

ATTACHMENT B

ORANGE COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

January 27, 2026

Submitting Agency/Department: County Executive Office

Approve FY 2025-26 Mid-Year Budget Report; approve related budget adjustments and reserve changes; amend master position control; direct Auditor-Controller to make Fund 12J payments under certain conditions; approve budget adoption schedule; approve addition of events to FY 2025-26 County Event Calendar and make related findings under Government Code Section 26227; approve FY 2025-26 Charitable Organization Activities Plan; approve revised classification specifications and title descriptions and set related pay grades, effective 2/6/26; and approve reorganization to centralize Probation's Accounting Unit to Auditor-Controller Satellite Accounting, effective 7/1/26 - All Districts (R.A. 1 requires 4/5 vote of members present)

The following is action taken by the Board of Supervisors:

APPROVED AS RECOMMENDED [X] OTHER [ ]

Unanimous [ ] (1) NGUYEN: Y (2) SARMIENTO: X (3) WAGNER: Y (4) CHAFFEE: Y (5) FOLEY: Y

Vote Key: Y=Yes; N=No; A=Abstain; X=Excused; B.O.=Board Order

Documents accompanying this matter:

- [ ] Resolution(s)
[ ] Ordinances(s)
[ ] Contract(s)

Item No. 12

Special Notes:

Copies sent to:

CEO/Budget & Finance - Victoria Lim

1/29/26



I certify that the foregoing is a true and correct copy of the Minute Order adopted by the Board of Supervisors, Orange County, State of California. Robin Stieler, Clerk of the Board

By: [Signature] Deputy



# Revision to ASR and/or Attachments

**Date:** January 21, 2026  
**To:** Clerk of the Board of Supervisors  
**CC:** County Executive Office  
**From:** Michelle Aguirre, County Executive Officer  
**Re:** ASR Control #: 25-000909, Meeting Date 1/27/26, Item No. # 12  
**Subject:** FY 2025-26 Mid-Year Budget Report

CLERK OF THE BOARD  
 COUNTY OF ORANGE  
 BOARD OF SUPERVISORS

Digitally signed by  
 Michelle Aguirre  
 Date: 2026.01.22  
 08:18:57 -08'00'

*M. Aguirre*

2026 JAN 22 AM 9:23

RECEIVED

Explanation: County Budget and Finance Office requests the following:

1. Add Recommended Action #10.
2. Replacement of placeholder with the full Attachment A - FY 2025-26 Mid-Year Budget Report.
3. Replacement of Attachment C - FY 2025-26 Master Events Calendar Additions & Revisions with revised version.
4. Replacement of placeholder with the full Attachment E - Classification Maintenance Studies.
5. Delete Attachment F - Classification Specifications.

Revised Recommended Action(s)

10. Approve the OC Probation and OC Auditor-Controller (A-C) reorganization to centralize Probation's Accounting Unit to A-C Satellite Accounting, effective July 1, 2026, in accordance with County Administrative Procedure 0112-04 for Organizational Changes.

Make modifications to the:

- Subject     Background Information     Summary     Financial Impact

Revised Attachments (attach revised attachment(s) and redlined copy(s))

Replace Attachment A - FY 2025-26 Mid-Year Budget Report

# ATTACHMENT B

*January 21, 2026*

**Replace Attachment C – FY 2025-26 Master Events Calendar Additions & Revisions**

**Replace Attachment E – Classification Maintenance Studies**

**Delete Attachment F – Classification Specifications**



## ATTACHMENT B

4. Approve the FY 2026-27 budget adoption schedule as follows: (a) The FY 2026-27 Recommended Budget will be available to the public on or before May 20, 2026; (b) A notice stating that the Recommended Budget is available to members of the public and the time and place of the public hearing will be published on or before May 20, 2026; (c) The Board shall conduct the public budget hearing on the Recommended Budget beginning on June 9, 2026 and concluding no later than June 22, 2026; and (d) On June 23, 2026, or no later than June 30, 2026, the Board shall adopt the FY 2026-27 Budget by resolution.
5. Approve the addition or revisions of events to the FY 2025-26 Master Event Calendar, as set forth in Attachment C, and per Government Code Section 26227, find that the events therein will serve a public purpose of the County of Orange and will meet the social needs of the population of the County, including but not limited to, the areas of health, law enforcement, public safety, rehabilitation, welfare, education, and legal services, and the needs of physically, mentally and financially handicapped persons and aged persons; that County staff and resources may be used in furtherance of such events; and that County staff may solicit donations of funds and services for such events.
6. Approve additional charitable organization activity for inclusion in the FY 2025-26 Charitable Organization Activities Plan, as detailed in Attachment D.
7. Effective February 6, 2026, approve revised classification specifications for all classes in the Airport Operations Management Series; and adjust pay grade for Airport Deputy Director (Title Code 8158MA).
8. Effective February 6, 2026, approve revised classification specifications and adjust pay grades for Airport Operations Officer (Title Code 5500GE) and Airport Operations Supervisor (Title Code 5503SM); and approve new title code, title description, classification specification, and set pay grade for Airport Operations Trainee (Title Code 5499GE).
9. Effective February 6, 2026, approve revised class specifications and adjust pay grades for Waste Inspector Trainee (Title Code 8391GE), Waste Inspector (Title Code 8390GE), and Supervising Waste Inspector (Title Code 8389SM).

### **SUMMARY:**

The Mid-Year Budget Report provides the Board of Supervisors, members of the public, County departments and other interested parties with an overview of the current status of revenues, expenditures, Net County Cost, total budgeted positions and various departmental issues requiring recommended changes to the County's budget.

### **BACKGROUND INFORMATION:**

The following components of the FY 2025-26 Mid-Year Budget Report for Board of Supervisors consideration can be found in Attachment A:

# ATTACHMENT B

Executive Summary

Budget Issues

Human Resources Issues, including:

Position Summary and Vacant Positions - Aged

Recommended Actions

Budget Adjustment Summary

Position Change Summary

The County of Orange uses the OpenOC Data Tool, which is a web-based software providing increased transparency and easy access to finance and budget information. Supplemental expense and revenue data are available by accessing the OpenOC link: <http://data.egovoc.com/?FY2026Q2#/b0>. Budget and actual reports, as of December 31, 2025, can be viewed using the Budget Report – Report Links found on the left-hand side of the web page.

## **FINANCIAL IMPACT:**

Please see Attachment A for Financial Impact detail.

## **STAFFING IMPACT:**

Detailed departmental position change request information is included in the Budget Issues section of Attachment A, including a summarization of Department requests to add positions. The position change summary of Attachment A documents the specific positions and position titles.

## **REVIEWING AGENCIES:**

Auditor-Controller

## **ATTACHMENT(S):**

Attachment A - FY 2025-26 Mid-Year Budget Report

Attachment B - Government Code Sections

Attachment C - FY 2025-26 Master Events Calendar Additions & Revisions

Attachment D - FY 2025-26 Charitable Organization Activity Addition

Attachment E - Classification Maintenance Studies

Attachment F - Classification Specifications