



COUNTY OF ORANGE

Attachment C

FY 2015-16 Public Budget Hearings

June 9, 2015





Introductory Comments

Frank Kim
County Executive Officer





Economic & Budget Overview



Michelle Aguirre
Budget Director





Hearing Format

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





Current Economy

Smooth Sailing or Rough Seas?

- Housing Prices
- Job Growth
- Taxable Sales
- Public Safety Realignment
- Repayment of VLFAA
- State Budget





Orange County Indicators

HOUSING	2011	2012	2013	2014	2015
Residential Unit Sales	2,485	2,920	3,327	3,111	3,497
Median Price	\$430,000	\$420,000	\$535,000	\$576,000	\$600,000
Construction Permits	4,807	6,163	10,453	8,861/estimate	8,593/forecast

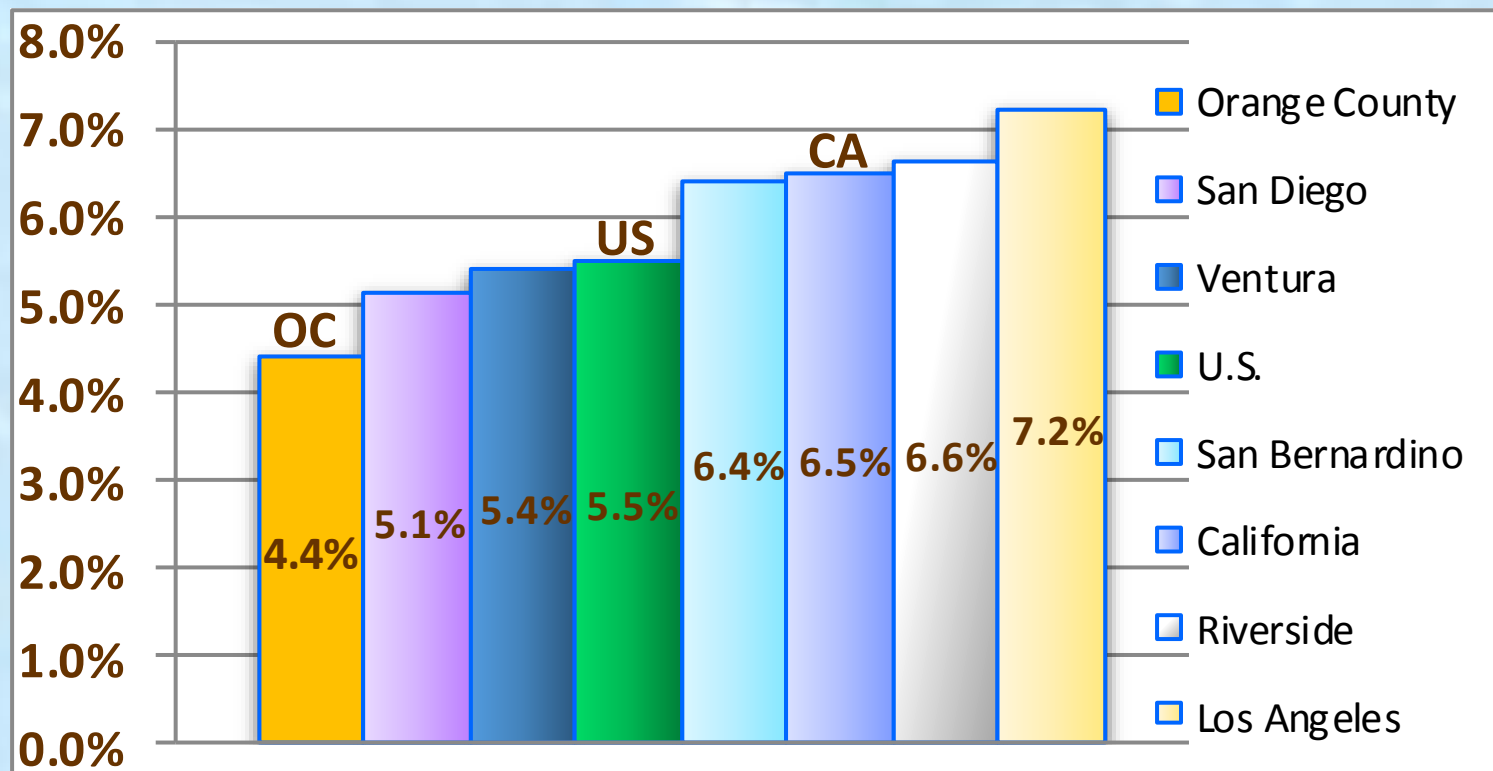
Sources: CoreLogic; Chapman University, December 2014 Economic & Business Review

EMPLOYMENT/OTHER	2011	2012	2013	2014 E	2015 F
Payroll Employment	1.1%	2.7%	2.5%	2.1%	2.6%
CPI	2.7%	2.0%	1.1%	1.3%	2.4%
Taxable Sales (2 nd Quarter)	8.1%	6.3%	4.4%	6.3%	6.1%

Sources: Chapman University, December 2014 Economic & Business Review; California Employment Development Department



Unemployment Rate Comparisons March 2015



Source: California Employment Development Department Labor Market Information



County-to-County Comparisons

Total GF Fund Balance as % of Revenue (in Thousands) *				Credit Rating (Standard & Poor's)
Major Metro Counties	General Fund Revenue	General Fund Balance	GF Fund Balance as % of Revenue	
San Diego	\$3,442,685	\$1,731,672	50.3%	AAA
San Bernardino	\$2,415,630	\$816,792	33.8%	AA
San Francisco City & County	\$3,747,361	\$835,562	22.3%	AA+
Los Angeles	\$15,208,018	\$3,102,808	20.4%	AA+
Orange	\$2,676,599	\$516,386	19.3%	AA
Contra Costa	\$1,297,393	\$237,204	18.3%	AAA
Santa Clara	\$2,255,023	\$364,959	16.2%	AAA
Riverside	\$2,462,759	\$363,676	14.8%	AA
Orange (FY 2014-15 Estimate)	\$3,000,683	** \$327,956	** 10.9%	
Sacramento	\$2,080,604	\$199,437	9.6%	A

* Source: FY 2013-14 CAFR

** June 30, 2014 Fund Balance less \$145M State payback

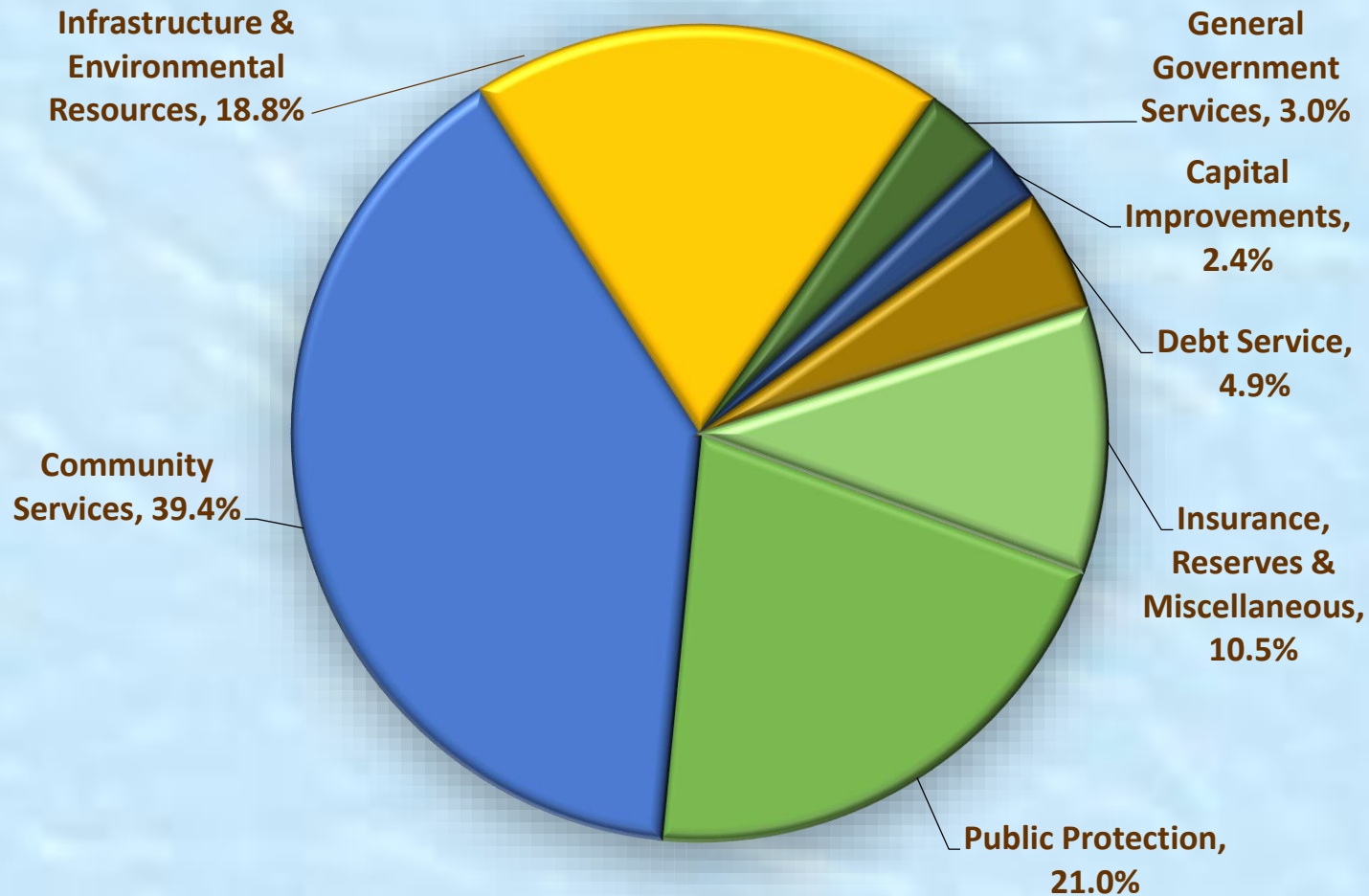


Budget Highlights

- Objectives: Stabilize Budget; Infrastructure; Contingencies
- Unknown/Pending:
 - Labor Contracts
- Reserves and One-Time Funding
 - Teeter Revenue - \$11.0M
 - General Fund Reserves and One-Time Funding
- State Budget
 - May Revise Changes not Included in Recommended Budget
 - Reconcile to Final State Budget in Quarterly Budget Reports

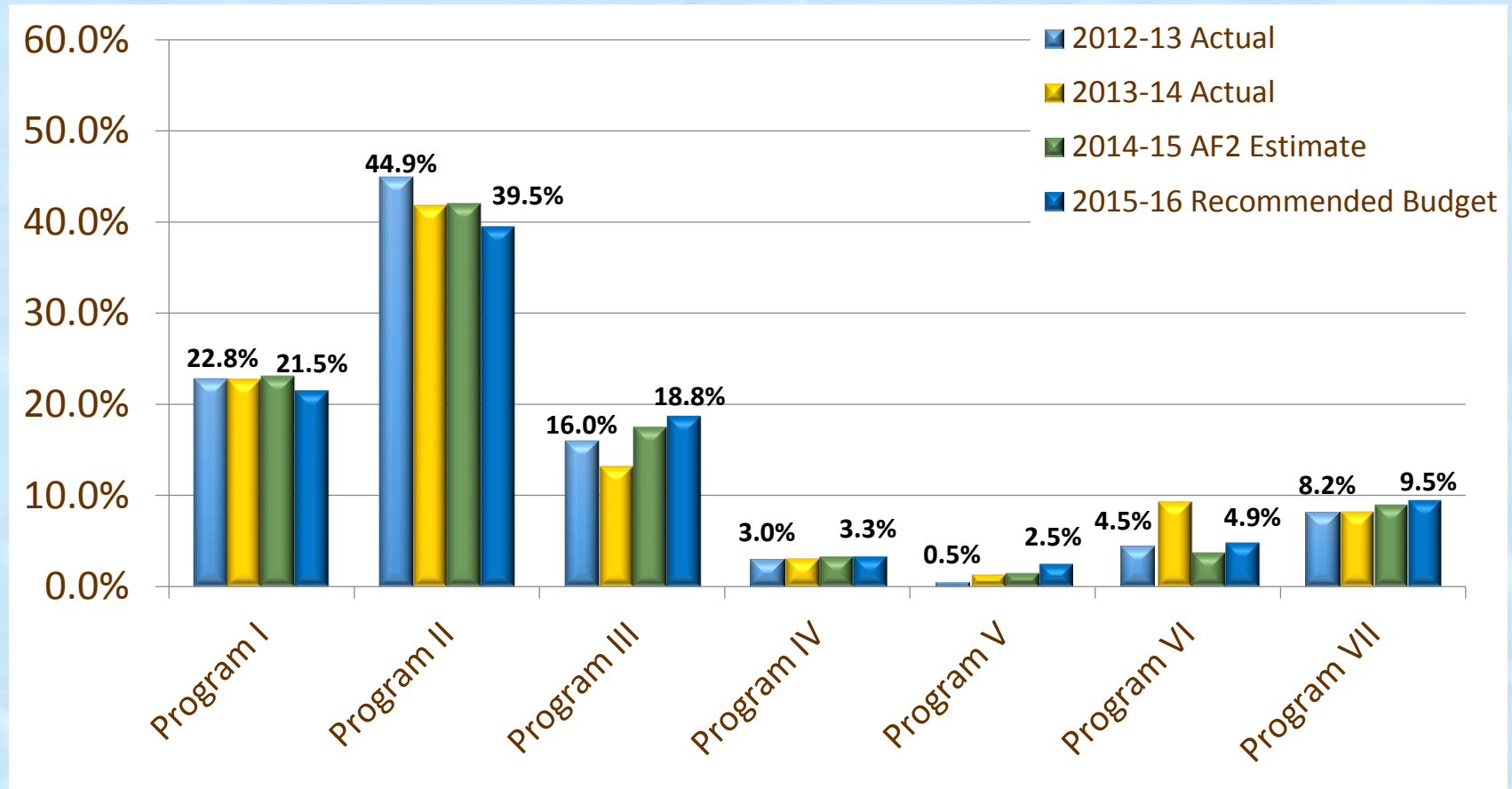


Total County Appropriations by Program FY 2015-16 Total = \$5.8 Billion





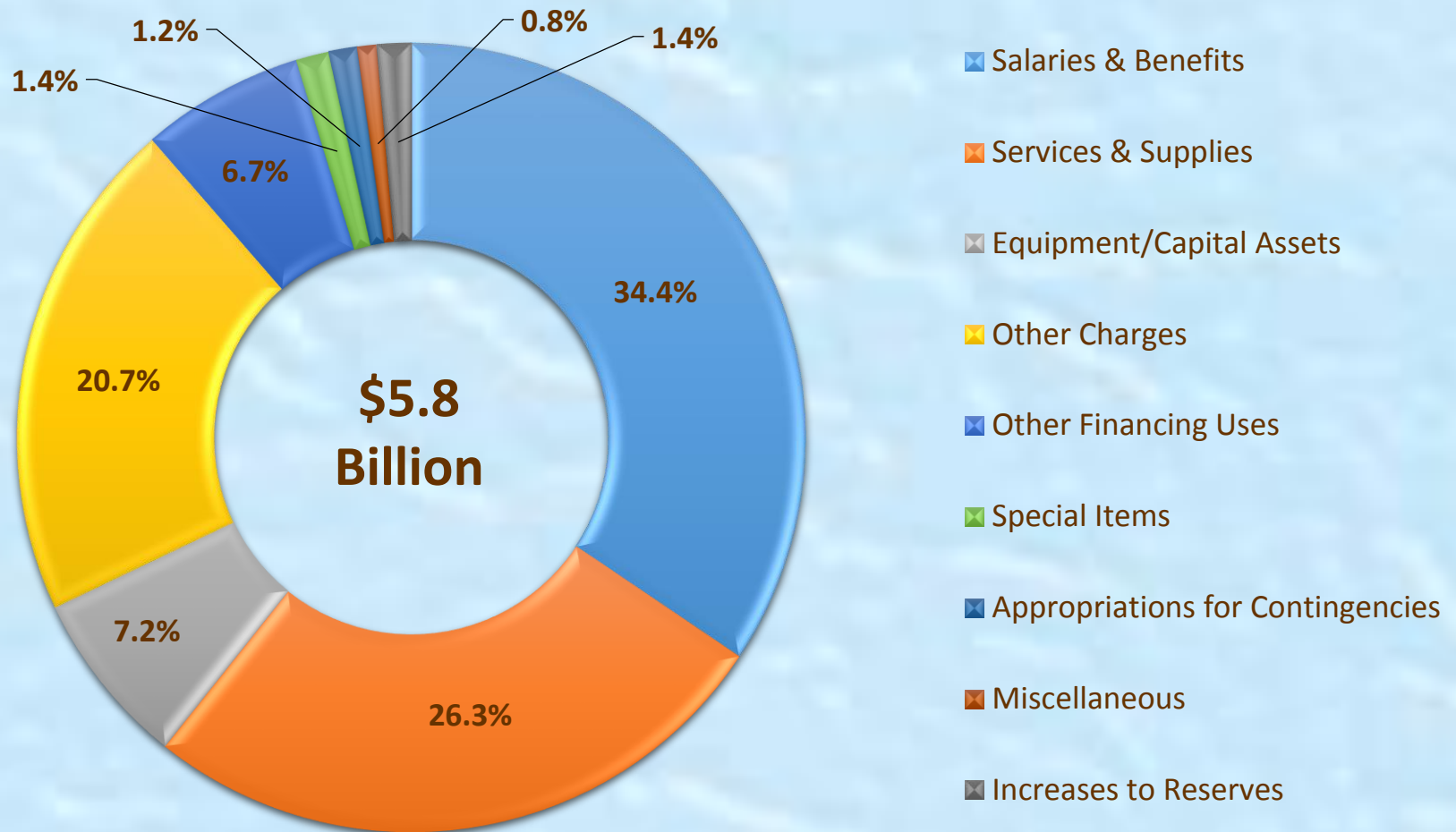
History of County Appropriations by Program Percent to Total Appropriations



FY 2015-16 Recommended Budget amounts include CEO recommended augmentations

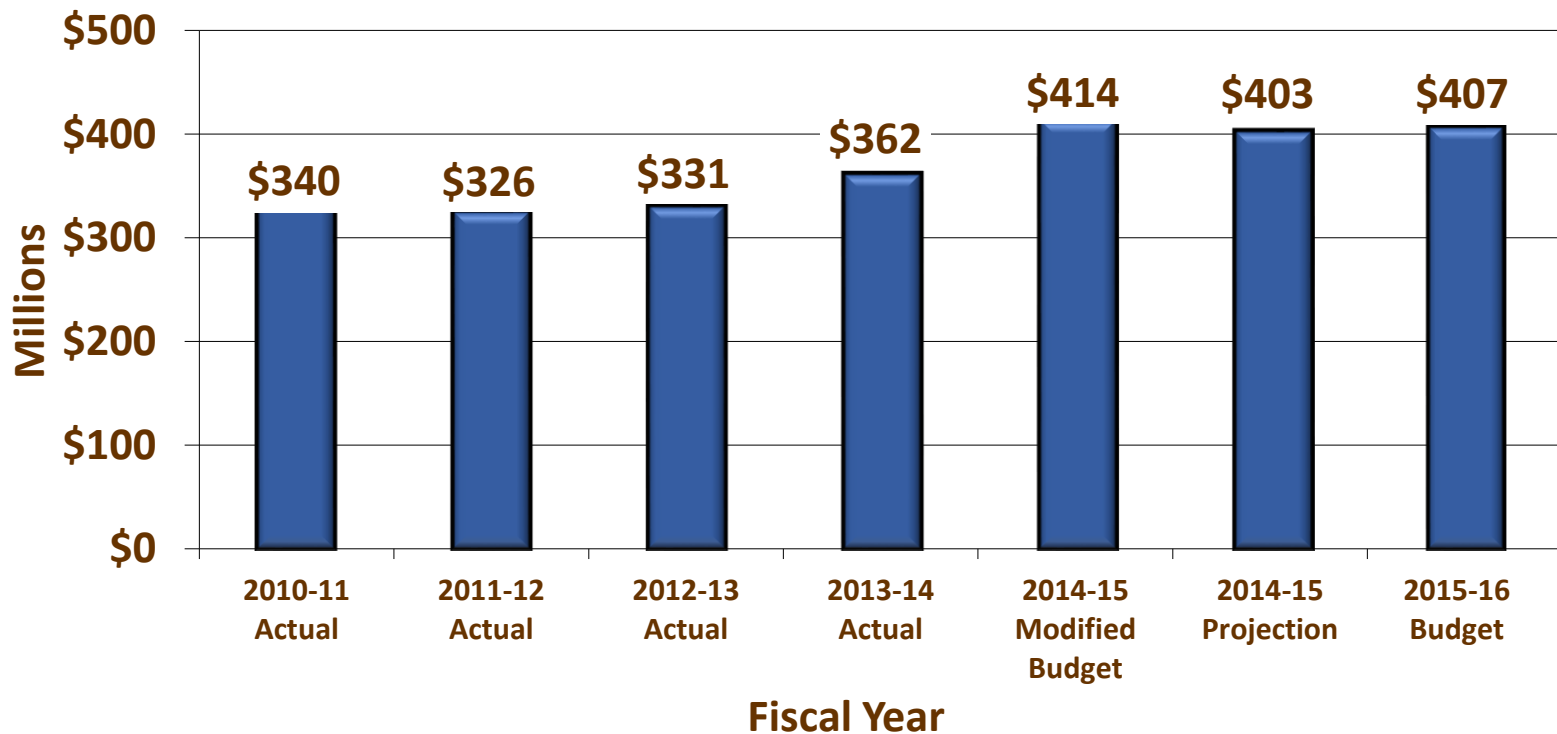


Total County Appropriations by Expenditure Category FY 2015-16 Recommended Budget





Pension Cost



Notes:

All years exclude Pension Prepayment

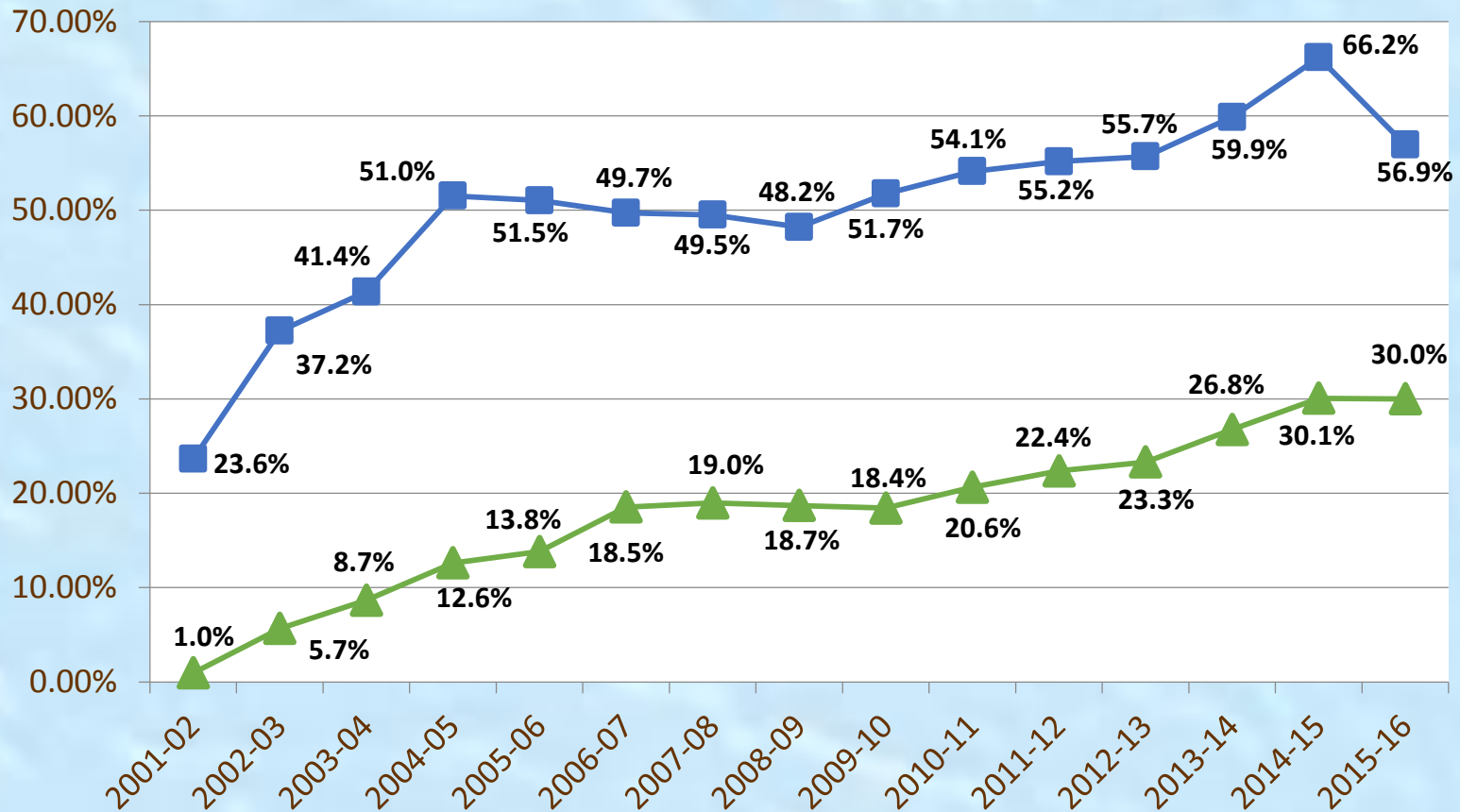
FY 2011-12 forward excludes Retiree Medical

FY 2015-16 Budget amount of \$405 million includes recommended restore & expand augmentations



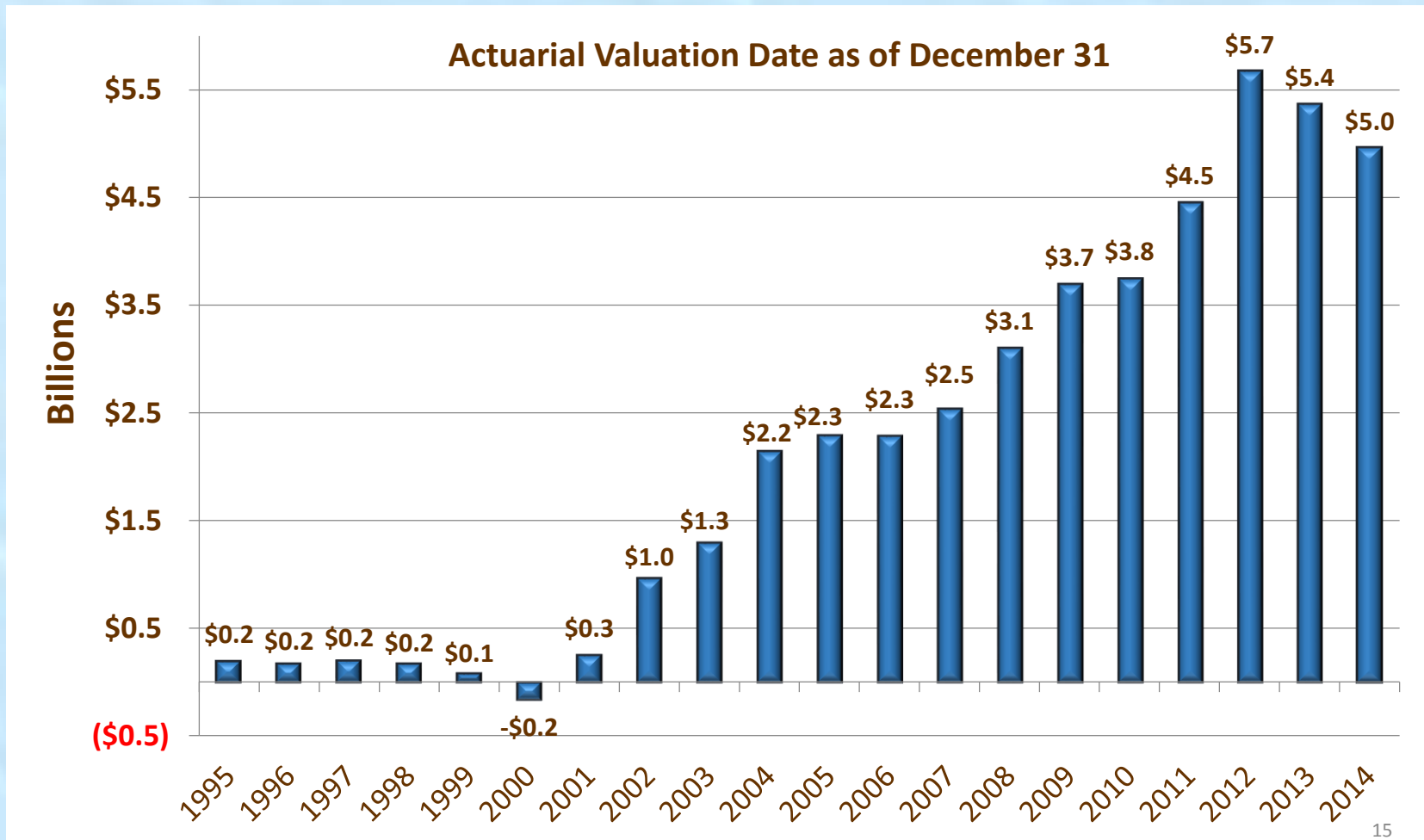
Employer Annual Pension Contribution Rates-15 Years

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



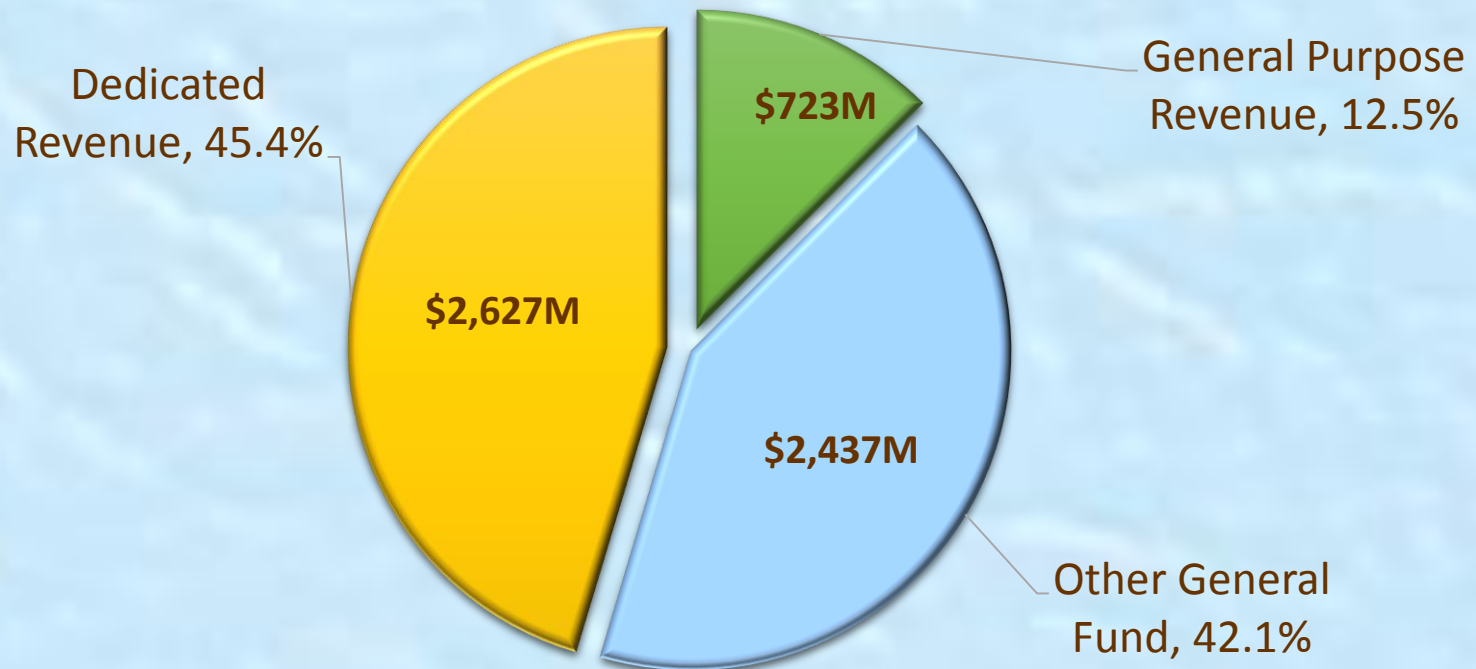


OCERS Total Unfunded Actuarial Accrued Liability- 20 Years





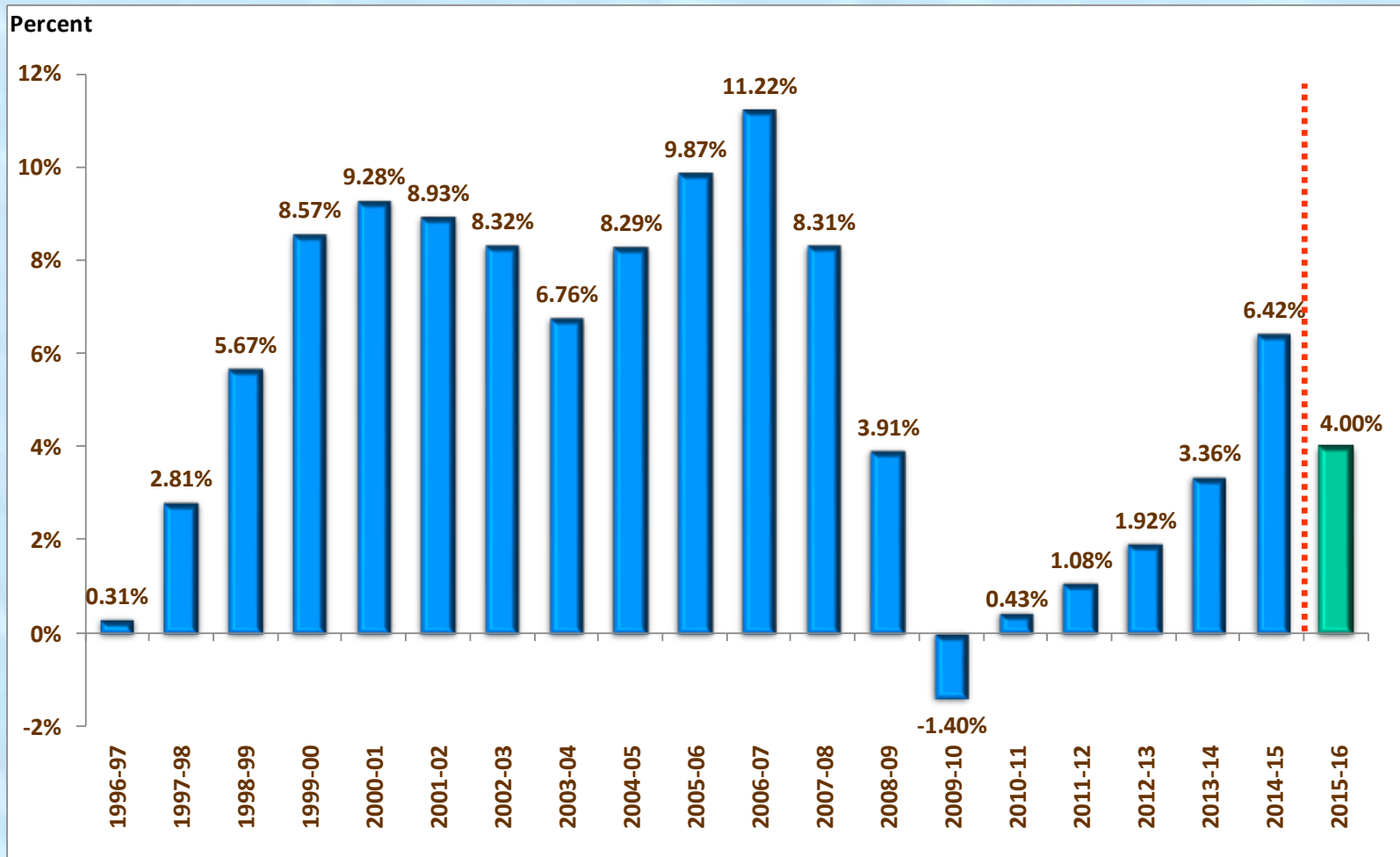
Total County Revenue Budget FY 2015-16 Total= \$5.8 Billion



■ General Purpose Revenue ■ Other General Fund ■ Dedicated Revenue

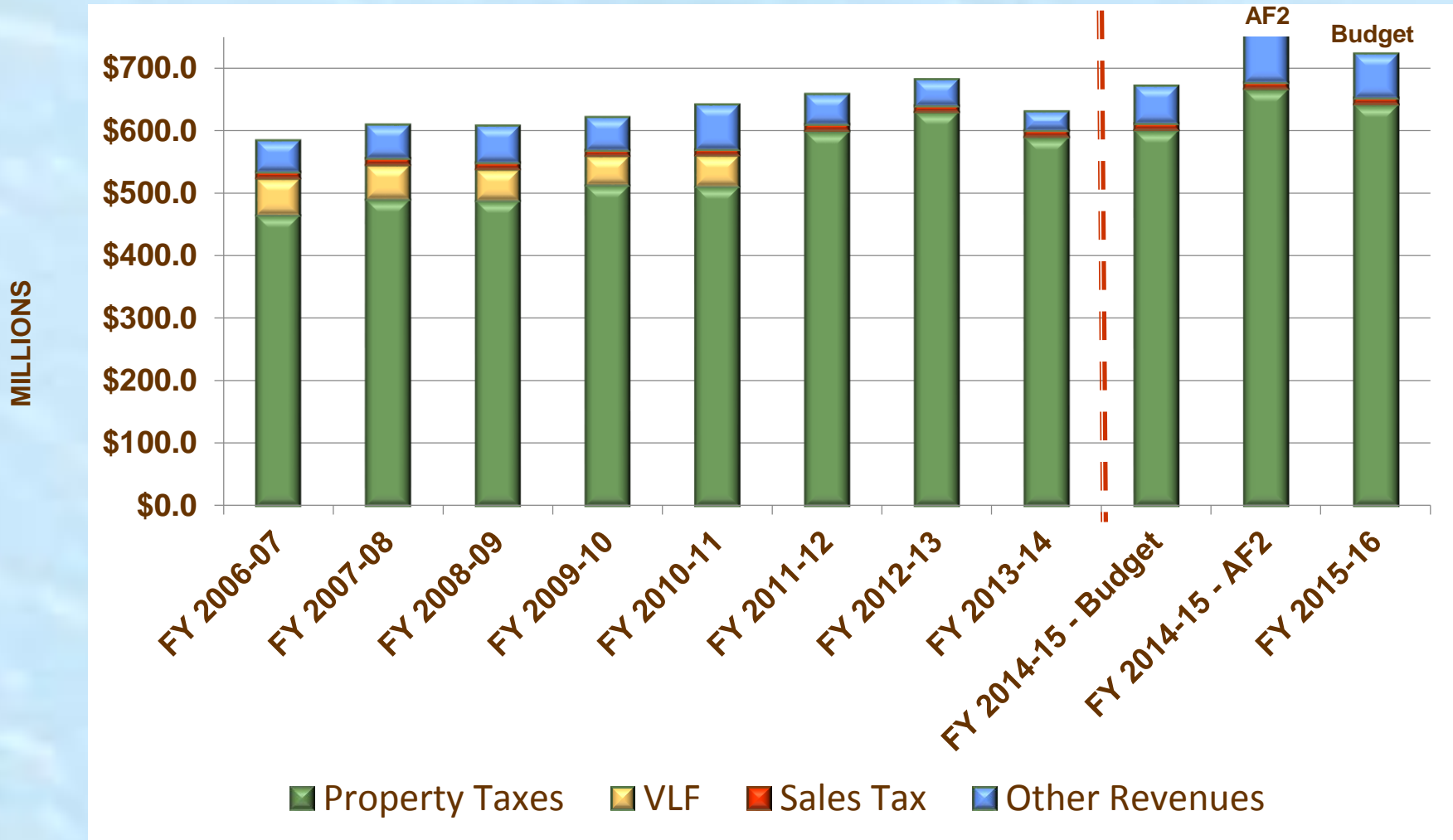


Secured Assessed Valuation





General Purpose Revenues





General Fund Reserve Balances (In Millions)

Reserve Type	July 1, 2014	May 15, 2015
Contingencies	\$ 61.3	\$ 61.3
Strategic Plan Reserve	293.7	344.5
Capital Projects	10.1	11.9
Total GF Reserve Balances	\$365.1	\$417.7



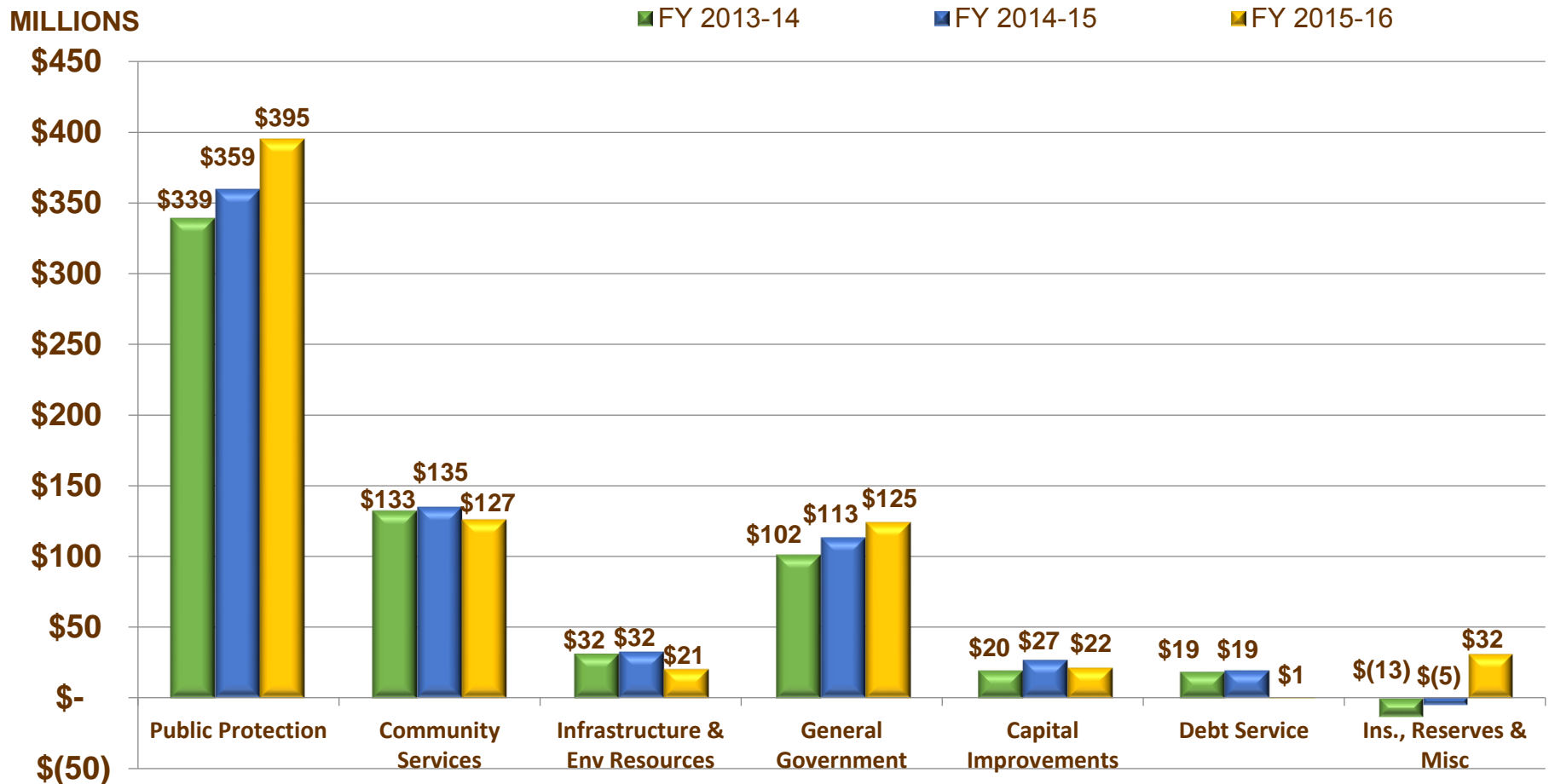
FY 2015-16 Augmentations Department Restore & Expand Requests

Program	Restore Augmentations		Expand Augmentations	
	Requested	Recommended	Requested	Recommended
Public Protection	\$ 33,590,003	\$ 29,658,824	\$ 6,976,068	\$ 3,249,804
Community Services	6,930,418	-	6,950,000	3,107,527
General Government	2,944,046	2,636,075	14,267,998	14,267,998
Capital Improvements	-	-	4,066,000	4,066,000
Insurance, Reserves & Misc	-	-	See Note	
TOTAL	\$ 43,464,467	\$ 32,294,899	\$ 32,260,066	\$ 24,691,329

Note: Insurance, Reserves & Miscellaneous requested, and CEO recommends, the addition of one position with no additional appropriations or NCC



NCC Allocation by Program (Includes Recommended Augmentations)

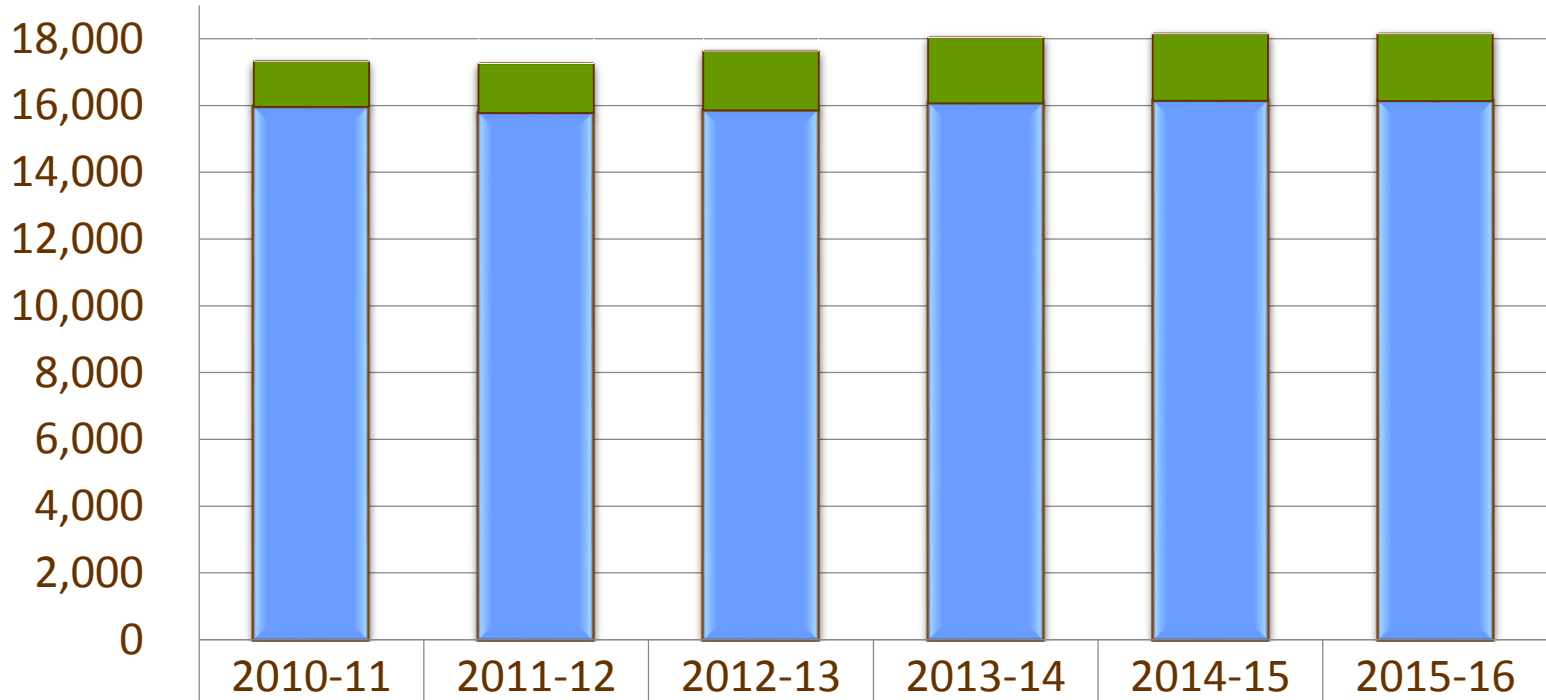


FY 2014-15 NCC = \$680.2M (current modified budget)

FY 2015-16 NCC = \$723.1M (base budget + recommended augmentations)



Position History



	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Total Positions	17,324	17,257	17,632	18,035	18,150	18,148
Vacant	1,371	1,483	1,777	1,972	2,013	2,019
Filled	15,953	15,774	15,855	16,063	16,137	16,129

⏟
Data as of Fourth Quarter Budget Report

↑
2014-15
3QBR

↑
Vacant @ 5/14/15
22



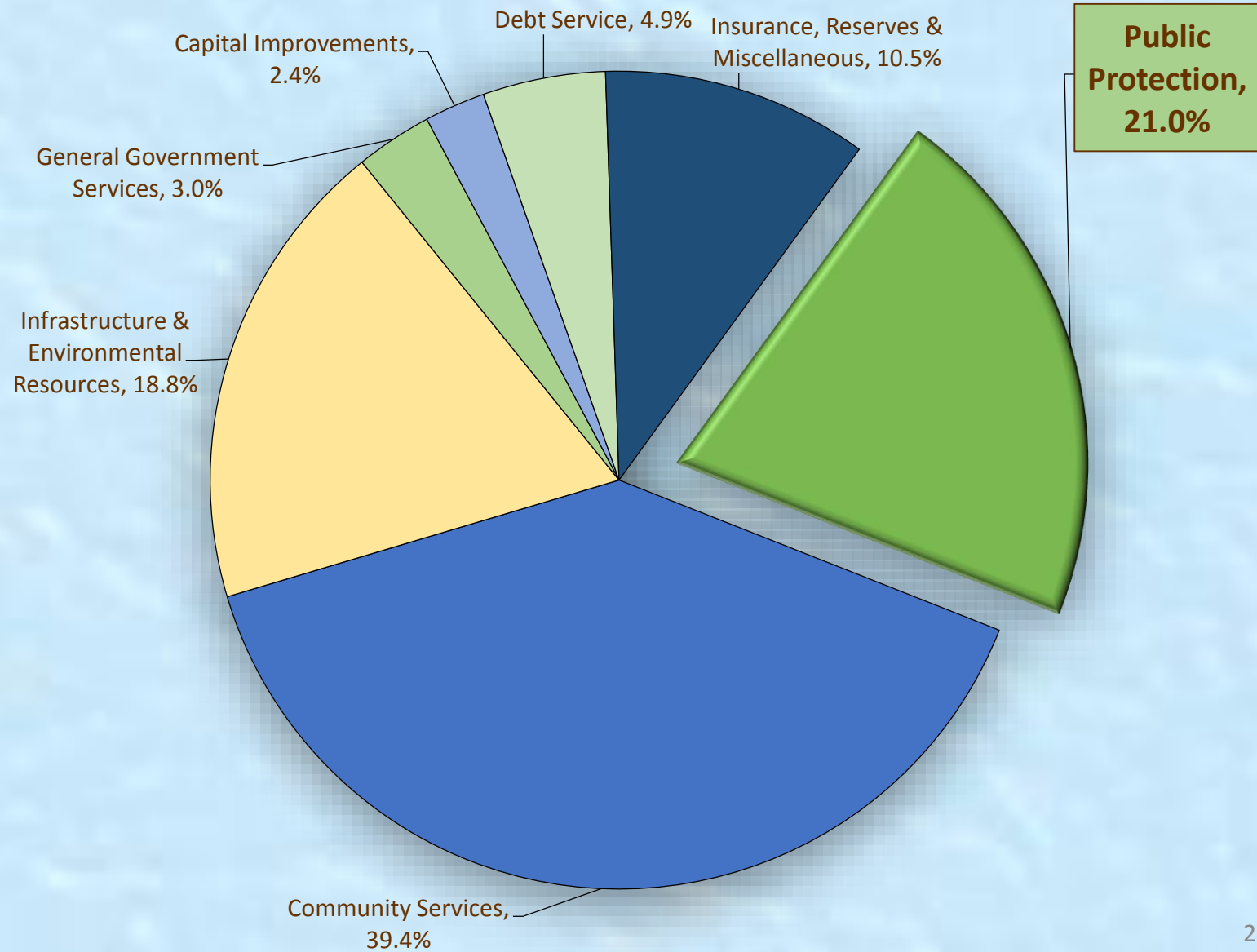
Program I - Public Protection

Dana Schultz
CEO Budget





COUNTY OF ORANGE





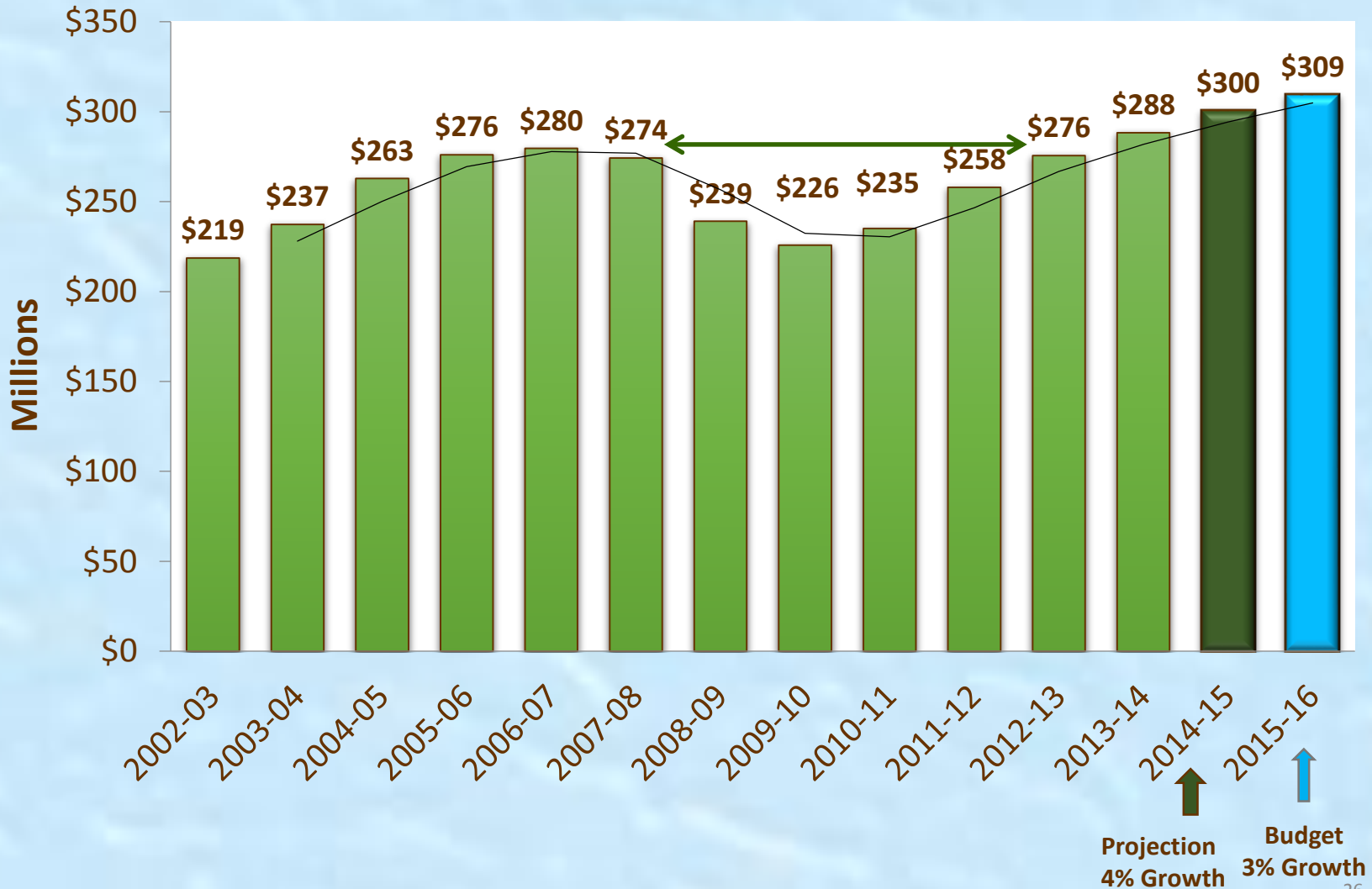
Public Protection

Summarized on Pages 57 - 58 of the Recommended Budget

DEPARTMENTS	NUMBER OF FUNDS
District Attorney	7
Office of Independent Review (OIR)	1
Probation	2
Public Defender	2
Sheriff-Coroner	26
CEO Administered Funds	8

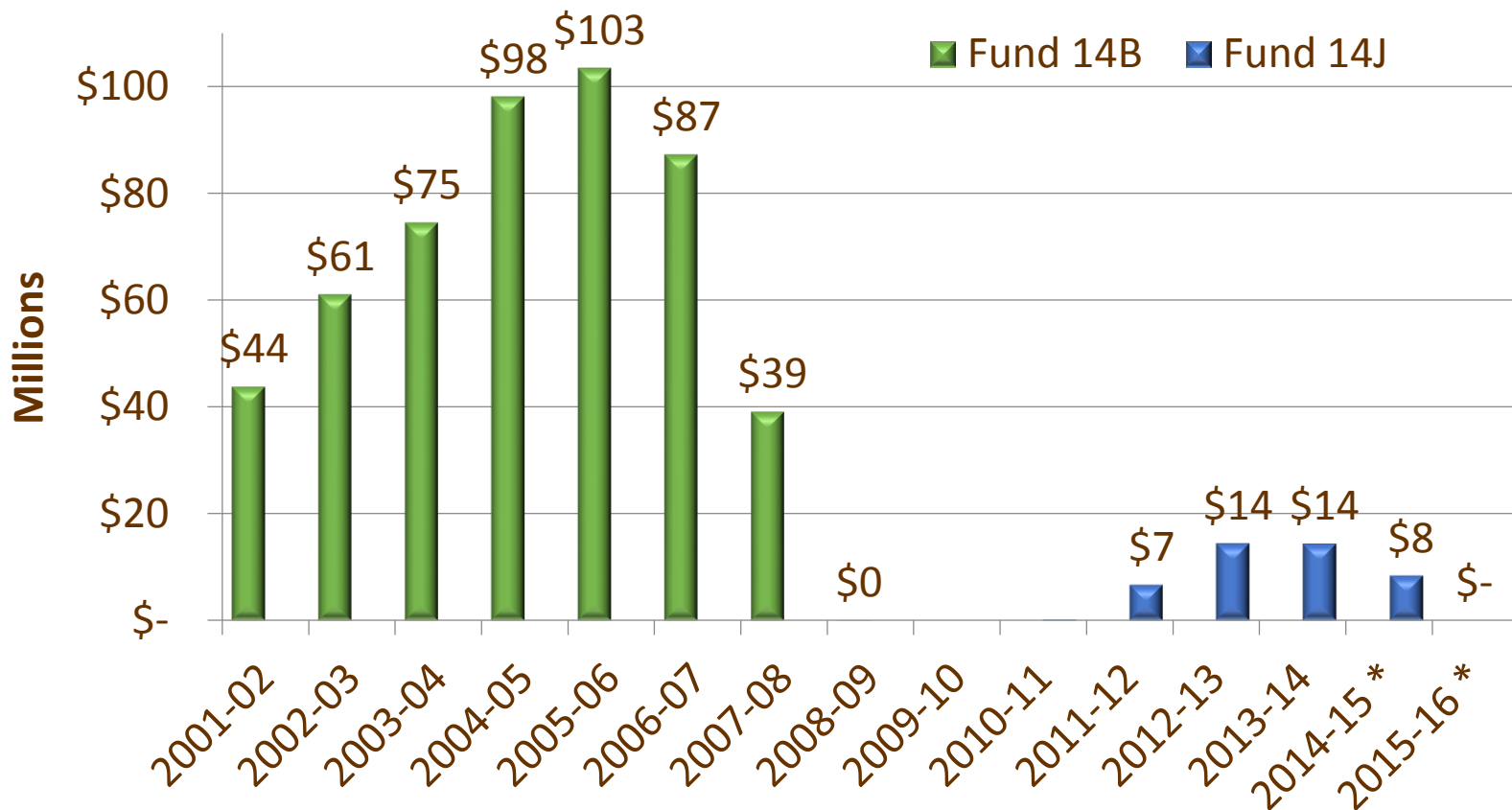


Public Safety ½ Cent Sales Tax History





Public Safety Sales Tax Reserves History



*Note: Amounts for 2014-15 and 2015-16 are projections



AB109 - FY 2015-16 Forecast

DEPARTMENTS	2014-15 Current Allocation	2015-16 Proposed Allocation	Variance
Sheriff-Coroner (In-Custody)	\$ 36,577,055	\$ 41,903,842	\$ 5,326,787
Probation	16,178,579	15,613,532	(565,047)
Health Care Agency (In-Custody)	8,385,343	8,861,552	476,209
Health Care Agency (Post-Custody)	5,714,435	6,109,643	395,208
Undistributed	650,090	5,948,142	5,298,052
Local Law Enforcement	623,951	678,849	54,898
District Attorney (DA)	250,000	1,139,425	889,425
Public Defender (PD)	250,000	389,425	139,425
Grand Total	\$ 68,629,453	\$ 80,644,410	\$ 12,014,957

Note: District Attorney, Sheriff, Public Defender, HCA, and Undistributed allocation amounts include growth monies



Public Protection Board and Public Comments





District Attorney (DA)

Pages 59 - 77 of the Recommended Budget

- 7 Budgets under DA Control
- Appropriations \$ 137.5M
- Revenue \$ 95.2M
- Net County Cost \$ 42.3M
- Total Positions 739



District Attorney

Augmentations Included in Base Budget

Item 1, Page 4

- District Attorney (026)
 - Delete 51 Positions and Reduce Appropriations by \$6.9M to Meet NCC Limit

District Attorney-Public Administrator (029)

Items 1 - 3, Pages 6 - 7

- Public Administrator (029)
 - Delete Public Administrator Position
 - Transfer Three Positions from HCA Public Guardian
 - Delete Four Positions and Reduce Appropriations by \$1.2M to Meet NCC Limit



District Attorney Augmentation for Board Consideration Item 2, Page 5

Restore Level of Service Augmentation Request						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Restore 51 Positions	51	\$ 6,946,088	\$ 6,946,088	51	\$ 5,766,372	\$ 5,766,372



District Attorney-Public Administrator

Augmentation for Board Consideration

Item 4, Page 7

Restore Level of Service Augmentation Request						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Restore 4 Positions	4	\$ 1,192,442	\$ 1,192,442	4	\$ 1,192,442	\$ 1,192,442



District Attorney Discussion and Straw Votes

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





Sheriff-Coroner (S-C)

Pages 100 - 165 of the Recommended Budget

- 26 Budgets under S-C Control
- Appropriations \$ 745.3M
- Revenue \$ 644.7M
- Net County Cost \$ 100.6M
- Total Positions 3,882

Note: Fund 15L, 800 MHz, Program V, \$9.5M



Sheriff-Coroner

Augmentations Included In Base Budget

Items 1 - 3, Pages 11 - 12

- Sheriff-Coroner (060)
 - Jail Operations, Reduce 71 Positions and \$12.2M Appropriations
 - One-Time Equipment and Maintenance Reduce \$8.8M Appropriations
 - Overtime Reduce \$2.8M Appropriations



Sheriff-Coroner

Augmentations for Board Consideration (Restore)

Items 4 – 6, Pages 12 – 13

Restore Level of Service Augmentation Requests						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Jail Operations (060)	71	\$12,227,477	\$12,227,477	71	\$12,227,477	\$12,227,477
One-Time Equipment and Maintenance (060)	0	8,829,800	8,829,800	0	8,829,800	8,829,800
Overtime (060)	0	2,751,463	2,751,463	0	2,751,463	2,751,463
Total Restores	71	\$23,808,740	\$23,808,740	71	\$21,057,277	\$21,057,277



Sheriff-Coroner

Augmentations for Board Consideration (Expands)

Items 7 - 10, Pages 14 – 16

Expand Level of Service Augmentation Requests						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Approp	NCC	Pos	Approp	NCC
Add 2 Positions & Equipment – CCTV	2	\$2,240,990	\$2,240,990	2	\$2,240,990	\$2,240,990
Add 1 Position – OCCL	1	126,168	126,128	1	112,229	112,229
Four Inmate Buses & Mobile Command Center	0	3,700,000	3,700,000	0	0	0
Multi-Factor Authentication Equipment	0	800,000	800,000	0	800,000	800,000
Totals - Expands	3	\$ 6,867,158	\$ 6,867,158	3	\$3,153,219	\$3,153,219



Sheriff-Coroner

Emergency Management Division (032)

Augmentation for Board Consideration (Expand)

Item 1, Page 17 - 18

Expand Level of Service Augmentation Request						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Add 1 Position – Program Coordinator	1	\$ 108,910	\$ 108,910	1	\$ 96,585	\$ 96,585



Sheriff-Coroner Discussion and Straw Votes

- Straw Vote – Base Budgets
 - (including reduce augmentations)
- Straw Vote – Restore and Expand Augmentations





Office of Independent Review (OIR)

Pages 82 - 84 of the Recommended Budget

- 1 Budget under OIR Control
- Appropriations \$ 450K
- Revenue \$ 0
- Net County Cost \$ 450K
- Total Positions 1



Office of Independent Review Discussion and Straw Votes

- Straw Vote – Base Budget





Probation

Pages 85 - 94 of the Recommended Budget

- 2 Budgets under Probation Control
- Appropriations \$ 175.3M
- Revenue \$ 72.9M
- Net County Cost \$ 102.4M
- Total Positions 1,447
- Augmentation included in Base Budget
 - Delete 10 Vacant Positions



Probation Discussion and Straw Votes

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





Public Defender (PD)

Pages 95 - 99 of the Recommended Budget

- 2 Budgets under PD Control
- Appropriations \$ 72.6M
- Revenue \$ 4.5M
- Net County Cost \$ 68.1M
- Total Positions 379

Augmentation Included in Base Budget

- Delete 18 Positions and Reduce Appropriations by \$1.6M to Meet NCC Limit



Public Defender

Augmentation for Board Consideration (Restore)

Item 2, Page 10

Restore Level of Service Augmentation Request						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Restore 18 Positions	18	\$1,642,733	\$1,642,733	18	\$1,642,733	\$1,642,733



Public Defender Discussion and Straw Votes

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





County Executive Office

Pages 78 – 81 and 166 - 172 of the Recommended Budget

- 8 Administered Budget Controls

Budget Control	Pos.	Appropriations	Revenues	Net County Cost
General Funds:				
041 Grand Jury	0	\$ 528,612	\$ 0	\$ 528,612
045 Juvenile Justice Commission	0	176,601	0	176,601
048 Detention Release	0	1,665,931	10,000	1,655,931
073 Alternate Defense	0	5,701,519	86,000	5,615,519
081 Trial Courts	0	64,109,109	23,561,735	40,547,374
Non-General Funds:				
12J DNA Identification Fund	0	1,257,130	1,257,130	0
14J Excess Public Safety Sales Tax	0	8,409,344	8,409,344	0
14U Court Facilities	0	1,351,964	1,351,964	0
Total All Funds:	0	\$ 83,200,210	\$34,676,173	\$48,524,037

No CEO restore or expand augmentations for Board consideration



County Executive Office Administered Budget Controls Discussion and Straw Votes

- Straw Vote – Base Budgets





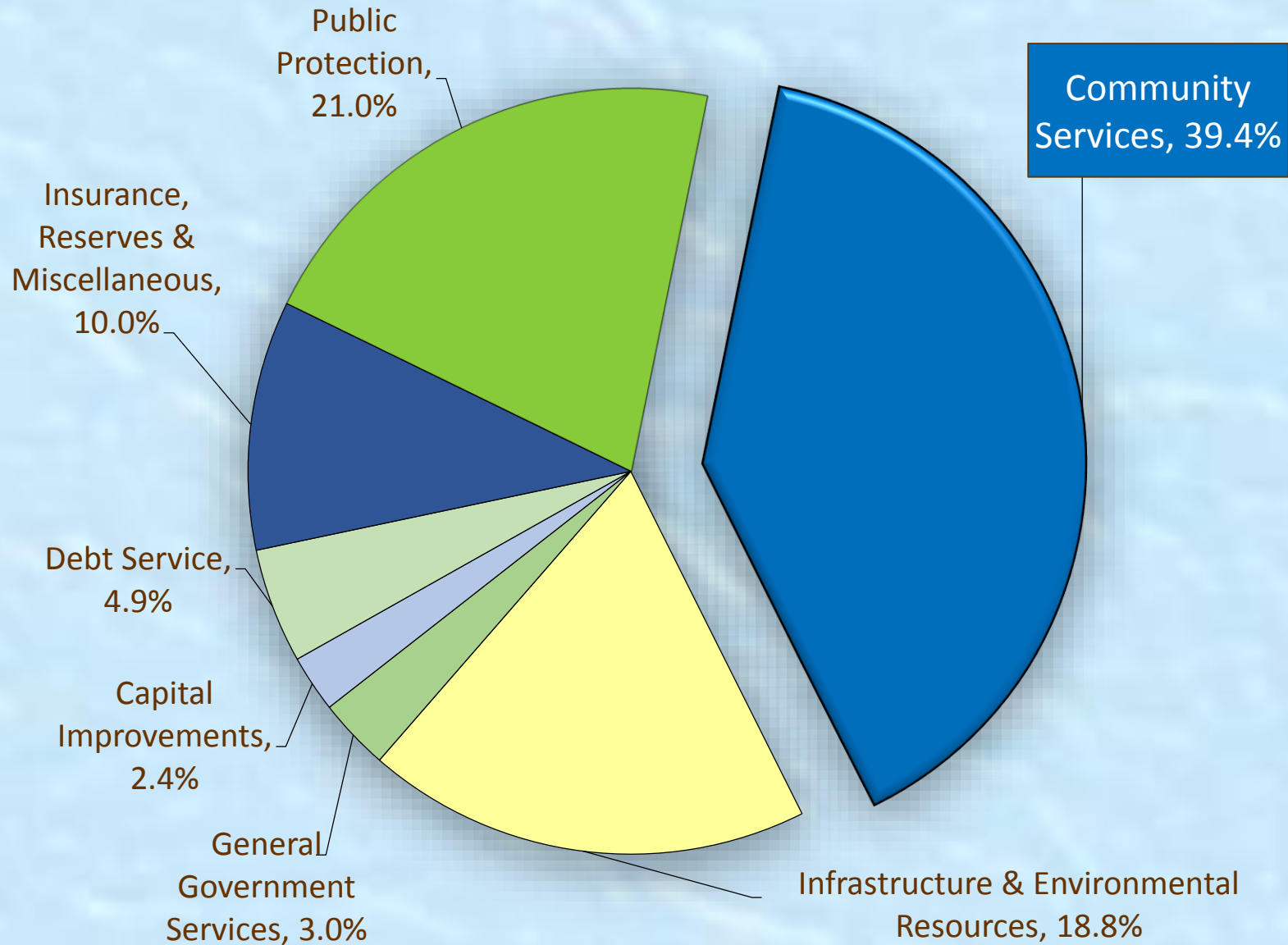
Program II- Community Services

Dana Schultz
CEO Budget





COUNTY OF ORANGE





Community Services

Summarized on Pages 173 - 174 of the Recommended Budget

DEPARTMENTS	NUMBER OF FUNDS
OC Community Resources	19
Child Support Services	2
Health Care Agency	9
Social Services Agency	6
CEO Administered Funds	2



Community Services Board and Public Comments





OC Community Resources (OCCR) **Pages 175 - 215 of the Recommended Budget**

- 19 Budgets under OCCR Control
- Appropriations \$ 480.9M
- Revenue \$ 477.8M
- Net County Cost \$ 3.1M
- Total Positions 1,085



OC Community Resources

Augmentations Included In Base Budget

Items 1 – 2, Page 21

Items 1, Pages 24 and 25

- OC Community Resources (012)
 - Transfer 16 Positions to OC Parks, Fund 405
- OC Community Resources (012)
 - Transfer 9 Positions to OC Public Libraries, Fund 120
- OC Parks (405)
 - Transfer 16 Positions from OCCR, Budget Control 012
- OC Public Libraries (120)
 - Transfer 9 Positions from OCCR, Budget Control 012



OC Community Resources

Augmentation for Board Consideration (Expand)

Item 3, Page 22

Expand Level of Service Augmentation Request						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Year-Round Emergency Shelters	0	\$ 6,950,000	\$ 6,950,000	0	\$ 3,107,527	\$ 3,107,527

- CEO Recommendation for One-Time Acquisition/Rehabilitation Costs Totaling \$6.7M:
 - Redirect \$3.6M included in base budget for ongoing operating costs to Fund 15B
 - Use of \$3.1M Fund Balance



OC Community Resources

Augmentation for Board Consideration (Expand)

Item 4, Page 23

Expand Level of Service Augmentation Requests						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Add 4 Positions – Workforce Innovation & Opportunity Program	4	\$ 352,436	\$ 0	4	\$ 352,436	\$ 0



OC Community Resources Discussion and Straw Votes

- Straw Vote – Base Budgets
 - (including technical augmentations)
- Straw Vote – Expand Augmentations
 - (including related Program V and Program VII augmentations 3749, 3751, 3753, 3754)





Child Support Services (CSS)

Pages 216 - 220 of the Recommended Budget

- 2 Budgets under CSS Control
- Appropriations \$ 58.8M
- Revenue \$ 58.8M
- Net County Cost \$ 0
- Total Positions 571
- Augmentation included in Base Budget
 - Delete 5 Vacant Positions



Child Support Services Discussion and Straw Votes

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





Health Care Agency (HCA)

Pages 221 - 239 of the Recommended Budget

- 8 Budgets under HCA Control
- Appropriations \$ 749.0M
- Revenue \$ 677.0M
- Net County Cost \$ 72.0M
- Total Positions 2,579
- Augmentation Included in Base Budget for OC Public Guardian (030)
 - Delete 3 positions transferred to District-Attorney, Public Administrator



Health Care Agency Discussion and Straw Votes

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





Social Services Agency (SSA)

Pages 240 - 256 of the Recommended Budget

- 6 Budgets under SSA Control
- Appropriations \$ 948.4M
- Revenue \$ 899.4M
- Net County Cost \$ 49.0M
- Total Positions 4,348
- Augmentation Included In Base Budget – SSA Operating Budget (063)
 - Reduce Appropriations \$6.9M to Meet NCC Limit



Social Services Agency

Augmentation for Board Consideration (Restore)

Item 2, Page 29

Restore Level of Service Augmentation Request						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
General Relief – Restore	0	\$ 6,930,418	\$ 6,930,418	0	\$ 0	\$ 0



Social Services Agency

Augmentation for Board Consideration (Expand)
Item 3, Page 30

Expand Level of Service Augmentation Request						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Add 2 Positions – Child Welfare Case Review	2	\$ 340,788	\$ 0	2	\$ 340,788	\$ 0



Social Services Agency Discussion and Straw Votes

- Straw Vote – Base Budgets
 - (including reduce augmentation)
- Straw Vote – Restore and Expand Augmentations





County Executive Office (CEO) Pages 257 - 259 of the Recommended Budget

- 2 Administered Budget Controls

Budget Control	Pos	Appropriations	Revenues	Net County Cost
Non-General Funds:				
13N OC Tobacco Settlement	0	\$ 34,689,622	\$ 34,689,622	\$ 0
9A0 Public Financing Program II (Fund 15B)	0	8,937,527	8,937,527	0
Total All Funds:	0	\$ 43,627,149	\$ 43,627,149	\$ 0



County Executive Office Administered Budget Controls Discussion and Straw Votes

- Straw Vote – Base Budgets





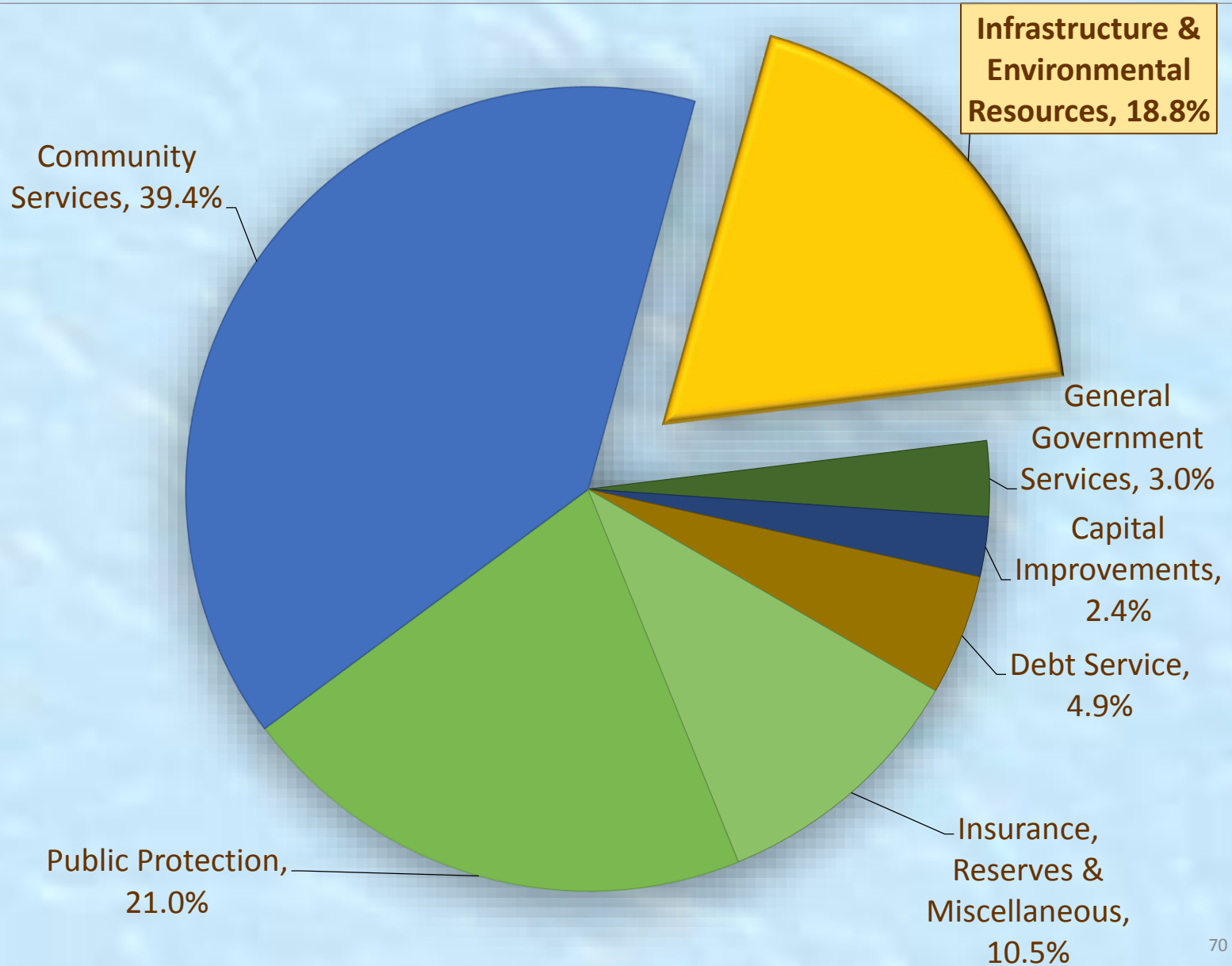
Program III- Infrastructure & Environmental Resources

Anil Kukreja
CEO Budget





COUNTY OF ORANGE





Infrastructure & Environmental Resources Summarized on Page 261 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 and Public Comments





OC Public Works

Pages 262 - 307 of the Recommended Budget

- 16 Budgets under OCPW Control
- Appropriations \$ 464.3M
- Revenue \$ 443.3M
- Net County Cost \$ 21.0M
- Total Positions 841

Note: Fund 270 Compressed Natural Gas, Program VII, \$ 0.9M
Fund 296, OC Fleet Services, Program VII, \$ 33.5M, 80 positions



OC Public Works

- Augmentations Included In Base Budget
- Items 1, Pages 32 and 33
 - OC Public Works (080)
 - Transfer \$227K Appropriations and NCC to County Executive Office for centralization support
 - OC Road (115)
 - Increase Appropriations by \$19.3M for La Pata Project funded by a loan from OC Waste & Recycling



OC Public Works Discussion and Straw Votes

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





OC Dana Point Harbor (OCDPH)

Pages 310 - 313 of the Recommended Budget

- 2 Budgets under OCDPH Control
 - Appropriations \$ 40.1M
 - Revenue \$ 40.1M
 - Net County Cost \$ 0
 - Total Positions 14
-
- \$4.4M is used to reimburse the Sheriff's Department for the cost of Harbor Patrol services



OC Dana Point Harbor Discussion and Straw Votes

- Straw Vote – Base Budget





John Wayne Airport (JWA)

Pages 320 - 328 of the Recommended Budget

- 3 Budgets under JWA Control
- Appropriations \$ 278.3M
- Revenue \$ 278.3M
- Net County Cost \$ 0
- Total Positions 174



John Wayne Airport

Airport – Operating Enterprise (280)

Augmentations for Board Consideration (Expand)

Items 1 and 2, Pages 34 - 35

Expand Level of Service Augmentation Requests:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Add One Admin Manager I - Environmental Compliance	1	\$ 130,870	\$ 0	1	\$ 130,870	\$ 0
Add Two Trades Helper IIs - Facility Maintenance	2	160,662	0	2	160,662	0
Total	3	\$ 291,532	\$ 0	3	\$ 291,532	\$ 0



John Wayne Airport Discussion and Straw Votes

- Straw Vote – Base Budgets
- Straw Vote – Expand Augmentations





OC Waste and Recycling (OCWR)

Pages 319, 332 - 339 of the Recommended Budget

- 9 Budgets under OCWR Control
- Appropriations \$ 282.4M
- Revenue \$ 282.4M
- Net County Cost \$ 0
- Total Positions 274
- 4 Escrow Funds (274, 284, 286, 287)
 - Appropriations & Revenue of \$21.1M, no positions
Managed by OCWR, but TTC Has Financial Authority



OC Waste and Recycling

- Augmentation Included in Base Budget
 - Item 1, Page 36
 - OCWR Landfill Postclosure Maintenance (279)
 - Increase Appropriations by \$31.8M for Project Financing
 - Musick Expansion - \$9M
 - Property Tax System - \$3.5M
 - La Pata Gap Closure - \$19.3



OC Waste and Recycling Discussion and Straw Votes

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





County Executive Office

Pages 316 - 317 of the Recommended Budget

- 2 Administered Budget Controls

Budget Control	Pos	Appropriations	Revenues	Net County Cost
Non-General Funds:				
135 Real Estate Development Program	0	\$ 419,240	\$ 419,240	\$ 0
15T El Toro Improvement Fund	0	335,000	335,000	0
Total All Funds:	0	\$ 754,240	\$ 754,240	\$ 0



County Executive Office Discussion and Straw Votes

- Straw Vote – Base Budgets





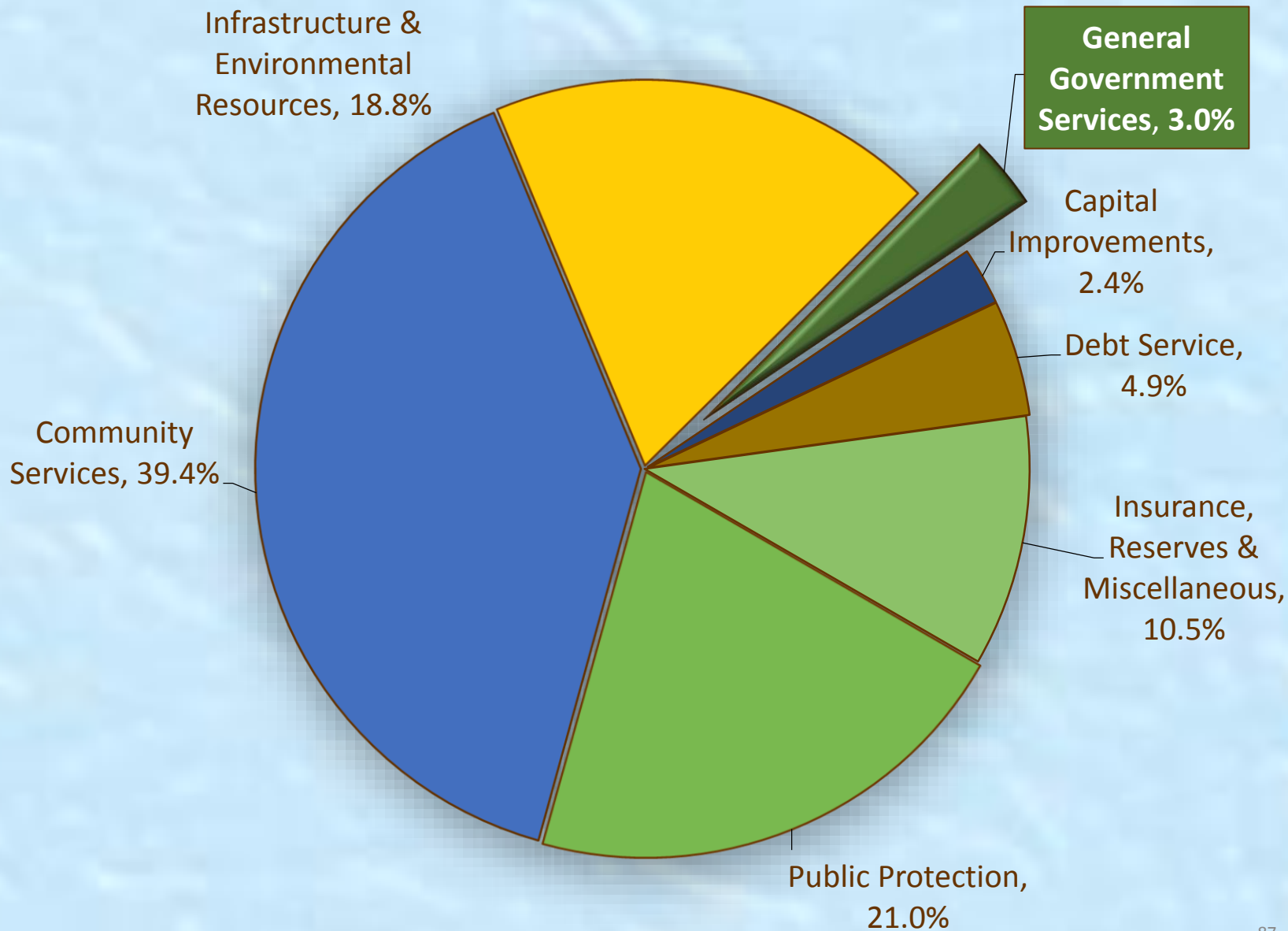
Program IV- General Government

Anil Kukreja
CEO Budget





COUNTY OF ORANGE





General Government

Summarized on Page 341 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 and Public Comments





Assessor

Pages 342 - 346 of the Recommended Budget

- 2 Budgets under Assessor Control
- Appropriations \$ 37.4M
- Revenue \$ 340K
- Net County Cost \$ 37.1M
- Total Positions 315



Assessor

- **Augmentations Included In Base Budget**
 - **Item 1, Page 39**
 - **Exchange One Appraiser I for One Executive Assistant Position**
 - **Item 2, Page 40**
 - **Reduce Appropriations by \$475K to Meet NCC Limit**



Assessor

Augmentation for Board Consideration (Restoration) Item 3, Page 40

Restore Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
Restore Appropriations and NCC	0	\$475,301	\$475,301	0	\$475,301	\$475,301



Assessor Discussion and Straw Votes

- Straw Vote – Base Budget
 - (including technical and reduce augmentations)
- Straw Vote – Restore Augmentation





Auditor-Controller (A-C)

Pages 347 - 358 of the Recommended Budget

- 3 Budgets under A-C Control
- Appropriations \$ 30.2M
- Revenue \$ 7.2M
- Net County Cost \$ 23.0M
- Total Positions 419



Auditor-Controller

- Augmentations Included In Base Budget
 - Auditor-Controller (003) Items 1 and 2, Pages 41 - 42
 - Exchange One Secretary III for One Executive Assistant Position
 - Reduce Appropriations to Meet NCC Limit by \$337K



Auditor-Controller

Augmentation for Board Consideration (Restore)
Item 3, Page 42

Restore Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations.	NCC	Pos	Appropriations	NCC
Restore Approp. and NCC	0	\$ 337,258	\$337,258	0	\$309,153	\$309,153



Auditor-Controller CAPS Program (014)

Augmentation for Board Consideration (Expand)
Item 1, Page 43

Expand Level of Service Augmentation Requests:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos.	Approp.	NCC	Pos.	Approp.	NCC
CAPS+ Upgrade	0	6,500,000	6,500,000	0	6,500,000	6,500,000



Auditor-Controller Discussion and Straw Votes

- Straw Vote – Base Budgets
 - (including technical and reduce augmentations)
- Straw Vote – Restore and Expand Augmentations





Clerk of the Board (COB)

Pages 372 - 375 of the Recommended Budget

- 1 Budget under COB Control
- Appropriations \$ 4.4M
- Revenue \$ 91K
- Net County Cost \$ 4.3M
- Total Positions 29



Clerk of the Board Discussion and Straw Votes

- Straw Vote – Base Budget





County Executive Office (CEO)

Pages 376 - 390 of the Recommended Budget

- 2 Budgets under CEO Control
- Appropriations \$ 26.4M
- Revenue \$ 6.7M
- Net County Cost \$ 19.7M
- Total Positions 259



County Executive Office

- Augmentations Included In Base Budget
- CEO (017) Item 1, Page 44
 - Reduce Appropriations \$662K to Meet NCC Limit
- Human Resources (054) Items 1 - 3, Pages 48 - 49
 - Reduce Appropriations \$390K to Meet NCC Limit
 - Investigative Personnel Services - \$200K
 - Labor Negotiation Services - \$175K
 - Equal Employment Opportunity Hotline - \$15K



County Executive Office (017)

Augmentation for Board Consideration (Restore)

Item 2, Page 45

Restore Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Restore Approp. and NCC	0	\$662,227	\$662,227	0	\$662,227	\$662,227



County Executive Office (017)

Augmentations for Board Consideration (Expand)
Items 3 - 4, Pages 46 - 47

Expand Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Add One Acct Tech Offset by Position Deletion	0	\$ 65,277	\$ 65,277	0	\$ 65,277	\$ 65,277
Add Two Procurement Contract Specialists	2	161,596	161,596	2	161,596	161,596
Total	2	\$ 226,873	\$ 226,873	2	\$ 226,873	\$ 226,873



County Executive Office Human Resources (054)

Augmentations for Board Consideration (Restore)
Items 4 - 6, Pages 49 - 51

Restore Level of Service Augmentation Requests						
	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Investigative Personnel Services	0	\$ 200,000	\$ 200,000	0	\$ 200,000	\$ 200,000
Labor Negotiation Services	0	175,000	175,000	0	175,000	175,000
Equal Employment Opportunity Hotline	0	15,000	15,000	0	15,000	15,000
Total	0	\$ 390,000	\$ 390,000	0	\$ 390,000	\$ 390,000



County Executive Office Human Resources (054)

Augmentation for Board Consideration (Expand)

Item 7, Page 51

Expand Level of Service Augmentation Requests						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Increase Approp. & NCC for EEO Training	0	\$ 64,125	\$ 64,125	0	\$ 64,125	\$ 64,125



County Executive Office Discussion and Straw Votes

- Straw Vote – Base Budgets
 - (including reduce augmentations)
- Straw Vote – Restore and Expand Augmentations





County Counsel

Pages 391 - 396 of the Recommended Budget

- 1 Budget under County Counsel Control
- Appropriations \$ 9.3M
- Revenue \$ 3.3M
- Net County Cost \$ 6.0M
- Total Positions 99



County Counsel

Augmentations for Board Consideration (Expand)

Item 1, Page 52

Expand Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Outside Legal Counsel Services	0	\$ 3,000,000	\$ 3,000,000	0	\$ 3,000,000	\$ 3,000,000



County Counsel Discussion and Straw Votes

- Straw Vote – Base Budget
- Straw Vote – Expand Augmentation





Registrar of Voters (ROV)

Pages 397 - 401 of the Recommended Budget

- 1 Budget under ROV Control
- Appropriations \$ 8.9M
- Revenue \$ 335K
- Net County Cost \$ 8.6M
- Total Positions 49



Registrar of Voters

Augmentation for Board Consideration (Expand)

Item 1, Page 53

Expand Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
2016 Primary Election	0	\$ 5,060,000	\$ 4,477,000	0	\$ 5,060,000	\$ 4,477,000



Registrar of Voters Discussion and Straw Votes

- Straw Vote – Base Budget
- Straw Vote – Expand Augmentation





Office of Performance Audit Director (OPAD) Pages 402 - 404 of the Recommended Budget

- 1 Budget under OPAD Control
- Appropriations \$ 795K
- Revenue \$ 0K
- Net County Cost \$795K
- Total Positions 4



Office of the Performance Audit Director Discussion and Straw Votes

- Straw Vote – Base Budget





Clerk-Recorder (C-R)

Pages 405 - 409 of the Recommended Budget

- 3 Budgets under C-R Control
- Appropriations \$ 37.3M
- Revenue \$ 37.3M
- Net County Cost \$ 0
- Total Positions 101



Clerk-Recorder Discussion and Straw Votes

- Straw Vote – Base Budgets





Treasurer-Tax Collector (TTC)

Pages 410 - 415 of the Recommended Budget

- 2 Budgets under TTC Control
- Appropriations \$ 13.1M
- Revenue \$ 12.0M
- Net County Cost \$ 1.1M
- Total Positions 91
- Augmentation Included In Base Budget
 - Reduce Appropriations \$949K to Meet Net County Cost Limit



Treasurer-Tax Collector

Augmentation for Board Consideration (Restore)

Item 2, Page 55

Restore Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Restore Approp. and NCC	0	\$ 949,394	\$ 949,394	0	\$ 799,394	\$ 799,394



Treasurer-Tax Collector Discussion and Straw Votes

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





Internal Audit (IA)

Pages 416 - 420 of the Recommended Budget

- 1 Budget under IA Control
- Appropriations \$ 2.8M
- Revenue \$ 31K
- Net County Cost \$ 2.8M
- Total Positions 16
- Augmentation Included In Base Budget
 - Reduce Appropriations \$130K to Meet Net County Cost Limit



Internal Audit

Augmentation for Board Consideration (Restore)

Item 2, Page 57

Restore Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Restore Approp. and NCC	0	\$ 129,866	\$ 129,866	0	\$ 0	\$ 0



Internal Audit Discussion and Straw Votes

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





Board of Supervisors Budget Controls 006, 007, 008, 009, and 010 Straw Votes

- Straw Vote – Base Budgets
 - \$984K Appropriations & NCC for each District





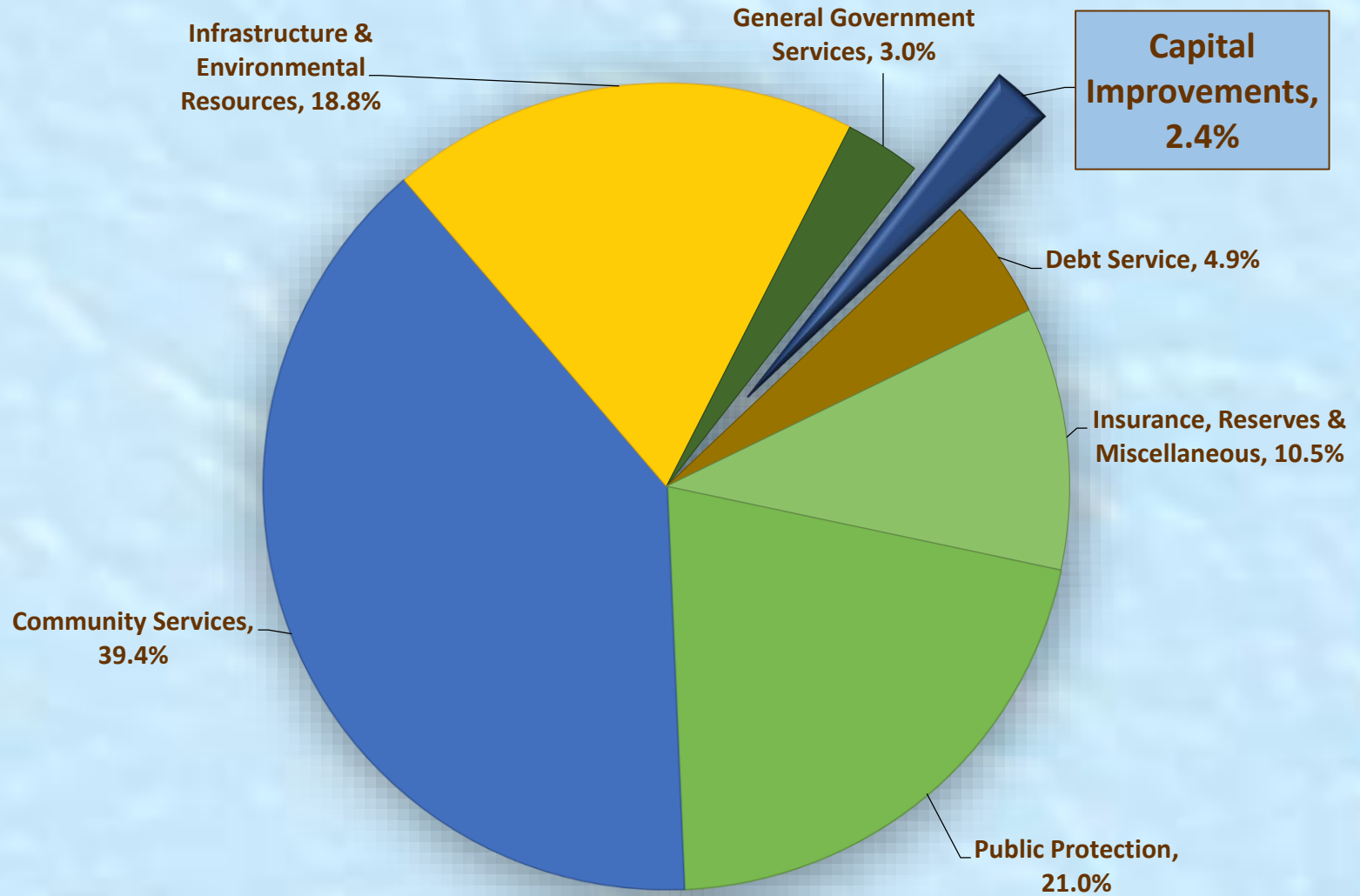
Program V- Capital Improvements

Anil Kukreja
CEO Budget





COUNTY OF ORANGE





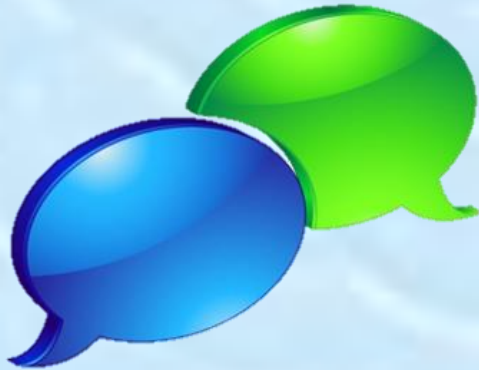
Capital Improvements

Summarized on Page 421 of the Recommended Budget

DEPARTMENTS	NUMBER OF FUNDS
CEO Administered Funds	9
Sheriff-Coroner Administered (15L)	1



Capital Improvements Board and Public Comments





County Executive Office

2 Administered General Fund Budget Controls

Pages 422 - 435 and 438 - 442

Budget Control	Pos	Appropriations	Revenues	Net County Cost
General Funds:				
036 Capital Projects	0	\$32,873,804	\$20,166,590	\$12,707,214
038 Data Systems Dev. Projects	0	\$9,319,911	\$4,290,000	\$5,029,911
Subtotal – General Funds	0	\$42,193,715	\$24,456,590	\$17,737,125
(Continued – Please See Following Slide)				

- Augmentation Included In Base Budget – Data Systems Development Projects (038)
 - Increase Appropriations and Revenue \$3.5M for PTS Financing



County Executive Office

7 Administered Non General Fund Budget Controls
Pages 436 - 437, 443 - 447, 450

Budget Control	Pos	Appropriations	Revenues	Net County Cost
Non-General Funds:				
104 Criminal Justice Facility	0	\$ 5,668,117	\$ 5,668,117	\$ 0
105 Courthouse Temp. Construction	0	3,943,390	3,943,390	0
15D Countywide Capital Projects Non General Fund	0	78,023,273	78,023,273	0
9B0 Construction (4 Funds)	0	59,800	59,800	0
Subtotal – Non General Funds	0	\$ 87,694,580	\$ 87,694,580	\$ 0
Total All CEO Funds	0	\$ 129,888,295	\$ 112,151,170	\$17,737,125



Other Administered Fund

Sheriff-Coroner

1 Administered Budget Control

Pages 448 - 449

Budget Control	Pos	Appropriations	Revenues	Net County Cost
Non-General Funds:				
15L 800 MHz CCCS	0	\$ 9,467,341	\$ 9,467,341	\$ 0



Capital Projects (036)

Augmentations for Board Consideration (Expand)

Items 1 - 3, Pages 59 - 61

Expand Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
El Toro Development Project	0	\$ 1,400,000	\$ 1,400,000	0	\$ 1,400,000	\$ 1,400,000
Joplin Pond Project	0	550,000	550,000	0	550,000	550,000
Juvenile Hall – Multipurpose Rehabilitation Center	0	2,116,000	2,116,000	0	2,116,000	2,116,000
Total	0	\$ 4,066,000	\$ 4,066,000	0	\$ 4,066,000	\$ 4,066,000



Capital Projects

Criminal Justice Facilities-Accumulative Capital Outlay (104)

Augmentations for Board Consideration (Expand)

Items 1 - 2, Pages 63 - 64

Expand Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Joplin Pond Project	0	\$ 550,000	\$ 0	0	\$ 550,000	\$ 0
Juvenile Hall – Multipurpose Rehabilitation Center	0	2,116,000	0	0	2,116,000	0
Total	0	\$ 2,666,000	\$ 0	0	\$ 2,666,000	\$ 0



Program V- Capital Improvements Discussion and Straw Votes

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





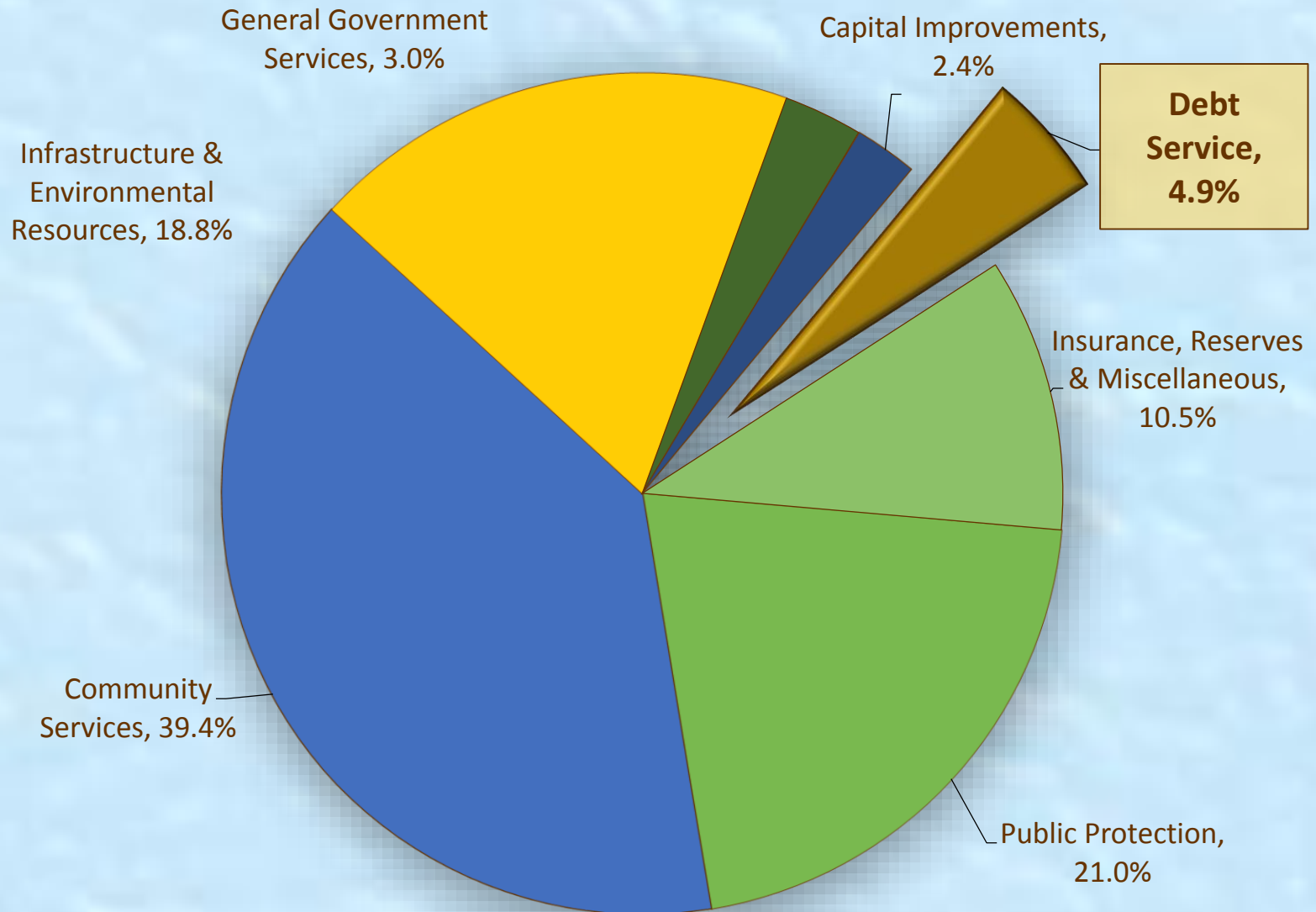
Program VI-Debt Service

Anil Kukreja
CEO Budget





COUNTY OF ORANGE





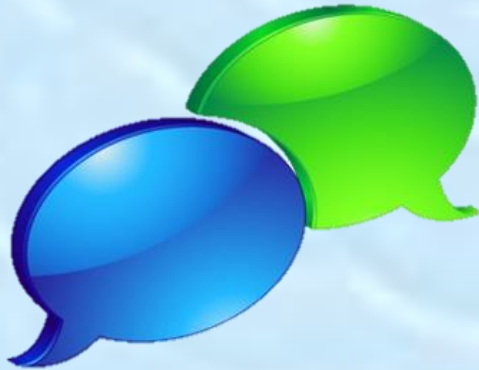
Debt Service

Summarized on Page 451 of the Recommended Budget

DEPARTMENTS	NUMBER OF FUNDS
CEO Administered Funds	38



Debt Service Board and Public Comments





County Executive Office

38 Administered Budget Controls

Pages 452 - 461

Budget Control	Pos	Appropriations	Revenues	Net County Cost
General Funds:				
016 2005 Lease Revenue Refunding	0	\$ 43,721,419	\$ 43,721,419	\$ 0
019 Capital Acquisition Financing	0	5,853,270	4,981,041	872,229
021 2005 Refunding Recovery Bonds	0	0	0	0
022 Prepaid Pension Obligation	0	0	0	0
Subtotal – General Funds		\$ 49,574,689	\$ 48,702,460	\$ 872,229

(Continued – Please See Following Slide)



County Executive Office

38 Administered Budget Controls

Pages 452 - 461

Budget Control	Pos	Appropriations	Revenues	Net County Cost
Non-General Funds:				
15J Pension Obligation Bonds Debt Service	0	\$ 37,100,510	\$ 37,100,510	\$ 0
15W 1996 Recovery Certificates of Participation	0	22,000	22,000	0
15Y Teeter Series A Debt Service Fund	0	97,235,000	97,235,000	0
9C0 Debt Service (31 Funds)	0	96,994,650	96,994,650	0
Subtotal – Non-General Funds		\$ 231,352,160	\$ 231,352,160	\$ 0
Total All CEO Funds	0	\$ 280,926,849	\$ 280,054,620	\$ 872,229



Summary of General Fund Debt (\$ in millions)

General Fund Debt	Maturity (FY)	Debt Outstanding @ 6/30/15	FY 2015-16 Annual Debt Service	Debt Outstanding @ 6/30/16
Bankruptcy Related Debt:				
2005 Lease Revenue Bonds (016)*	2016-17	\$ 43.0	\$ 39.5	\$ 5.6
Total: Bankruptcy Related Debt		\$ 43.0	\$ 39.5	\$ 5.6
Non-Bankruptcy Related Debt:				
2002 JJC Lease Revenue Bonds (019)	2018-19	\$ 20.4	\$ 5.8	\$ 15.5
1991 Parking COPS	2018-19	1.7	2.6	1.3
2006 Lease Bonds Cogeneration (040)	2017-18	11.5	4.2	7.8
Total: Non-Bankruptcy Related Debt		\$ 33.6	\$ 12.6	\$ 24.6
Grand Total: General Fund Debt		\$ 76.6	\$ 52.1	\$ 30.0

* 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 and Straw Votes

- Straw Vote – Base Budgets





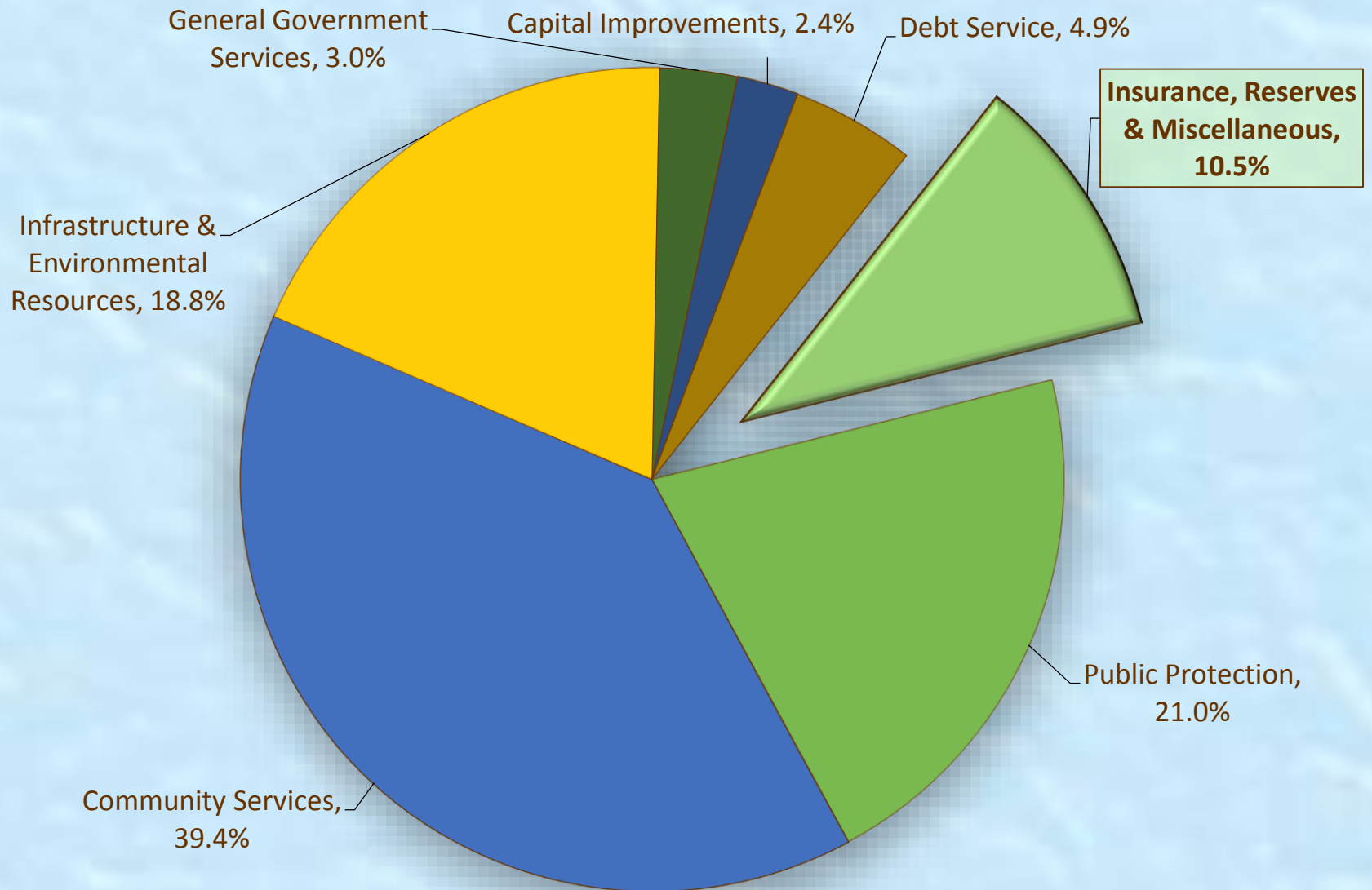
Program VII- Insurance, Reserves and Miscellaneous

**Anil Kukreja
CEO Budget**





COUNTY OF ORANGE



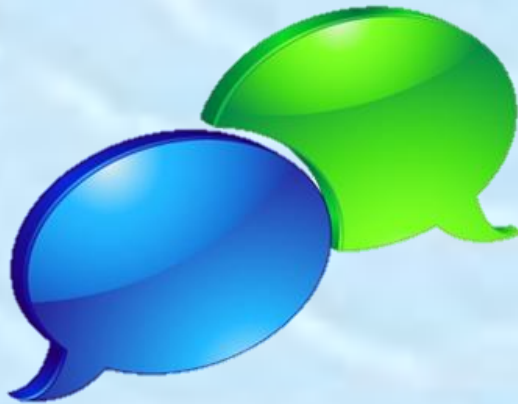


Insurance, Reserves & Miscellaneous Summarized on Page 463 of the Recommended Budget

DEPARTMENTS	NUMBER OF FUNDS
Auditor-Controller Administered Funds	2
CEO Administered Funds (including Employee Benefits Funds)	17
OC Public Works Administered Funds	2



Insurance, Reserves & Miscellaneous Board and Public Comments





County Executive Office (CEO)

18 Administered Budget Controls

Pages 464 - 472, 474 - 476, 480 - 493, 497 - 502

Fund Type (# of Funds)	Pos.	Appropriations	Revenues	Net County Cost
General Funds: 004, 037, 039, 056	44	\$ 96,302,599	\$20,595,735	\$ 75,706,864
General Fund - 100	0	13,000,000	723,148,144	(710,148,144)
Non-General Funds:				
Employee Benefits (6)	0	\$ 282,041,366	\$ 282,041,366	\$ 0
Risk Management (2)	30	83,226,856	83,226,856	0
IT & Reprographics (2)	78	90,963,061	90,960,061	0
Reserve-Type Funds (2)	0	6,051,913	6,051,913	0
Non-General Funds Subtotal	108	\$ 462,283,196	\$462,283,196	\$ 0
CEO Administered Funds – Total	152	\$ 571,585,795	\$1,206,027,075	(\$ 634,441,280)



CEO Administered Funds

Augmentations Included in Base Budget:

- Reprographics (297)
 - Delete Two Positions Transferred to County Executive Office (017)



CEO Administered Funds Employee Benefits (056)

Augmentation for Board Consideration (Expand)
Item 1, Page 67

Expand Level of Service Augmentation Request:						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Add One Position for Employee Benefits Support	1	\$ 0	\$ 0	1	\$ 0	\$ 0



Other Administered Funds

4 Total Administered Budget Controls

Pages 473, 477, 478 - 479, and 494 – 496

Budget Control	Pos	Appropriations	Revenues	Net County Cost
Auditor-Controller				
14C Class B-27 Registered Warrants	0	\$ 20	\$ 20	\$ 0
15Z Plan of Adjustment Available Cash	0	3,293,509	3,293,509	0
Auditor-Controller - Total		\$ 3,293,529	\$ 3,293,529	\$ 0
OC Public Works				
270 Compressed Natural Gas Enterprise	0	\$ 859,380	\$ 859,380	\$ 0
296 OC Fleet Services	80	33,515,258	33,515,258	0
OC Public Works - Total	80	\$ 34,374,638	\$ 34,374,638	\$ 0



Other Administered Funds

OC Fleet Services (296)

Augmentations for Board Consideration (Expand)

Item 1, Page 68

Expand Level of Service Augmentation Requests						
Augmentation Request	Department Request			CEO Recommendation		
	Pos	Appropriations	NCC	Pos	Appropriations	NCC
Purchase Four Fleet Buses & One Mobile Command Center for Sheriff-Coroner	0	\$ 3,700,000	\$ 0	0	\$ 0	\$ 0



Program VII- Insurance, Reserves & Miscellaneous Discussion and Straw Votes

- Straw Vote – Base Budgets
 - (including reduce augmentation)
- Straw Vote – Expand Augmentations





Next Steps

- Final Budget Adoption
 - June 23, 2015
- Reconciliation to State Budget
- 2015 Strategic Financial Plan
 - Kick Off – September 2015
 - Board Adoption – December 2015





COUNTY OF ORANGE

Attachment C

Thank you

