

Budget Process Stages

Strategic Financial Plan

5-Year Forecast: August – December

- 5-Year Department Forecasts
- Identify Capital & IT Projects (greater than \$150K)
- Strategic Priorities:
 - Initiatives greater than \$1M in any one year of SFP
- Basis for next FY Planning

Department Requests to CEO

January – March 1

- Build Base Budget
- Capital & IT Project Requests & Expand Augmentations Consistent with SFP
- Augmentations:
 - Restore: Base Service Levels
 - Expand: New Program, Unit, Project, or Increase in Current Service Level

Collaboration & CEO Recommendations

March – May

- Review Budget Request Alignment with SFP (Base Budget, Capital & IT Projects & Expands)
- CEO/Dept Meetings
- Analyze Revenue & Expense Forecasts & Trends/Resources
- Review Program Requirements, Prioritizations
- May Release Recommended Budget

Public Budget Hearing & Adoption

June

Public Budget Hearing

- CEO Recommended Budget Presented to Board of Supervisors
- Straw Votes (3/5)
 - Non-Binding
 - Base Budgets
 - Augmentations:
 - Restores
 - Expands
- Straw Votes used to prepare Final Budget

Budget Adoption

EXAMPLE OF RESTORE AUGMENTATION

Sheriff-Coroner Base Budget – page 121

At a Glance:

Total FY 2020-2021 Current Modified Budget:	832,982,422
Total FY 2020-2021 Projected Expend + Encumb:	881,086,202
Total Recommended FY 2021-2022:	813,806,305
Percent of County General Fund:	19.86%
Total Employees:	3,556.00

This table reflects the base budget and does not include department requested and CEO Recommended **Restore Augmentation** funding to retain service and staffing at current levels.

Major Sheriff-Coroner Department funding sources include:

- Prop 172 – Law Enforcement Services
- County General Fund or Net County Cost (NCC)
- Contract Cities – Cities Fund Sheriff Services
- State Realignment – Specific Law Enforcement Purposes

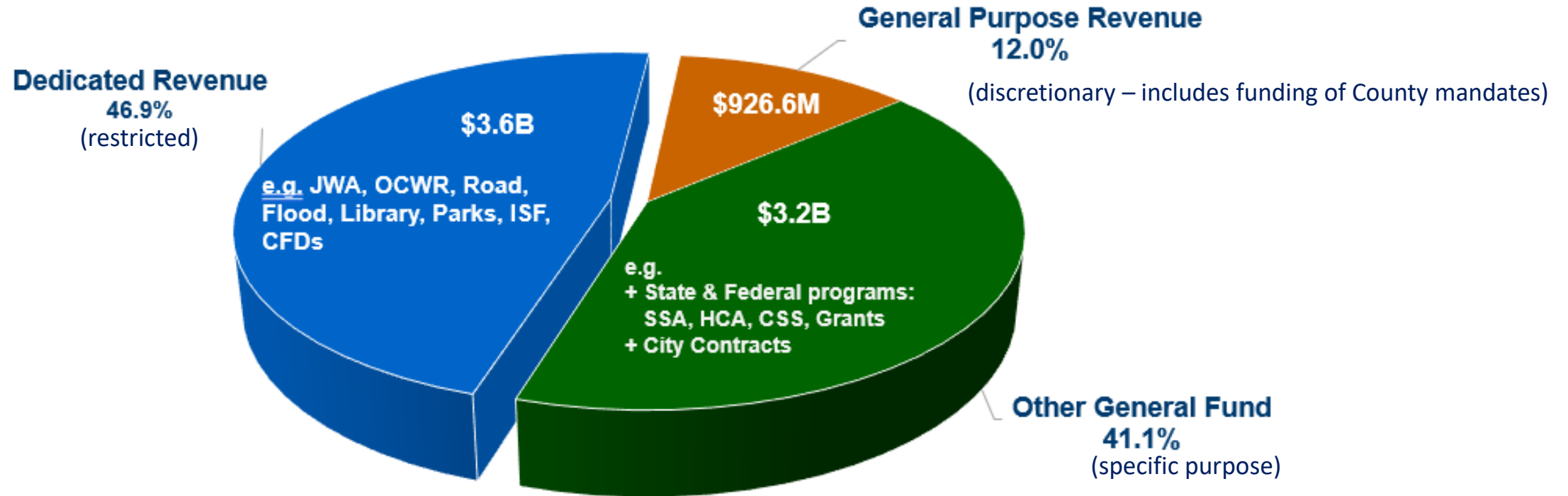
To meet the Net County Cost Limit, Sheriff-Coroner Department was required to **“Reduce”** current budget impacting 342 positions and submitted a **“Restore Augmentation”** to maintain current levels of operation.

- Total Restore Request \$101.5M
- CEO Recommendation \$85.2M
- Budget Gap \$16.3M

The \$16.3M gap reflects the shortfall between the State’s Court Security Funding allocation and the projected actual costs to provide Court Security in FY 2021-22.

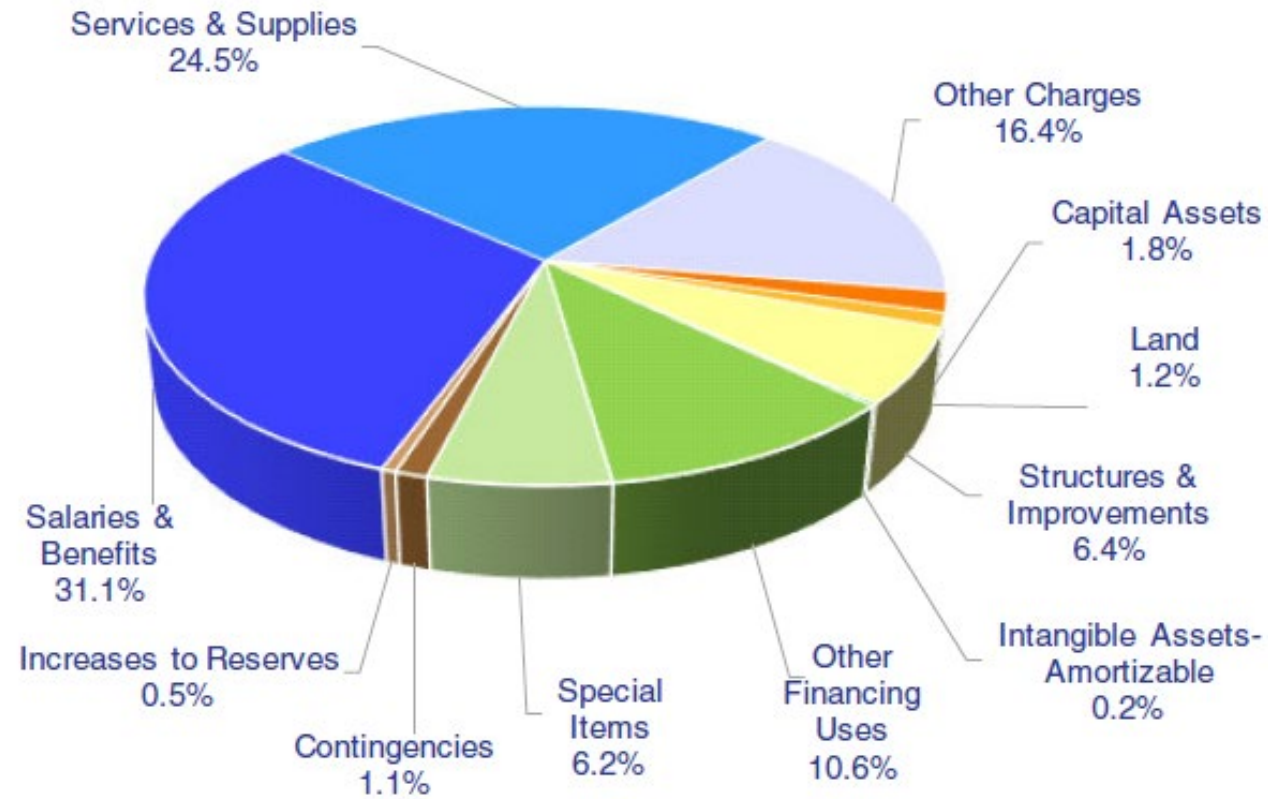
County Revenue Budget

FY 2021-22 Recommended Budget Total = \$7.7 Billion



Total County Appropriations by Use

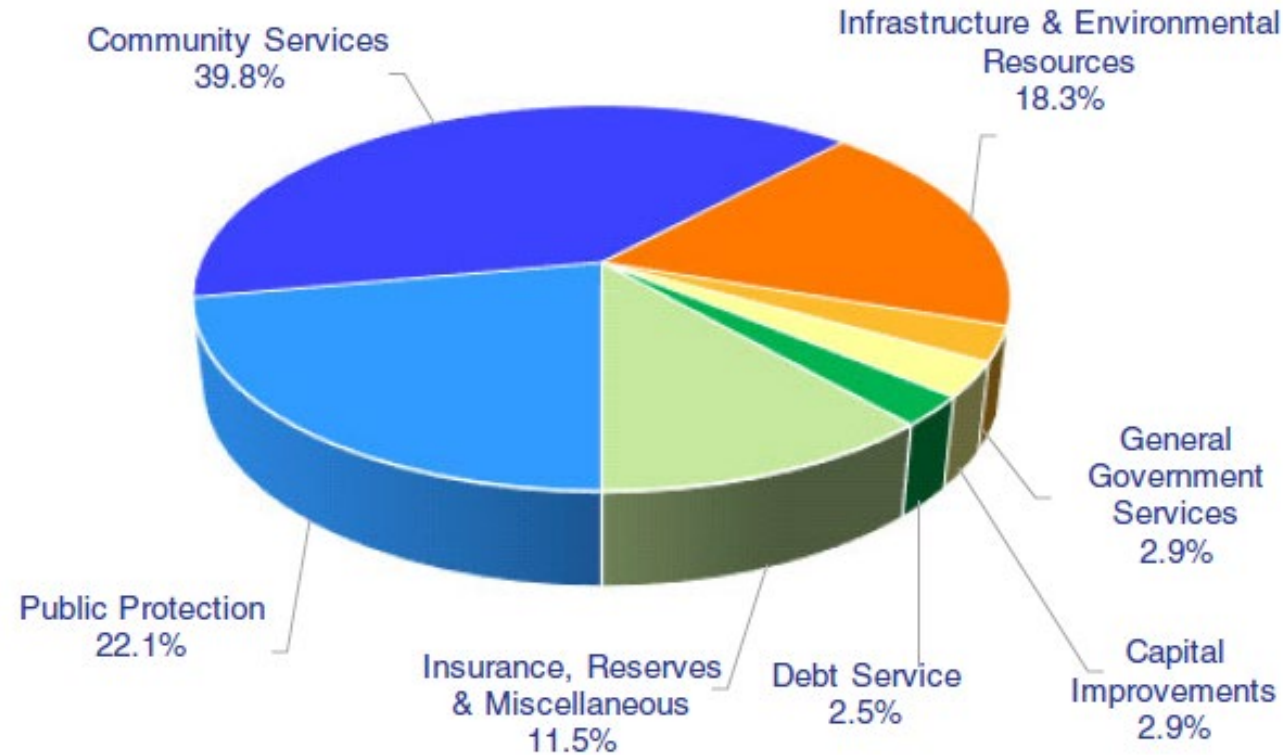
FY 2021-22 Total = \$7.7 Billion



PUBLIC PROTECTION	COMMUNITY SERVICES	INFRASTRUCTURE and ENVIRONMENTAL	GENERAL GOVERNMENT	CAPITAL IMPROVEMENTS	DEBT SERVICE	INSURANCE, RESERVES & MISCELLANEOUS
District Attorney	Child Support Services	John Wayne Airport	Assessor	- NO DEPARTMENTS -		Employee Benefits
Office of Independent Review	Health Care Agency	OC Public Works	Auditor-Controller	County Executive Office (includes HR and Real Estate)		OC Fleet Services
Probation	OC Community Resources	OC Waste & Recycling	Board of Supervisors (5)	Internal Audit		OC Info Technology
Public Defender	Social Services Agency		Clerk of the Board	OC Campaign Finance & Ethics Comm		Reprographics
Sheriff-Coroner			Clerk Recorder	Registrar of Voters		Risk Management
			County Counsel	Treasurer-Tax Collector		

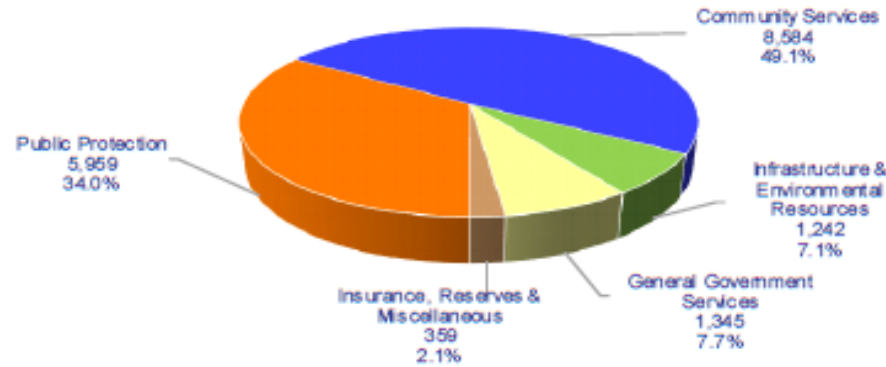
Total County Appropriations by Program

FY 2021-22 Total = \$7.7 Billion



Authorized Positions by Program and Budget Control

FY 2021-22 Total = 17,489



Program I Public Protection	
County Automated Fingerprint Identification	14
District Attorney - Public Administrator	826
Inmate Welfare Fund	28
Jail Commissary	37
Office of Independent Review	2
Probation	1,115
Public Administrator	19
Public Defender	362
Sheriff-Coroner	3,556
Total	5,959

Program II Community Services	
Child Support Services	395
HCA Public Guardian	36
Health Care Agency	2,857
OC Animal Care	124
OC Community Resources	107
OC Housing	13
OC Parks CSA26	334
OC Public Libraries	377
Orange County Housing Authority (OCHA)	114
Social Services Agency	4,227
Total	8,584

Program III Infrastructure & Environmental	
Airport - Operating	169
Building & Safety General Fund	43
OC Flood	256
OC Public Works	270
OC Road	156
OC Waste & Recycling Enterprise	284
OC Watersheds	42
Parking Facilities	3
Utilities	19
Total	1,242

Program IV General Government Services	
Assessor	263
Auditor-Controller	404
Board of Supervisors - 1st District	10
Board of Supervisors - 2nd District	10
Board of Supervisors - 3rd District	10
Board of Supervisors - 4th District	10
Board of Supervisors - 5th District	10
CEO Real Estate	30
Clerk of the Board	26
Clerk-Recorder	111
County Counsel	98
County Executive Office	77
Human Resource Services	152
Internal Audit	13
OC Campaign Finance and Ethics Commission	2
Registrar of Voters	49
Treasurer-Tax Collector	70
Total	1,345

Program VII Insurance, Reserves & Miscellaneous	
Employee Benefits	19
OC Fleet Services	74
OCIT Countywide Services	75
OCIT Shared Services	140
Property & Casualty Risk ISF	12
Reprographics ISF	18
Workers' Compensation ISF	21
Total	359

BUDGET ADOPTION TIMELINE:

- Recommended Budget Posted to [County Internet](#) on May 19, 2021
 - [Key Budget Message](#) Posted in 5 Languages
 - [Budget Transmittal Letter](#) Posted in 5 Languages
 - [Key Budget Terms](#)
 - [Department Contact List](#)
- Public Budget Hearing on June 8, 2021
- Budget Adoption on June 22, 2021