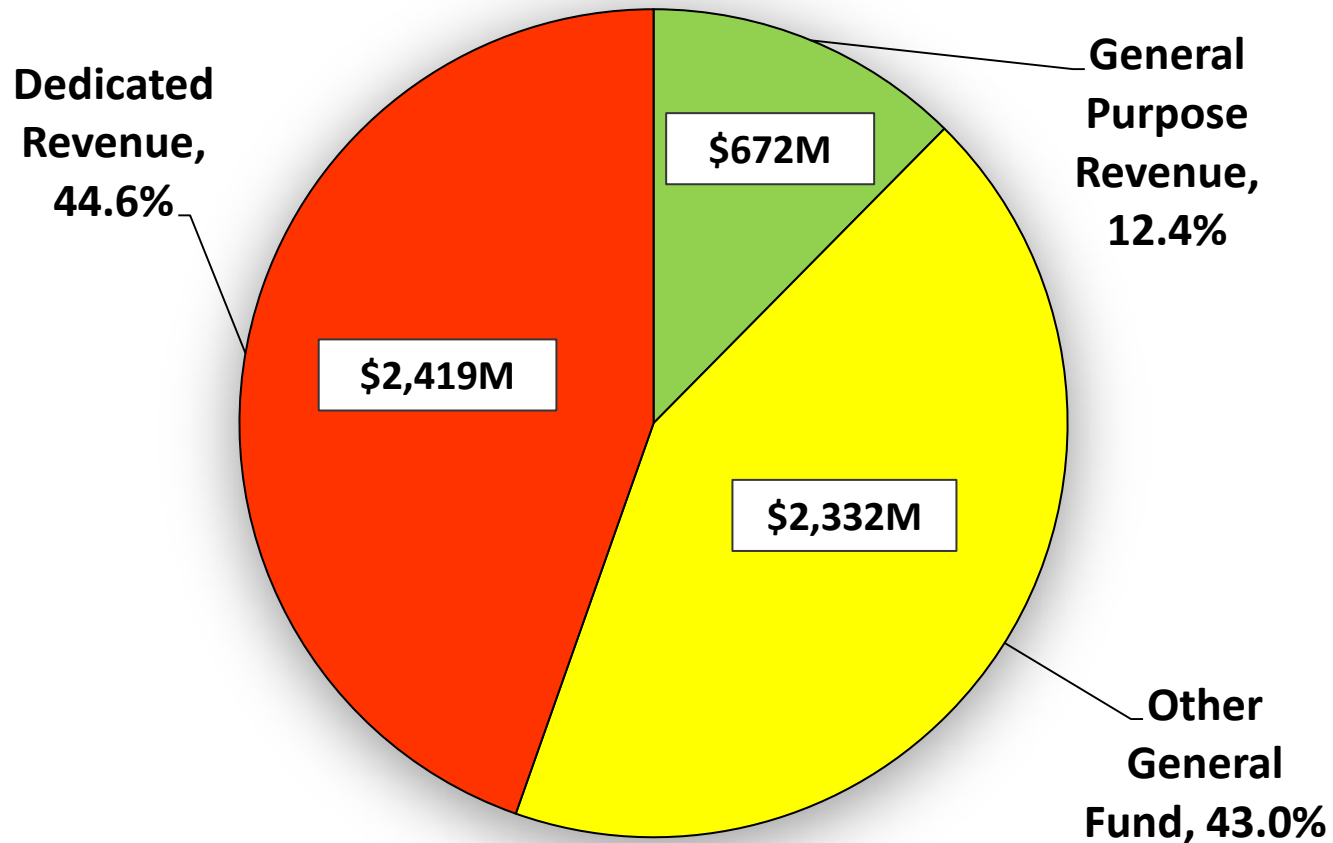


FY 2014-15 Recommended Budget amounts include CEO recommended augmentations

# Total County Appropriations by Expenditure Category FY 2014-15 Recommended Budget

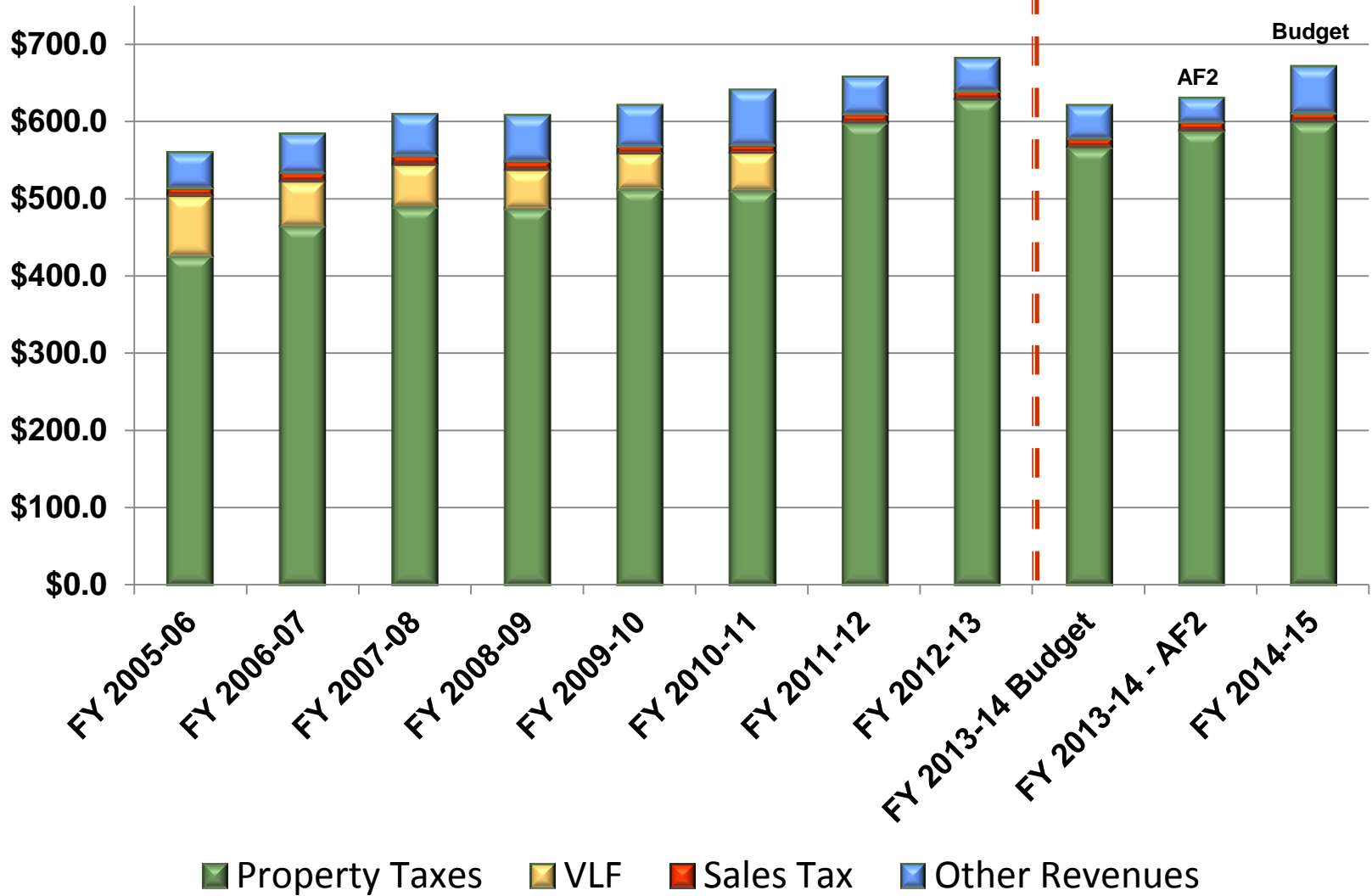


# Total County Revenue Budget FY 2014-15 Total = \$5.4 Billion



# General Purpose Revenues

MILLIONS



# General Fund Reserve Balances

(In Millions)

Reserve Type	July 1, 2013	May 15, 2014
Contingencies	\$ 61.3	\$ 61.3
Strategic Plan Reserve	169.0	293.7
Capital Projects	13.3	10.1
<b>Total GF Reserve Balances</b>	<b>\$243.6</b>	<b>\$365.1</b>

# FY 2014-15 Augmentations

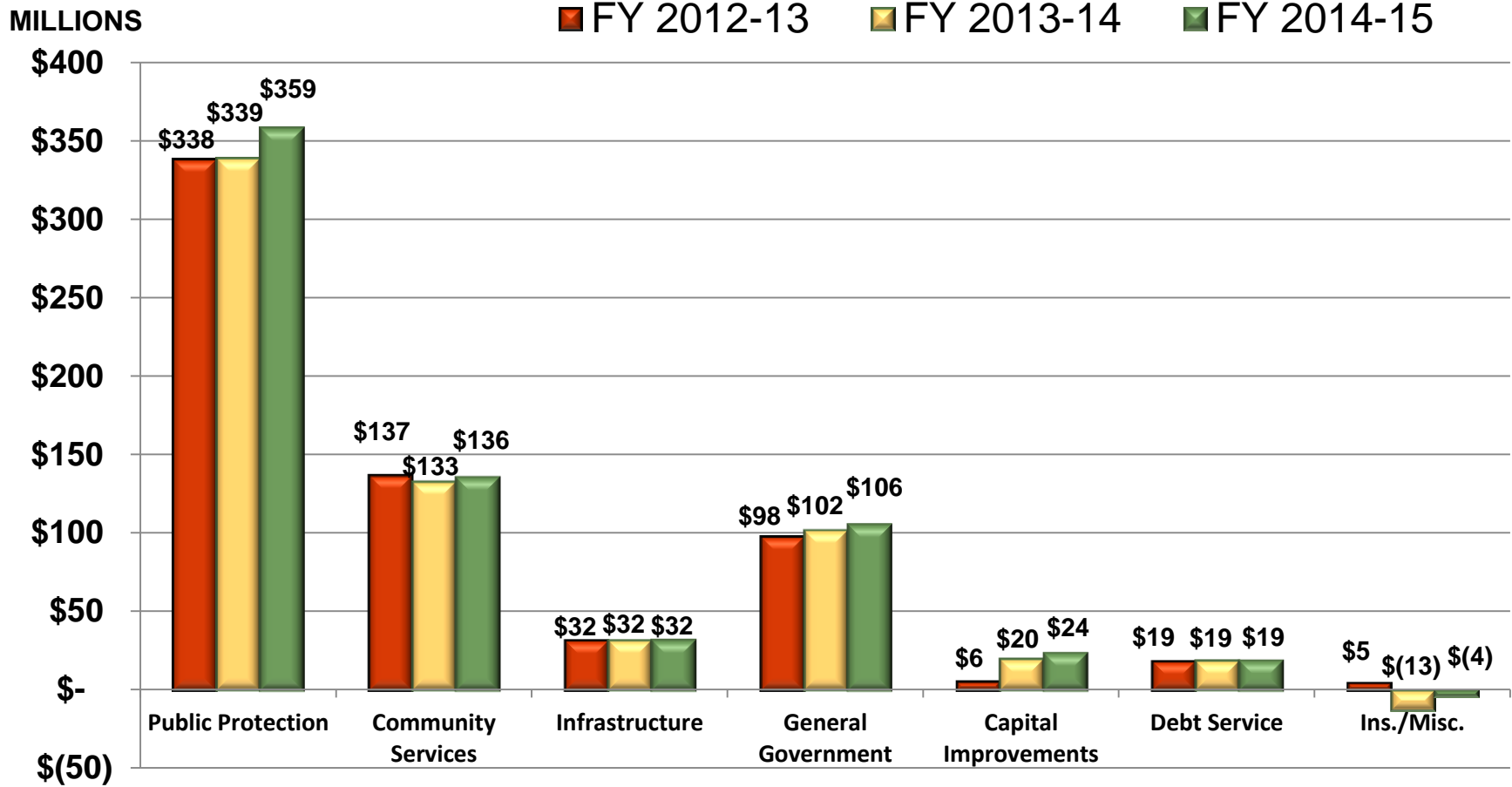
## Department Restore & Expand Requests

Program	Restore Augmentations		Expand Augmentations	
	Requested	Recommended	Requested	Recommended
Public Protection	\$ 49,358,026	\$ 37,131,930	\$ 1,183,838	\$ 474,955
Community Services	6,912,593	-	3,607,527	3,607,527
General Government	8,329,720	4,155,708	10,628,116	4,253,116
Capital Improvements	1,700,000	3,209,500	1,900,000	1,900,000
Insurance, Reserves & Misc	-	-	34,000	34,000
<b>TOTAL</b>	<b>\$ 66,300,339</b>	<b>\$ 44,497,138</b>	<b>\$ 17,353,481</b>	<b>\$ 10,269,598</b>



# NCC Allocation by Program

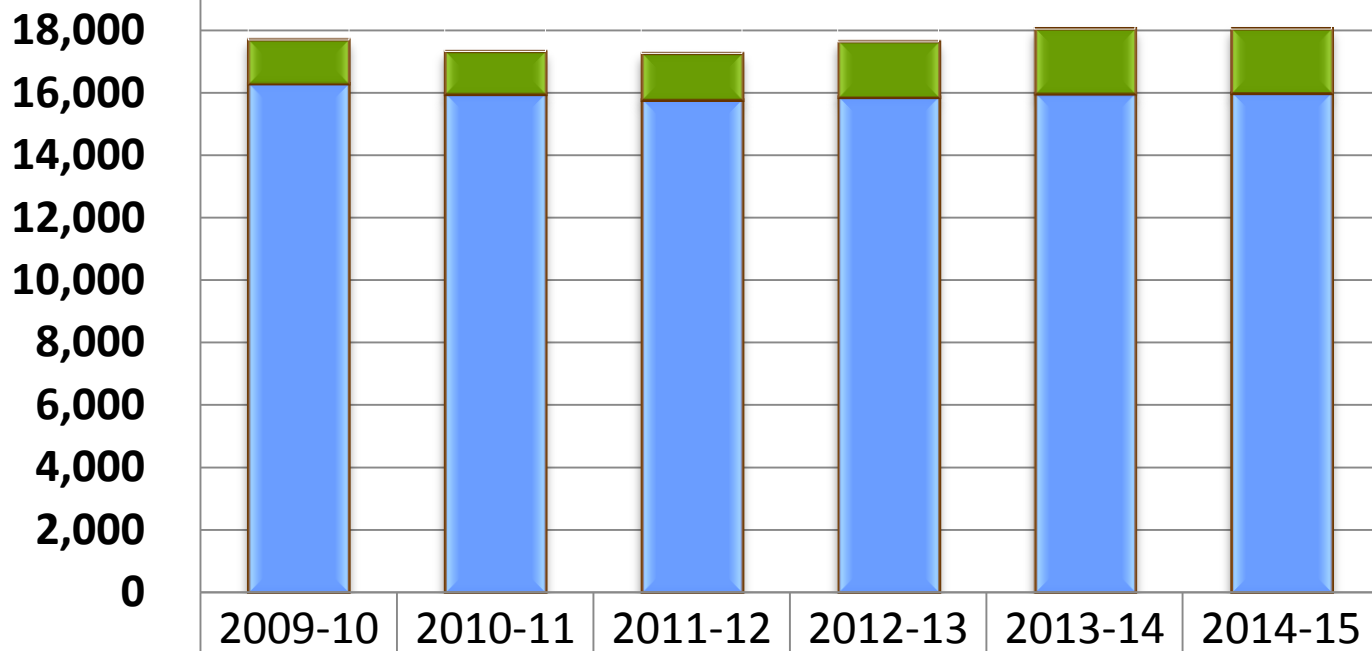
(Includes Recommended Augmentations)



FY 2013-14 NCC = \$632.2M (current modified budget)

FY 2014-15 NCC = \$672.0M (base budget + recommended augmentations)

# Position History



	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Total Positions	17,693	17,324	17,257	17,632	18,035	18,043
Vacant	1,407	1,371	1,483	1,777	2,064	2,053
Filled	16,286	15,953	15,774	15,855	15,971	15,990

Data as of Fourth Quarter Budget Report

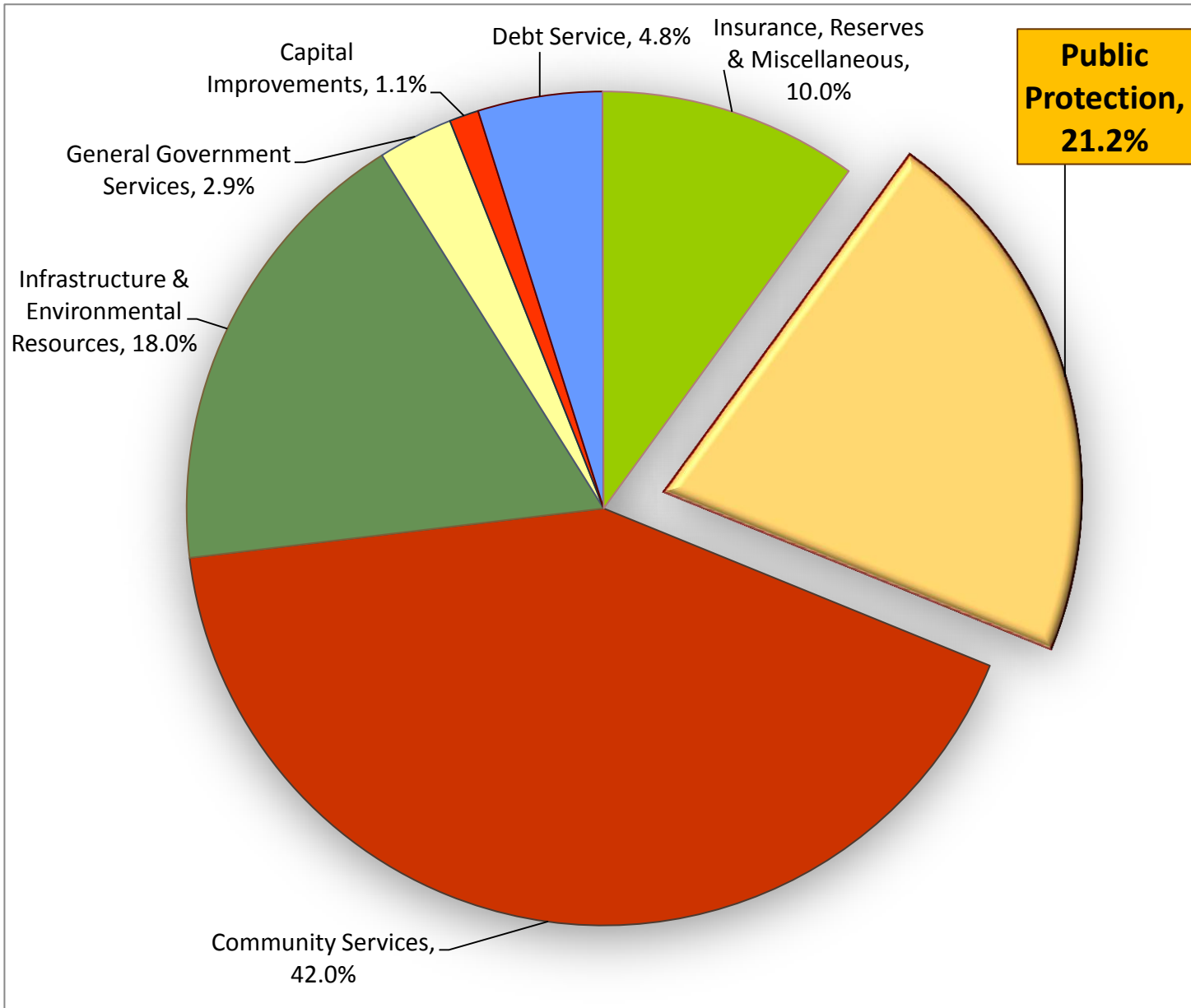
↑  
2013-14  
3QBR

↑  
Vacant @ 5/1

**Program I –  
Public Protection  
Presented By**

Michelle Aguirre  
CEO Budget Office





# Public Protection

Summarized on Pages 63-64 of the Recommended Budget

DEPARTMENTS	NUMBER OF FUNDS
District Attorney	7
Office of Independent Review (OIR)	1
Probation	3
Public Defender	2
Sheriff-Coroner	19
CEO Administered Funds	8

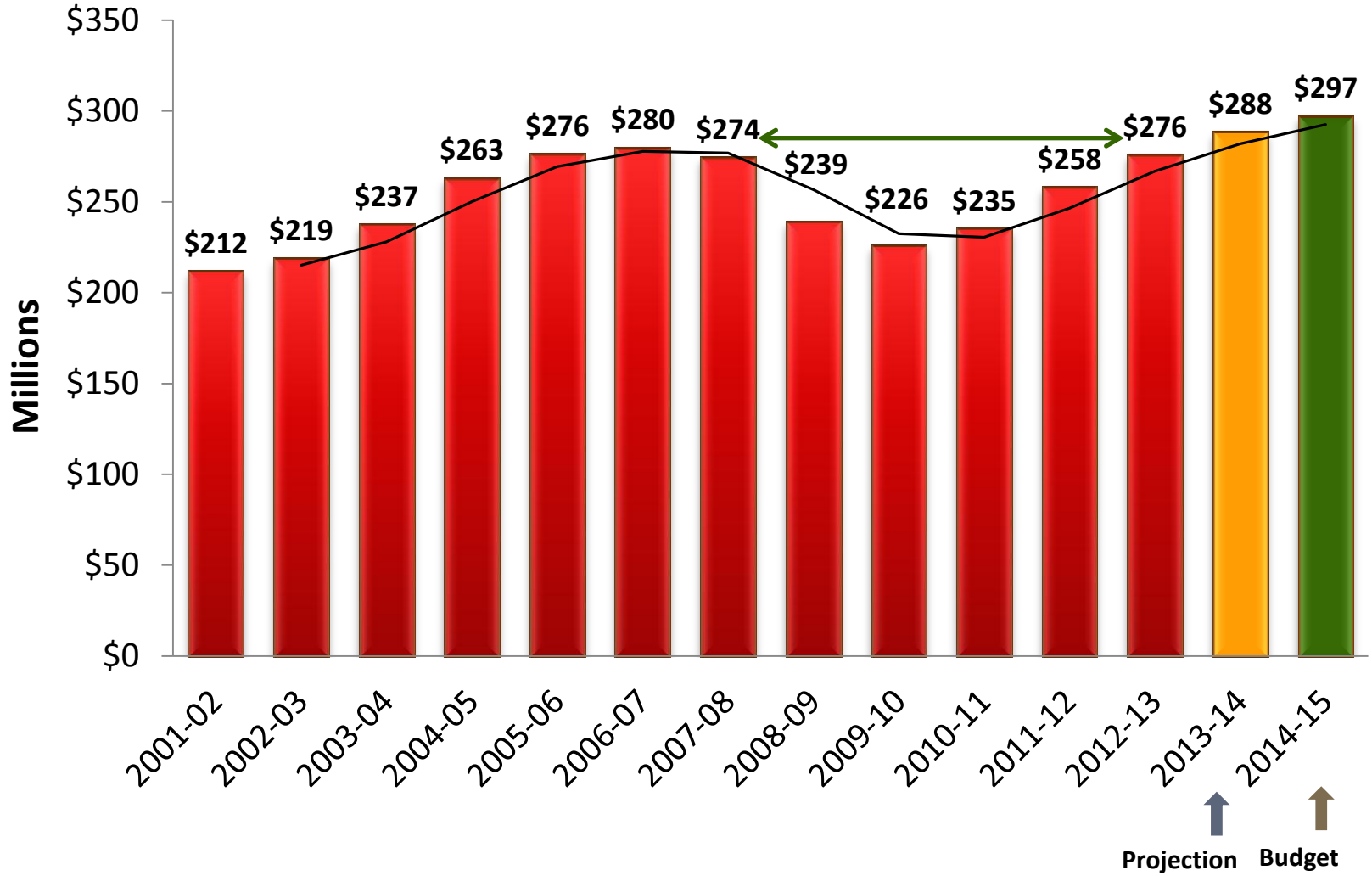
# Public Protection

## Public Safety Half Cent Sales Tax – Prop. 172

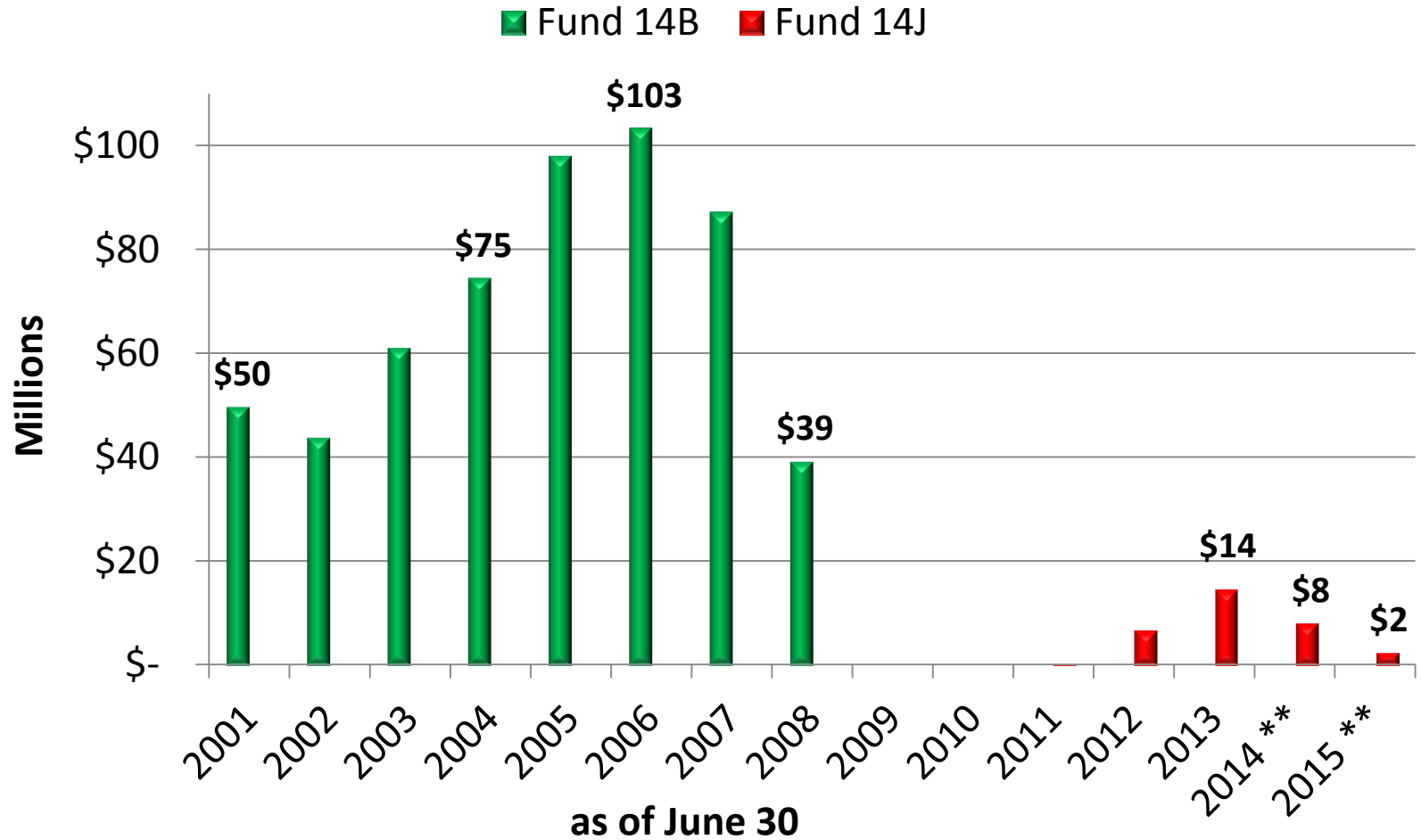
### FY 2014-15 Forecast

	<b>FY 2011-12 Actual</b>	<b>FY 2012-13 Actual</b>	<b>FY 2013-14 Projected (4.5%)</b>	<b>FY 2014-15 Forecast (3.0%)</b>
District Attorney (026)	\$ 51,797,320	\$ 55,170,588	\$ 57,653,264	\$ 59,382,862
Sheriff- Coroner (060)	207,189,278	220,682,353	230,613,059	237,531,451
<b>Grand Total</b>	<b>\$ 258,986,598</b>	<b>\$ 275,852,941</b>	<b>\$ 288,266,323</b>	<b>\$ 296,914,313</b>

# Public Safety ½ Cent Sales Tax History



# Public Safety Sales Tax Reserves History



\*\*Note: Amounts for 2014 and 2015 are projections



# Public Protection

## AB109 - FY 2014-15 Forecast

DEPARTMENTS	2013-14 Current Allocation	2014-15 Proposed Allocation	Variance
Sheriff-Coroner (In-Custody)	\$ 39,154,008	\$ 35,309,784	(\$ 3,844,224)
Probation	17,300,913	16,178,579	(1,122,334)
Health Care Agency (In-Custody)	8,642,856	8,068,329	(574,527)
Health Care Agency (Post-Custody)	6,110,854	5,714,435	(396,419)
Local Law Enforcement	565,048	623,951	58,903
District Attorney (DA)	750,000	250,000	(500,000)
Public Defender (PD)	750,000	250,000	(500,000)
<b>Grand Total</b>	<b>\$ 73,273,679</b>	<b>\$ 66,395,078</b>	<b>(\$ 6,878,601)</b>

Note: Sheriff & HCA allocation amounts include growth monies

# Public Protection



Board & Public Comments

# District Attorney

## Pages 65 - 81



*Office of the*  
**DISTRICT ATTORNEY**  
Tony Rackauckas, Orange County DA

- 7 Budgets under District Attorney Control
  - Includes addition of Public Administrator
- \$129.4M in Appropriations
- \$ 90.7M in Revenue
- \$ 38.7M in Net County Cost
- 692 Total Positions

# District Attorney

## Item 1, Page 5

## Item 1, Page 7

- Augmentations Included in Base Budget
  - District Attorney (026)
    - Delete 74 Positions and Reduce Appropriations by \$8.9M to Meet NCC Limit
  - Public Administrator (029)
    - Increase Appropriations and NCC by \$294K for transfer of County Counsel costs

# District Attorney

## Augmentations for Board Consideration

### Items 2 - 3, Page 6; Item 4 Per Memo

#### Restore Level of Service Augmentation Request:

Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Restore 74 Positions	74	\$ 8,987,779	\$ 8,987,779	74	\$ 6,747,779	\$ 6,747,779

#### Expand Level of Service Augmentation Request:

Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
IHSS Fraud Investigations	3	\$ 0	\$0	3	\$ 0	\$0
Add 10 Positions – Workload Increases	10	628,560	0	10	628,560	0
<b>Total</b>	13	\$ 628,560	\$0	13	\$ 628,560	\$0

# District Attorney

## Discussion & Straw Votes



- **Straw Vote – Base Budgets**
  - (including reduce and technical augmentations)
  
- **Straw Vote – Augmentations**
  - (including restore and expand augmentations)

# Sheriff-Coroner

## Pages 104 - 151



- 19 Budgets under Sheriff-Coroner Control
  - \$696.1M in Appropriations
  - \$621.8M in Revenue
  - \$ 74.3M in Net County Cost
  - 3,768 Total Positions
- 
- Note: Fund 15L 800MHz, Program V, \$4.2M

# Sheriff-Coroner

## Items 1 – 7, Pages 14 - 16

- Augmentations Included In Base Budget
  - Sheriff-Coroner (060)
    - Reconcile to FY 2013-14 Third Quarter Actions – Add 2 Limited Term positions
    - Total Reductions: 164 Positions and \$32M to Meet NCC Limit
      - Central Men's Jail, Reduce 67 Positions and \$12.7M Appropriations
      - Central Women's Jail, Reduce 22 Positions and \$4.7M Appropriations
      - Theo Lacy Jail, Reduce 75 Positions and \$12.4M Appropriations
      - Training Division, Reduce \$2.2M Appropriations



# Sheriff-Coroner

## Augmentations for Board Consideration (Restorations)

### Items 8 – 13, Pages 17 – 19

Restore Level of Service Augmentation Requests:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Central Women's Jail (060)	22	\$4,747,927	\$4,747,927	164	\$22,000,000	\$22,000,000
Central Men's Jail (060)	67	12,714,440	12,714,440	0	See above	See above
Theo Lacy Facility (060)	75	12,367,361	12,367,361	0	See above	See above
Training Division (060)	0	2,156,368	2,156,368	0	See above	See above
<b>Total Restorations</b>	<b>164</b>	<b>\$31,986,096</b>	<b>\$31,986,096</b>	<b>164</b>	<b>\$22,000,000</b>	<b>\$22,000,000</b>

# Sheriff-Coroner

## Discussion & Straw Votes



- **Straw Vote – Base Budgets**
  - (including technical and reduce augmentations)
- **Straw Vote – Augmentations**
  - (restore augmentations)

# Office of Independent Review (OIR)

Pages 86 - 88

- 1 Budget under OIR Control
- \$437K in Appropriations and NCC
- 1 Position



# Office of Independent Review

## Discussion & Straw Votes



- Straw Vote – Base Budget

# Probation

## Pages 89 - 97



- 3 Budgets under Probation Control
- \$175.2M in Appropriations
- \$ 78.0M in Revenue
- \$ 97.2M in Net County Cost
- 1,437 Total Positions
- 2 Augmentations Included in Base Budget
  - Transfer \$200K Appropriations & NCC for Lease Costs from Trial Courts (081)
  - Delete 20 Positions and Reduce Appropriations by \$1.9M to Meet NCC Limit

# Probation

## Augmentation for Board Consideration (Restoration)

### Item 3, Page 10

Restore Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Field Operations & Juvenile Institutions	20	\$1,884,028	\$1,884,028	20	\$1,884,028	\$1,884,028

# Probation

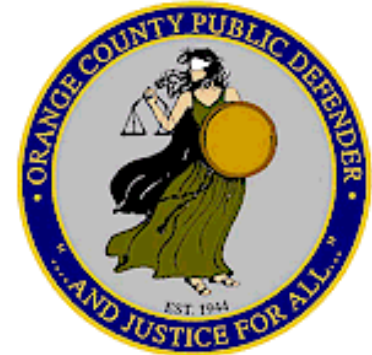
## Discussion & Straw Votes



- **Straw Vote – Base Budgets**
  - (including technical and reduce augmentations)
- **Straw Vote – Augmentation**
  - (including restore augmentation)

# Public Defender

## Pages 98 - 103



- 2 Budgets under Public Defender Control
- \$66.5M in Appropriations
- \$ 3.3M in Revenue
- \$63.2M in Net County Cost
- 335 Total Positions
- Augmentation Included In Base Budget
  - Deletion of 58 Positions and \$6.4M to Meet NCC Limit



# Public Defender

## Augmentation for Board Consideration (Restoration) Item 2, Page 12

Restore Level of Service Augmentation Request						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Restore 58 Positions	58	\$6,363,830	\$6,363,830	58	\$6,363,830	\$6,363,830

# Public Defender

## Augmentations for Board Consideration (Expands)

### Items 3 - 4, Pages 12 - 13

Expand Level of Service Augmentation Requests						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Add 4 Positions – Laura’s Law	4	\$ 474,955	\$ 474,955	4	\$ 474,955	\$ 474,955
Add 7 Positions – Felony Caseloads	7	708,883	708,883	0	0	0
<b>Totals - Expands</b>	<b>11</b>	<b>\$ 1,183,838</b>	<b>\$ 1,183,838</b>	<b>4</b>	<b>\$ 474,955</b>	<b>\$ 474,955</b>

# Public Defender

## Discussion & Straw Votes



- Straw Vote – Base Budgets
  - (including reduce augmentation)
- Straw Vote – Augmentations
  - (including restore and expand augmentations)

# County Executive Office (CEO)

## 8 Administered Budget Controls

Pages 82 – 85 and 152 - 157

Budget Control	Pos.	Appropriations	Revenues	Net County Cost
<b>General Funds:</b>				
041 Grand Jury	0	\$ 509,549	\$ 0	\$ 509,549
045 Juvenile Justice Commission	0	171,457	0	171,457
048 Detention Release	0	1,617,700	10,000	1,607,700
073 Alternate Defense	0	5,587,360	135,400	5,451,960
081 Trial Courts	0	63,828,414	24,462,031	39,366,383
<b>Non-General Funds:</b>				
12J DNA Identification Fund	0	920,000	920,000	0
14J Excess Public Safety Sales Tax	0	5,613,561	5,613,561	0
14U Court Facilities	0	1,315,295	1,315,295	0
<b>Total All Funds:</b>	<b>0</b>	<b>\$ 79,563,336</b>	<b>\$32,456,287</b>	<b>\$47,107,049</b>

No CEO restore or expand augmentations for Board consideration

# County Executive Office

## Item 1, Page 8; Items 1 - 2, Page 20

- ❖ Augmentations Included In Base Budget
  - Detention Release (048)
    - Increase Appropriations & NCC Transferred from Alternate Defense: \$89K
  
  - Alternate Defense (073)
    - Transfer \$911K Appropriations & NCC to Trial Courts
    - Transfer \$89K Appropriations & NCC to Detention Release

(Continued on Next Slide)

# County Executive Office

## Items 1 - 4, Pages 21 - 22

- ❖ Augmentations Included In Base Budget (continued)
  - Trial Courts (081)
    - Decrease \$200K Appropriations & NCC to Transfer to Probation for Lease Costs
    - Increase Appropriations & NCC for Benefits: \$533K
    - Decrease Revenue & Increase NCC by \$911K Transferred from Alternate Defense
    - Reduce Maintenance of Effort Payment by \$136K to Meet NCC Limit

# County Executive Office

## Augmentation for Board Consideration (Restoration)

### Item 5, Page 23

- Trial Courts (081)

Restore Level of Service Augmentation Request						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Restore Appropriations & NCC	0	\$ 136,293	\$ 136,293	0	\$ 136,293	\$ 136,293

# County Executive Office

## Administered Budget Controls

### Discussion & Straw Votes



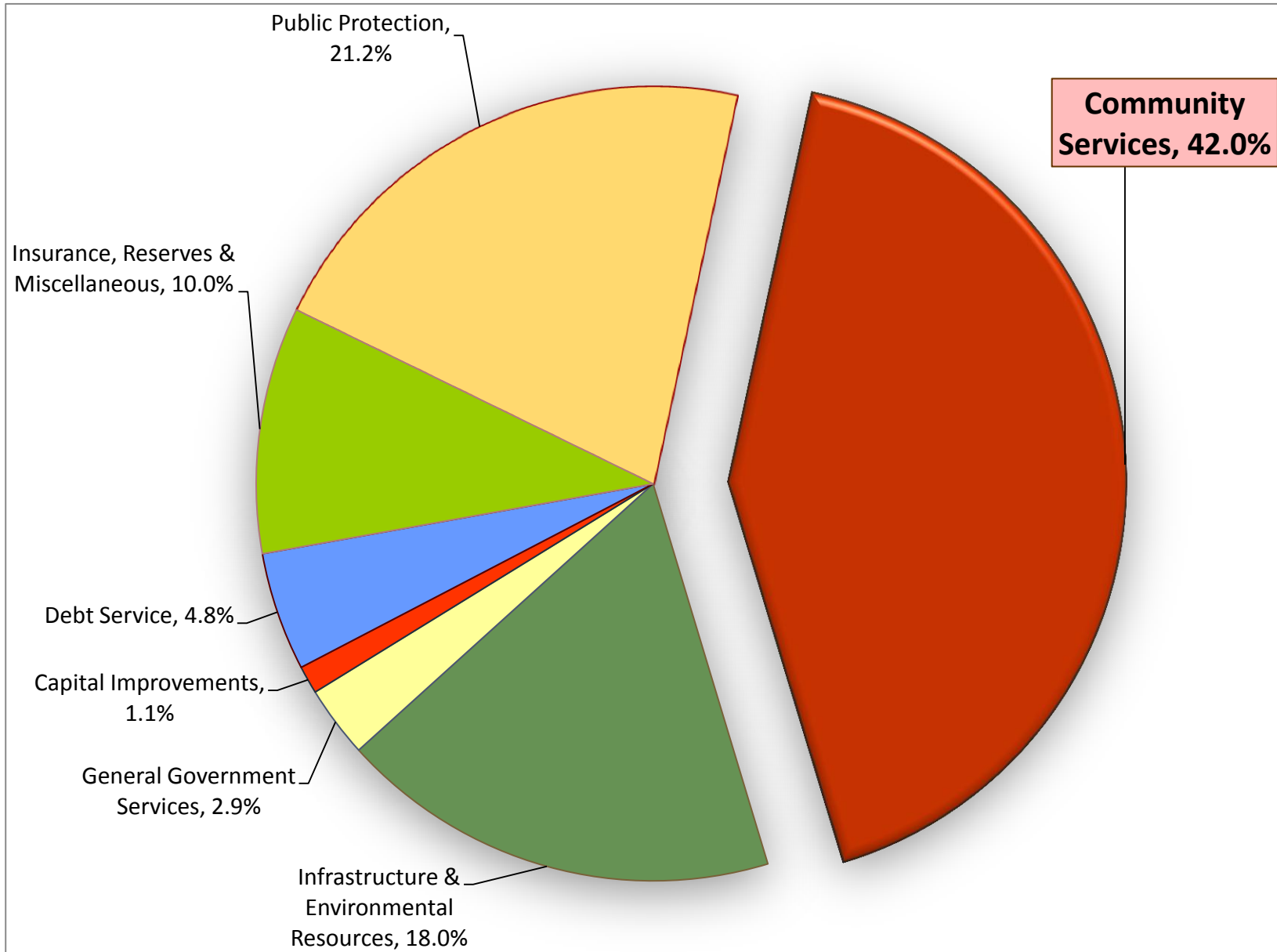
- Straw Vote – Base Budgets
  - (including technical and reduce augmentations)
- Straw Vote – Augmentation
  - (restore augmentation)



**Program II –  
Community Services  
Presented By**

Michelle Aguirre  
CEO Budget Office





# Community Services

Summarized on Pages 159-160 of the Recommended Budget

DEPARTMENTS	NUMBER OF FUNDS
OC Community Resources	19
Child Support Services	2
Health Care Agency	9
Social Services Agency	11
CEO Administered Funds	2

# Community Services



Board & Public Comments

# OC Community Resources (OCCR)

Pages 161 - 201



- 19 Budgets under OCCR Control
- \$478.0M in Appropriations
- \$474.9M in Revenue
- \$ 3.1M in Net County Cost
  - Base Budget Includes \$252K for Human Relations Commission
- 1,102 Total Positions

# OC Community Resources

## Items 1, Pages 26 and 27

- Augmentations Included In Base Budget
  - Orange County Housing Authority (15F)
    - Transfer One Position to OC Housing, Fund 15G
  - OC Housing (15G)
    - Transfer One Position from Orange County Housing Authority, Fund 15F

# OC Community Resources

## Augmentation for Board Consideration (Expand)

### Item 1, Page 25

#### Expand Level of Service Augmentation Request:

Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Increase Appropriations & NCC for Year-Round Emergency Shelters	0	\$ 4,238,430	\$ 3,607,527	0	\$ 4,238,430	\$ 3,607,527

# OC Community Resources

## Discussion & Straw Votes



- Straw Vote – Base Budgets
  - (including technical augmentations)
- Straw Vote – Augmentation
  - (expand augmentation)



# Child Support Services (CSS)

Pages 202 - 207



- 2 Budgets under CSS Control
- \$60.6M in Appropriations
- \$60.6M in Revenue
- No Net County Cost
- 576 Total Positions

# Child Support Services

## Discussion & Straw Vote



- Straw Vote – Base Budgets

# Health Care Agency (HCA)

Pages 208 - 227



- 9 Budgets under HCA Control
  - Includes Addition of OC Public Guardian
- \$779.8M in Appropriations
- \$698.1M in Revenue
- \$ 81.7M in Net County Cost
- 2,588 Total Positions
- Augmentation Included in Base Budget
  - OC Public Guardian (030)
    - Increase Appropriations & NCC for County Counsel Legal Services

# Health Care Agency

## Discussion & Straw Votes



- Straw Vote – Base Budgets
  - (including technical augmentation)

# Social Services Agency (SSA)

Pages 228 - 244



*Social Services Agency*

*One Agency Moving Forward Together, Serving Our Community.*

- 11 Budgets under SSA Control
- \$911.2M in Appropriations
- \$863.6M in Revenue
- \$ 47.6M in Net County Cost
- 4,283 Total Positions

# Social Services Agency

## Items 1, Pages 29 & 31

- Augmentations Included In Base Budget
  - Operating Budget (063)
    - Reconcile to Third Quarter Actions
      - Transfer One Position to CEO Real Estate
  - General Relief (069)
    - Reduce Appropriations \$6.9M to Meet NCC Limit

# Social Services Agency

## Augmentations for Board Consideration (Restoration & Expand) Item 2, Page 30; Item 2, Page 32

- General Relief (069) – Item 2, Page 32
  - Restore Level of Service

Restore Level of Service Augmentation Request						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Restore Appropriations and NCC	0	\$ 6,912,593	\$ 6,912,593	0	\$ 0	\$ 0

- Operating Budget (063) – Item 2, Page 30
  - Expand Level of Service Augmentation Included in Program VII with OC Fleet Services

# Social Services Agency

## Discussion & Straw Votes



- Straw Vote – Base Budgets
  - (including technical and reduce augmentations)
- Straw Vote – Augmentation
  - (restore augmentation)



# County Executive Office

## 2 Administered Budget Controls

Pages 245 – 247

Budget Control	Pos.	Appropriations	Revenues	Net County Cost
<b>Non-General Funds:</b>				
13N OC Tobacco Settlement	0	\$ 40,211,107	\$ 40,211,107	\$ 0
9A0 Public Financing Program II (Fund 15B)	0	5,315,000	5,315,000	0
<b>Total All Funds:</b>	<b>0</b>	<b>\$ 45,526,107</b>	<b>\$ 45,526,107</b>	<b>\$ 0</b>

# County Executive Office Administered Budget Controls

## Discussion & Straw Votes



- Straw Vote – Base Budgets

**Program III - Infrastructure &  
Environmental Resources  
Presented by**

Anil Kukreja  
CEO Budget Office



Community Services,  
42.0%

**Infrastructure &  
Environmental  
Resources, 18.0%**

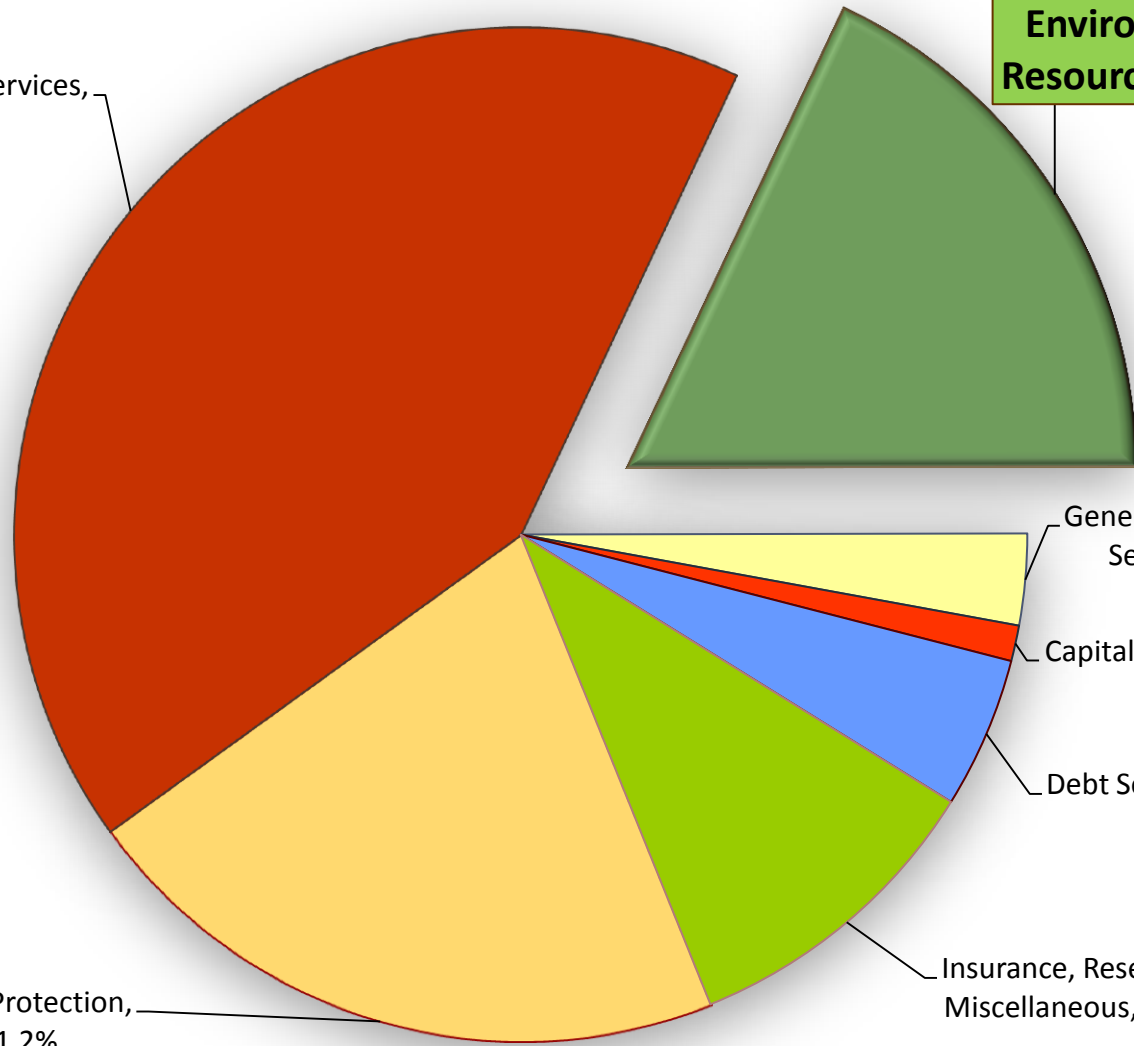
General Government  
Services, 2.9%

Capital Improvements,  
1.1%

Debt Service, 4.8%

Insurance, Reserves &  
Miscellaneous, 10.0%

Public Protection,  
21.2%



# Infrastructure & Environmental Resources

## Summarized on Pages 249 - 250 of the Recommended Budget

DEPARTMENTS	NUMBER OF FUNDS
OC Public Works	16
OC Dana Point Harbor	2
John Wayne Airport	3
OC Waste & Recycling	9
CEO Administered Funds	2

# Infrastructure & Environmental Resources



Board & Public Comments

# OC Public Works (OCPW)

Pages 250 - 289



- 16 Budgets under OCPW Control
  - \$430.1M in Appropriations
  - \$397.8M in Revenue
  - \$ 32.3M in Net County Cost
  - 876 Total Positions
- 
- Note: Fund 270 Compressed Natural Gas, Program VII, \$0.5M  
Fund 296 OC Fleet Services, Program VII, \$32.8M, 81 positions

# OC Public Works

## Items 1 - 3, Pages 34 - 35

- Augmentations Included In Base Budget
  - OC Public Works (080)
    - Transfer Five Positions to Auditor-Controller for Accounts Payable Services
    - Transfer \$871K Appropriations and NCC to CEO Real Estate
    - Transfer Thirteen Positions and \$1.5M Appropriations to CEO Real Estate



# OC Public Works

## Discussion & Straw Votes



- Straw Vote – Base Budgets
  - (including technical augmentations)

# OC Dana Point Harbor (OCDPH)

Pages 290 - 295



- 2 Budgets under OCDPH Control
- \$33.3M in Appropriations
- \$33.3M in Revenue
- No Net County Cost
- 15 Total Positions

# OC Dana Point Harbor

## Discussion & Straw Votes



- Straw Vote – Base Budget

# John Wayne Airport (JWA)

## Pages 300 - 308



- 3 Budgets under JWA Control
- \$271.1M in Appropriations
- \$271.1M in Revenue
- No Net County Cost
- 174 Total Positions
- Augmentation Included in Base Budget
  - Airport – Operating Enterprise (280)
    - Delete Two Limited-Term Positions to Reconcile to Third Quarter Actions

# John Wayne Airport

## Discussion & Straw Votes



- Straw Vote – Base Budgets
  - (including technical augmentation)

# OC Waste & Recycling (OCWR)

Pages 299, 309 - 320



- 9 Budgets under OCWR Control
- \$232.0M in Appropriations
- \$232.0M in Revenue
- No Net County Cost
- 276 Total Positions
- Augmentation Included In Base Budget
  - OCWR Landfill Post Closure Maintenance (279)
    - Funding for Musick Expansion Project - \$3.0M Borrowing
- 4 Escrow Funds (274, 284, 286, 287)
  - Appropriations & Revenue of \$7.1M, no positions
  - Managed by OCWR, but TTC Has Financial Control Authority

# OC Waste & Recycling

## Discussion & Straw Votes



- Straw Vote – Base Budgets
  - (including technical augmentation and escrow funds)

# County Executive Office

## 2 Administered Budget Controls

Pages 296 – 298

Budget Control	Pos.	Appropriations	Revenues	Net County Cost
<b>Non-General Funds:</b>				
135 Real Estate Development Program	0	\$ 425,619	\$ 425,619	\$ 0
15T El Toro Improvement Fund	0	282,000	282,000	0
<b>Total All Funds:</b>	<b>0</b>	<b>\$ 707,619</b>	<b>\$ 707,619</b>	<b>\$ 0</b>



# County Executive Office

## Discussion & Straw Votes

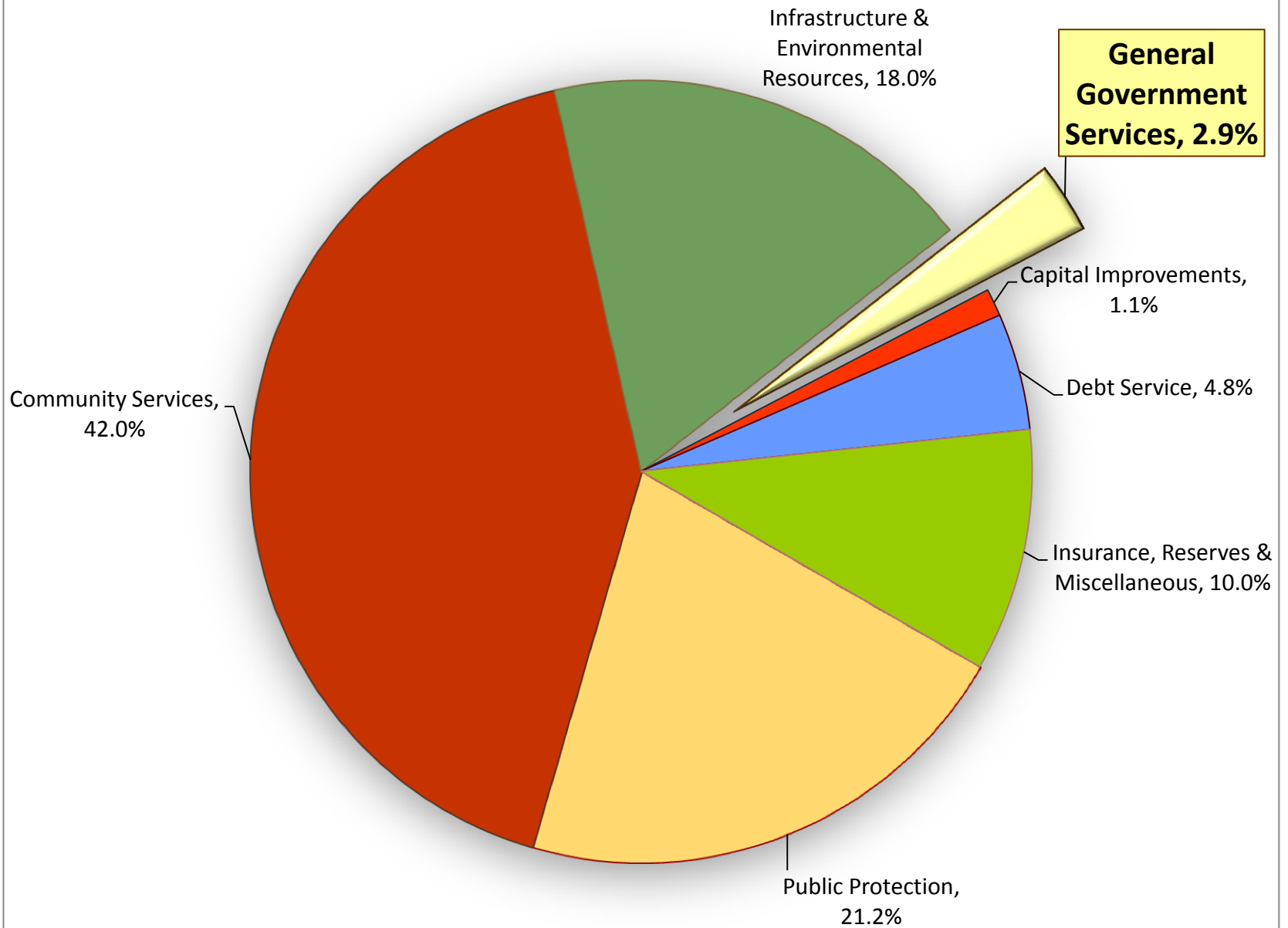


- Straw Vote – Base Budgets

# **Program IV – General Government Presented By**

Anil Kukreja  
CEO Budget Office





# General Government

Summarized on Page 321 of the Recommended Budget

DEPARTMENTS	NUMBER OF FUNDS
Assessor	2
Auditor-Controller	3
Board of Supervisors	5
Clerk of the Board	1
County Executive Office	2
County Counsel	1
Registrar of Voters	1
Office of the Performance Audit Director	1
Clerk-Recorder	3
Treasurer-Tax Collector	2
Internal Audit	1

# General Government



Board & Public Comments

# Assessor

## Pages 322 - 327



- 2 Budgets under Assessor Control
- \$33.6M in Appropriations
- \$ 0.7M in Revenue
- \$32.9M in Net County Cost
- 315 Total Positions
- Augmentation Included In Base Budget
  - Reduce Appropriations \$6.2M to Meet NCC Limit

# Assessor

## Augmentation for Board Consideration (Restoration)

### Item 2, Page 41

Restore Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Restore Appropriations and NCC	0	\$ 6,170,087	\$ 6,170,087	0	\$ 2,902,551	\$ 2,902,551

Note: An additional \$1.5M restoration augmentation is recommended in Program V, Budget Control 038, to fund one-time IT projects. Total CEO recommended restoration is \$4.4M.

CEO recommendation provides funding for 309 positions, as requested by Assessor, and required funding for critical IT projects and services and supplies.

# Assessor NCC Summary

Assessor's Budget FY 2014-15	Filled FTE	Net County Cost (in millions)
A) FY 2014-15 Assessor's Request (\$32.4M S&EB + \$7.0M S&S and Equipment, offset by \$0.3M Revenue)	309	\$39.1
B) Less: Reduce Augmentation to meet NCC Limits		(6.2)
C) Recommended Base Budget		32.9
D) Add: 1 Restore Augmentation		2.9
E) Add: IT Cost in Budget Control 038		1.5
F) FY 2014-15 CEO Recommended Budget for Assessor (\$32.4M S&EB + \$5.2M S&S, offset by \$0.3M Revenue)	309	\$37.3
FY 2013-14 Modified Budget after adding \$2.7M in 3 <sup>rd</sup> QBAR (\$32.2M S&EB + \$5.7M S&S and Equipment, offset by \$0.6M Revenue)	294	\$37.3



# Assessor

## Discussion & Straw Votes



- Straw Vote – Base Budgets
  - (including reduce augmentation)
- Straw Vote – Augmentation
  - (including restore augmentation)

# Auditor-Controller (A-C)

## Pages 328 - 339



- 3 Budgets under A-C Control
- \$27.8M in Appropriations
- \$ 7.0M in Revenue
- \$20.8M in Net County Cost
- 418 Total Positions

# Auditor-Controller

## Items 1 - 2, Pages 42 - 43; Items 1 - 4, Pages 47 - 48

- Augmentations Included In Base Budget
  - Auditor-Controller (003)
    - Transfer \$735K Appropriations & NCC to Property Tax System (015)
    - Transfer 5 Positions from OC Public Works for Accounts Payable Services
    - Reduce Appropriations \$1.1M to Meet NCC Limit
  - Property Tax System Centralized Operations & Maintenance Support (015) for Tracking PTS Costs
    - Transfer \$735K Appropriations & NCC from Auditor-Controller (003)
    - Transfer \$92K Appropriations & NCC from Clerk of the Board (011)
    - Transfer \$1.5M Appropriations & NCC from Treasurer-Tax Collector (074)
    - Transfer \$980K Appropriations & NCC from IBM Mainframe (039)

# Auditor-Controller

## Augmentation for Board Consideration (Restoration)

### Item 4, Page 44

- Auditor-Controller (003)

Restore Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Restore Approp. and NCC	0	\$ 964,170	\$ 964,170	0	\$ 482,085	\$ 482,085

# Auditor-Controller

## Augmentations for Board Consideration (Expand)

### Items 1 – 2, Pages 45 - 46

- CAPS Program (014)

#### Expand Level of Service Augmentation Requests:

Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Purchase of New IBM AIX Platform	0	\$ 1,200,000	\$ 1,200,000	0	\$ 1,200,000	\$ 1,200,000
CAPS+ Upgrade	0	6,200,000	6,200,000	0	0	0
<b>Total</b>	<b>0</b>	<b>\$ 7,400,000</b>	<b>\$ 7,400,000</b>	<b>0</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>

# Auditor-Controller

## Discussion & Straw Votes



- **Straw Vote – Base Budgets**
  - (including technical and reduce augmentations)
- **Straw Vote – Augmentations**
  - (including restore and expand augmentations)

# Clerk of the Board (COB)

Pages 353 - 355

OC Clerk of the Board

- 1 Budget under COB Control
- \$3.5M in Appropriations
- \$0.1M in Revenue
- \$3.4M in Net County Cost
- 29 Total Positions
- Augmentations Rolled Into Base Budget
  - Transfer \$92K Appropriations & NCC to Property Tax System (015)
  - Reduce Appropriations \$123K to Meet NCC Limit

# Clerk of the Board

## Augmentations for Board Consideration (Restoration & Expand)

### Item 3, Page 50; Item 4, Page 51

Restore Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Restore Approp. and NCC	0	\$ 122,837	\$ 122,837	0	\$ 122,837	\$ 122,837

Expand Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Board Hearing Room Equipment	0	\$ 145,000	\$ 145,000	0	\$ 0	\$ 0



# Clerk of the Board

## Discussion & Straw Votes



- **Straw Vote – Base Budgets**
  - (including technical and reduce augmentations)
- **Straw Vote – Augmentations**
  - (including restore and expand augmentations)

# County Executive Office (CEO)

Pages 356 - 370



- 2 Budgets under CEO Control
- \$23.6M in Appropriations
- \$ 5.5M in Revenue
- \$18.1M in Net County Cost
- 231 Total Positions

# County Executive Office

## Items 1 - 5, Pages 52 - 54

- Augmentations Included In Base Budget
  - County Executive Office (017)
    - Reconcile to 3<sup>rd</sup> Quarter Actions
      - Reallocate \$137K NCC to Human Resource Services (HRS)
      - Transfer 1 Position, \$134K Appropriations & NCC from HRS
      - Transfer 1 Position from Social Services Agency for Corporate Real Estate
    - Transfer \$871K Appropriations & NCC from OC Public Works for Corporate Real Estate
    - Transfer 13 Positions and \$1.7 M Appropriations (no NCC) for Real Estate Services

# County Executive Office

## Items 1 - 3, Pages 55 - 56

- Augmentations Included In Base Budget (continued)
  - Human Resource Services (054)
    - Reconcile to 3<sup>rd</sup> Quarter Actions
      - Transfer 1 Position, \$134K Appropriations & NCC to CEO (017)
      - Transfer \$137K Appropriations & NCC from CEO (017)
    - Reduce \$137K Appropriations to meet NCC Limit

# County Executive Office

## Augmentation for Board Consideration (Restoration)

### Item 4, Page 57

Restore Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
HRS (054)						
Restore Approp. and NCC	0	\$ 137,350	\$ 137,350	0	\$ 137,350	\$ 137,350

# County Executive Office

## Human Resource Services (054)

### Augmentations for Board Consideration (Expands)

#### Items 5 - 8, Pages 58 - 60

Expand Level of Service Augmentation Requests						
QS	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Investigative Personnel Services	0	\$ 200,000	\$ 200,000	0	\$ 200,000	\$ 200,000
SharePoint/HR Analytics	0	290,000	290,000	0	290,000	290,000
Labor Negotiation Services	0	175,000	175,000	0	175,000	175,000
Live Scan Equipment	0	28,000	28,000	0	28,000	28,000
<b>Continued on next slide</b>						

# County Executive Office

## Human Resource Services (054)

### Augmentations for Board Consideration (Expands) (continued)

#### Items 9 - 12, Pages 60 - 62

Expand Level of Service Augmentation Requests (continued)						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Equal Opportunity Hotline	0	\$ 15,000	\$ 15,000	0	\$ 100,000	\$ 100,000
Executive Coaching	0	25,000	25,000	0	See above	See above
Staff Training	0	35,000	35,000	0	See above	See above
Management Training	0	55,000	55,000	0	See above	See above
<b>Total</b>	<b>0</b>	<b>\$ 823,000</b>	<b>\$ 823,000</b>	<b>0</b>	<b>\$ 793,000</b>	<b>\$ 793,000</b>

# County Executive Office

## Discussion & Straw Votes



- **Straw Vote – Base Budgets**
  - (including technical and reduce augmentations)
- **Straw Vote – Augmentations**
  - (including restore and expand augmentations)



# County Counsel

## Pages 371 - 376



- 1 Budget under County Counsel Control
- \$ 7.9M in Appropriations
- \$ 2.5M in Revenue
- \$ 5.4M in Net County Cost
- 98 Total Positions
- Augmentations Included In Base Budget
  - Transfer \$1.7M NCC to OC Public Guardian and Increase Cost Apply
  - Transfer \$294K NCC to Public Administrator and Increase Cost Apply

# County Counsel

## Augmentations for Board Consideration (Expands)

### Items 3 - 4, Page 64

#### Expand Level of Service Augmentation Request:

Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Add Position & NCC – Laura’s Law	1	\$ 193,116	\$ 193,116	1	\$ 193,116	\$ 193,116
Outside Legal Counsel Services	0	1,000,000	1,000,000	0	1,000,000	1,000,000
<b>Total</b>	<b>0</b>	<b>\$ 1,193,116</b>	<b>\$ 1,193,116</b>	<b>0</b>	<b>\$ 1,193,116</b>	<b>\$ 1,193,116</b>

# County Counsel

## Discussion & Straw Votes



- Straw Vote – Base Budget
  - (including technical augmentations)
- Straw Vote – Augmentations
  - (expand augmentations)

# Registrar of Voters

## Pages 377 - 381



- 1 Budget under Registrar of Voters Control
- \$ 8.5M in Appropriations
- \$ 0.2M in Revenue
- \$ 8.3M in Net County Cost
- 49 Total Positions

# Registrar of Voters

## Augmentation for Board Consideration (Expand)

### Item 1, Page 65

#### Expand Level of Service Augmentation Request:

Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
2014 General Election	0	\$ 5,500,000	\$ 1,067,000	0	\$ 5,500,000	\$ 1,067,000

# Registrar of Voters

## Discussion & Straw Votes



- Straw Vote – Base Budget
- Straw Vote – Augmentations
  - (including expand augmentation)

# Office of the Performance Audit Director (OPAD)

Pages 382 - 384



- 1 Budget under OPAD Control
- \$721K in Appropriations
- \$ 0 Revenue
- \$721K in Net County Cost
- 4 Total Positions
- Augmentation Included in Base Budget
  - Reduce Appropriations \$51K to meet NCC Limit

# Office of the Performance Audit Director

## Augmentation for Board Consideration (Restoration)

### Item 2, Page 67

Restore Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Restore Approp. and NCC	0	\$ 50,639	\$ 50,639	0	\$ 50,639	\$ 50,639



# Office of the Performance Audit Director

## Discussion & Straw Votes



- Straw Vote – Base Budget
  - (including reduce augmentation)
- Straw Vote – Augmentation
  - (restore augmentation)

# Clerk-Recorder

Pages 385 - 389



- 3 Budgets under Clerk-Recorder Control
- \$32.7M in Appropriations
- \$32.7M in Revenue
- No Net County Cost
- 101 Total Positions

# Clerk-Recorder

## Discussion & Straw Votes



- Straw Vote – Base Budgets

# Treasurer-Tax Collector (TTC)

Pages 390 - 395



- 2 Budgets under TTC Control
- \$12.2M in Appropriations
- \$11.8M in Revenue
- \$ 0.4M in Net County Cost
- 91 Total Positions
- Augmentations Included In Base Budget
  - Transfer \$1.5M Appropriations & NCC to Property Tax System (015)
  - Reduce Appropriations \$849K to Meet NCC Limit

# Treasurer-Tax Collector (TTC)

## Augmentation for Board Consideration (Restoration)

### Item 3, Pages 69 - 70

Restore Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Restore Approp. and NCC	0	\$ 848,783	\$ 848,783	0	\$ 424,392	\$ 424,392

# Treasurer-Tax Collector

## Discussion & Straw Votes



- **Straw Vote – Base Budget**
  - (including technical and reduce augmentations)
- **Straw Vote – Augmentations**
  - (including restore augmentation)

# Internal Audit

## Pages 396 - 400

- 1 Budget under Internal Audit Control
- \$2.6M in Appropriations
- \$0 Revenue
- \$2.6M in Net County Cost
- 16 Total Positions
- Augmentation Included In Base Budget
  - Reduce Appropriations \$36K to Meet NCC Limit

# Internal Audit

## Augmentation for Board Consideration (Restoration) Item 2, Page 71 - 72

Restore Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Restore Approp. and NCC	0	\$ 35,854	\$ 35,854	0	\$ 35,854	\$ 35,854



# Internal Audit

## Discussion & Straw Votes



- **Straw Vote – Base Budget**
  - (including reduce augmentation)
- **Straw Vote – Augmentation**
  - (restore augmentation)

# Board of Supervisors

## Budget Controls 006, 007, 008, 009, and 010

### Straw Votes

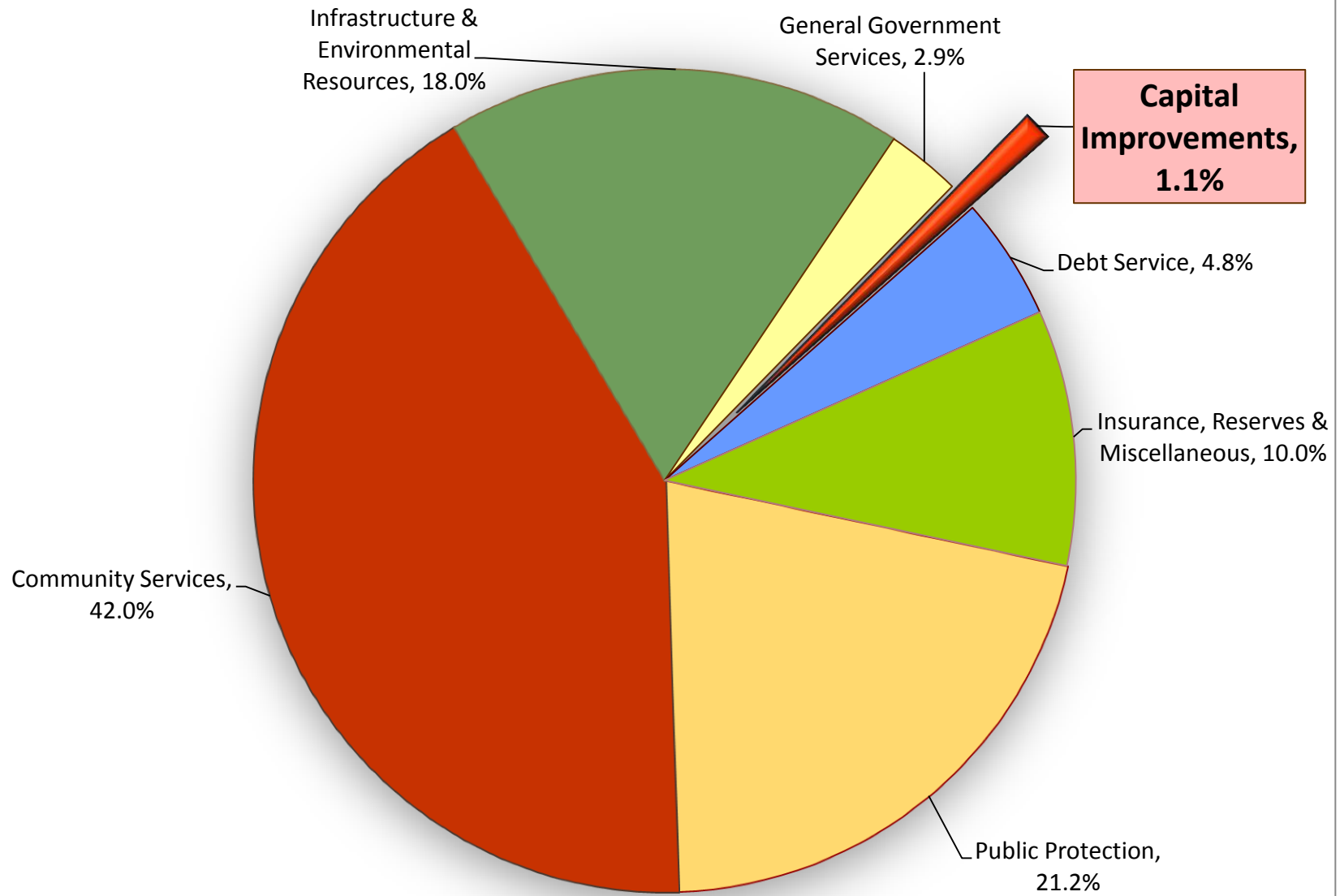


- Straw Vote – Base Budgets
  - \$955K Appropriations & NCC for each District

**Program V –  
Capital Improvements  
Presented By**

Anil Kukreja  
CEO Budget Office





# Capital Improvements

Summarized on Page 401 of the Recommended Budget

DEPARTMENTS	NUMBER OF FUNDS
CEO Administered Funds	12
Sheriff-Coroner Administered (15L)	1

# Capital Improvements



Board & Public Comments

# County Executive Office

## 2 Administered General Fund Budget Controls

Pages 402 – 418

Budget Control	Pos.	Appropriations	Revenues	Net County Cost
<b>General Funds:</b>				
036 Capital Projects	0	\$ 20,533,612	\$ 6,293,915	\$ 14,239,697
038 Data Systems Dev. Projects	0	4,623,881	0	4,623,881
<b>Subtotal – General Funds</b>	<b>0</b>	<b>\$ 25,157,493</b>	<b>\$ 6,293,915</b>	<b>\$ 18,863,578</b>

(Continued – Please See Following Slide)

# County Executive Office (Continued)

## 10 Administered Non General Fund Budget Controls

### Pages 419 – 423 and 426

Budget Control	Pos.	Appropriations	Revenues	Net County Cost
<b>Non-General Funds:</b>				
104 Criminal Justice Fac.	0	\$ 9,783,393	\$ 9,783,393	\$ 0
105 Courthouse Temp. Construction	0	3,939,223	3,939,223	0
15D Countywide Capital Projects Non General Fund		883,987	883,987	0
9B0 Construction (7 Funds)	0	17,834,050	17,834,050	0
<b>Subtotal – Non General Funds</b>	<b>0</b>	<b>\$ 32,440,653</b>	<b>\$ 32,440,653</b>	<b>\$ 0</b>
<b>Total All CEO Funds</b>	<b>0</b>	<b>\$ 57,598,146</b>	<b>\$ 38,734,568</b>	<b>\$ 18,863,578</b>



# Other Administered Fund, Sheriff-Coroner

1 Administered Budget Control

Pages 424 – 425

Budget Control	Pos.	Appropriations	Revenues	Net County Cost
<b>Non-General Funds:</b>				
15L 800 MHz CCCS	0	\$ 4,159,087	\$ 4,159,087	\$ 0

# Capital Projects

## Items 1 - 3, Pages 74 - 76

- Augmentation Included in Base Budget
  - Reduce Transfer Out by \$1.7M to meet NCC Limit
- Augmentations for Board Consideration
  - Restore \$1.7M Transfer Out to Fund 105 for 2012 JJC Bond Debt Service Payment
  - Expand Augmentation for El Toro Development Project - \$1.9M

# Data Systems Development Projects

## Items 1 - 3, Pages 77 - 79

- Augmentations for Board Consideration
  - Restore \$1.5M One-Time Funding for Assessor Operations: Equipment Refresh, Contract Staff Support, Aerial Images
  - Expand Augmentation for PTS Financing - \$3.5M
  - Expand Augmentation for PA/OCPG System Financing - \$1.3M

# Program V – Capital Improvements

## Discussion & Straw Votes



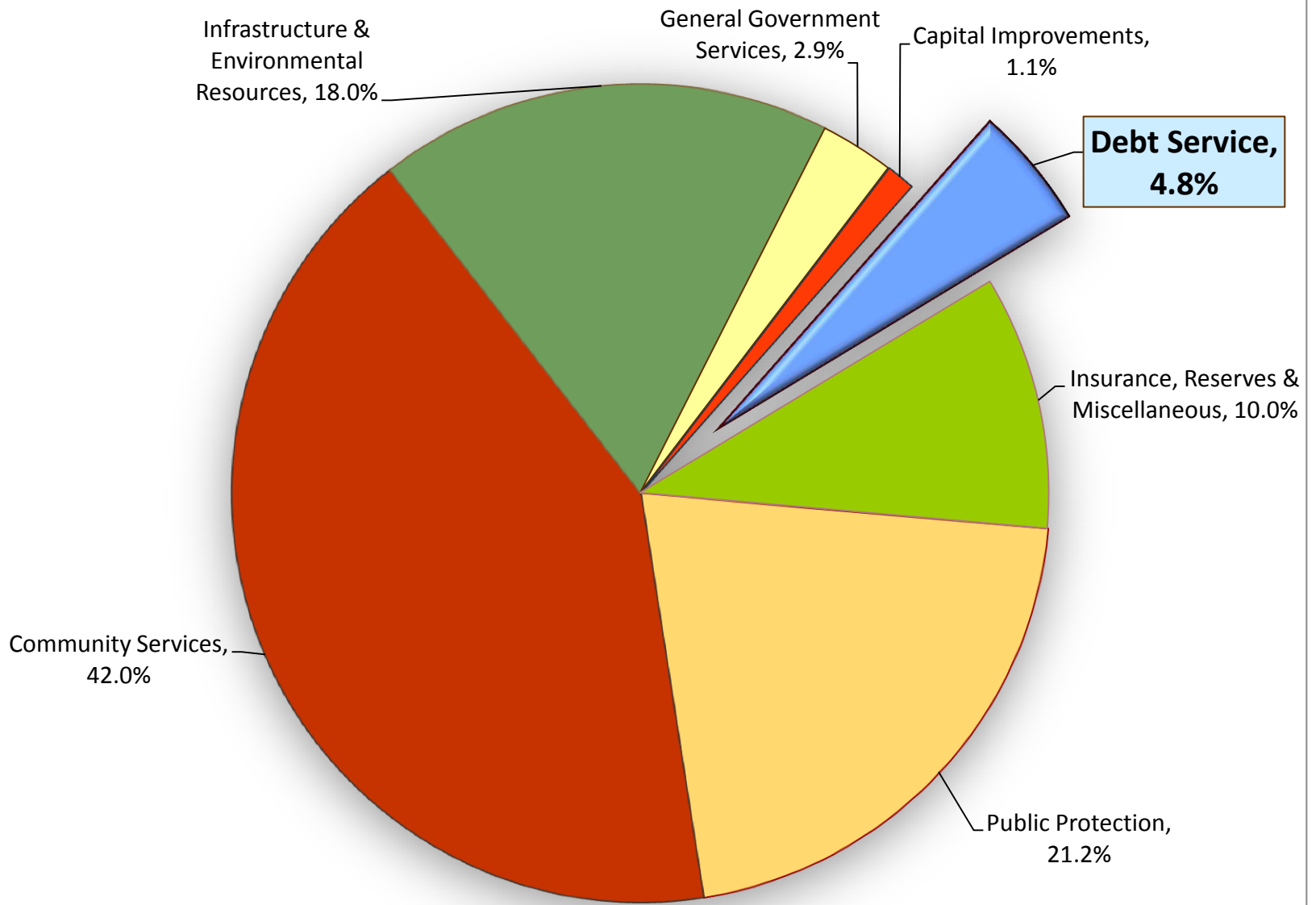
- Straw Vote – Base Budgets
  - (including reduce augmentation)
- Straw Vote – Augmentations
  - (including restore and expand augmentations and related Program III augmentations 2479 & 2483)

# Program VI – Debt Service

## Presented By

Anil Kukreja  
CEO Budget Office





# Debt Service

Summarized on Page 427 of the Recommended Budget

DEPARTMENTS	NUMBER OF FUNDS
CEO Administered Funds	38

# Debt Service



Board & Public Comments



# County Executive Office

## 38 Administered Budget Controls

Pages 428 – 436

Budget Control	Pos.	Appropriations	Revenues	Net County Cost
<b>General Funds:</b>				
016 2005 Lease Revenue Refunding Bonds	0	\$ 34,485,616	\$ 34,485,616	\$ 0
019 Capital Acquisition Financing	0	5,856,664	4,983,935	872,729
021 2005 Refunding Recovery Bonds	0	18,432,750	12,000	18,420,750
022 Prepaid Pension Obligation	0	0	0	0
<b>Subtotal – General Funds</b>		<b>\$ 58,775,030</b>	<b>\$ 39,481,551</b>	<b>\$ 19,293,479</b>
<b>(Continued – Please See Following Slide)</b>				

# County Executive Office (Continued)

## 38 Administered Budget Controls

Pages 428 – 436

Budget Control	Pos.	Appropriations	Revenues	Net County Cost
<b>Non-General Funds:</b>				
15J Pension Obligation Bonds Debt Service	0	\$ 20,405,502	\$ 20,405,502	\$ 0
15W 1996 Recovery Certificates of Participation	0	22,000	22,000	0
15Y Teeter Series A Debt Service Fund	0	81,250,000	81,250,000	0
9C0 Debt Service (31 Funds)	0	101,439,766	101,439,766	0
<b>Subtotal – Non-General Funds</b>		<b>\$ 203,117,268</b>	<b>\$ 203,117,268</b>	<b>\$ 0</b>
<b>Total All CEO Funds</b>	<b>0</b>	<b>\$ 261,892,298</b>	<b>\$ 242,598,819</b>	<b>\$ 19,293,479</b>

# Summary of General Fund Debt

## (\$ in millions)

General Fund Debt	Maturity (FY)	FY 2014-15 Annual Debt Service	Debt Outstanding @ 6/30/14	Debt Outstanding @ 6/30/15
Bankruptcy Related Debt:				
2005 Recovery Bonds (021)	2014-15	\$ 18.4	\$ 17.6	\$ 0.0
2005 Lease Revenue Bonds (016)*	2016-17	24.5	64.8	43.0
<b>Total: Bankruptcy Related Debt</b>		<b>\$ 42.9</b>	<b>\$ 82.4</b>	<b>\$ 43.0</b>
Non-Bankruptcy Related Debt:				
2002 JJC Lease Revenue Bonds (019)	2018-19	\$ 5.8	\$ 25.2	\$ 20.4
1991 Parking COPS	2018-19	2.6	2.3	1.7
2006 Lease Bonds Cogeneration (040)	2017-18	4.2	14.9	11.4
<b>Total: Non-Bankruptcy Related Debts</b>		<b>\$ 12.6</b>	<b>\$ 42.3</b>	<b>\$ 33.5</b>
<b>Grand Total: General Fund Debts</b>		<b>\$ 55.5</b>	<b>\$ 124.6</b>	<b>\$ 76.5</b>

\* 2005 Lease Revenue Bonds final payment is due on July 1, 2017, which will be accrued in FY 2016-17.

# Program VI – Debt Service

## Discussion & Straw Votes

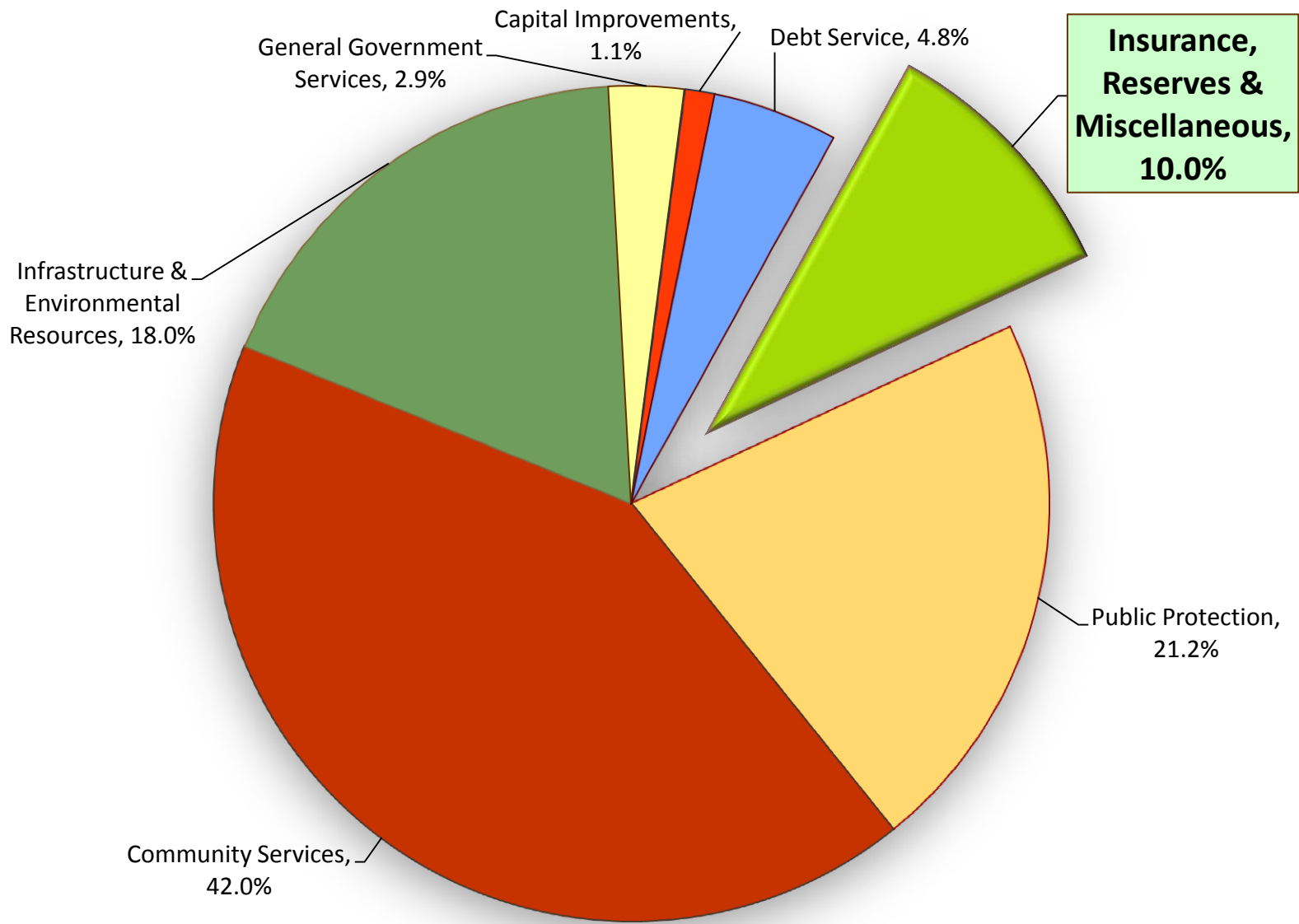


- Straw Vote – Base Budgets

**Program VII – Insurance,  
Reserves & Miscellaneous  
Presented By**

Anil Kukreja  
CEO Budget Office





# Insurance, Reserves & Miscellaneous

## Summarized on Page 437 of the Recommended Budget

DEPARTMENTS	NUMBER OF FUNDS
Auditor-Controller Administered Funds	1
CEO Administered Funds (including Employee Benefits Funds)	18
OC Public Works Administered Funds	2

# Insurance, Reserves & Miscellaneous



Board & Public Comments



# County Executive Office

## 18 Administered Budget Controls

Pages 438 – 444; 446 – 450; 453 – 466; 469 - 474

Fund Type (# of Funds)	Pos.	Appropriations	Revenues	Net County Cost
<b>General Funds: 004, 039, 056</b>	<b>14</b>	<b>\$ 73,935,735</b>	<b>\$ 23,038,209</b>	<b>\$ 50,897,526</b>
<b>General Fund - 100</b>	<b>0</b>	<b>0</b>	<b>672,031,065</b>	<b>(672,031,065)</b>
<b>Non-General Funds:</b>				
Employee Benefits (6)	0	\$ 273,829,508	\$ 273,829,508	\$ 0
Risk Management (2)	30	76,290,137	76,290,137	0
IT & Reprographics (2)	80	77,583,514	77,583,514	0
Reserve-Type Funds (4)	0	9,519,551	9,519,551	0
<b>Non-General Funds Subtotal</b>	<b>110</b>	<b>\$ 437,222,710</b>	<b>\$ 437,222,710</b>	<b>\$ 0</b>
<b>CEO Administered Funds – Total</b>	<b>124</b>	<b>\$ 511,158,445</b>	<b>\$ 1,132,291,984</b>	<b>(\$ 621,133,539)</b>

# CEO Administered Funds

## Augmentations Included in Base Budget

### Item 1, Page 83; Item 1, Page 84

- Augmentations Included in Base Budget
  - IBM Mainframe (039)
    - Transfer \$980K Appropriations and NCC to Property Tax System (015)
  - Employee Benefits (056)
    - Transfer \$533K Appropriations and NCC to Trial Courts (081)

# CEO Administered Funds

## Augmentation for Board Consideration

### Item 1, Page 82

- Miscellaneous (004)

Expand Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Increase Appropriations & NCC Vehicle Purchase (004)	0	\$34,000	\$34,000	0	\$34,000	\$34,000

# Other Administered Funds

3 Total Administered Budget Controls

Pages 445, 451 - 452, and 467 - 468

Budget Control	Pos.	Appropriations	Revenues	Net County Cost
<b>Auditor-Controller</b>				
14C Class B-27 Registered Warrants	0	\$ 20	\$ 20	\$ 0
<b>OC Public Works</b>				
270 Compressed Natural Gas Enterprise	0	\$ 519,137	\$ 519,137	\$ 0
296 OC Fleet Services	81	32,813,994	32,813,994	0
<b>OC Public Works - Total</b>	<b>81</b>	<b>\$ 33,333,151</b>	<b>\$ 33,333,151</b>	<b>\$ 0</b>

# Other Administered Funds

## OC Fleet Services (296)

### Augmentations for Board Consideration (Expands)

#### Items 1 – 5, Pages 85 – 88

Expand Level of Service Augmentation Requests						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Vehicle for Sheriff Emergency Mgmt. Div.	0	\$ 34,000	\$ 0	0	\$ 34,000	\$0
8 Vehicles for Social Services Agency	0	277,000	0	0	277,000	0
18 Vehicles for Sheriff- Coroner	0	686,000	0	0	686,000	0
3 Vehicles for Sheriff Narcotics Program	0	102,000	0	0	102,000	0
Vehicle for Agricultural Commissioner	0	35,000	0	0	35,000	0
<b>Total</b>	0	\$ 1,134,000	\$ 0	0	\$ 1,134,000	0

# Program VII – Insurance, Reserves & Miscellaneous

## Discussion & Straw Votes



- Straw Vote – Base Budgets
  - (including technical augmentations)
- Straw Vote – Augmentations
  - (including expand augmentations and related Program II and Program III augmentations (1754, 2432, 2433))

# Next Steps

- Final Budget Adoption
  - June 24, 2014
- Reconciliation to State Budget
- 2014 Strategic Financial Plan
  - Kick Off – September 2014
  - Board Adoption – December 2014



# Thank You



 **OC: Our Community/Our Commitment**  
ORANGE COUNTY, CALIFORNIA