

BUDGET UNIT: 006 Board of Supervisors -
1st District
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	82	0	0
Total Miscellaneous Revenues	0	82	0	0
TOTAL REVENUE	0	82	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	503,564	486,674	551,950	502,723
0102 Extra Help	111,688	124,363	61,396	61,396
0103 Overtime	48	0	0	0
0104 Annual Leave Payoffs	14,765	9,034	7,500	7,500
0200 Retirement	144,865	140,555	168,586	168,586
0204 County Paid Executive Deferred Compensation Plan	11,487	11,443	11,482	11,482
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	2,870	2,870
0206 Retiree Medical	13,099	18,495	17,652	17,652
0208 Pension Prepayment Discount	(9,020)	(8,377)	(8,994)	(8,994)
0301 Unemployment Insurance	1,306	1,294	0	0
0305 Salary Continuance Insurance	1,080	1,182	1,296	1,296
0306 Health Insurance	56,785	53,266	74,184	74,184
0308 Dental Insurance	5,966	7,095	8,064	8,064
0309 Life Insurance	979	1,180	1,656	1,656
0310 Accidental Death and Dismemberment Insurance	152	140	168	168
0319 Other Insurance	1,243	486	624	624
0352 Workers Compensation - General	1,918	1,966	2,308	2,308
0401 Medicare	9,250	9,251	8,010	8,010
0403 Optional Benefit Program	24,042	22,000	25,524	25,524
Total Salaries & Benefits	893,216	880,044	934,276	885,049

BUDGET UNIT: 006 Board of Supervisors -
 1st District
 FUNCTION: General
 ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies				
0700 Communications	325	0	0	0
0740 Enterprise Telephone Service Charges	0	0	3,420	3,420
0742 Cell Phones, Pagers, Blackberry Devices	2,536	2,290	0	0
0900 Food	526	624	1,000	1,000
1100 Insurance	12,620	12,132	11,712	11,712
1300 Maintenance Equipment - Non-IT Maintenance	372	343	500	500
1600 Memberships	479	675	250	250
1800 Office Expense	33,717	26,841	12,811	12,811
1801 Duplicating Services (CEO/Reprographics)	2,473	9,798	2,000	2,000
1802 Periodicals and Journals	0	685	0	0
1803 Postage	0	0	2,300	2,300
1806 Printing Costs - Outside Vendors	0	5,152	1,200	1,200
1920 Non-Claimable Administrative Expense	0	1,242	0	0
1940 Enterprise IT Services	4,422	4,669	4,547	4,547
2100 Rents and Leases - Equipment	849	564	1,500	1,500
2400 Special Departmental Expense	135	0	0	0
2600 Transportation and Travel - General	1,622	1,315	4,500	4,500
2601 Private Auto Mileage	2,195	1,503	2,947	2,947
2700 Transportation and Travel - Meetings/Conferences	6,561	5,155	1,575	1,575
Total Services & Supplies	68,833	72,988	50,262	50,262
TOTAL EXPENDITURES/APPROPRIATIONS	962,049	953,033	984,538	935,311
NET COST	962,049	952,950	984,538	935,311

BUDGET UNIT: 007 Board of Supervisors -
2nd District
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	202	0	0
Total Miscellaneous Revenues	0	202	0	0
TOTAL REVENUE	0	202	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	578,235	582,363	581,854	489,983
0102 Extra Help	(869)	0	19,425	19,425
0103 Overtime	108	0	0	0
0104 Annual Leave Payoffs	23,512	5,473	0	0
0111 Other Pay	48	0	0	0
0200 Retirement	163,809	166,958	187,879	187,879
0204 County Paid Executive Deferred Compensation Plan	11,487	11,443	11,482	11,482
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	1,194	1,194
0206 Retiree Medical	15,056	22,153	18,632	18,632
0208 Pension Prepayment Discount	(8,538)	(9,411)	(9,212)	(9,212)
0301 Unemployment Insurance	1,233	1,201	0	0
0305 Salary Continuance Insurance	1,304	1,513	1,522	1,522
0306 Health Insurance	65,359	78,074	84,036	84,036
0308 Dental Insurance	6,481	7,945	8,064	8,064
0309 Life Insurance	1,062	1,333	1,656	1,656
0310 Accidental Death and Dismemberment Insurance	165	157	168	168
0352 Workers Compensation - General	1,410	1,574	1,798	1,798
0401 Medicare	8,982	8,662	8,420	8,420
0403 Optional Benefit Program	29,292	26,958	25,524	25,524
Total Salaries & Benefits	898,134	906,395	942,442	850,571

BUDGET UNIT: 007 Board of Supervisors -
 2nd District
 FUNCTION: General
 ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies				
0740 Enterprise Telephone Service Charges	0	0	250	250
0742 Cell Phones, Pagers, Blackberry Devices	0	445	0	0
0900 Food	95	0	250	250
1100 Insurance	10,642	10,522	9,986	9,986
1300 Maintenance Equipment - Non-IT Maintenance	157	343	500	500
1402 Minor Alterations and Improvements	0	0	979	979
1600 Memberships	1,094	719	980	980
1800 Office Expense	2,915	2,636	10,499	10,499
1801 Duplicating Services (CEO/Reprographics)	195	4	0	0
1802 Periodicals and Journals	0	187	0	0
1900 Professional and Specialized Services	0	0	1,000	1,000
1920 Non-Claimable Administrative Expense	0	1,332	0	0
1940 Enterprise IT Services	6,527	3,031	4,652	4,652
2100 Rents and Leases - Equipment	1,145	767	3,000	3,000
2400 Special Departmental Expense	4,718	0	2,000	2,000
2600 Transportation and Travel - General	1,438	1,483	1,500	1,500
2601 Private Auto Mileage	1,231	888	2,500	2,500
2700 Transportation and Travel - Meetings/Conferences	5,170	7,025	4,000	4,000
Total Services & Supplies	35,326	29,382	42,096	42,096
Intrafund Transfers				
5100 Intrafund Transfers	0	(3,270)	0	0
Total Intrafund Transfers	0	(3,270)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	933,460	932,507	984,538	892,667
NET COST	933,460	932,304	984,538	892,667

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 008 Board of Supervisors -
 3rd District
 FUNCTION: General
 ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	21	0	0
Total Miscellaneous Revenues	0	21	0	0
TOTAL REVENUE	0	21	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	565,624	540,315	570,408	480,457
0102 Extra Help	3,627	2,057	39,343	39,343
0103 Overtime	0	1,383	0	0
0104 Annual Leave Payoffs	29,745	61,806	0	0
0200 Retirement	159,073	143,658	147,094	147,094
0204 County Paid Executive Deferred Compensation Plan	11,487	11,443	11,492	11,492
0205 1.62% Retirement ER Contribution 401(A) Plan	0	1,288	2,870	2,870
0206 Retiree Medical	14,702	20,568	18,251	18,251
0208 Pension Prepayment Discount	(8,779)	(8,433)	(8,886)	(8,886)
0301 Unemployment Insurance	1,217	1,179	0	0
0305 Salary Continuance Insurance	875	1,255	1,482	1,482
0306 Health Insurance	54,170	54,303	81,650	81,650
0308 Dental Insurance	5,173	6,461	9,216	9,216
0309 Life Insurance	773	1,146	1,824	1,824
0310 Accidental Death and Dismemberment Insurance	120	131	192	192
0319 Other Insurance	626	310	0	0
0352 Workers Compensation - General	1,440	1,734	1,690	1,690
0401 Medicare	8,757	8,987	8,280	8,280
0402 Executive Car Allowance	0	148	0	0
0403 Optional Benefit Program	23,750	41,500	29,028	29,028
Total Salaries & Benefits	872,379	891,239	913,934	823,983

BUDGET UNIT: 008 Board of Supervisors -
3rd District
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies				
0700 Communications	0	41	0	0
0701 Telephone/Telegraph - Interfund Transfer	56	0	0	0
0740 Enterprise Telephone Service Charges	0	0	735	735
0742 Cell Phones, Pagers, Blackberry Devices	21	872	0	0
0900 Food	181	225	500	500
1100 Insurance	10,914	11,304	9,979	9,979
1300 Maintenance Equipment - Non-IT Maintenance	157	343	2,500	2,500
1402 Minor Alterations and Improvements	0	0	750	750
1600 Memberships	0	80	750	750
1800 Office Expense	3,491	6,952	11,501	11,501
1801 Duplicating Services (CEO/Reprographics)	0	2,904	2,000	2,000
1802 Periodicals and Journals	0	185	0	0
1803 Postage	0	0	12,000	12,000
1900 Professional and Specialized Services	0	51,417	9,440	9,440
1920 Non-Claimable Administrative Expense	0	1,240	0	0
1940 Enterprise IT Services	4,779	5,517	5,699	5,699
2100 Rents and Leases - Equipment	1,648	1,401	3,000	3,000
2400 Special Departmental Expense	3,452	3,000	6,000	6,000
2600 Transportation and Travel - General	1,577	2,346	2,000	2,000
2601 Private Auto Mileage	239	1,165	1,250	1,250
2602 Garage Expense	0	54	0	0
2700 Transportation and Travel - Meetings/Conferences	1,937	3,116	2,500	2,500
Total Services & Supplies	28,451	92,161	70,604	70,604
Intrafund Transfers				
5100 Intrafund Transfers	0	(17,809)	0	0
Total Intrafund Transfers	0	(17,809)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	900,830	965,591	984,538	894,587

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 008 Board of Supervisors -
 3rd District
 FUNCTION: General
 ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
NET COST	900,830	965,570	984,538	894,587

BUDGET UNIT: 009 Board of Supervisors -
4th District
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	58	0	0
Total Miscellaneous Revenues	0	58	0	0
TOTAL REVENUE	0	58	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	555,996	562,683	583,450	534,223
0102 Extra Help	16,518	1,376	47,676	47,676
0103 Overtime	0	252	0	0
0104 Annual Leave Payoffs	11,254	21,231	14,500	14,500
0200 Retirement	116,018	121,232	140,632	140,632
0204 County Paid Executive Deferred Compensation Plan	13,640	13,588	13,638	13,638
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	598	598
0206 Retiree Medical	10,805	16,043	14,068	14,068
0208 Pension Prepayment Discount	(6,362)	(6,356)	(7,008)	(7,008)
0301 Unemployment Insurance	1,211	1,184	0	0
0305 Salary Continuance Insurance	1,194	1,359	1,450	1,450
0306 Health Insurance	50,350	52,505	58,632	58,632
0308 Dental Insurance	6,593	7,801	8,064	8,064
0309 Life Insurance	1,060	1,297	1,656	1,656
0310 Accidental Death and Dismemberment Insurance	165	153	168	168
0319 Other Insurance	652	548	624	624
0352 Workers Compensation - General	1,470	1,574	1,798	1,798
0401 Medicare	8,962	8,820	8,464	8,464
0403 Optional Benefit Program	25,443	25,443	25,524	25,524
Total Salaries & Benefits	814,968	830,733	913,934	864,707

BUDGET UNIT: 009 Board of Supervisors -
 4th District
 FUNCTION: General
 ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies				
0600 Clothing and Personal Supplies	0	0	1,500	1,500
0740 Enterprise Telephone Service Charges	0	0	800	800
0900 Food	1,854	638	6,000	6,000
1100 Insurance	11,200	10,922	10,403	10,403
1300 Maintenance Equipment - Non-IT Maintenance	336	343	500	500
1402 Minor Alterations and Improvements	0	0	1,000	1,000
1600 Memberships	3,717	605	1,500	1,500
1800 Office Expense	8,315	10,213	15,785	15,785
1801 Duplicating Services (CEO/Reprographics)	3,957	3,724	0	0
1802 Periodicals and Journals	0	185	0	0
1803 Postage	0	12,200	5,000	5,000
1806 Printing Costs - Outside Vendors	1,934	0	2,000	2,000
1900 Professional and Specialized Services	0	0	2,000	2,000
1920 Non-Claimable Administrative Expense	0	956	0	0
1940 Enterprise IT Services	3,593	3,370	5,016	5,016
2100 Rents and Leases - Equipment	849	529	3,500	3,500
2400 Special Departmental Expense	0	9,138	5,000	5,000
2600 Transportation and Travel - General	2,191	2,441	2,500	2,500
2601 Private Auto Mileage	2,252	867	1,100	1,100
2602 Garage Expense	109	118	1,500	1,500
2700 Transportation and Travel - Meetings/Conferences	978	1,382	5,500	5,500
Total Services & Supplies	41,285	57,631	70,604	70,604
TOTAL EXPENDITURES/APPROPRIATIONS	856,253	888,363	984,538	935,311
NET COST	856,253	888,305	984,538	935,311

BUDGET UNIT: 010 Board of Supervisors -
5th District
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	596,122	567,769	598,180	514,140
0102 Extra Help	0	0	53,797	53,797
0104 Annual Leave Payoffs	10,229	9,963	6,753	6,753
0200 Retirement	124,337	118,984	145,135	145,135
0204 County Paid Executive Deferred Compensation Plan	13,640	13,588	13,638	13,638
0206 Retiree Medical	11,775	16,169	14,553	14,553
0208 Pension Prepayment Discount	(7,813)	(7,597)	(7,337)	(7,337)
0301 Unemployment Insurance	1,278	1,143	0	0
0305 Salary Continuance Insurance	1,171	1,226	1,376	1,376
0306 Health Insurance	48,023	46,287	61,368	61,368
0308 Dental Insurance	6,164	6,718	8,064	8,064
0309 Life Insurance	1,007	1,113	1,656	1,656
0310 Accidental Death and Dismemberment Insurance	157	132	168	168
0319 Other Insurance	626	624	624	624
0352 Workers Compensation - General	1,770	1,894	2,013	2,013
0401 Medicare	9,314	8,524	8,666	8,666
0403 Optional Benefit Program	25,500	23,167	25,524	25,524
Total Salaries & Benefits	843,299	809,703	934,178	850,138
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	(66)	0	0	0
0740 Enterprise Telephone Service Charges	874	896	1,300	1,300
0742 Cell Phones, Pagers, Blackberry Devices	0	80	0	0
0900 Food	144	0	300	300
1100 Insurance	10,962	10,948	10,016	10,016
1300 Maintenance Equipment - Non-IT Maintenance	128	428	150	150
1402 Minor Alterations and Improvements	0	0	500	500

BUDGET UNIT: 010 Board of Supervisors -
 5th District
 FUNCTION: General
 ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1600 Memberships	150	560	500	500
1800 Office Expense	3,339	3,990	13,174	13,174
1801 Duplicating Services (CEO/Reprographics)	672	3,788	1,300	1,300
1802 Periodicals and Journals	0	185	0	0
1803 Postage	0	0	3,000	3,000
1809 Minor Office Equipment to be Controlled	0	5,835	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	0	714	0	0
1900 Professional and Specialized Services	0	0	150	150
1920 Non-Claimable Administrative Expense	0	1,069	0	0
1940 Enterprise IT Services	4,714	4,875	5,770	5,770
2100 Rents and Leases - Equipment	849	494	2,000	2,000
2400 Special Departmental Expense	0	3,000	3,000	3,000
2600 Transportation and Travel - General	866	899	1,500	1,500
2601 Private Auto Mileage	583	4,111	6,200	6,200
2700 Transportation and Travel - Meetings/Conferences	132	1,822	1,500	1,500
Total Services & Supplies	23,347	43,693	50,360	50,360
Capital Assets				
Equipment				
4000 Equipment	0	5,773	0	0
Total Equipment	0	5,773	0	0
Total Capital Assets	0	5,773	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	866,646	859,169	984,538	900,498
NET COST	866,646	859,169	984,538	900,498

BUDGET UNIT: 011 Clerk of the Board
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services				
7590 Other Charges for Services	76,751	86,115	90,577	90,577
Total Charges For Services	76,751	86,115	90,577	90,577
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,671	2,117	1,900	1,900
7680 Six-Month Expired (Outlawed) Checks	0	1,000	0	0
Total Miscellaneous Revenues	3,671	3,117	1,900	1,900
TOTAL REVENUE	80,422	89,232	92,477	92,477
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	1,793,635	1,687,904	1,757,650	1,643,992
0102 Extra Help	14,486	35,724	51,500	51,500
0103 Overtime	709	181	0	0
0104 Annual Leave Payoffs	16,676	862	0	0
0111 Other Pay	2,832	2,496	2,520	2,520
0200 Retirement	433,245	412,759	474,343	425,633
0204 County Paid Executive Deferred Compensation Plan	8,551	6,930	6,264	6,264
0206 Retiree Medical	46,838	64,581	56,222	56,222
0208 Pension Prepayment Discount	(30,672)	(28,412)	(31,093)	(31,093)
0301 Unemployment Insurance	4,953	4,686	0	0
0305 Salary Continuance Insurance	1,551	1,517	1,848	1,848
0306 Health Insurance	260,079	269,138	331,068	331,068
0308 Dental Insurance	5,094	5,432	6,912	6,912
0309 Life Insurance	835	912	1,428	1,428
0310 Accidental Death and Dismemberment Insurance	130	108	144	144
0319 Other Insurance	13,906	14,038	14,976	14,976
0352 Workers Compensation - General	40,432	33,240	30,735	30,735

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 011 Clerk of the Board
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0401 Medicare	24,102	22,385	23,684	23,684
0402 Executive Car Allowance	8,301	9,180	9,180	9,180
0403 Optional Benefit Program	22,750	18,500	22,020	22,020
Total Salaries & Benefits	2,668,433	2,562,160	2,759,401	2,597,033
Services & Supplies				
0700 Communications	2,822	27	0	0
0740 Enterprise Telephone Service Charges	54,251	56,016	51,238	51,238
0742 Cell Phones, Pagers, Blackberry Devices	12,060	13,786	18,000	18,000
0900 Food	646	133	200	200
1100 Insurance	34,832	38,820	20,243	20,243
1300 Maintenance Equipment - Non-IT Maintenance	2,714	3,779	2,000	2,000
1340 Software Maintenance & Support	52,353	54,447	56,625	56,625
1402 Minor Alterations and Improvements	2,695	2,521	1,000	1,000
1600 Memberships	795	445	700	700
1800 Office Expense	32,774	32,632	40,000	40,000
1801 Duplicating Services (CEO/Reprographics)	54,525	85,266	90,200	90,200
1802 Periodicals and Journals	0	185	0	0
1803 Postage	42,060	36,050	50,000	50,000
1809 Minor Office Equipment to be Controlled	3,000	53	0	0
1900 Professional and Specialized Services	140,532	159,348	168,100	168,100
1908 Temporary Help	24,730	6,740	15,000	15,000
1920 Non-Claimable Administrative Expense	0	4,109	2,089	2,089
1940 Enterprise IT Services	229,426	234,237	275,610	275,610
1941 IT Professional Services Contracts	25,236	24,663	15,000	15,000
2000 Publications and Legal Notices	0	0	300	300
2100 Rents and Leases - Equipment	7,664	11,477	15,000	15,000
2140 Software Leases & Licenses	12,532	6,127	6,800	6,800

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 011 Clerk of the Board
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2200 Rents and Leases - Buildings and Improvements	51,155	50,605	50,550	50,550
2400 Special Departmental Expense	0	300	0	0
2600 Transportation and Travel - General	6,379	7,453	7,800	7,800
2601 Private Auto Mileage	154	10	200	200
2602 Garage Expense	166	0	0	0
2700 Transportation and Travel - Meetings/Conferences	2,978	1,445	2,500	2,500
2740 IT Training & Travel	3	0	0	0
Total Services & Supplies	796,479	830,672	889,155	889,155
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	45,075	0	0
Total Equipment	0	45,075	0	0
Total Capital Assets	0	45,075	0	0
Intrafund Transfers				
5100 Intrafund Transfers	(252,556)	(242,075)	(276,248)	(276,248)
Total Intrafund Transfers	(252,556)	(242,075)	(276,248)	(276,248)
TOTAL EXPENDITURES/APPROPRIATIONS	3,212,356	3,195,832	3,372,308	3,209,940
NET COST	3,131,934	3,106,600	3,279,831	3,117,463

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 017 County Executive Office
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services				
7590 Other Charges for Services	2,003,101	1,776,586	1,990,852	2,053,601
Total Charges For Services	2,003,101	1,776,586	1,990,852	2,053,601
Miscellaneous Revenues				
7670 Miscellaneous Revenue	20,816	47,421	6,500	6,500
Total Miscellaneous Revenues	20,816	47,421	6,500	6,500
TOTAL REVENUE	2,023,918	1,824,007	1,997,352	2,060,101
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	7,393,708	7,729,656	8,317,850	8,205,568
0102 Extra Help	58,344	31,719	0	0
0103 Overtime	7,666	25,802	0	0
0104 Annual Leave Payoffs	73,133	230,230	30,000	30,000
0107 Retiree Multi-Year Leave Balance Payoff	10,607	0	30,000	15,000
0111 Other Pay	26,810	27,995	22,434	22,434
0200 Retirement	1,989,302	2,106,777	2,294,048	2,164,982
0204 County Paid Executive Deferred Compensation Plan	89,188	70,766	60,498	60,498
0206 Retiree Medical	194,696	294,853	266,190	262,592
0208 Pension Prepayment Discount	(124,949)	(116,470)	(126,505)	(126,505)
0301 Unemployment Insurance	20,667	21,871	0	0
0305 Salary Continuance Insurance	15,238	18,287	20,080	20,080
0306 Health Insurance	731,457	776,792	943,368	929,352
0308 Dental Insurance	39,313	48,304	56,448	56,448
0309 Life Insurance	7,792	8,427	11,592	11,592
0310 Accidental Death and Dismemberment Insurance	993	939	1,176	1,176
0319 Other Insurance	23,420	24,169	26,208	24,960

BUDGET UNIT: 017 County Executive Office
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0352 Workers Compensation - General	37,510	37,994	37,929	37,929
0401 Medicare	99,240	106,172	113,452	112,796
0402 Executive Car Allowance	63,295	47,288	64,260	64,260
0403 Optional Benefit Program	153,763	166,000	178,668	178,668
Total Salaries & Benefits	10,911,194	11,657,570	12,347,696	12,071,830
Services & Supplies				
0700 Communications	11,052	0	0	0
0701 Telephone/Telegraph - Interfund Transfer	0	0	800	755
0740 Enterprise Telephone Service Charges	68,869	62,106	73,907	63,768
0742 Cell Phones, Pagers, Blackberry Devices	11,921	25,722	24,500	24,500
0900 Food	0	2,982	0	0
1100 Insurance	345,440	269,902	309,441	247,890
1300 Maintenance Equipment - Non-IT Maintenance	38,591	2,716	8,400	8,400
1340 Software Maintenance & Support	35,494	6,178	31,645	2,500
1341 Hardware Maintenance & Support	2,385	480	3,770	2,500
1400 Maintenance - Buildings and Improvements	0	5,125	3,500	3,500
1402 Minor Alterations and Improvements	17,616	27,276	15,500	15,500
1600 Memberships	251,453	329,971	297,050	296,925
1800 Office Expense	68,509	64,507	87,050	66,500
1801 Duplicating Services (CEO/Reprographics)	64,919	71,105	53,350	52,205
1802 Periodicals and Journals	19,540	11,976	19,977	12,827
1803 Postage	7,579	5,935	8,100	8,100
1806 Printing Costs - Outside Vendors	514	547	2,500	2,500
1809 Minor Office Equipment to be Controlled	0	2,542	4,000	4,000
1840 IT Hardware Purchases (Purchases under \$5,000)	212,512	44,095	100,000	100,000
1900 Professional and Specialized Services	2,525,473	2,140,169	3,291,754	3,215,577

BUDGET UNIT: 017 County Executive Office
 FUNCTION: General
 ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1908 Temporary Help	0	10,264	0	0
1913 Merchant Fees	0	477	0	0
1920 Non-Claimable Administrative Expense	0	16,835	8,515	8,515
1940 Enterprise IT Services	473,726	424,792	493,685	414,713
1941 IT Professional Services Contracts	0	0	13,458	13,458
2000 Publications and Legal Notices	14,125	12,820	1,100	1,100
2100 Rents and Leases - Equipment	67,600	26,234	39,854	39,854
2140 Software Leases & Licenses	140,211	131,748	137,625	133,025
2141 IT Hardware Leases	4,080	0	4,100	4,100
2200 Rents and Leases - Buildings and Improvements	32,100	32,100	32,100	32,100
2400 Special Departmental Expense	90,660	71,551	79,400	74,228
2600 Transportation and Travel - General	10,786	14,637	7,000	7,000
2601 Private Auto Mileage	3,279	4,218	5,150	5,150
2602 Garage Expense	483	403	500	500
2700 Transportation and Travel - Meetings/Conferences	37,514	30,239	52,990	40,140
2740 IT Training & Travel	248	4,024	6,000	6,000
Total Services & Supplies	4,556,678	3,853,675	5,216,721	4,907,830
Other Charges				
3100 Contributions to Non-County Government Agencies	21,587	15,981	0	0
Total Other Charges	21,587	15,981	0	0
Intrafund Transfers				
5100 Intrafund Transfers	(801,015)	(1,402,608)	(2,137,451)	(2,137,451)
Total Intrafund Transfers	(801,015)	(1,402,608)	(2,137,451)	(2,137,451)
TOTAL EXPENDITURES/APPROPRIATIONS	14,688,446	14,124,618	15,426,966	14,842,209
NET COST	12,664,528	12,300,611	13,429,614	12,782,108

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 020 Tax and Revenue
 Anticipation Notes
 FUNCTION: General
 ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	2,794	1,446	0	0
Total Revenue from Use of Money and Property	2,794	1,446	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,273,117	0	0	0
Total Miscellaneous Revenues	2,273,117	0	0	0
TOTAL REVENUE	2,275,911	1,446	0	0
EXPENDITURES/APPROPRIATIONS				
Other Charges				
3400 Interest on Notes and Checks	2,619,731	0	0	0
3410 Debt Issuance Costs	277,445	0	0	0
Total Other Charges	2,897,176	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,897,176	0	0	0
NET COST	621,265	(1,446)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 079 Internal Audit
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services				
7320 Auditing and Accounting Fees	0	35,640	32,670	32,670
Total Charges For Services	0	35,640	32,670	32,670
TOTAL REVENUE	0	35,640	32,670	32,670
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	1,714,222	1,672,608	1,761,107	1,628,732
0103 Overtime	131	157	0	0
0104 Annual Leave Payoffs	16,754	14,716	10,000	10,000
0111 Other Pay	851	848	840	840
0200 Retirement	502,161	486,458	481,727	481,727
0204 County Paid Executive Deferred Compensation Plan	9,885	9,847	9,884	9,884
0206 Retiree Medical	45,875	65,220	55,459	55,459
0208 Pension Prepayment Discount	(26,212)	(27,036)	(26,901)	(26,901)
0301 Unemployment Insurance	4,801	4,670	0	0
0305 Salary Continuance Insurance	5,075	5,662	5,972	5,972
0306 Health Insurance	156,888	161,907	183,528	183,528
0308 Dental Insurance	14,185	16,710	17,280	17,280
0309 Life Insurance	2,242	2,745	3,480	3,480
0310 Accidental Death and Dismemberment Insurance	349	323	360	360
0319 Other Insurance	626	624	624	624
0352 Workers Compensation - General	4,824	3,824	4,350	4,350
0401 Medicare	25,395	24,747	25,632	25,632
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	53,500	53,208	53,556	53,556
Total Salaries & Benefits	2,540,731	2,506,418	2,596,078	2,463,703

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 079 Internal Audit
 FUNCTION: General
 ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies				
0740 Enterprise Telephone Service Charges	8,774	8,134	9,400	9,400
1100 Insurance	10,414	11,718	11,712	11,712
1300 Maintenance Equipment - Non-IT Maintenance	0	0	2,000	2,000
1402 Minor Alterations and Improvements	40	607	2,000	2,000
1600 Memberships	2,365	1,365	2,800	2,800
1800 Office Expense	11,738	11,277	10,000	10,000
1801 Duplicating Services (CEO/Reprographics)	1,044	756	2,000	2,000
1803 Postage	42	254	200	200
1806 Printing Costs - Outside Vendors	0	1,607	1,500	1,500
1809 Minor Office Equipment to be Controlled	10,206	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	3,465	7,294	6,000	6,000
1900 Professional and Specialized Services	5,495	7,150	8,000	8,000
1920 Non-Claimable Administrative Expense	0	3,900	0	0
1940 Enterprise IT Services	50,809	47,901	53,000	53,000
2100 Rents and Leases - Equipment	5,234	4,800	8,000	8,000
2140 Software Leases & Licenses	5,683	2,601	4,100	4,100
2400 Special Departmental Expense	9,928	7,775	34,000	34,000
2600 Transportation and Travel - General	3	0	0	0
2601 Private Auto Mileage	1,753	2,465	2,850	2,850
2700 Transportation and Travel - Meetings/Conferences	5,507	7,725	11,250	11,250
Total Services & Supplies	132,500	127,328	168,812	168,812
Intrafund Transfers				
5100 Intrafund Transfers	(47,080)	(73,877)	(58,240)	(58,240)
Total Intrafund Transfers	(47,080)	(73,877)	(58,240)	(58,240)
TOTAL EXPENDITURES/APPROPRIATIONS	2,626,151	2,559,869	2,706,650	2,574,275
NET COST	2,626,151	2,524,229	2,673,980	2,541,605

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 140 Air Quality Improvement
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	2,539	2,210	2,400	2,400
Total Revenue from Use of Money and Property	2,539	2,210	2,400	2,400
Intergovernmental Revenues				
7130 Other Governmental Agencies	142,174	144,200	143,233	143,233
Total Intergovernmental Revenues	142,174	144,200	143,233	143,233
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,969	3,648	3,340	3,340
Total Miscellaneous Revenues	3,969	3,648	3,340	3,340
TOTAL REVENUE	148,682	150,057	148,973	148,973
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	38,101	37,919	48,500	48,500
1911 CWCAP Charges	507	300	500	500
1912 Investment Administrative Fees	152	460	450	450
Total Services & Supplies	38,761	38,678	49,450	49,450
Capital Assets				
Equipment				
4000 Equipment	0	0	160,000	160,000
Total Equipment	0	0	160,000	160,000
Total Capital Assets	0	0	160,000	160,000
Special Items				
5000 Special Items	0	0	324,176	324,176
Total Special Items	0	0	324,176	324,176
TOTAL EXPENDITURES/APPROPRIATIONS	38,761	38,678	533,626	533,626
NET COST	(109,922)	(111,379)	384,653	384,653

BUDGET UNIT: 15Y Teeter Series A
 Debt Service Fund
 FUNCTION: General
 ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	19,265,590	15,186,948	15,000,000	15,000,000
Total Fines, Forfeitures & Penalties	19,265,590	15,186,948	15,000,000	15,000,000
Revenue from Use of Money and Property				
6610 Interest	497,081	304,885	300,000	300,000
Total Revenue from Use of Money and Property	497,081	304,885	300,000	300,000
TOTAL REVENUE	19,762,671	15,491,833	15,300,000	15,300,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	1,435,866	671,609	225,000	225,000
1912 Investment Administrative Fees	11,290	25,423	25,000	25,000
Total Services & Supplies	1,447,156	697,031	250,000	250,000
Other Charges				
3400 Interest on Notes and Checks	267,106	297,240	600,000	600,000
3410 Debt Issuance Costs	291,562	334,652	0	0
Total Other Charges	558,668	631,892	600,000	600,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	10,000,000	0	0	14,450,000
Total Other Financing Uses	10,000,000	0	0	14,450,000
Special Items				
5000 Special Items	0	0	14,450,000	0
Total Special Items	0	0	14,450,000	0
TOTAL EXPENDITURES/APPROPRIATIONS	12,005,824	1,328,924	15,300,000	15,300,000
NET COST	(7,756,848)	(14,162,909)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 002 Assessor
FUNCTION: General
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues				
6970 State - Other	22,409	15,542	20,000	20,000
7130 Other Governmental Agencies	0	5	200,000	200,000
Total Intergovernmental Revenues	22,409	15,547	220,000	220,000
Charges For Services				
7310 Assessment and Tax Collection Fees	417,895	300,724	290,000	290,000
7600 Special Assessments	0	5	0	0
Total Charges For Services	417,895	300,729	290,000	290,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	(6,976)	1,234	0	0
Total Miscellaneous Revenues	(6,976)	1,234	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	0	0	170,000
Total Other Financing Sources	0	0	0	170,000
TOTAL REVENUE	433,328	317,510	510,000	680,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0100 Salaries and Wages	0	0	631,149	631,149
0101 Regular Salaries	20,042,464	19,799,921	19,605,725	19,429,448
0102 Extra Help	188,213	229,254	150,000	150,000
0103 Overtime	887,364	1,243,472	380,935	380,935
0104 Annual Leave Payoffs	102,896	236,803	50,000	50,000
0105 Vacation Payoffs	0	17,788	0	0
0106 Sick Leave Payoffs	0	50,919	0	0
0110 Performance Incentive Pay	491	15	0	0
0111 Other Pay	242,123	250,327	235,000	235,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 002 Assessor
FUNCTION: General
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0200 Retirement	4,661,879	4,807,637	5,414,344	5,333,457
0204 County Paid Executive Deferred Compensation Plan	17,203	15,513	13,202	13,202
0205 1.62% Retirement ER Contribution 401(A) Plan	0	55	1,256	1,256
0206 Retiree Medical	528,062	766,660	647,901	652,041
0208 Pension Prepayment Discount	(324,516)	(300,144)	(321,407)	(321,407)
0301 Unemployment Insurance	57,219	58,702	0	0
0305 Salary Continuance Insurance	3,866	4,731	4,574	4,574
0306 Health Insurance	2,438,480	2,575,386	3,019,740	3,039,036
0308 Dental Insurance	10,788	13,696	13,824	13,824
0309 Life Insurance	1,728	2,252	2,796	2,796
0310 Accidental Death and Dismemberment Insurance	265	265	288	288
0319 Other Insurance	178,981	177,106	189,072	189,072
0352 Workers Compensation - General	229,428	261,390	298,937	298,937
0401 Medicare	274,754	282,044	271,875	271,875
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	43,057	43,000	43,044	43,044
Total Salaries & Benefits	29,593,925	30,545,970	30,661,435	30,427,707
Services & Supplies				
0700 Communications	2,178	468	2,703	2,703
0701 Telephone/Telegraph - Interfund Transfer	(455)	0	0	0
0740 Enterprise Telephone Service Charges	175,530	181,929	180,899	180,899
0741 Telephone Service Charges from Vendors	792	422	0	0
0900 Food	0	3,626	1,357	1,357
1100 Insurance	176,938	314,156	334,573	334,573
1300 Maintenance Equipment - Non-IT Maintenance	14,356	86,353	85,405	85,405
1340 Software Maintenance & Support	26,731	73,761	95,897	95,897

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 002 Assessor
 FUNCTION: General
 ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1341 Hardware Maintenance & Support	71,118	32,766	34,680	34,680
1402 Minor Alterations and Improvements	14,888	17,739	15,300	15,300
1600 Memberships	5,239	10,234	5,100	5,100
1800 Office Expense	95,045	98,588	103,031	28,031
1801 Duplicating Services (CEO/Reprographics)	79,965	114,410	117,300	117,300
1802 Periodicals and Journals	14,603	5,079	10,302	10,302
1803 Postage	253,719	860,358	450,000	350,000
1805 Purchasing Stores Office Supplies	0	1,932	0	0
1806 Printing Costs - Outside Vendors	2,362	0	15,626	5,626
1809 Minor Office Equipment to be Controlled	8,968	8,695	15,626	5,626
1840 IT Hardware Purchases (Purchases under \$5,000)	4,088	36,991	0	280,000
1900 Professional and Specialized Services	164,405	129,731	50,000	50,000
1908 Temporary Help	7,932	28,327	21,000	21,000
1920 Non-Claimable Administrative Expense	0	44,470	0	0
1940 Enterprise IT Services	1,359,446	842,359	635,946	916,725
1941 IT Professional Services Contracts	518,831	1,372,456	458,395	1,858,395
2100 Rents and Leases - Equipment	68,881	67,627	64,935	64,935
2140 Software Leases & Licenses	143,479	190,651	201,472	201,472
2200 Rents and Leases - Buildings and Improvements	33,630	22,290	11,520	11,520
2400 Special Departmental Expense	8,167	10,561	20,399	20,399
2600 Transportation and Travel - General	787	1,478	3,825	3,825
2601 Private Auto Mileage	81,539	111,741	76,499	76,499
2602 Garage Expense	741	221	1,836	1,836
2700 Transportation and Travel - Meetings/Conferences	94,119	100,771	83,315	83,315
2740 IT Training & Travel	27	0	0	0
Total Services & Supplies	3,428,048	4,770,191	3,096,941	4,862,720

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 002 Assessor
 FUNCTION: General
 ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets				
Equipment				
4000 Equipment	15,763	0	0	0
4040 IT Equipment (Purchases over \$5,000)	14,467	0	0	0
Total Equipment	30,230	0	0	0
Total Capital Assets	30,230	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	33,052,203	35,316,161	33,758,376	35,290,427
NET COST	32,618,875	34,998,651	33,248,376	34,610,427

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 003 Auditor-Controller
FUNCTION: General
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	481	120	0	0
Total Revenue from Use of Money and Property	481	120	0	0
Charges For Services				
7310 Assessment and Tax Collection Fees	1,318,811	1,335,738	1,325,000	1,325,000
7320 Auditing and Accounting Fees	864,156	900,462	818,355	818,355
7430 Court Fees and Costs	12	40	0	0
7550 Institutional Care and Services	720	720	0	0
7590 Other Charges for Services	4,653,352	4,498,500	4,738,320	4,738,320
Total Charges For Services	6,837,050	6,735,460	6,881,675	6,881,675
Miscellaneous Revenues				
7661 Other Sales - Taxable	3,530	4,590	3,000	3,000
7662 Other Sales - Non-Taxable - Resale	464	571	0	0
7670 Miscellaneous Revenue	13,844	5,007	0	0
Total Miscellaneous Revenues	17,838	10,168	3,000	3,000
TOTAL REVENUE	6,855,370	6,745,748	6,884,675	6,884,675
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	24,935,963	24,163,433	24,743,764	24,433,622
0102 Extra Help	42,777	31,511	13,000	13,000
0103 Overtime	255,650	275,858	349,650	349,650
0104 Annual Leave Payoffs	310,056	315,473	331,314	331,314
0105 Vacation Payoffs	30,383	18,654	7,000	7,000
0106 Sick Leave Payoffs	40,388	50,351	3,900	3,900
0110 Performance Incentive Pay	56	26	0	0
0111 Other Pay	25,497	38,137	18,048	18,048

BUDGET UNIT: 003 Auditor-Controller
FUNCTION: General
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0200 Retirement	6,116,825	6,046,183	6,603,707	6,509,037
0204 County Paid Executive Deferred Compensation Plan	23,414	12,267	18,106	18,106
0205 1.62% Retirement ER Contribution 401(A) Plan	0	153	3,626	3,626
0206 Retiree Medical	649,678	920,939	790,929	781,103
0208 Pension Prepayment Discount	(395,298)	(384,171)	(398,132)	(398,132)
0301 Unemployment Insurance	68,904	67,173	0	0
0305 Salary Continuance Insurance	26,047	28,391	29,269	27,613
0306 Health Insurance	3,203,888	3,336,934	3,918,134	3,877,082
0308 Dental Insurance	77,246	87,574	95,833	89,845
0309 Life Insurance	11,980	14,113	19,087	18,175
0310 Accidental Death and Dismemberment Insurance	1,864	1,661	1,997	1,877
0319 Other Insurance	186,156	183,205	201,430	202,054
0352 Workers Compensation - General	276,820	291,680	308,536	308,536
0401 Medicare	323,083	322,019	329,111	324,665
0402 Executive Car Allowance	14,510	9,180	18,360	18,360
0403 Optional Benefit Program	294,917	287,532	293,485	275,965
Total Salaries & Benefits	36,520,802	36,118,276	37,700,154	37,214,446
Services & Supplies				
0700 Communications	4,921	754	0	0
0701 Telephone/Telegraph - Interfund Transfer	384	576	0	0
0740 Enterprise Telephone Service Charges	62,268	62,250	62,844	62,844
0741 Telephone Service Charges from Vendors	0	0	1,000	1,000
0742 Cell Phones, Pagers, Blackberry Devices	4,159	10,475	7,410	7,410
1100 Insurance	205,240	262,694	357,434	357,434
1300 Maintenance Equipment - Non-IT Maintenance	10,335	2,583	4,000	4,000
1340 Software Maintenance & Support	3,076	1,596	0	0

BUDGET UNIT: 003 Auditor-Controller
 FUNCTION: General
 ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1341 Hardware Maintenance & Support	0	3,076	0	0
1400 Maintenance - Buildings and Improvements	0	0	15,000	15,000
1402 Minor Alterations and Improvements	9,143	9,352	0	0
1500 Medical, Dental and Laboratory Supplies	586	0	0	0
1600 Memberships	6,334	4,819	2,370	2,370
1800 Office Expense	109,351	93,431	156,550	136,382
1801 Duplicating Services (CEO/Reprographics)	14,904	25,177	4,500	4,500
1802 Periodicals and Journals	397	756	0	0
1803 Postage	50,276	146,584	125,000	125,000
1806 Printing Costs - Outside Vendors	17,860	11,842	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	0	467	0	0
1900 Professional and Specialized Services	1,068,250	1,418,853	1,540,935	1,540,935
1908 Temporary Help	9,208	0	8,000	8,000
1920 Non-Claimable Administrative Expense	0	55,972	0	0
1940 Enterprise IT Services	486,566	409,498	487,255	487,255
1941 IT Professional Services Contracts	65,000	98,348	65,000	65,000
2000 Publications and Legal Notices	948	591	1,500	1,500
2100 Rents and Leases - Equipment	23,773	13,193	24,260	24,260
2140 Software Leases & Licenses	42,848	42,936	43,600	43,600
2200 Rents and Leases - Buildings and Improvements	39,685	5,683	31,000	31,000
2400 Special Departmental Expense	44,555	66,162	103,500	103,500
2600 Transportation and Travel - General	4,185	3,757	21,180	21,180
2601 Private Auto Mileage	7,835	11,093	1,000	1,000
2602 Garage Expense	1,315	1,276	0	0
2700 Transportation and Travel - Meetings/Conferences	14,350	17,174	34,800	34,800
2740 IT Training & Travel	0	0	1,500	1,500

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 003 Auditor-Controller
 FUNCTION: General
 ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2890 Intra-Agency Services & Supplies Billing Offsets	0	(531,579)	(451,296)	(451,296)
Total Services & Supplies	2,307,751	2,249,388	2,648,342	2,628,174
Intrafund Transfers				
5100 Intrafund Transfers	(23,635,953)	(23,476,200)	(25,161,721)	(25,064,241)
Total Intrafund Transfers	(23,635,953)	(23,476,200)	(25,161,721)	(25,064,241)
TOTAL EXPENDITURES/APPROPRIATIONS	15,192,600	14,891,464	15,186,775	14,778,379
NET COST	8,337,230	8,145,717	8,302,100	7,893,704

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 074 Treasurer-Tax Collector
FUNCTION: General
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	1,188,918	1,098,491	762,576	762,576
Total Fines, Forfeitures & Penalties	1,188,918	1,098,491	762,576	762,576
Revenue from Use of Money and Property				
6610 Interest	(7,071)	(683)	5,640	5,640
Total Revenue from Use of Money and Property	(7,071)	(683)	5,640	5,640
Intergovernmental Revenues				
7130 Other Governmental Agencies	521,179	410,388	475,285	475,285
Total Intergovernmental Revenues	521,179	410,388	475,285	475,285
Charges For Services				
7310 Assessment and Tax Collection Fees	2,942,518	2,124,506	2,608,422	2,608,422
7590 Other Charges for Services	3,774,696	6,388,218	6,394,000	6,394,000
Total Charges For Services	6,717,214	8,512,725	9,002,422	9,002,422
Miscellaneous Revenues				
7670 Miscellaneous Revenue	28,740	28,435	23,735	23,735
7680 Six-Month Expired (Outlawed) Checks	0	550	0	0
7690 Returned Check Charges	38,682	34,361	32,826	32,826
Total Miscellaneous Revenues	67,422	63,346	56,561	56,561
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	105	0	0	0
Total Other Financing Sources	105	0	0	0
TOTAL REVENUE	8,487,766	10,084,266	10,302,484	10,302,484
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	5,187,372	5,138,397	4,536,285	4,702,396
0102 Extra Help	241,311	145,406	39,546	39,546

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 074 Treasurer-Tax Collector
FUNCTION: General
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0103 Overtime	10,396	5,661	6,440	6,440
0104 Annual Leave Payoffs	99,948	65,581	10,000	10,000
0110 Performance Incentive Pay	117	130	0	0
0111 Other Pay	23,828	20,918	20,784	20,784
0200 Retirement	1,279,557	1,299,188	1,229,550	1,234,609
0204 County Paid Executive Deferred Compensation Plan	19,724	19,636	17,338	17,338
0205 1.62% Retirement ER Contribution 401(A) Plan	0	173	710	710
0206 Retiree Medical	136,061	196,890	142,592	148,418
0208 Pension Prepayment Discount	(87,637)	(80,362)	(79,824)	(79,824)
0301 Unemployment Insurance	14,573	14,055	0	0
0305 Salary Continuance Insurance	4,717	5,367	5,074	5,258
0306 Health Insurance	681,294	750,346	850,245	881,784
0308 Dental Insurance	15,400	18,412	19,584	21,888
0309 Life Insurance	2,455	3,042	3,996	4,452
0310 Accidental Death and Dismemberment Insurance	382	359	408	456
0319 Other Insurance	44,148	42,877	41,808	44,304
0352 Workers Compensation - General	65,086	60,338	66,065	66,065
0401 Medicare	72,065	69,827	60,234	62,866
0402 Executive Car Allowance	18,360	18,360	18,360	18,360
0403 Optional Benefit Program	60,625	58,000	61,560	68,568
Total Salaries & Benefits	7,889,781	7,852,602	7,050,755	7,274,418
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	(230)	0	0	0
0702 Telephone/Telegraph - Other	5,239	2,117	0	0
0740 Enterprise Telephone Service Charges	67,274	66,690	65,187	81,691
0741 Telephone Service Charges from Vendors	1,434	195	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 074 Treasurer-Tax Collector
FUNCTION: General
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
0742 Cell Phones, Pagers, Blackberry Devices	46	1,944	4,250	4,250
1000 Household Expense	(149)	11	0	0
1100 Insurance	45,356	53,020	51,382	51,382
1300 Maintenance Equipment - Non-IT Maintenance	79,373	44,376	58,020	58,020
1340 Software Maintenance & Support	167,486	183,649	223,548	247,548
1341 Hardware Maintenance & Support	45,714	36,115	14,529	14,529
1400 Maintenance - Buildings and Improvements	0	634	0	0
1402 Minor Alterations and Improvements	7,882	14,221	0	0
1600 Memberships	7,659	5,661	12,093	12,093
1701 Cash Difference	5,437	6,417	6,765	6,765
1702 Cash Losses	100	350	0	0
1800 Office Expense	575,148	604,272	467,520	559,948
1801 Duplicating Services (CEO/Reprographics)	39,140	23,006	7,781	7,781
1802 Periodicals and Journals	9,760	19,216	22,194	22,194
1803 Postage	397,178	462,338	485,000	490,000
1806 Printing Costs - Outside Vendors	0	0	120	120
1809 Minor Office Equipment to be Controlled	4,405	0	1,150	1,150
1840 IT Hardware Purchases (Purchases under \$5,000)	9,801	937	200	200
1900 Professional and Specialized Services	1,055,495	1,121,463	1,690,853	1,690,853
1908 Temporary Help	12,900	0	0	0
1912 Investment Administrative Fees	218	46,100	250	250
1913 Merchant Fees	1,689,128	1,673,487	1,854,500	1,854,500
1920 Non-Claimable Administrative Expense	0	11,461	0	0
1940 Enterprise IT Services	1,591,873	1,518,682	1,443,111	1,443,111
1941 IT Professional Services Contracts	356,921	403,787	326,880	326,880
2000 Publications and Legal Notices	95,991	57,566	77,385	77,385

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 074 Treasurer-Tax Collector
FUNCTION: General
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2100 Rents and Leases - Equipment	24,229	23,787	24,165	24,165
2140 Software Leases & Licenses	32,040	32,889	60,652	60,652
2200 Rents and Leases - Buildings and Improvements	3,529	3,120	3,900	3,900
2400 Special Departmental Expense	35,608	19,183	17,710	17,710
2600 Transportation and Travel - General	1,610	336	1,500	1,500
2601 Private Auto Mileage	259	172	402	402
2602 Garage Expense	4,036	3,306	5,474	5,474
2700 Transportation and Travel - Meetings/Conferences	11,892	14,117	10,675	10,675
Total Services & Supplies	6,383,782	6,454,625	6,937,196	7,075,128
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(228,990)	(280,251)	(332,950)	(332,950)
Total Services & Supplies Reimbursements	(228,990)	(280,251)	(332,950)	(332,950)
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	0	42,000
Total Equipment	0	0	0	42,000
Total Capital Assets	0	0	0	42,000
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	100,000	50,000	25,000	25,000
Total Other Financing Uses	100,000	50,000	25,000	25,000
Intrafund Transfers				
5100 Intrafund Transfers	(1,238,666)	(1,475,628)	(1,430,140)	(1,430,140)
Total Intrafund Transfers	(1,238,666)	(1,475,628)	(1,430,140)	(1,430,140)
TOTAL EXPENDITURES/APPROPRIATIONS	12,905,906	12,601,349	12,249,861	12,653,456
NET COST	4,418,140	2,517,083	1,947,377	2,350,972

BUDGET UNIT: 107 Remittance Processing
Equipment Replacement
FUNCTION: General
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	4,254	3,274	3,820	3,820
Total Revenue from Use of Money and Property	4,254	3,274	3,820	3,820
Miscellaneous Revenues				
7670 Miscellaneous Revenue	15,116	20,192	13,890	13,890
Total Miscellaneous Revenues	15,116	20,192	13,890	13,890
Other Financing Sources				
7810 Transfers In - from Fund 100	100,000	50,000	25,000	25,000
Total Other Financing Sources	100,000	50,000	25,000	25,000
TOTAL REVENUE	119,370	73,467	42,710	42,710
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1340 Software Maintenance & Support	0	68,142	0	0
1341 Hardware Maintenance & Support	0	1,470	0	0
1809 Minor Office Equipment to be Controlled	0	13,619	1,800	1,800
1900 Professional and Specialized Services	0	6,300	0	0
1911 CWCAP Charges	1,849	547	550	550
1912 Investment Administrative Fees	295	671	700	700
1941 IT Professional Services Contracts	33,600	0	0	0
Total Services & Supplies	35,743	90,749	3,050	3,050
Capital Assets				
Equipment				
4000 Equipment	0	0	120,000	120,000
Total Equipment	0	0	120,000	120,000
Total Capital Assets	0	0	120,000	120,000
TOTAL EXPENDITURES/APPROPRIATIONS	35,743	90,749	123,050	123,050
NET COST	(83,627)	17,282	80,340	80,340

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 127 Property Tax Administration
 State Grant
 FUNCTION: General
 ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	2,935	258	0	0
Total Revenue from Use of Money and Property	2,935	258	0	0
TOTAL REVENUE	2,935	258	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	156,936	(520)	0	0
0104 Annual Leave Payoffs	0	5,197	0	0
0200 Retirement	45,130	(153)	0	0
0206 Retiree Medical	4,080	(14)	0	0
0208 Pension Prepayment Discount	(3,037)	0	0	0
0301 Unemployment Insurance	423	13	0	0
0305 Salary Continuance Insurance	411	(2)	0	0
0306 Health Insurance	15,742	(50)	0	0
0308 Dental Insurance	942	(4)	0	0
0309 Life Insurance	146	(1)	0	0
0310 Accidental Death and Dismemberment Insurance	23	(0)	0	0
0319 Other Insurance	264	0	0	0
0352 Workers Compensation - General	364	0	0	0
0401 Medicare	2,267	68	0	0
0403 Optional Benefit Program	3,500	0	0	0
Total Salaries & Benefits	227,191	4,534	0	0
Services & Supplies				
0740 Enterprise Telephone Service Charges	4,855	866	0	0
1100 Insurance	554	0	0	0
1900 Professional and Specialized Services	428,739	0	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 127 Property Tax Administration
 State Grant
 FUNCTION: General
 ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1912 Investment Administrative Fees	(461)	49	0	0
1920 Non-Claimable Administrative Expense	499	0	0	0
1940 Enterprise IT Services	159,977	0	0	0
1941 IT Professional Services Contracts	0	45,238	0	0
2100 Rents and Leases - Equipment	3,426	0	0	0
2601 Private Auto Mileage	118	0	0	0
Total Services & Supplies	597,708	46,152	0	0
Other Charges				
3310 Capital Accretion on Bonds	(252)	0	0	0
Total Other Charges	(252)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	824,647	50,687	0	0
NET COST	821,712	50,429	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 12P Assessor Property
 Characteristics Revenue
 FUNCTION: General
 ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services				
7310 Assessment and Tax Collection Fees	71,315	22,800	30,000	30,000
Total Charges For Services	71,315	22,800	30,000	30,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	17,030	15,652	0	0
Total Miscellaneous Revenues	17,030	15,652	0	0
TOTAL REVENUE	88,345	38,452	30,000	30,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1340 Software Maintenance & Support	15,323	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	13,019	0	60,000	30,000
1900 Professional and Specialized Services	99	0	0	0
2140 Software Leases & Licenses	5,500	0	0	0
Total Services & Supplies	33,941	0	60,000	30,000
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	14,149	5,541	175,000	35,000
Total Equipment	14,149	5,541	175,000	35,000
Total Capital Assets	14,149	5,541	175,000	35,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	0	170,000
Total Other Financing Uses	0	0	0	170,000
TOTAL EXPENDITURES/APPROPRIATIONS	48,090	5,541	235,000	235,000
NET COST	(40,255)	(32,910)	205,000	205,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 025 County Counsel
FUNCTION: General
ACTIVITY: Counsel

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services				
7360 Legal Services	2,690,649	2,627,904	2,296,000	2,296,000
7590 Other Charges for Services	10,052	6,871	5,000	5,000
Total Charges For Services	2,700,701	2,634,775	2,301,000	2,301,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	6,656	4,774	5,000	5,000
Total Miscellaneous Revenues	6,656	4,774	5,000	5,000
TOTAL REVENUE	2,707,357	2,639,549	2,306,000	2,306,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	11,131,714	11,023,479	10,573,243	10,573,243
0102 Extra Help	149,850	85,826	25,000	25,000
0103 Overtime	36,277	16,775	15,000	15,000
0104 Annual Leave Payoffs	147,502	21,472	25,000	25,000
0105 Vacation Payoffs	2,744	0	0	0
0106 Sick Leave Payoffs	204	0	0	0
0111 Other Pay	0	876	0	0
0200 Retirement	3,351,644	3,226,358	3,582,500	3,204,436
0204 County Paid Executive Deferred Compensation Plan	33,076	33,200	30,236	30,236
0206 Retiree Medical	292,059	421,982	344,105	344,105
0208 Pension Prepayment Discount	(176,812)	(167,591)	(186,064)	(186,064)
0301 Unemployment Insurance	31,185	30,274	0	0
0305 Salary Continuance Insurance	39,830	45,091	44,044	44,044
0306 Health Insurance	861,469	929,867	1,132,692	1,132,692
0308 Dental Insurance	61,701	75,669	79,488	79,488
0309 Life Insurance	5,157	6,578	8,844	8,844

BUDGET UNIT: 025 County Counsel
FUNCTION: General
ACTIVITY: Counsel

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0310 Accidental Death and Dismemberment Insurance	1,515	1,457	1,656	1,656
0319 Other Insurance	15,977	15,493	18,720	18,720
0352 Workers Compensation - General	51,646	57,380	63,484	63,484
0401 Medicare	147,521	149,128	146,164	146,164
0402 Executive Car Allowance	36,720	36,720	36,720	36,720
0403 Optional Benefit Program	162,860	162,243	164,544	164,544
Total Salaries & Benefits	16,383,840	16,172,276	16,105,376	15,727,312
Services & Supplies				
0700 Communications	2,871	0	0	0
0701 Telephone/Telegraph - Interfund Transfer	(907)	13	0	0
0740 Enterprise Telephone Service Charges	57,762	58,164	58,000	58,000
0741 Telephone Service Charges from Vendors	223	437	500	500
0742 Cell Phones, Pagers, Blackberry Devices	9,142	16,212	16,000	16,000
1100 Insurance	52,134	60,148	59,225	59,225
1300 Maintenance Equipment - Non-IT Maintenance	364	0	1,000	1,000
1340 Software Maintenance & Support	19,044	23,381	19,100	19,100
1341 Hardware Maintenance & Support	2,556	2,251	3,000	3,000
1400 Maintenance - Buildings and Improvements	0	0	500	500
1402 Minor Alterations and Improvements	19,383	4,176	10,000	10,000
1600 Memberships	46,826	49,188	50,500	50,500
1800 Office Expense	55,309	55,782	60,000	60,000
1801 Duplicating Services (CEO/Reprographics)	3,283	4,890	6,000	6,000
1802 Periodicals and Journals	64,534	52,295	73,000	73,000
1803 Postage	12,187	15,195	15,000	15,000
1806 Printing Costs - Outside Vendors	63	64	1,000	1,000
1809 Minor Office Equipment to be Controlled	5,949	0	0	0

BUDGET UNIT: 025 County Counsel
 FUNCTION: General
 ACTIVITY: Counsel

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1840 IT Hardware Purchases (Purchases under \$5,000)	1,044	12,013	20,000	20,000
1900 Professional and Specialized Services	633,491	738,062	410,952	410,952
1908 Temporary Help	20,029	70,057	15,000	15,000
1920 Non-Claimable Administrative Expense	0	24,414	12,421	12,421
1940 Enterprise IT Services	105,314	107,520	115,000	115,000
1941 IT Professional Services Contracts	3,870	0	500	500
2000 Publications and Legal Notices	1,713	97	1,000	1,000
2100 Rents and Leases - Equipment	14,520	30,103	37,000	37,000
2140 Software Leases & Licenses	35,668	23,867	20,000	20,000
2200 Rents and Leases - Buildings and Improvements	164,174	169,428	170,314	170,314
2400 Special Departmental Expense	0	380	500	500
2600 Transportation and Travel - General	7,075	12,838	15,000	15,000
2601 Private Auto Mileage	4,303	7,139	10,000	10,000
2602 Garage Expense	445	493	1,000	1,000
2700 Transportation and Travel - Meetings/Conferences	17,180	20,079	30,000	30,000
Total Services & Supplies	1,359,550	1,558,684	1,231,512	1,231,512
Intrafund Transfers				
5100 Intrafund Transfers	(6,983,122)	(7,201,560)	(7,394,000)	(7,394,000)
Total Intrafund Transfers	(6,983,122)	(7,201,560)	(7,394,000)	(7,394,000)
TOTAL EXPENDITURES/APPROPRIATIONS	10,760,268	10,529,401	9,942,888	9,564,824
NET COST	8,052,911	7,889,851	7,636,888	7,258,824

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 054 Human Resource Services
FUNCTION: General
ACTIVITY: Personnel

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services				
7590 Other Charges for Services	64,781	313,278	771,330	771,330
Total Charges For Services	64,781	313,278	771,330	771,330
Miscellaneous Revenues				
7670 Miscellaneous Revenue	21,802	34,218	24,128	24,128
Total Miscellaneous Revenues	21,802	34,218	24,128	24,128
TOTAL REVENUE	86,583	347,496	795,458	795,458
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	2,144,193	4,063,006	9,076,683	8,951,231
0102 Extra Help	20,859	95,647	28,000	28,000
0103 Overtime	4,164	24,918	0	0
0104 Annual Leave Payoffs	4,369	19,139	50,000	50,000
0105 Vacation Payoffs	11,575	308	0	0
0106 Sick Leave Payoffs	39,988	1,064	0	0
0110 Performance Incentive Pay	13	0	0	0
0111 Other Pay	28,123	26,573	33,732	30,992
0200 Retirement	590,226	1,071,208	2,413,610	2,380,098
0204 County Paid Executive Deferred Compensation Plan	34,552	21,726	8,582	8,582
0205 1.62% Retirement ER Contribution 401(A) Plan	0	358	0	0
0206 Retiree Medical	56,671	158,929	290,450	286,444
0208 Pension Prepayment Discount	(35,576)	(32,620)	(34,338)	(34,338)
0301 Unemployment Insurance	6,100	11,450	0	0
0305 Salary Continuance Insurance	4,961	9,972	20,700	20,438
0306 Health Insurance	221,839	483,232	1,298,112	1,281,492
0308 Dental Insurance	13,524	31,246	74,592	73,440

BUDGET UNIT: 054 Human Resource Services
FUNCTION: General
ACTIVITY: Personnel

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0309 Life Insurance	2,135	5,488	14,652	14,424
0310 Accidental Death and Dismemberment Insurance	332	584	1,536	1,512
0319 Other Insurance	5,398	13,231	37,440	36,816
0352 Workers Compensation - General	30,222	32,358	35,265	35,265
0401 Medicare	25,716	50,989	118,624	116,810
0402 Executive Car Allowance	8,415	9,180	9,180	9,180
0403 Optional Benefit Program	53,546	49,407	227,004	223,500
Total Salaries & Benefits	3,271,343	6,147,394	13,703,824	13,513,886
Services & Supplies				
0700 Communications	(5,281)	0	0	0
0701 Telephone/Telegraph - Interfund Transfer	(35)	0	0	0
0740 Enterprise Telephone Service Charges	13,062	15,728	12,062	12,062
0741 Telephone Service Charges from Vendors	0	50	0	0
0742 Cell Phones, Pagers, Blackberry Devices	1,989	4,506	11,385	11,385
0900 Food	0	27	0	0
1100 Insurance	7,384	71,284	9,928	9,928
1300 Maintenance Equipment - Non-IT Maintenance	2,302	263	2,500	2,500
1340 Software Maintenance & Support	30	0	0	0
1341 Hardware Maintenance & Support	0	2,161	0	0
1402 Minor Alterations and Improvements	4,445	6,303	1,500	1,500
1600 Memberships	2,985	7,129	6,000	6,000
1800 Office Expense	16,399	29,365	18,000	18,000
1801 Duplicating Services (CEO/Reprographics)	3,006	6,640	6,000	6,000
1802 Periodicals and Journals	4,053	497	5,500	5,500
1803 Postage	391	893	1,500	1,500
1840 IT Hardware Purchases (Purchases under \$5,000)	31,482	3,359	5,000	5,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 054 Human Resource Services
 FUNCTION: General
 ACTIVITY: Personnel

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1900 Professional and Specialized Services	619,275	823,994	792,459	1,622,459
1901 Data Processing Services	3,071	0	0	0
1909 Contracts	189,134	364,085	0	0
1920 Non-Claimable Administrative Expense	0	4,790	2,454	2,454
1940 Enterprise IT Services	90,824	86,204	92,000	92,000
2100 Rents and Leases - Equipment	12,786	11,742	20,000	20,000
2140 Software Leases & Licenses	61,640	61,910	5,000	5,000
2200 Rents and Leases - Buildings and Improvements	6,545	5,145	2,400	2,400
2400 Special Departmental Expense	5,711	14,803	99,277	99,277
2600 Transportation and Travel - General	9,232	12,574	6,000	6,000
2601 Private Auto Mileage	477	1,723	1,000	1,000
2700 Transportation and Travel - Meetings/Conferences	7,637	5,009	7,000	7,000
2740 IT Training & Travel	0	1,422	3,000	3,000
Total Services & Supplies	1,088,545	1,541,604	1,109,965	1,939,965
Intrafund Transfers				
5100 Intrafund Transfers	(485,906)	(3,196,303)	(10,181,590)	(10,031,590)
Total Intrafund Transfers	(485,906)	(3,196,303)	(10,181,590)	(10,031,590)
TOTAL EXPENDITURES/APPROPRIATIONS	3,873,981	4,492,696	4,632,199	5,422,261
NET COST	3,787,397	4,145,199	3,836,741	4,626,803

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 031 Registrar of Voters
FUNCTION: General
ACTIVITY: Elections

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	4,536	5,377	3,000	3,000
Total Fines, Forfeitures & Penalties	4,536	5,377	3,000	3,000
Intergovernmental Revenues				
6970 State - Other	76,278	116,758	72,500	72,500
7110 Federal - Other	110,844	491,912	0	0
Total Intergovernmental Revenues	187,122	608,670	72,500	72,500
Charges For Services				
7340 Election Services	738,765	4,793,138	601,800	601,800
7590 Other Charges for Services	19,549	35,613	23,000	23,000
Total Charges For Services	758,314	4,828,751	624,800	624,800
Miscellaneous Revenues				
7670 Miscellaneous Revenue	5,591	10,622	5,000	5,000
7680 Six-Month Expired (Outlawed) Checks	5,149	4,122	0	0
7690 Returned Check Charges	(90)	(411)	0	0
Total Miscellaneous Revenues	10,650	14,333	5,000	5,000
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	10	0	0	0
Total Other Financing Sources	10	0	0	0
TOTAL REVENUE	960,632	5,457,131	705,300	705,300
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	2,900,883	2,826,897	3,027,141	3,027,141
0102 Extra Help	958,612	1,204,269	960,000	960,000
0103 Overtime	174,408	379,584	175,000	175,000
0104 Annual Leave Payoffs	18,568	3,304	0	0

BUDGET UNIT: 031 Registrar of Voters
FUNCTION: General
ACTIVITY: Elections

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0111 Other Pay	14,965	17,773	8,400	8,400
0200 Retirement	719,864	717,892	824,905	811,087
0204 County Paid Executive Deferred Compensation Plan	8,878	8,844	8,882	8,882
0206 Retiree Medical	77,622	108,352	96,848	96,848
0208 Pension Prepayment Discount	(47,541)	(45,355)	(47,020)	(47,020)
0301 Unemployment Insurance	11,176	11,989	0	0
0305 Salary Continuance Insurance	2,800	2,892	3,362	3,362
0306 Health Insurance	359,689	375,542	441,240	441,240
0308 Dental Insurance	7,979	9,642	11,520	11,520
0309 Life Insurance	1,276	1,627	2,340	2,340
0310 Accidental Death and Dismemberment Insurance	199	193	240	240
0319 Other Insurance	43,147	47,742	24,336	24,336
0352 Workers Compensation - General	120,486	118,314	143,549	143,549
0401 Medicare	54,926	60,811	40,531	40,531
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	37,167	35,708	36,036	36,036
Total Salaries & Benefits	5,474,282	5,895,202	5,766,490	5,752,672
Services & Supplies				
0600 Clothing and Personal Supplies	1,156	465	0	0
0700 Communications	7,521	18,779	10,684	10,684
0701 Telephone/Telegraph - Interfund Transfer	(3,313)	0	0	0
0740 Enterprise Telephone Service Charges	120,996	111,215	145,000	145,000
0741 Telephone Service Charges from Vendors	0	395	5,000	5,000
0742 Cell Phones, Pagers, Blackberry Devices	5,991	22,750	32,000	32,000
0900 Food	1,341	5,441	5,000	5,000
1000 Household Expense	23,496	20,999	27,500	27,500

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 031 Registrar of Voters
FUNCTION: General
ACTIVITY: Elections

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1001 Household Expense - Trash	11,982	11,855	12,540	12,540
1100 Insurance	108,527	103,736	176,538	176,538
1300 Maintenance Equipment - Non-IT Maintenance	68,055	35,717	47,000	47,000
1302 Parts not Direct Billed to Customers	1,710	0	0	0
1340 Software Maintenance & Support	82,030	802,960	848,716	848,716
1341 Hardware Maintenance & Support	921,893	156,724	181,746	181,746
1400 Maintenance - Buildings and Improvements	103,041	69,230	102,285	102,285
1402 Minor Alterations and Improvements	29,884	35,947	30,000	30,000
1500 Medical, Dental and Laboratory Supplies	0	76	0	0
1600 Memberships	925	1,925	2,325	2,325
1800 Office Expense	119,052	65,868	95,500	95,500
1801 Duplicating Services (CEO/Reprographics)	202,099	218,871	200,000	200,000
1803 Postage	325,000	1,100,000	400,000	400,000
1809 Minor Office Equipment to be Controlled	0	7,346	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	22	116,975	0	0
1900 Professional and Specialized Services	177,022	81,758	52,336	52,336
1901 Data Processing Services	25,381	431	25,000	25,000
1908 Temporary Help	17,175	42,932	10,000	10,000
1913 Merchant Fees	1,859	3,358	3,500	3,500
1920 Non-Claimable Administrative Expense	0	6,679	0	0
1940 Enterprise IT Services	131,016	158,117	145,000	145,000
1941 IT Professional Services Contracts	20,528	23,337	11,160	11,160
2000 Publications and Legal Notices	16,730	28,462	30,000	30,000
2100 Rents and Leases - Equipment	241,786	14,766	32,731	32,731
2140 Software Leases & Licenses	129,520	321,212	362,451	362,451
2141 IT Hardware Leases	0	12,903	13,000	13,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 031 Registrar of Voters
 FUNCTION: General
 ACTIVITY: Elections

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2200 Rents and Leases - Buildings and Improvements	72,244	202,216	140,845	140,845
2300 Small Tools and Instruments	170	664	0	0
2400 Special Departmental Expense	2,992,298	4,034,194	995,509	2,931,552
2412 Facilities and Warehouse Supplies	0	2,352	0	0
2600 Transportation and Travel - General	8,225	22,979	7,000	7,000
2601 Private Auto Mileage	980	8,843	6,950	6,950
2602 Garage Expense	35,799	29,979	46,000	46,000
2700 Transportation and Travel - Meetings/Conferences	18,674	18,297	15,000	15,000
2800 Utilities	1,037	208	0	0
2801 Utilities - Purchased Electricity	1,764	5,129	0	0
2803 Utilities - Purchased Water	157	180	0	0
Total Services & Supplies	6,023,773	7,926,270	4,218,316	6,154,359
Capital Assets				
Equipment				
4000 Equipment	543,604	59,103	25,000	25,000
4040 IT Equipment (Purchases over \$5,000)	5,229	76,220	30,000	30,000
Total Equipment	548,833	135,323	55,000	55,000
Total Capital Assets	548,833	135,323	55,000	55,000
Intrafund Transfers				
5100 Intrafund Transfers	(288)	0	0	0
Total Intrafund Transfers	(288)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	12,046,600	13,956,795	10,039,806	11,962,031
NET COST	11,085,968	8,499,664	9,334,506	11,256,731

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 019 Capital Acquisition
 Financing
 FUNCTION: General
 ACTIVITY: Property Management

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,977	0	0	0
Total Revenue from Use of Money and Property	1,977	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	5,838,758	4,973,675	4,978,463	4,978,463
Total Miscellaneous Revenues	5,838,758	4,973,675	4,978,463	4,978,463
TOTAL REVENUE	5,840,735	4,973,675	4,978,463	4,978,463
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	21,183	16,879	29,000	29,000
Total Services & Supplies	21,183	16,879	29,000	29,000
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(500)	(500)	(500)	(500)
Total Services & Supplies Reimbursements	(500)	(500)	(500)	(500)
Other Charges				
3200 Bond Redemption	4,735,000	4,520,000	4,680,000	4,680,000
3300 Interest on Bonds	2,037,762	1,297,164	1,142,764	1,142,764
3700 Taxes and Assessments	34,685	0	0	0
Total Other Charges	6,807,447	5,817,164	5,822,764	5,822,764
TOTAL EXPENDITURES/APPROPRIATIONS	6,828,129	5,833,544	5,851,264	5,851,264
NET COST	987,395	859,868	872,801	872,801

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 040 Utilities
FUNCTION: General
ACTIVITY: Property Management

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises				
6440 Road Privileges and Permits	0	70	0	0
Total Licenses, Permits & Franchises	0	70	0	0
Charges For Services				
7590 Other Charges for Services	6,012,493	5,734,897	5,807,767	5,807,767
Total Charges For Services	6,012,493	5,734,897	5,807,767	5,807,767
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,066	12,168	12,000	12,000
Total Miscellaneous Revenues	3,066	12,168	12,000	12,000
TOTAL REVENUE	6,015,559	5,747,136	5,819,767	5,819,767
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	1,192,280	1,124,692	1,300,176	1,300,176
0102 Extra Help	24,249	35,776	42,390	42,390
0103 Overtime	98,642	104,787	75,000	75,000
0104 Annual Leave Payoffs	40,984	2,328	5,000	5,000
0105 Vacation Payoffs	7,687	6,547	15,000	15,000
0111 Other Pay	32,408	28,635	35,000	35,000
0200 Retirement	298,137	299,243	374,494	337,798
0205 1.62% Retirement ER Contribution 401(A) Plan	799	3,640	7,920	7,920
0206 Retiree Medical	31,937	43,881	41,592	41,592
0208 Pension Prepayment Discount	(18,725)	(19,646)	(22,356)	(22,356)
0301 Unemployment Insurance	3,782	3,518	0	0
0305 Salary Continuance Insurance	7,242	8,321	9,310	9,310
0306 Health Insurance	156,545	161,467	198,240	198,240
0308 Dental Insurance	942	1,004	1,152	1,152

BUDGET UNIT: 040 Utilities
FUNCTION: General
ACTIVITY: Property Management

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0309 Life Insurance	342	409	588	588
0310 Accidental Death and Dismemberment Insurance	53	48	204	204
0319 Other Insurance	12,133	11,910	13,488	13,488
0352 Workers Compensation - General	18,624	24,994	34,539	34,539
0401 Medicare	14,715	14,657	15,690	15,690
0403 Optional Benefit Program	3,500	3,500	3,504	3,504
Total Salaries & Benefits	1,926,276	1,859,710	2,150,931	2,114,235
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	(212)	0	0	0
0740 Enterprise Telephone Service Charges	7,992	7,958	8,275	8,275
1000 Household Expense	183,990	166,722	220,500	220,500
1001 Household Expense - Trash	671,561	709,096	729,090	729,090
1100 Insurance	17,522	19,050	18,459	18,459
1300 Maintenance Equipment - Non-IT Maintenance	3,615	0	4,000	4,000
1340 Software Maintenance & Support	12,873	31,265	18,240	18,240
1341 Hardware Maintenance & Support	0	7,358	7,700	7,700
1400 Maintenance - Buildings and Improvements	1,436,398	1,488,641	1,862,308	1,629,997
1402 Minor Alterations and Improvements	39,195	23,534	45,000	45,000
1600 Memberships	185	0	548	548
1800 Office Expense	1,409	1,759	3,000	3,000
1803 Postage	0	147	0	0
1806 Printing Costs - Outside Vendors	0	1,442	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	4,980	0	5,000	5,000
1900 Professional and Specialized Services	556,452	1,212,207	548,893	548,893
1920 Non-Claimable Administrative Expense	0	2,898	1,503	1,503
1941 IT Professional Services Contracts	13,873	7,686	2,500	2,500

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 040 Utilities
FUNCTION: General
ACTIVITY: Property Management

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2100 Rents and Leases - Equipment	375	0	500	500
2140 Software Leases & Licenses	0	2,061	3,000	3,000
2300 Small Tools and Instruments	621	0	1,000	1,000
2400 Special Departmental Expense	12,370	6,790	10,000	10,000
2601 Private Auto Mileage	226	603	4,000	4,000
2800 Utilities	477,482	230,240	445,225	445,225
2801 Utilities - Purchased Electricity	12,193,349	12,380,746	12,614,000	12,361,720
2802 Utilities - Purchased Gas	4,404,210	4,088,071	4,642,652	4,549,799
2803 Utilities - Purchased Water	4,821,803	5,359,903	4,922,000	4,872,780
2890 Intra-Agency Services & Supplies Billing Offsets	0	(55)	0	0
Total Services & Supplies	24,860,270	25,748,124	26,117,393	25,490,729
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(4,806,805)	(5,543,001)	(5,100,769)	(5,100,769)
Total Services & Supplies Reimbursements	(4,806,805)	(5,543,001)	(5,100,769)	(5,100,769)
Other Charges				
3200 Bond Redemption	1,821,644	3,135,000	3,290,000	3,290,000
3300 Interest on Bonds	1,186,546	1,065,888	909,250	909,250
3700 Taxes and Assessments	450,990	524,276	510,648	510,648
Total Other Charges	3,459,180	4,725,164	4,709,898	4,709,898
Capital Assets				
Equipment				
4000 Equipment	0	0	25,000	25,000
Total Equipment	0	0	25,000	25,000
Buildings & Improvements				
4200 Buildings and Improvements				
PU01 Arc Flash Compliance	0	0	220,110	0
Total Buildings & Improvements	0	0	220,110	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 040 Utilities
 FUNCTION: General
 ACTIVITY: Property Management

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Total Capital Assets	0	0	245,110	25,000
Intrafund Transfers				
5100 Intrafund Transfers	(4,474,253)	(4,623,804)	(4,456,701)	(4,617,291)
Total Intrafund Transfers	(4,474,253)	(4,623,804)	(4,456,701)	(4,617,291)
TOTAL EXPENDITURES/APPROPRIATIONS	20,964,667	22,166,193	23,665,862	22,621,802
NET COST	14,949,108	16,419,058	17,846,095	16,802,035

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 036 Capital Projects
FUNCTION: General
ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	100,405	0	0	0
Total Miscellaneous Revenues	100,405	0	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	99,773	18,524	3,540,488	3,540,488
Total Other Financing Sources	99,773	18,524	3,540,488	3,540,488
TOTAL REVENUE	200,178	18,524	3,540,488	3,540,488
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	386,914	85,363	1,183,604	868,565
1402 Minor Alterations and Improvements	22,310	6,611	0	0
1800 Office Expense	205	0	0	0
1801 Duplicating Services (CEO/Reprographics)	14	0	0	0
1806 Printing Costs - Outside Vendors	0	46	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	4,925	0	0	0
1900 Professional and Specialized Services	138,759	504,682	1,744,034	1,744,034
1940 Enterprise IT Services	1,171	0	0	0
1941 IT Professional Services Contracts	522	0	0	0
2602 Garage Expense	21,932	0	0	0
Total Services & Supplies	576,752	596,701	2,927,638	2,612,599
Other Charges				
3700 Taxes and Assessments	593,055	0	0	0
Total Other Charges	593,055	0	0	0
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				

BUDGET UNIT: 036 Capital Projects
FUNCTION: General
ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements, Continued				
P133 CUF-Replace 2 Elect Transformr	458,853	2,803	28,000	28,000
P135 Cuf-Motor Cntrl & Dist Panels	457,681	2,803	28,000	28,000
P136 * Obsolete 7/2/13 * Blg12-Replc 4160 Volt Swtchg	290,402	0	0	0
P139 Coc-Blg C-Repl 4160 Trnfr&dist	4,120	0	0	0
P143 Building 12-Replace Backflow Devices	93,850	0	0	0
P571 800 Mhz-Newport Coast	30,562	18,524	340,488	340,488
P614 Cogeneration @ CUF	65,436	(425,293)	0	0
P714 WJC-Rebld Detention Cntrl Ctr	1,350	0	0	0
P802 800 Mhz Coast Sol-Add Capacity	1,543	0	0	0
P921 909 N Main-Repl Fire Alarm	20,357	299,793	30,145	30,145
P923 Osborne Bldg-Repl Fire Alarm	(4,345)	2,845	0	0
P924 Gates Bldg-Repl Fire Alarm Sys	21,343	19,107	41,407	41,407
PA11 CUF- Replace Boiler Feedpumps	128,571	1,487,817	0	0
PA12 CUF-Cool Twr Enclosure-Design	74,277	207,911	1,572,639	1,572,639
PA14 HOA-Repl 4160 Trans & 480 Dist	37,998	7,440	108,439	108,439
PA18 Gates Bldg- Elevator Control & Contrllrs	76,960	14,630	946,467	946,467
PA20 HOA- Replace Full Bldg Generator	607,794	2,499	0	0
PA29 CUF- to Campus Metering Design	0	0	70,062	70,062
PA33 COC- Roof Replacement -1300 S. Grand	45,926	286,814	0	0
PB01 Bldg 10- Replace Elevator Controls & Controllers	12,062	25,003	281,242	281,242
PB02 Bldg 10- Install Chilled Water Valves & VFD Pump	13,968	6,795	0	0
PB03 909 N. Main - Replace 2 Air Handlers	13,494	21,927	0	0
PB04 Bldg 12 - Variable Frequency Drive Pump Installa	21,337	36,722	0	0
PB05 MOB- Replacement of Cooling Tower	12,393	22,701	22,001	22,001
PB06 MOB- Spill Fan Rebuild	11,832	7,174	148,406	148,406

BUDGET UNIT: 036 Capital Projects
FUNCTION: General
ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements, Continued				
PB07 COC - Building C - Replace Air Handlers	13,858	29,310	12,179	12,179
PB08 * Obsolete 7/2/13 * HCA Lab- Replace Air Handler	7,378	137	0	0
PB09 Bldg 10 - Replace & Rehab 4 Air Handler Units	5,912	19,732	0	0
PB10 Bldg 10- Replace-Rehab Fire Alarm	9,996	29,132	601,459	601,459
PB18 CUF - Coalescer Filters	5,975	12,658	0	0
PC05 Gates- Replace HVAC Pneumatics	0	5,813	5,193	5,193
PC06 Mob- Replace VAV Boxes - Hvac	0	25,652	337,110	337,110
PC07 Bldg 12-Replace Exterior Doors-Design & Construc	0	10,941	183,566	183,566
PC15 OC Homeless Shelter	0	0	3,200,000	3,200,000
PC17 HR Recentralization	0	0	1,478,954	1,478,954
PD06 Various Bldgs - Install Tridium Alarm Front End	0	0	150,428	150,428
PD12 COC- Bldg C Roof Repair/Replace	0	0	309,407	0
PD16 COC-Repair and Replace Various Parking Lots	0	0	1,034,554	609,000
PD19 Public Defender - Paint and Carpet	0	0	528,922	528,922
Total Buildings & Improvements	2,540,882	2,181,391	11,459,068	10,724,107
Total Capital Assets	2,540,882	2,181,391	11,459,068	10,724,107
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	2,055,040	1,943,076	10,153,782	4,164,269
Total Other Financing Uses	2,055,040	1,943,076	10,153,782	4,164,269
TOTAL EXPENDITURES/APPROPRIATIONS	5,765,729	4,721,168	24,540,488	17,500,975
NET COST	5,565,551	4,702,644	21,000,000	13,960,487

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-13

BUDGET UNIT: 135 Real Estate Development
Program
FUNCTION: General
ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	1	1	0	0
Total Fines, Forfeitures & Penalties	1	1	0	0
Revenue from Use of Money and Property				
6610 Interest	106,331	94,982	83,214	83,214
6620 Rents and Concessions	131,180	116,780	117,498	117,498
Total Revenue from Use of Money and Property	237,510	211,762	200,712	200,712
Charges For Services				
7590 Other Charges for Services	11	10	0	0
Total Charges For Services	11	10	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	20,296	18,861	17,079	17,079
Total Miscellaneous Revenues	20,296	18,861	17,079	17,079
Other Financing Sources				
7855 Capital Asset Sales - Land	104,136	114,926	126,685	126,685
Total Other Financing Sources	104,136	114,926	126,685	126,685
TOTAL REVENUE	361,954	345,560	344,476	344,476
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	(17)	0	0	0
0740 Enterprise Telephone Service Charges	226	216	240	240
1400 Maintenance - Buildings and Improvements	27,763	7,086	225,000	225,000
1402 Minor Alterations and Improvements	(592)	6,771	60,000	60,000
1900 Professional and Specialized Services	77,751	58,946	208,900	208,900
1911 CWCAP Charges	(7,632)	33,903	45,000	45,000

BUDGET UNIT: 135 Real Estate Development
 Program
 FUNCTION: General
 ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1912 Investment Administrative Fees	355	650	620	620
2801 Utilities - Purchased Electricity	7,219	7,144	12,000	12,000
2802 Utilities - Purchased Gas	299	345	400	400
2803 Utilities - Purchased Water	263	279	400	400
Total Services & Supplies	105,634	115,339	552,560	552,560
Other Charges				
3700 Taxes and Assessments	35	0	0	0
Total Other Charges	35	0	0	0
Other Financing Uses				
4800 Transfers Out - to Fund 100	150,000	150,000	200,000	200,000
Total Other Financing Uses	150,000	150,000	200,000	200,000
Special Items				
5000 Special Items	0	0	314,152	314,152
Total Special Items	0	0	314,152	314,152
TOTAL EXPENDITURES/APPROPRIATIONS	255,669	265,339	1,066,712	1,066,712
NET COST	(106,285)	(80,221)	722,236	722,236

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 004 Miscellaneous
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	121,001	0	0	0
6620 Rents and Concessions	1,726,622	1,716,109	1,725,150	1,725,150
Total Revenue from Use of Money and Property	1,847,624	1,716,109	1,725,150	1,725,150
Intergovernmental Revenues				
6970 State - Other	2,505,586	2,543,327	0	0
7130 Other Governmental Agencies	0	66,700	0	0
Total Intergovernmental Revenues	2,505,586	2,610,027	0	0
Charges For Services				
7591 Other Charges for Services - CWCAP Charges	11,684,848	12,247,089	12,580,481	14,183,447
Total Charges For Services	11,684,848	12,247,089	12,580,481	14,183,447
Miscellaneous Revenues				
7670 Miscellaneous Revenue	14,694,959	3,861,146	3,957,669	13,957,669
7710 Insurance Premiums	865,379	0	0	0
Total Miscellaneous Revenues	15,560,338	3,861,146	3,957,669	13,957,669
Other Financing Sources				
7840 Long-Term Debt Proceeds	338,000	0	0	0
Total Other Financing Sources	338,000	0	0	0
TOTAL REVENUE	31,936,395	20,434,371	18,263,300	29,866,266
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0104 Annual Leave Payoffs	0	21,079	1,000,000	1,000,000
Total Salaries & Benefits	0	21,079	1,000,000	1,000,000
Services & Supplies				
1100 Insurance	846	(846)	0	0
1700 Miscellaneous Expense	0	0	5,000	5,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 004 Miscellaneous
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1900 Professional and Specialized Services	43,936	53,042	150,000	150,000
1912 Investment Administrative Fees	191,847	255,762	300,000	300,000
2400 Special Departmental Expense	1,428,542	1,511	100,000	100,000
Total Services & Supplies	1,665,171	309,469	555,000	555,000
Other Charges				
3100 Contributions to Non-County Government Agencies	812,600	17,958,815	1,118,894	1,118,894
3500 Judgments and Damages	1,300,000	0	0	0
Total Other Charges	2,112,600	17,958,815	1,118,894	1,118,894
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	1,404,355	2,808,017	6,439,413	6,439,413
4802 Transfers Out - to Funds 2AA-299	532,632	624,769	1,052,597	1,148,597
Total Other Financing Uses	1,936,987	3,432,786	7,492,010	7,588,010
Intrafund Transfers				
5100 Intrafund Transfers	(906,426)	(906,319)	(891,298)	(891,298)
Total Intrafund Transfers	(906,426)	(906,319)	(891,298)	(891,298)
Appropriation For Contingencies				
5200 Appropriation for Contingencies	0	0	32,459,328	2,500,000
Total Appropriation For Contingencies	0	0	32,459,328	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,808,333	20,815,830	41,733,934	11,870,606
NET COST	(27,128,063)	381,459	23,470,634	(17,995,660)

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 014 CAPS Program
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	158	0	0	0
Total Miscellaneous Revenues	158	0	0	0
Other Financing Sources				
7812 Transfers In - from Funds 2AA-299	0	1,105,531	0	0
Total Other Financing Sources	0	1,105,531	0	0
TOTAL REVENUE	158	1,105,531	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	552	0	0	0
0740 Enterprise Telephone Service Charges	27,892	27,232	39,000	39,000
0742 Cell Phones, Pagers, Blackberry Devices	2,319	7,258	0	0
1300 Maintenance Equipment - Non-IT Maintenance	3,757	0	0	0
1340 Software Maintenance & Support	1,465,405	1,406,791	1,798,337	1,798,337
1800 Office Expense	15,839	14,675	56,000	56,000
1801 Duplicating Services (CEO/Reprographics)	2,819	654	7,000	7,000
1809 Minor Office Equipment to be Controlled	0	1,895	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	811	30,890	0	0
1900 Professional and Specialized Services	6,813,223	5,611,810	6,805,967	6,295,463
1940 Enterprise IT Services	1,713,083	1,230,185	1,505,883	1,505,883
1941 IT Professional Services Contracts	0	215,950	0	0
2100 Rents and Leases - Equipment	12,138	2,171	0	0
2140 Software Leases & Licenses	63,000	178,200	0	0
2200 Rents and Leases - Buildings and Improvements	2,598	3	0	0
2400 Special Departmental Expense	(7)	0	0	0
2600 Transportation and Travel - General	95	0	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 014 CAPS Program
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2700 Transportation and Travel - Meetings/Conferences	3,000	0	0	0
2740 IT Training & Travel	0	3,214	0	0
Total Services & Supplies	10,126,524	8,730,928	10,212,187	9,701,683
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	100,000	100,000
Total Equipment	0	0	100,000	100,000
Total Capital Assets	0	0	100,000	100,000
Other Financing Uses				
4802 Transfers Out - to Funds 2AA-299	0	0	352,750	352,750
Total Other Financing Uses	0	0	352,750	352,750
TOTAL EXPENDITURES/APPROPRIATIONS	10,126,524	8,730,928	10,664,937	10,154,433
NET COST	10,126,366	7,625,397	10,664,937	10,154,433

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 022 Prepaid Pension Obligation
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1	126	0	0
Total Revenue from Use of Money and Property	1	126	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	104,433	18,517	63,772	63,772
Total Miscellaneous Revenues	104,433	18,517	63,772	63,772
TOTAL REVENUE	104,434	18,643	63,772	63,772
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	280	0	0	0
Total Services & Supplies	280	0	0	0
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	0	(66,957)	0	0
Total Services & Supplies Reimbursements	0	(66,957)	0	0
Other Charges				
3200 Bond Redemption	1,496,102	0	0	0
3300 Interest on Bonds	2,646,702	2,187,701	2,070,525	2,070,525
3410 Debt Issuance Costs	513,429	535,727	0	0
Total Other Charges	4,656,233	2,723,428	2,070,525	2,070,525
Intrafund Transfers				
5100 Intrafund Transfers	(1,428,542)	(2,598,557)	(2,006,753)	(2,006,753)
Total Intrafund Transfers	(1,428,542)	(2,598,557)	(2,006,753)	(2,006,753)
TOTAL EXPENDITURES/APPROPRIATIONS	3,227,970	57,914	63,772	63,772
NET COST	3,123,537	39,271	0	0

BUDGET UNIT: 038 Data Systems
Development Projects
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Other Financing Sources				
7812 Transfers In - from Funds 2AA-299	0	2,812,051	4,559,704	4,559,704
Total Other Financing Sources	0	2,812,051	4,559,704	4,559,704
TOTAL REVENUE	0	2,812,051	4,559,704	4,559,704
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	(892)	0	0	0
0740 Enterprise Telephone Service Charges	3,501	3,559	4,250	4,250
1340 Software Maintenance & Support	87,775	59,376	60,000	60,000
1341 Hardware Maintenance & Support	22,639	0	0	0
1402 Minor Alterations and Improvements	492	0	0	0
1800 Office Expense	437	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	66,800	397	0	0
1900 Professional and Specialized Services	1,721,881	798,429	750,000	750,000
1908 Temporary Help	0	7,675	0	0
1940 Enterprise IT Services	893,506	1,115,367	1,219,197	640,517
1941 IT Professional Services Contracts	3,076,810	2,006,946	6,002,245	3,180,925
2140 Software Leases & Licenses	14,465	916	0	0
2400 Special Departmental Expense	0	594	0	0
2740 IT Training & Travel	6,286	0	0	0
Total Services & Supplies	5,893,701	3,993,260	8,035,692	4,635,692
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	202,355	66,805	700,000	100,000
Total Equipment	202,355	66,805	700,000	100,000
Total Capital Assets	202,355	66,805	700,000	100,000

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 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 038 Data Systems
 Development Projects
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4802 Transfers Out - to Funds 2AA-299	28,160,911	0	618,697	618,697
Total Other Financing Uses	28,160,911	0	618,697	618,697
Special Items				
5000 Special Items	0	0	905,983	905,983
Total Special Items	0	0	905,983	905,983
TOTAL EXPENDITURES/APPROPRIATIONS	34,256,967	4,060,065	10,260,372	6,260,372
NET COST	34,256,967	1,248,014	5,700,668	1,700,668

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BUDGET UNIT: 039 IBM Mainframe
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1940 Enterprise IT Services	4,669,008	4,368,988	4,334,447	4,150,552
Total Services & Supplies	4,669,008	4,368,988	4,334,447	4,150,552
TOTAL EXPENDITURES/APPROPRIATIONS	4,669,008	4,368,988	4,334,447	4,150,552
NET COST	4,669,008	4,368,988	4,334,447	4,150,552

BUDGET UNIT: 050 Office of the Performance
Audit Director
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	403,488	330,874	447,340	447,340
0103 Overtime	139	0	0	0
0104 Annual Leave Payoffs	8,365	0	0	0
0200 Retirement	113,947	89,568	125,980	114,812
0204 County Paid Executive Deferred Compensation Plan	6,288	1,609	8,612	8,612
0205 1.62% Retirement ER Contribution 401(A) Plan	0	126	0	0
0206 Retiree Medical	10,703	12,704	14,312	14,312
0208 Pension Prepayment Discount	(5,022)	(6,958)	(7,537)	(7,537)
0301 Unemployment Insurance	1,134	896	0	0
0305 Salary Continuance Insurance	1,210	1,141	1,570	1,570
0306 Health Insurance	29,814	22,142	30,780	30,780
0308 Dental Insurance	3,216	3,472	4,608	4,608
0309 Life Insurance	549	567	972	972
0310 Accidental Death and Dismemberment Insurance	85	66	96	96
0352 Workers Compensation - General	1,230	1,380	575	575
0401 Medicare	4,140	4,855	6,482	6,482
0402 Executive Car Allowance	8,415	1,071	9,180	9,180
0403 Optional Benefit Program	17,042	12,400	15,012	15,012
Total Salaries & Benefits	604,743	475,914	657,982	646,814
Services & Supplies				
0700 Communications	523	0	0	0
0701 Telephone/Telegraph - Interfund Transfer	46	0	0	0
0740 Enterprise Telephone Service Charges	2,631	2,820	2,852	2,852
0741 Telephone Service Charges from Vendors	0	39	0	0
0742 Cell Phones, Pagers, Blackberry Devices	915	622	2,907	1,200
1100 Insurance	2,948	3,240	2,775	2,775

BUDGET UNIT: 050 Office of the Performance
Audit Director
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1300 Maintenance Equipment - Non-IT Maintenance	0	0	3,500	2,000
1402 Minor Alterations and Improvements	0	118	0	0
1600 Memberships	1,938	1,298	1,500	1,500
1800 Office Expense	814	2,550	5,000	3,254
1801 Duplicating Services (CEO/Reprographics)	0	83	0	0
1802 Periodicals and Journals	0	0	100	100
1803 Postage	0	0	50	50
1809 Minor Office Equipment to be Controlled	0	43	0	0
1900 Professional and Specialized Services	1,266	1,583	11,377	0
1920 Non-Claimable Administrative Expense	0	1,001	501	501
1940 Enterprise IT Services	10,616	12,061	13,266	13,266
2100 Rents and Leases - Equipment	464	0	0	0
2400 Special Departmental Expense	3,420	2,815	3,210	3,210
2600 Transportation and Travel - General	0	1,830	0	0
2601 Private Auto Mileage	0	211	500	200
2700 Transportation and Travel - Meetings/Conferences	1,304	0	7,500	0
Total Services & Supplies	26,886	30,316	55,038	30,908
Capital Assets				
Equipment				
4000 Equipment	5,531	0	0	0
Total Equipment	5,531	0	0	0
Total Capital Assets	5,531	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	637,160	506,230	713,020	677,722
NET COST	637,160	506,230	713,020	677,722

BUDGET UNIT: 051 Office of Independent
 Review
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	58,923	58,698	58,922	58,922
0200 Retirement	13,260	13,752	15,819	15,819
0206 Retiree Medical	1,535	2,234	1,884	1,884
0208 Pension Prepayment Discount	(943)	(869)	(999)	(999)
0301 Unemployment Insurance	159	159	159	159
0306 Health Insurance	11,932	12,887	14,052	14,052
0319 Other Insurance	626	624	624	624
0352 Workers Compensation - General	90	96	108	108
0401 Medicare	801	792	856	856
Total Salaries & Benefits	86,384	88,373	91,425	91,425
Services & Supplies				
0740 Enterprise Telephone Service Charges	3,339	3,390	4,000	3,800
1100 Insurance	1,566	1,542	1,465	1,465
1600 Memberships	300	300	1,000	500
1800 Office Expense	52	805	2,000	1,000
1900 Professional and Specialized Services	362,810	310,980	337,330	319,699
1920 Non-Claimable Administrative Expense	0	129	71	71
1940 Enterprise IT Services	8,361	8,883	9,900	9,900
2140 Software Leases & Licenses	792	0	0	0
2400 Special Departmental Expense	850	820	890	890
2600 Transportation and Travel - General	1,793	898	3,000	0
Total Services & Supplies	379,864	327,746	359,656	337,325
TOTAL EXPENDITURES/APPROPRIATIONS	466,247	416,119	451,081	428,750
NET COST	466,247	416,119	451,081	428,750

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BUDGET UNIT: 056 Employee Benefits
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services				
7370 Personnel Services	1,235,354	1,015,897	1,148,966	1,148,966
Total Charges For Services	1,235,354	1,015,897	1,148,966	1,148,966
Miscellaneous Revenues				
7670 Miscellaneous Revenue	79,451	52,682	60,000	60,000
Total Miscellaneous Revenues	79,451	52,682	60,000	60,000
TOTAL REVENUE	1,314,805	1,068,578	1,208,966	1,208,966
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	1,229,004	1,222,652	1,117,281	1,117,281
0102 Extra Help	0	0	17,777	8,888
0103 Overtime	9,008	643	25,000	25,000
0104 Annual Leave Payoffs	103,220	4,985	17,534	8,767
0111 Other Pay	20,912	17,854	17,178	17,178
0200 Retirement	336,855	330,739	297,044	291,694
0204 County Paid Executive Deferred Compensation Plan	10,669	3,623	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	0	2,437	2,896	2,896
0206 Retiree Medical	33,229	48,153	35,747	35,747
0208 Pension Prepayment Discount	(19,813)	(19,343)	(20,365)	(20,365)
0301 Unemployment Insurance	3,679	3,365	0	0
0305 Salary Continuance Insurance	2,142	2,618	2,702	2,702
0306 Health Insurance	108,808	118,017	111,264	111,264
0308 Dental Insurance	6,912	8,633	8,928	8,928
0309 Life Insurance	976	1,283	1,596	1,596
0310 Accidental Death and Dismemberment Insurance	152	149	168	168
0319 Other Insurance	3,132	2,731	1,872	1,872

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BUDGET UNIT: 056 Employee Benefits
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0352 Workers Compensation - General	2,466	2,746	3,254	3,254
0401 Medicare	17,423	18,509	16,189	16,189
0402 Executive Car Allowance	36,720	32,895	36,720	36,720
0403 Optional Benefit Program	541,213	555,012	561,282	561,282
Total Salaries & Benefits	2,446,708	2,357,702	2,254,067	2,231,061
Services & Supplies				
0700 Communications	721	0	0	0
0701 Telephone/Telegraph - Interfund Transfer	493	496	533	533
0740 Enterprise Telephone Service Charges	5,920	6,118	16,451	16,451
0742 Cell Phones, Pagers, Blackberry Devices	474	327	972	972
0900 Food	0	0	541	541
1100 Insurance	28,660	27,586	29,157	29,157
1400 Maintenance - Buildings and Improvements	0	1,511	10,413	10,413
1402 Minor Alterations and Improvements	323	93,114	0	0
1600 Memberships	1,235	200	3,268	3,268
1800 Office Expense	12,552	14,673	11,526	11,526
1801 Duplicating Services (CEO/Reprographics)	115,580	54,211	222,456	217,993
1802 Periodicals and Journals	762	195	1,109	1,109
1803 Postage	13,524	33,118	97,420	97,420
1806 Printing Costs - Outside Vendors	0	0	51,378	51,378
1809 Minor Office Equipment to be Controlled	1,730	64,993	11,210	11,210
1840 IT Hardware Purchases (Purchases under \$5,000)	13,043	20,542	13,043	13,043
1900 Professional and Specialized Services	2,769,920	2,970,568	3,691,064	3,676,152
1920 Non-Claimable Administrative Expense	0	2,841	0	0
1940 Enterprise IT Services	7,261	3,092	10,591	10,591
2000 Publications and Legal Notices	215	0	0	0
2100 Rents and Leases - Equipment	101	9	6,010	6,010

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 056 Employee Benefits
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2140 Software Leases & Licenses	3,049	3,049	3,049	3,049
2200 Rents and Leases - Buildings and Improvements	1,540	1,650	510	510
2400 Special Departmental Expense	0	689	2,705	2,705
2601 Private Auto Mileage	48	183	876	876
2602 Garage Expense	11,472	9,641	80,987	80,987
2700 Transportation and Travel - Meetings/Conferences	7,866	4,801	20,000	20,000
2740 IT Training & Travel	0	18	0	0
Total Services & Supplies	2,996,489	3,313,624	4,285,269	4,265,894
Intrafund Transfers				
5100 Intrafund Transfers	(5,002,422)	(4,135,160)	(4,474,279)	(4,474,279)
Total Intrafund Transfers	(5,002,422)	(4,135,160)	(4,474,279)	(4,474,279)
TOTAL EXPENDITURES/APPROPRIATIONS	440,776	1,536,167	2,065,057	2,022,676
NET COST	(874,029)	467,588	856,091	813,710

BUDGET UNIT: 100 County General -
 Fund Level Transactions
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes				
6210 Property Taxes - Current Secured	250,070,786	255,088,946	259,758,000	259,579,000
6220 Property Taxes - Current Unsecured	7,900,491	7,350,368	7,958,000	7,958,000
6230 Property Taxes - Prior Secured	693,690	596,369	608,000	608,000
6240 Property Taxes - Prior Unsecured	129,043	104,640	137,000	137,000
6260 Property Taxes - VLF Swap	303,954,996	309,744,596	315,939,000	239,450,709
6270 Sales and Use Taxes	5,812,546	6,938,957	6,417,000	6,403,000
6271 Sales and Use Tax Compensation	2,045,887	1,972,896	2,023,000	2,023,000
6280 Property Taxes - Current Supplemental	2,582,453	6,732,459	5,650,000	5,650,000
6290 Other Taxes	15,654,625	59,466,271	33,623,000	35,623,000
6300 Property Taxes - Prior Supplemental	387,077	178,123	224,000	224,000
Total Taxes	589,231,594	648,173,627	632,337,000	557,655,709
Licenses, Permits & Franchises				
6470 Franchises	2,611,982	2,595,717	2,633,713	2,657,434
Total Licenses, Permits & Franchises	2,611,982	2,595,717	2,633,713	2,657,434
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	0	51	0	0
6540 Penalties and Costs on Delinquent Taxes	17,470,851	17,906,097	17,471,000	17,471,000
Total Fines, Forfeitures & Penalties	17,470,851	17,906,149	17,471,000	17,471,000
Revenue from Use of Money and Property				
6610 Interest	2,187,276	1,335,901	1,400,000	1,400,000
Total Revenue from Use of Money and Property	2,187,276	1,335,901	1,400,000	1,400,000
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	1,722,471	1,685,313	1,719,000	1,719,000
6740 State - Motor Vehicle In-Lieu Tax	2,613,683	53,263	1,360,000	1,360,000
7090 Federal - In-Lieu Taxes	127,248	88,733	123,000	121,000

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BUDGET UNIT: 100 County General -
 Fund Level Transactions
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE, Continued				
Intergovernmental Revenues, Continued				
7120 Other - In-Lieu Taxes	11,220,919	398,339	0	0
7130 Other Governmental Agencies	29	98	0	0
Total Intergovernmental Revenues	15,684,350	2,225,746	3,202,000	3,200,000
Charges For Services				
7310 Assessment and Tax Collection Fees	18,786,074	18,926,362	15,171,000	17,412,000
7430 Court Fees and Costs	0	110	0	0
Total Charges For Services	18,786,074	18,926,472	15,171,000	17,412,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	(2,003,663)	1,189,100	1,466,000	1,474,000
7680 Six-Month Expired (Outlawed) Checks	591,585	2,076,512	800,000	1,000,000
Total Miscellaneous Revenues	(1,412,079)	3,265,612	2,266,000	2,474,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	22,242,236	150,000	200,000	14,650,000
7815 Transfers In - from Funds 500-599	0	93	1,200	1,200
7818 Transfers In - from Funds 800-899	3,494,746	4,174,570	849,321	849,321
Total Other Financing Sources	25,736,982	4,324,664	1,050,521	15,500,521
TOTAL REVENUE	670,297,030	698,753,887	675,531,234	617,770,664
NET COST	(670,297,030)	(698,753,887)	(675,531,234)	(617,770,664)

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BUDGET UNIT: 13A Litigation Reserve -
 Escrow Agent FTCl
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,229	885	220	220
Total Revenue from Use of Money and Property	1,229	885	220	220
TOTAL REVENUE	1,229	885	220	220
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	95	183	220	220
Total Services & Supplies	95	183	220	220
TOTAL EXPENDITURES/APPROPRIATIONS	95	183	220	220
NET COST	(1,134)	(703)	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 13N OC Tobacco
 Settlement Fund
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues				
7610 Tobacco Settlement	26,752,914	40,319,962	24,589,161	28,546,885
Total Miscellaneous Revenues	26,752,914	40,319,962	24,589,161	28,546,885
TOTAL REVENUE	26,752,914	40,319,962	24,589,161	28,546,885
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses				
4800 Transfers Out - to Fund 100	25,352,090	23,736,356	30,629,200	34,586,924
Total Other Financing Uses	25,352,090	23,736,356	30,629,200	34,586,924
TOTAL EXPENDITURES/APPROPRIATIONS	25,352,090	23,736,356	30,629,200	34,586,924
NET COST	(1,400,824)	(16,583,606)	6,040,039	6,040,039

COUNTY OF ORANGE
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 GOVERNMENTAL FUNDS
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BUDGET UNIT: 145 Revenue Neutrality Fund
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	51,741	0	0	0
Total Revenue from Use of Money and Property	51,741	0	0	0
TOTAL REVENUE	51,741	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	5,188	0	0	0
Total Services & Supplies	5,188	0	0	0
Other Financing Uses				
4800 Transfers Out - to Fund 100	12,091,304	0	0	0
Total Other Financing Uses	12,091,304	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	12,096,491	0	0	0
NET COST	12,044,750	0	0	0

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 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 14C Class B-27 Registered
 Warrants
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	14	10	20	20
Total Revenue from Use of Money and Property	14	10	20	20
TOTAL REVENUE	14	10	20	20
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	1	2	20	20
Total Services & Supplies	1	2	20	20
TOTAL EXPENDITURES/APPROPRIATIONS	1	2	20	20
NET COST	(13)	(8)	0	0

BUDGET UNIT: 14F Deferred Compensation
 Reimbursement (HR)
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	534	80	0	0
Total Revenue from Use of Money and Property	534	80	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	90,024	117,403	165,000	165,000
Total Miscellaneous Revenues	90,024	117,403	165,000	165,000
TOTAL REVENUE	90,558	117,483	165,000	165,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	136,500	141,023	175,321	175,321
1912 Investment Administrative Fees	(153)	15	32	32
2700 Transportation and Travel - Meetings/Conferences	0	650	0	0
Total Services & Supplies	136,347	141,688	175,353	175,353
TOTAL EXPENDITURES/APPROPRIATIONS	136,347	141,688	175,353	175,353
NET COST	45,789	24,205	10,353	10,353

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 14Y Indemnification Reserve
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	7,629	5,497	4,000	4,000
Total Revenue from Use of Money and Property	7,629	5,497	4,000	4,000
TOTAL REVENUE	7,629	5,497	4,000	4,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	590	1,134	4,000	4,000
Total Services & Supplies	590	1,134	4,000	4,000
TOTAL EXPENDITURES/APPROPRIATIONS	590	1,134	4,000	4,000
NET COST	(7,039)	(4,363)	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 14Z Litigation Reserve
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	24,182	17,422	12,000	12,000
Total Revenue from Use of Money and Property	24,182	17,422	12,000	12,000
TOTAL REVENUE	24,182	17,422	12,000	12,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	1,870	3,593	12,000	12,000
Total Services & Supplies	1,870	3,593	12,000	12,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,870	3,593	12,000	12,000
NET COST	(22,311)	(13,829)	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 15Q Pension Obligation Bond
 Amortization
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	(203,441)	9,296,052	11,000,000	10,000,000
Total Revenue from Use of Money and Property	(203,441)	9,296,052	11,000,000	10,000,000
TOTAL REVENUE	(203,441)	9,296,052	11,000,000	10,000,000
EXPENDITURES/APPROPRIATIONS				
Other Charges				
3100 Contributions to Non-County Government Agencies	11,000,000	0	0	10,000,000
Total Other Charges	11,000,000	0	0	10,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	11,000,000	0	0	10,000,000
NET COST	11,203,441	(9,296,052)	(11,000,000)	0

BUDGET UNIT: 15W 1996 Recovery
 Certificates of Participation Series A
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	20,973	15,110	22,000	22,000
Total Revenue from Use of Money and Property	20,973	15,110	22,000	22,000
TOTAL REVENUE	20,973	15,110	22,000	22,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	18,000	18,000
1912 Investment Administrative Fees	1,622	3,117	4,000	4,000
Total Services & Supplies	1,622	3,117	22,000	22,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,622	3,117	22,000	22,000
NET COST	(19,351)	(11,994)	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 15Z Plan of Adjustment
 Available Cash
 FUNCTION: General
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	10,860	9,233	19,000	19,000
Total Revenue from Use of Money and Property	10,860	9,233	19,000	19,000
Other Financing Sources				
7810 Transfers In - from Fund 100	9,923,948	8,667,838	2,037,811	2,037,811
Total Other Financing Sources	9,923,948	8,667,838	2,037,811	2,037,811
TOTAL REVENUE	9,934,808	8,677,072	2,056,811	2,056,811
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	1,055	1,539	3,800	3,800
Total Services & Supplies	1,055	1,539	3,800	3,800
Other Charges				
3100 Contributions to Non-County Government Agencies	10,810,000	9,935,000	11,055,354	11,055,354
Total Other Charges	10,810,000	9,935,000	11,055,354	11,055,354
TOTAL EXPENDITURES/APPROPRIATIONS	10,811,055	9,936,539	11,059,154	11,059,154
NET COST	876,247	1,259,467	9,002,343	9,002,343

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 026 District Attorney
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6510 Vehicle Code Fines	768	692	700	700
6530 Forfeitures and Penalties	278,956	864,347	108,000	108,000
Total Fines, Forfeitures & Penalties	279,724	865,039	108,700	108,700
Intergovernmental Revenues				
6700 State - Prop 172 Public Safety Sales Tax	51,599,561	55,129,942	56,834,609	57,375,891
6830 State - Realignment Revenue	413,627	806,597	1,308,495	1,308,495
6970 State - Other	7,639,497	7,265,051	5,917,727	5,917,727
7110 Federal - Other	1,423,018	949,484	805,063	805,063
Total Intergovernmental Revenues	61,075,703	64,151,074	64,865,894	65,407,176
Charges For Services				
7360 Legal Services	18,614	15,910	17,000	17,000
7460 Law Enforcement Services	489,843	481,025	498,070	498,070
7560 Educational Services	21,652	30,585	5,000	5,000
7590 Other Charges for Services	1,797,474	1,884,097	1,852,003	2,297,003
Total Charges For Services	2,327,583	2,411,617	2,372,073	2,817,073
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	0	1,142	0	0
7670 Miscellaneous Revenue	118,294	92,282	1,000	1,000
7680 Six-Month Expired (Outlawed) Checks	3,158	529	0	0
7690 Returned Check Charges	268	122	0	0
Total Miscellaneous Revenues	121,720	94,074	1,000	1,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	5,016,880	5,468,340	9,690,671	11,108,715
7852 Capital Asset Sales - Non-Taxable - Resale	85	32	0	0
Total Other Financing Sources	5,016,966	5,468,372	9,690,671	11,108,715
TOTAL REVENUE	68,821,695	72,990,177	77,038,338	79,442,664

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 026 District Attorney
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	64,959,862	65,415,460	65,304,325	68,153,009
0102 Extra Help	1,113,074	1,378,520	1,473,137	1,473,137
0103 Overtime	419,253	422,138	455,000	455,000
0104 Annual Leave Payoffs	804,014	1,435,693	968,000	968,000
0105 Vacation Payoffs	31,180	43,179	27,000	27,000
0106 Sick Leave Payoffs	110,203	88,001	45,000	45,000
0110 Performance Incentive Pay	24	1,868	0	0
0111 Other Pay	1,806,326	1,811,721	1,932,694	1,933,697
0200 Retirement	22,796,095	22,873,575	25,808,105	24,556,571
0204 County Paid Executive Deferred Compensation Plan	180,323	177,229	173,080	173,080
0205 1.62% Retirement ER Contribution 401(A) Plan	0	1,895	13,569	13,569
0206 Retiree Medical	1,471,735	2,417,728	1,896,925	1,973,825
0207 Health Reimbursement Account	372,572	375,654	384,006	410,820
0208 Pension Prepayment Discount	(1,213,628)	(1,169,254)	(1,375,912)	(1,375,912)
0301 Unemployment Insurance	186,907	191,232	0	0
0305 Salary Continuance Insurance	148,747	173,533	174,374	180,594
0306 Health Insurance	6,439,742	6,929,474	7,409,328	7,820,232
0308 Dental Insurance	249,984	311,856	310,428	321,948
0309 Life Insurance	19,438	25,329	33,456	34,548
0310 Accidental Death and Dismemberment Insurance	8,772	8,540	9,384	9,840
0319 Other Insurance	260,384	259,332	259,584	277,056
0352 Workers Compensation - General	1,094,812	1,144,388	1,251,687	1,251,687
0354 Workers Compensation - Excess Costs	98,034	102,241	78,080	78,080
0401 Medicare	902,411	928,300	923,594	964,938
0402 Executive Car Allowance	206,920	210,375	211,140	211,140
0403 Optional Benefit Program	648,693	658,297	636,080	657,584
Total Salaries & Benefits	103,115,877	106,216,303	108,402,064	110,614,443

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 026 District Attorney
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies				
0600 Clothing and Personal Supplies	21,630	26,010	47,000	47,000
0701 Telephone/Telegraph - Interfund Transfer	(12,766)	290	0	0
0702 Telephone/Telegraph - Other	41,740	0	0	0
0740 Enterprise Telephone Service Charges	550,120	545,949	654,000	654,000
0741 Telephone Service Charges from Vendors	1,527	2,518	3,000	3,000
0742 Cell Phones, Pagers, Blackberry Devices	42,522	60,999	212,000	212,000
1000 Household Expense	20	524	500	500
1100 Insurance	677,662	809,978	758,711	758,711
1200 Jury and Witness Expense	170,878	163,439	250,000	250,000
1300 Maintenance Equipment - Non-IT Maintenance	57,986	42,740	70,000	70,000
1340 Software Maintenance & Support	63,609	123,006	97,000	97,000
1341 Hardware Maintenance & Support	264,283	319,647	420,000	420,000
1400 Maintenance - Buildings and Improvements	10,842	43,162	160,000	160,000
1402 Minor Alterations and Improvements	43,390	101,010	0	0
1500 Medical, Dental and Laboratory Supplies	86,303	130,847	277,000	277,000
1600 Memberships	113,719	119,570	131,000	131,000
1701 Cash Difference	0	300	0	0
1800 Office Expense	469,394	661,948	735,000	735,000
1801 Duplicating Services (CEO/Reprographics)	51,180	55,259	0	0
1802 Periodicals and Journals	119,029	166,416	0	0
1803 Postage	118,341	94,765	0	0
1806 Printing Costs - Outside Vendors	40,644	44,850	0	0
1809 Minor Office Equipment to be Controlled	20,823	908,090	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	26,306	227,947	208,250	208,250
1900 Professional and Specialized Services	3,115,568	3,030,327	4,185,000	4,185,000
1901 Data Processing Services	1,134	1,134	0	0

BUDGET UNIT: 026 District Attorney
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1913 Merchant Fees	7,029	5,529	0	0
1920 Non-Claimable Administrative Expense	0	175,528	91,928	91,928
1940 Enterprise IT Services	459,397	462,380	478,908	478,908
1941 IT Professional Services Contracts	20,561	72,925	65,000	65,000
2000 Publications and Legal Notices	2,338	0	3,000	3,000
2100 Rents and Leases - Equipment	253,740	341,894	235,000	235,000
2140 Software Leases & Licenses	457,832	255,004	523,200	523,200
2200 Rents and Leases - Buildings and Improvements	857,722	753,457	1,078,034	1,078,034
2300 Small Tools and Instruments	232	2,718	5,500	5,500
2400 Special Departmental Expense - Note	231,179	1,017,942	345,000	345,000
2409 Minor Special Dept. Equipment to be Controlled	0	4,087	0	0
2600 Transportation and Travel - General	386,029	459,972	1,045,000	1,045,000
2601 Private Auto Mileage	387,440	366,928	0	0
2602 Garage Expense	52,649	78,132	0	0
2700 Transportation and Travel - Meetings/Conferences	54,956	38,864	52,000	52,000
Total Services & Supplies	9,266,987	11,716,083	12,131,031	12,131,031
Other Charges				
3251 Lease Purchase Principal Payment	753,020	901,235	1,013,985	1,013,985
3351 Lease Purchase Interest Payment	1,124,050	1,046,857		959,472
Total Other Charges	1,877,070	1,948,092	1,013,985	1,973,457
Capital Assets				
Equipment				
4000 Equipment	201,381	263,882	125,000	125,000
4040 IT Equipment (Purchases over \$5,000)	249,842	1,008,111	491,000	491,000
Total Equipment	451,223	1,271,994	616,000	616,000
Total Capital Assets	451,223	1,271,994	616,000	616,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 026 District Attorney
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	2,070,097	1,093,980	0	0
Total Other Financing Uses	2,070,097	1,093,980	0	0
Intrafund Transfers				
5100 Intrafund Transfers	(6,524,192)	(6,541,631)	(6,505,831)	(6,505,831)
Total Intrafund Transfers	(6,524,192)	(6,541,631)	(6,505,831)	(6,505,831)
TOTAL EXPENDITURES/APPROPRIATIONS	110,257,063	115,704,821	115,657,249	118,829,100
NET COST	41,435,367	42,714,645	38,618,911	39,386,436
Note - Object 2400 includes \$170,000 for the District Attorney Special Fund.				

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 027 Child Support Services
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues				
6970 State - Other	16,853,459	17,465,402	16,007,242	16,007,242
7110 Federal - Other	38,417,858	36,839,020	39,587,906	39,587,906
Total Intergovernmental Revenues	55,271,317	54,304,422	55,595,148	55,595,148
Miscellaneous Revenues				
7670 Miscellaneous Revenue	8,250	12,905	0	0
7680 Six-Month Expired (Outlawed) Checks	100	1,115	0	0
Total Miscellaneous Revenues	8,350	14,019	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	352,000	108,656	3,797,852	3,797,852
7852 Capital Asset Sales - Non-Taxable - Resale	80	21	0	0
Total Other Financing Sources	352,080	108,677	3,797,852	3,797,852
TOTAL REVENUE	55,631,747	54,427,118	59,393,000	59,393,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	30,920,717	29,355,187	30,197,254	30,197,254
0102 Extra Help	82,306	225,764	250,000	250,000
0103 Overtime	83,258	76,745	500,000	500,000
0104 Annual Leave Payoffs	336,775	168,046	400,000	400,000
0105 Vacation Payoffs	7,856	0	0	0
0106 Sick Leave Payoffs	45,322	0	0	0
0110 Performance Incentive Pay	1,292	1,157	0	0
0111 Other Pay	249,051	245,188	257,585	257,585
0200 Retirement	7,352,909	7,200,637	8,336,563	8,336,563
0204 County Paid Executive Deferred Compensation Plan	15,843	8,711	13,048	13,048
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	2,662	2,662

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 027 Child Support Services
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0206 Retiree Medical	811,524	1,125,747	966,179	966,179
0208 Pension Prepayment Discount	(533,600)	(468,002)	(534,573)	(534,573)
0301 Unemployment Insurance	85,629	81,213	0	0
0305 Salary Continuance Insurance	15,813	18,100	19,228	19,228
0306 Health Insurance	4,806,274	4,882,414	5,696,916	5,696,916
0308 Dental Insurance	37,934	47,496	50,964	50,964
0309 Life Insurance	4,660	5,858	7,956	7,956
0310 Accidental Death and Dismemberment Insurance	928	900	1,068	1,068
0319 Other Insurance	340,642	320,586	349,440	349,440
0352 Workers Compensation - General	678,940	780,028	938,987	938,987
0401 Medicare	420,711	399,580	415,011	415,011
0402 Executive Car Allowance	18,360	11,475	18,360	18,360
0403 Optional Benefit Program	130,708	133,875	133,352	133,352
Total Salaries & Benefits	45,913,852	44,620,706	48,020,000	48,020,000
Services & Supplies				
0600 Clothing and Personal Supplies	244	1,677	500	500
0701 Telephone/Telegraph - Interfund Transfer	(618)	0	0	0
0740 Enterprise Telephone Service Charges	311,700	303,805	293,428	293,428
0741 Telephone Service Charges from Vendors	2,651	17,955	10,000	10,000
0742 Cell Phones, Pagers, Blackberry Devices	25,797	23,812	25,000	25,000
0900 Food	0	298	0	0
1000 Household Expense	1,898,183	1,900,120	1,981,587	1,981,587
1100 Insurance	428,018	499,008	505,875	505,875
1300 Maintenance Equipment - Non-IT Maintenance	17,792	11,326	30,000	30,000
1340 Software Maintenance & Support	40,317	40,807	60,500	60,500
1341 Hardware Maintenance & Support	86,103	78,056	105,920	105,920

BUDGET UNIT: 027 Child Support Services
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1400 Maintenance - Buildings and Improvements	47,946	374,990	260,000	260,000
1402 Minor Alterations and Improvements	252,162	27,145	100,000	100,000
1500 Medical, Dental and Laboratory Supplies	1,351	3,907	1,500	1,500
1600 Memberships	29,120	21,711	29,500	29,500
1701 Cash Difference	50	236	400	400
1702 Cash Losses	0	0	500	500
1800 Office Expense	368,439	275,359	338,500	338,500
1801 Duplicating Services (CEO/Reprographics)	29,461	56,503	37,100	37,100
1802 Periodicals and Journals	17,859	14,494	20,500	20,500
1803 Postage	272,168	101,922	233,000	233,000
1806 Printing Costs - Outside Vendors	807	792	3,000	3,000
1809 Minor Office Equipment to be Controlled	7,436	1,067	68,500	68,500
1840 IT Hardware Purchases (Purchases under \$5,000)	154,830	84,317	111,000	111,000
1900 Professional and Specialized Services	853,756	1,140,759	1,936,421	1,936,421
1908 Temporary Help	0	0	25,000	25,000
1920 Non-Claimable Administrative Expense	0	69,177	35,707	35,707
1940 Enterprise IT Services	2,048,516	2,072,343	2,390,648	2,390,648
1941 IT Professional Services Contracts	65,135	89,624	105,400	105,400
2100 Rents and Leases - Equipment	143,709	118,613	101,400	101,400
2140 Software Leases & Licenses	168,159	171,475	176,228	176,228
2200 Rents and Leases - Buildings and Improvements	48,734	46,131	48,200	48,200
2300 Small Tools and Instruments	5,257	2,379	3,000	3,000
2400 Special Departmental Expense	41,210	49,655	51,700	51,700
2600 Transportation and Travel - General	15,847	15,672	16,400	16,400
2601 Private Auto Mileage	8,091	8,433	10,000	10,000
2602 Garage Expense	15,436	6,973	14,170	14,170

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 027 Child Support Services
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2700 Transportation and Travel - Meetings/Conferences	44,179	56,220	45,000	45,000
2740 IT Training & Travel	1,363	0	2,000	2,000
2800 Utilities	21,375	23,285	40,000	40,000
Total Services & Supplies	7,472,583	7,710,047	9,217,584	9,217,584
Other Charges				
3200 Bond Redemption	13,120	14,000	14,940	14,940
3251 Lease Purchase Principal Payment	709,577	742,744	895,586	895,586
3351 Lease Purchase Interest Payment	1,042,199	997,730	844,890	844,890
Total Other Charges	1,764,896	1,754,474	1,755,416	1,755,416
Capital Assets				
Equipment				
4000 Equipment	16,379	0	50,000	50,000
4040 IT Equipment (Purchases over \$5,000)	110,376	92,671	100,000	100,000
Total Equipment	126,755	92,671	150,000	150,000
Total Capital Assets	126,755	92,671	150,000	150,000
TOTAL EXPENDITURES/APPROPRIATIONS	55,278,086	54,177,897	59,143,000	59,143,000
NET COST	(353,660)	(249,221)	(250,000)	(250,000)

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 041 Grand Jury
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0352 Workers Compensation - General	1,842	1,876	2,096	2,096
Total Salaries & Benefits	1,842	1,876	2,096	2,096
Services & Supplies				
0740 Enterprise Telephone Service Charges	6,012	6,434	6,000	6,000
1200 Jury and Witness Expense	292,993	295,969	302,000	292,000
1300 Maintenance Equipment - Non-IT Maintenance	0	670	500	500
1801 Duplicating Services (CEO/Reprographics)	4,743	2,129	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	27,006	(3,390)	0	0
1900 Professional and Specialized Services	234,121	190,617	211,570	201,570
1940 Enterprise IT Services	0	15,496	12,000	12,000
2602 Garage Expense	83	0	0	0
Total Services & Supplies	564,958	507,924	537,070	517,070
TOTAL EXPENDITURES/APPROPRIATIONS	566,800	509,800	539,166	519,166
NET COST	566,800	509,800	539,166	519,166

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2012-13

BUDGET UNIT: 045 Juvenile Justice
 Commission
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
0740 Enterprise Telephone Service Charges	369	379	382	382
1900 Professional and Specialized Services	156,538	152,126	167,713	167,713
Total Services & Supplies	156,907	152,504	168,095	168,095
TOTAL EXPENDITURES/APPROPRIATIONS	156,907	152,504	168,095	168,095
NET COST	156,907	152,504	168,095	168,095

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 048 Detention Release
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services				
7550 Institutional Care and Services	16,407	18,848	10,000	10,000
Total Charges For Services	16,407	18,848	10,000	10,000
TOTAL REVENUE	16,407	18,848	10,000	10,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0352 Workers Compensation - General	714	742	830	830
Total Salaries & Benefits	714	742	830	830
Services & Supplies				
0740 Enterprise Telephone Service Charges	3,360	2,857	1,500	1,500
1900 Professional and Specialized Services	1,425,545	1,360,832	1,467,828	1,487,828
2600 Transportation and Travel - General	6,240	7,800	8,500	8,500
Total Services & Supplies	1,435,145	1,371,489	1,477,828	1,497,828
TOTAL EXPENDITURES/APPROPRIATIONS	1,435,859	1,372,231	1,478,658	1,498,658
NET COST	1,419,452	1,353,383	1,468,658	1,488,658

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 058 Public Defender
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues				
6830 State - Realignment Revenue	413,627	671,736	774,723	1,058,495
6970 State - Other	2,898,391	2,183,555	2,200,000	2,200,000
Total Intergovernmental Revenues	3,312,018	2,855,290	2,974,723	3,258,495
Charges For Services				
7360 Legal Services	298,617	220,471	300,000	300,000
Total Charges For Services	298,617	220,471	300,000	300,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	4,003	4,129	0	0
7680 Six-Month Expired (Outlawed) Checks	0	3	0	0
Total Miscellaneous Revenues	4,003	4,132	0	0
TOTAL REVENUE	3,614,638	3,079,893	3,274,723	3,558,495
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	37,867,548	38,687,148	37,826,307	40,011,404
0102 Extra Help	0	47,861	200,000	200,000
0103 Overtime	160,719	137,622	250,000	250,000
0104 Annual Leave Payoffs	259,565	503,116	900,000	900,000
0111 Other Pay	200,374	210,225	300,000	300,000
0200 Retirement	10,810,853	10,924,560	12,482,097	11,405,933
0204 County Paid Executive Deferred Compensation Plan	139,537	149,785	147,102	147,102
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	694	694
0206 Retiree Medical	992,149	1,485,036	1,210,345	1,280,279
0208 Pension Prepayment Discount	(623,946)	(588,472)	(680,400)	(680,400)
0301 Unemployment Insurance	103,961	107,341	0	0
0305 Salary Continuance Insurance	109,771	129,113	127,600	136,024

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 058 Public Defender
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0306 Health Insurance	3,389,652	3,723,992	3,865,920	4,344,360
0308 Dental Insurance	187,822	232,633	224,640	248,832
0309 Life Insurance	14,234	18,579	24,384	26,400
0310 Accidental Death and Dismemberment Insurance	4,658	4,537	4,728	5,232
0319 Other Insurance	103,017	104,964	102,720	109,824
0352 Workers Compensation - General	481,896	508,570	552,165	552,165
0401 Medicare	524,224	545,549	528,336	560,034
0402 Executive Car Allowance	172,347	188,573	211,140	211,140
0403 Optional Benefit Program	470,984	506,070	455,532	505,532
Total Salaries & Benefits	55,369,364	57,626,801	58,733,310	60,514,555
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	31,322	8,866	0	0
0740 Enterprise Telephone Service Charges	232,848	232,891	315,000	315,000
0741 Telephone Service Charges from Vendors	48,001	14,029	70,000	70,000
0742 Cell Phones, Pagers, Blackberry Devices	351	19,432	60,000	60,000
0900 Food	15	0	0	0
1100 Insurance	277,978	348,500	373,532	373,532
1200 Jury and Witness Expense	22,540	10,250	50,000	50,000
1300 Maintenance Equipment - Non-IT Maintenance	739	0	0	0
1340 Software Maintenance & Support	296,323	95,300	350,000	350,000
1341 Hardware Maintenance & Support	177,762	281,905	340,000	340,000
1400 Maintenance - Buildings and Improvements	2,471	2,019	20,000	20,000
1402 Minor Alterations and Improvements	32,522	19,078	10,000	10,000
1800 Office Expense	297,134	396,994	500,000	500,000
1801 Duplicating Services (CEO/Reprographics)	35,013	46,644	80,000	80,000
1802 Periodicals and Journals	258,299	204,944	270,000	270,000
1803 Postage	19,265	15,000	30,000	30,000

BUDGET UNIT: 058 Public Defender
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1809 Minor Office Equipment to be Controlled	(7,680)	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	580,312	576,881	350,000	350,000
1900 Professional and Specialized Services	2,120,039	2,356,655	3,232,975	2,955,000
1907 Collection Agency Fees	6,246	9,246	0	0
1908 Temporary Help	0	23,099	0	0
1920 Non-Claimable Administrative Expense	0	87,534	45,456	45,456
1940 Enterprise IT Services	277,764	334,510	490,000	490,000
1941 IT Professional Services Contracts	95,168	114,236	200,000	200,000
2100 Rents and Leases - Equipment	38,974	65,113	0	0
2140 Software Leases & Licenses	55,200	232,533	290,000	290,000
2141 IT Hardware Leases	569	21,591	115,000	115,000
2200 Rents and Leases - Buildings and Improvements	1,691,499	1,667,507	1,800,000	1,800,000
2400 Special Departmental Expense	46,315	41,070	100,000	100,000
2600 Transportation and Travel - General	99,202	113,508	450,000	460,000
2601 Private Auto Mileage	147,067	183,978	0	0
2602 Garage Expense	7,683	7,942	0	0
2700 Transportation and Travel - Meetings/Conferences	17,700	27,577	25,000	35,000
2740 IT Training & Travel	4,275	827	13,000	13,000
Total Services & Supplies	6,912,917	7,559,659	9,579,963	9,321,988
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	299,050	233,188	255,000	255,000
Total Equipment	299,050	233,188	255,000	255,000
Total Capital Assets	299,050	233,188	255,000	255,000
Intrafund Transfers				
5100 Intrafund Transfers	(103,538)	(104,711)	(103,538)	(103,538)
Total Intrafund Transfers	(103,538)	(104,711)	(103,538)	(103,538)
TOTAL EXPENDITURES/APPROPRIATIONS	62,477,793	65,314,937	68,464,735	69,988,005

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 058 Public Defender
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
NET COST	58,863,155	62,235,044	65,190,012	66,429,510

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 073 Alternate Defense
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services				
7360 Legal Services	184,510	156,689	135,624	135,624
7590 Other Charges for Services	1,625	1,748	1,400	1,400
Total Charges For Services	186,136	158,437	137,024	137,024
Miscellaneous Revenues				
7670 Miscellaneous Revenue	11,105	10,216	12,000	12,000
Total Miscellaneous Revenues	11,105	10,216	12,000	12,000
TOTAL REVENUE	197,241	168,653	149,024	149,024
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	6,862,131	5,134,304	6,917,254	6,474,474
Total Services & Supplies	6,862,131	5,134,304	6,917,254	6,474,474
TOTAL EXPENDITURES/APPROPRIATIONS	6,862,131	5,134,304	6,917,254	6,474,474
NET COST	6,664,890	4,965,651	6,768,230	6,325,450

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 081 Trial Courts
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6510 Vehicle Code Fines	1,203,758	942,345	952,534	952,534
6520 Other Court Fines	4,189,727	3,472,036	3,331,292	3,331,292
6530 Forfeitures and Penalties	4,686,763	3,883,303	3,916,615	3,916,615
Total Fines, Forfeitures & Penalties	10,080,247	8,297,684	8,200,441	8,200,441
Revenue from Use of Money and Property				
6610 Interest	60,090	15,604	8,821	8,821
Total Revenue from Use of Money and Property	60,090	15,604	8,821	8,821
Intergovernmental Revenues				
6970 State - Other	1,611,026	1,845,951	1,770,076	1,770,076
7130 Other Governmental Agencies	980,208	485,151	550,000	550,000
Total Intergovernmental Revenues	2,591,234	2,331,102	2,320,076	2,320,076
Charges For Services				
7430 Court Fees and Costs	20,935,649	12,494,144	13,016,528	13,016,528
7470 Recording Fees	2,632,344	3,280,886	3,766,843	3,766,843
Total Charges For Services	23,567,993	15,775,030	16,783,371	16,783,371
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	1,851	0	0
7690 Returned Check Charges	25	50	0	0
Total Miscellaneous Revenues	25	1,901	0	0
TOTAL REVENUE	36,299,589	26,421,320	27,312,709	27,312,709
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	(84)	0	0	0
0740 Enterprise Telephone Service Charges	4,766	1,285	1,000	1,000
1100 Insurance	265,141	221,956	215,309	215,309

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 081 Trial Courts
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1900 Professional and Specialized Services	2,665,875	2,749,201	2,813,451	2,813,451
1912 Investment Administrative Fees	(12)	0	0	0
Total Services & Supplies	2,935,686	2,972,442	3,029,760	3,029,760
Other Charges				
3100 Contributions to Non-County Government Agencies	64,223,876	59,884,101	60,282,272	60,282,272
Total Other Charges	64,223,876	59,884,101	60,282,272	60,282,272
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	2,000,000	0	0	0
4802 Transfers Out - to Funds 2AA-299	1,717,808	1,848,395	2,103,079	2,103,079
Total Other Financing Uses	3,717,808	1,848,395	2,103,079	2,103,079
TOTAL EXPENDITURES/APPROPRIATIONS	70,877,370	64,704,938	65,415,111	65,415,111
NET COST	34,577,781	38,283,618	38,102,402	38,102,402

BUDGET UNIT: 105 Courthouse Temporary
 Construction
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6520 Other Court Fines	(376,511)	2,700,094	2,630,000	2,630,000
Total Fines, Forfeitures & Penalties	(376,511)	2,700,094	2,630,000	2,630,000
Revenue from Use of Money and Property				
6610 Interest	26,790	8,915	8,200	8,200
Total Revenue from Use of Money and Property	26,790	8,915	8,200	8,200
Miscellaneous Revenues				
7670 Miscellaneous Revenue	24,955	22,935	3,620,048	3,620,048
Total Miscellaneous Revenues	24,955	22,935	3,620,048	3,620,048
TOTAL REVENUE	(324,767)	2,731,944	6,258,248	6,258,248
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	22,063	0	0	0
1912 Investment Administrative Fees	2,661	1,876	2,000	2,000
Total Services & Supplies	24,724	1,876	2,000	2,000
Other Charges				
3200 Bond Redemption	3,093,140	2,970,400	3,080,880	3,080,880
3300 Interest on Bonds	1,415,789	945,717	838,543	838,543
3350 Interest on Other Long-Term Debt	0	8,142	0	0
Total Other Charges	4,508,929	3,924,259	3,919,423	3,919,423
TOTAL EXPENDITURES/APPROPRIATIONS	4,533,653	3,926,135	3,921,423	3,921,423
NET COST	4,858,420	1,194,192	(2,336,825)	(2,336,825)

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 116 Narcotic Forfeiture and
Seizure
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	231,364	215,083	200,000	200,000
Total Fines, Forfeitures & Penalties	231,364	215,083	200,000	200,000
Revenue from Use of Money and Property				
6610 Interest	10,963	6,433	3,707	3,707
Total Revenue from Use of Money and Property	10,963	6,433	3,707	3,707
Miscellaneous Revenues				
7670 Miscellaneous Revenue	24,007	22,064	0	0
Total Miscellaneous Revenues	24,007	22,064	0	0
TOTAL REVENUE	266,334	243,580	203,707	203,707
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	209,760	208,957	209,754	209,754
0103 Overtime	0	150	1,493	1,493
0104 Annual Leave Payoffs	0	0	4,034	4,034
0111 Other Pay	9,373	9,338	9,374	9,374
0200 Retirement	86,553	87,788	97,042	97,042
0206 Retiree Medical	3,430	7,020	5,042	5,042
0207 Health Reimbursement Account	3,124	3,112	3,128	3,128
0208 Pension Prepayment Discount	(4,721)	(4,850)	(5,656)	(5,656)
0301 Unemployment Insurance	591	590	0	0
0306 Health Insurance	24,250	25,560	27,060	27,060
0310 Accidental Death and Dismemberment Insurance	23	22	24	24
0319 Other Insurance	1,879	1,872	1,872	1,872
0352 Workers Compensation - General	2,032	2,184	2,229	2,229
0401 Medicare	2,411	2,390	3,040	3,040
Total Salaries & Benefits	338,706	344,132	358,436	358,436

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 116 Narcotic Forfeiture and
Seizure
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies				
0702 Telephone/Telegraph - Other	116	0	0	0
0740 Enterprise Telephone Service Charges	1,122	1,156	1,200	1,200
0742 Cell Phones, Pagers, Blackberry Devices	285	429	500	500
1100 Insurance	824	1,204	1,296	1,296
1340 Software Maintenance & Support	441	0	0	0
1600 Memberships	140	0	140	140
1800 Office Expense	4,320	3,410	2,000	2,000
1801 Duplicating Services (CEO/Reprographics)	0	270	0	0
1900 Professional and Specialized Services	248	185	199	199
1911 CWCAP Charges	50,514	35,924	38,000	38,000
1912 Investment Administrative Fees	655	1,313	656	656
1920 Non-Claimable Administrative Expense	782	725	395	395
2000 Publications and Legal Notices	12,022	15,963	17,000	17,000
2200 Rents and Leases - Buildings and Improvements	124,711	219,723	239,885	239,885
2400 Special Departmental Expense	0	0	2,000	2,000
2600 Transportation and Travel - General	0	0	3,000	3,000
2601 Private Auto Mileage	1,553	2,450	0	0
Total Services & Supplies	197,732	282,752	306,271	306,271
Other Charges				
3310 Capital Accretion on Bonds	(392)	0	0	0
Total Other Charges	(392)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	536,046	626,884	664,707	664,707
NET COST	269,712	383,304	461,000	461,000

BUDGET UNIT: 122 Motor Vehicle Theft
Task Force
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	14,222	10,774	9,019	9,019
Total Revenue from Use of Money and Property	14,222	10,774	9,019	9,019
Intergovernmental Revenues				
6970 State - Other	2,538,219	2,579,267	2,580,000	2,580,000
Total Intergovernmental Revenues	2,538,219	2,579,267	2,580,000	2,580,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	19,255	4,438	5,245	5,245
Total Miscellaneous Revenues	19,255	4,438	5,245	5,245
TOTAL REVENUE	2,571,695	2,594,478	2,594,264	2,594,264
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	347,452	363,709	468,986	468,986
0103 Overtime	5,786	1,227	4,000	4,000
0104 Annual Leave Payoffs	0	1,181	6,800	6,800
0111 Other Pay	10,511	13,776	10,593	10,593
0200 Retirement	133,747	137,872	191,072	191,072
0206 Retiree Medical	7,121	12,961	13,340	13,340
0207 Health Reimbursement Account	3,124	3,112	3,128	3,128
0208 Pension Prepayment Discount	(8,979)	(8,846)	(10,223)	(10,223)
0301 Unemployment Insurance	990	1,021	0	0
0305 Salary Continuance Insurance	624	710	1,324	1,324
0306 Health Insurance	42,330	45,018	64,692	64,692
0308 Dental Insurance	942	1,141	2,304	2,304
0309 Life Insurance	56	70	192	192
0310 Accidental Death and Dismemberment Insurance	45	43	72	72

BUDGET UNIT: 122 Motor Vehicle Theft
 Task Force
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0319 Other Insurance	1,829	2,064	1,872	1,872
0352 Workers Compensation - General	2,520	2,762	2,984	2,984
0401 Medicare	5,221	5,304	6,796	6,796
0403 Optional Benefit Program	2,000	2,000	4,000	4,000
Total Salaries & Benefits	555,320	585,124	771,932	771,932
Services & Supplies				
0600 Clothing and Personal Supplies	0	1,082	500	500
0702 Telephone/Telegraph - Other	8,712	5,225	0	0
0740 Enterprise Telephone Service Charges	20,859	23,682	25,000	25,000
0741 Telephone Service Charges from Vendors	22	0	0	0
0742 Cell Phones, Pagers, Blackberry Devices	8,486	15,883	18,000	18,000
1100 Insurance	1,092	1,602	2,163	2,163
1300 Maintenance Equipment - Non-IT Maintenance	22,510	30,983	30,000	30,000
1400 Maintenance - Buildings and Improvements	13	113	0	0
1402 Minor Alterations and Improvements	6,662	0	0	0
1500 Medical, Dental and Laboratory Supplies	0	1,056	0	0
1600 Memberships	170	140	170	170
1800 Office Expense	2,711	4,192	20,000	20,000
1801 Duplicating Services (CEO/Reprographics)	184	1,118	0	0
1803 Postage	685	219	0	0
1806 Printing Costs - Outside Vendors	294	0	0	0
1900 Professional and Specialized Services	1,609,065	2,188,124	1,907,737	1,907,737
1911 CWCAP Charges	33,082	27,786	30,000	30,000
1912 Investment Administrative Fees	820	2,243	1,640	1,640
1920 Non-Claimable Administrative Expense	1,479	1,315	677	677
2100 Rents and Leases - Equipment	2,066	3,346	5,000	5,000

BUDGET UNIT: 122 Motor Vehicle Theft
 Task Force
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2200 Rents and Leases - Buildings and Improvements	107,415	120,375	122,000	122,000
2300 Small Tools and Instruments	228	0	0	0
2400 Special Departmental Expense - Note	3,944	4,587	12,000	12,000
2409 Minor Special Dept. Equipment to be Controlled	2,269	0	0	0
2600 Transportation and Travel - General	78,174	107,120	115,000	115,000
2601 Private Auto Mileage	1,396	2,463	0	0
2700 Transportation and Travel - Meetings/Conferences	0	0	500	500
Total Services & Supplies	1,912,337	2,542,656	2,290,387	2,290,387
Other Charges				
3310 Capital Accretion on Bonds	(745)	0	0	0
Total Other Charges	(745)	0	0	0
Capital Assets				
Equipment				
4000 Equipment	0	0	33,000	33,000
Total Equipment	0	0	33,000	33,000
Total Capital Assets	0	0	33,000	33,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	105,629	55,037	68,945	68,945
Total Other Financing Uses	105,629	55,037	68,945	68,945
TOTAL EXPENDITURES/APPROPRIATIONS	2,572,542	3,182,817	3,164,264	3,164,264
NET COST	847	588,339	570,000	570,000
Note - Object 2400 includes \$20,000 for the District Attorney Special Fund.				

BUDGET UNIT: 12C Child Support Program
Development
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	94,548	69,930	60,000	60,000
Total Revenue from Use of Money and Property	94,548	69,930	60,000	60,000
Intergovernmental Revenues				
6970 State - Other	178,317	103	3,000	3,000
7110 Federal - Other	891,325	261,915	0	0
Total Intergovernmental Revenues	1,069,642	262,018	3,000	3,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,546	17	0	0
Total Miscellaneous Revenues	1,546	17	0	0
Other Financing Sources				
7810 Transfers In - from Fund 100	0	1,363,508	0	0
Total Other Financing Sources	0	1,363,508	0	0
TOTAL REVENUE	1,165,736	1,695,473	63,000	63,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	220	107	103	103
1911 CWCAP Charges	625	357	500	500
1912 Investment Administrative Fees	7,666	14,474	14,000	14,000
Total Services & Supplies	8,511	14,938	14,603	14,603
Other Financing Uses				
4800 Transfers Out - to Fund 100	352,000	108,656	3,797,852	3,797,852
Total Other Financing Uses	352,000	108,656	3,797,852	3,797,852
Special Items				
5000 Special Items	0	0	1,363,508	1,363,508
Total Special Items	0	0	1,363,508	1,363,508
TOTAL EXPENDITURES/APPROPRIATIONS	360,511	123,594	5,175,963	5,175,963

COUNTY OF ORANGE
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 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
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BUDGET UNIT: 12C Child Support Program
 Development
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
NET COST	(805,225)	(1,571,879)	5,112,963	5,112,963

COUNTY OF ORANGE
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BUDGET UNIT: 12G Real Estate Prosecution
 Fund
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	3,125	3,090	4,500	4,500
Total Revenue from Use of Money and Property	3,125	3,090	4,500	4,500
Charges For Services				
7470 Recording Fees	1,451,106	1,939,456	1,850,000	1,850,000
Total Charges For Services	1,451,106	1,939,456	1,850,000	1,850,000
TOTAL REVENUE	1,454,231	1,942,547	1,854,500	1,854,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
0740 Enterprise Telephone Service Charges	369	378	500	500
1900 Professional and Specialized Services	15	13	2,000	2,000
1911 CWCAP Charges	0	0	1,180	1,180
1912 Investment Administrative Fees	234	707	820	820
2400 Special Departmental Expense	0	69	2,000	2,000
2600 Transportation and Travel - General	0	0	4,000	4,000
Total Services & Supplies	618	1,167	10,500	10,500
Other Charges				
3100 Contributions to Non-County Government Agencies	125,000	143,000	168,000	168,000
Total Other Charges	125,000	143,000	168,000	168,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	1,328,983	1,647,629	1,100,000	1,100,000
Total Other Financing Uses	1,328,983	1,647,629	1,100,000	1,100,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,454,601	1,791,796	1,278,500	1,278,500
NET COST	370	(150,751)	(576,000)	(576,000)

COUNTY OF ORANGE
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BUDGET UNIT: 12H Proposition 64 -
Consumer Protection
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	1,564,385	2,634,818	1,100,000	1,100,000
Total Fines, Forfeitures & Penalties	1,564,385	2,634,818	1,100,000	1,100,000
Revenue from Use of Money and Property				
6610 Interest	58,636	39,319	40,580	40,580
Total Revenue from Use of Money and Property	58,636	39,319	40,580	40,580
TOTAL REVENUE	1,623,021	2,674,137	1,140,580	1,140,580
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
0740 Enterprise Telephone Service Charges	369	378	500	500
1300 Maintenance Equipment - Non-IT Maintenance	0	0	2,000	2,000
1800 Office Expense	0	3,375	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	0	567	0	0
1900 Professional and Specialized Services	3,876	2,263	5,000	5,000
1911 CWCAP Charges	0	0	15,000	15,000
1912 Investment Administrative Fees	6,122	8,178	7,315	7,315
2200 Rents and Leases - Buildings and Improvements	31,059	139,967	169,190	169,190
2400 Special Departmental Expense	541	0	0	0
2600 Transportation and Travel - General	0	1,121	5,000	5,000
2700 Transportation and Travel - Meetings/Conferences	0	186	1,000	1,000
Total Services & Supplies	41,966	156,035	205,005	205,005
Other Financing Uses				
4800 Transfers Out - to Fund 100	2,500,362	2,504,946	2,825,575	2,825,575
Total Other Financing Uses	2,500,362	2,504,946	2,825,575	2,825,575
TOTAL EXPENDITURES/APPROPRIATIONS	2,542,328	2,660,981	3,030,580	3,030,580
NET COST	919,307	(13,156)	1,890,000	1,890,000

BUDGET UNIT: 12J Proposition 69 -
DNA Identification Fund
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	16,587	14,911	5,000	5,000
Total Revenue from Use of Money and Property	16,587	14,911	5,000	5,000
Charges For Services				
7430 Court Fees and Costs	1,142,028	1,010,897	995,000	995,000
Total Charges For Services	1,142,028	1,010,897	995,000	995,000
TOTAL REVENUE	1,158,615	1,025,808	1,000,000	1,000,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	1,549	3,108	3,600	3,600
Total Services & Supplies	1,549	3,108	3,600	3,600
Other Charges				
3100 Contributions to Non-County Government Agencies	90,837	190,227	400,000	400,000
Total Other Charges	90,837	190,227	400,000	400,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	669,766	1,329,446	0	198,733
Total Other Financing Uses	669,766	1,329,446	0	198,733
Special Items				
5000 Special Items	0	0	317,809	317,809
Total Special Items	0	0	317,809	317,809
TOTAL EXPENDITURES/APPROPRIATIONS	762,152	1,522,782	721,409	920,142
NET COST	(396,463)	496,974	(278,591)	(79,858)

BUDGET UNIT: 14H DA's Supplemental Law
 Enforcement Services
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	4,283	2,883	3,150	3,150
Total Revenue from Use of Money and Property	4,283	2,883	3,150	3,150
Intergovernmental Revenues				
6710 State - Citizen Options - Public Safety	920,784	728,203	894,656	894,656
Total Intergovernmental Revenues	920,784	728,203	894,656	894,656
TOTAL REVENUE	925,067	731,086	897,806	897,806
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	574	574
1912 Investment Administrative Fees	447	623	0	0
Total Services & Supplies	447	623	574	574
Other Financing Uses				
4800 Transfers Out - to Fund 100	838,846	977,371	917,882	917,882
Total Other Financing Uses	838,846	977,371	917,882	917,882
TOTAL EXPENDITURES/APPROPRIATIONS	839,293	977,994	918,456	918,456
NET COST	(85,774)	246,908	20,650	20,650

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BUDGET UNIT: 14U Court Facilities Fund
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues				
7130 Other Governmental Agencies	(5,411)	0	0	0
Total Intergovernmental Revenues	(5,411)	0	0	0
TOTAL REVENUE	(5,411)	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	1,300	0	1,315,295	1,315,295
Total Services & Supplies	1,300	0	1,315,295	1,315,295
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
P908 * Obsolete 7/2/13 * CJC-Repl Det Ctr Control Pan	138,200	0	0	0
Total Buildings & Improvements	138,200	0	0	0
Total Capital Assets	138,200	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	139,500	0	1,315,295	1,315,295
NET COST	144,912	0	1,315,295	1,315,295

COUNTY OF ORANGE
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 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 15N Delta Special Revenue
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,072	702	1,100	1,100
Total Revenue from Use of Money and Property	1,072	702	1,100	1,100
Intergovernmental Revenues				
7130 Other Governmental Agencies	55,696	0	0	0
Total Intergovernmental Revenues	55,696	0	0	0
TOTAL REVENUE	56,768	702	1,100	1,100
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	996	906	980	980
1912 Investment Administrative Fees	(74)	144	230	230
2200 Rents and Leases - Buildings and Improvements	4,675	5,497	6,500	6,500
Total Services & Supplies	5,598	6,548	7,710	7,710
Special Items				
5000 Special Items	0	0	20,000	20,000
Total Special Items	0	0	20,000	20,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,598	6,548	27,710	27,710
NET COST	(51,171)	5,845	26,610	26,610

BUDGET UNIT: 047 Sheriff Court Operations
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues				
6830 State - Realignment Revenue	49,923,841	38,578,921	43,507,271	43,507,271
6970 State - Other	2,044	0	0	0
7110 Federal - Other	135,605	0	0	0
Total Intergovernmental Revenues	50,061,491	38,578,921	43,507,271	43,507,271
Charges For Services				
7420 Civil Process Services	1,406,909	1,215,588	1,800,000	1,800,000
7590 Other Charges for Services	(348,599)	1,253,715	1,395,740	1,395,740
Total Charges For Services	1,058,309	2,469,303	3,195,740	3,195,740
Miscellaneous Revenues				
7670 Miscellaneous Revenue	4,403,136	231,057	1,336,067	1,336,067
Total Miscellaneous Revenues	4,403,136	231,057	1,336,067	1,336,067
TOTAL REVENUE	55,522,936	41,279,282	48,039,078	48,039,078
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	25,483,997	24,488,781	26,918,007	26,797,397
0102 Extra Help	896,237	1,043,215	485,000	485,000
0103 Overtime	2,490,907	2,359,840	1,565,042	1,565,042
0104 Annual Leave Payoffs	458,618	449,458	254,106	254,106
0106 Sick Leave Payoffs	6,929	5,313	0	0
0111 Other Pay	1,359,313	1,276,251	1,734,771	1,734,771
0200 Retirement	12,127,394	11,525,398	13,627,967	13,555,761
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	2,795	2,795
0206 Retiree Medical	351,745	819,325	613,064	611,135
0207 Health Reimbursement Account	498,310	454,635	480,002	476,386
0208 Pension Prepayment Discount	(659,090)	(709,240)	(756,161)	(755,397)

BUDGET UNIT: 047 Sheriff Court Operations
 FUNCTION: Public Protection
 ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0301 Unemployment Insurance	82,995	80,256	0	0
0305 Salary Continuance Insurance	1,672	2,077	2,198	2,198
0306 Health Insurance	3,374,892	3,421,608	3,853,824	3,840,774
0308 Dental Insurance	3,759	5,065	5,760	5,760
0309 Life Insurance	584	864	1,140	1,140
0310 Accidental Death and Dismemberment Insurance	7,046	6,458	7,536	7,518
0319 Other Insurance	219,243	213,999	233,376	232,596
0352 Workers Compensation - General	1,179,342	1,239,152	1,280,834	1,280,834
0354 Workers Compensation - Excess Costs	79,946	82,934	110,980	110,980
0401 Medicare	376,632	369,381	417,659	415,911
0403 Optional Benefit Program	14,026	21,057	17,520	17,520
Total Salaries & Benefits	48,354,496	47,155,825	50,855,420	50,642,227
Services & Supplies				
0600 Clothing and Personal Supplies	52,404	47,922	67,500	67,500
0700 Communications	7,438	378	12,700	12,700
0701 Telephone/Telegraph - Interfund Transfer	(96)	0	0	0
0740 Enterprise Telephone Service Charges	98,609	97,872	102,370	102,370
0742 Cell Phones, Pagers, Blackberry Devices	14,481	29,926	22,500	22,500
1000 Household Expense	19,351	22,047	35,048	35,048
1100 Insurance	195,956	229,082	225,493	225,493
1300 Maintenance Equipment - Non-IT Maintenance	62,447	62,185	72,000	72,000
1340 Software Maintenance & Support	33,390	42,158	50,000	50,000
1400 Maintenance - Buildings and Improvements	1,770	1,380	30,750	30,750
1402 Minor Alterations and Improvements	5,562	12,744	5,000	5,000
1500 Medical, Dental and Laboratory Supplies	0	33	500	500
1600 Memberships	40	0	0	0

BUDGET UNIT: 047 Sheriff Court Operations
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1700 Miscellaneous Expense	0	12,419	0	0
1702 Cash Losses	0	640	0	0
1800 Office Expense	84,079	102,566	128,500	128,500
1801 Duplicating Services (CEO/Reprographics)	4,807	2,145	0	0
1803 Postage	55,000	45,000	10,000	10,000
1840 IT Hardware Purchases (Purchases under \$5,000)	53,028	61,496	0	0
1900 Professional and Specialized Services	107,706	57,677	127,172	127,172
1901 Data Processing Services	1,320	1,320	1,500	1,500
1920 Non-Claimable Administrative Expense	0	101,228	50,505	50,505
1940 Enterprise IT Services	93,331	95,978	100,000	100,000
1941 IT Professional Services Contracts	306	0	0	0
2100 Rents and Leases - Equipment	17,979	16,496	19,982	19,982
2140 Software Leases & Licenses	270,084	48,681	20,000	20,000
2300 Small Tools and Instruments	47	0	0	0
2400 Special Departmental Expense	59,600	73,731	84,136	84,136
2600 Transportation and Travel - General	29,090	19,377	31,500	31,500
2601 Private Auto Mileage	1,282	2,314	0	0
2602 Garage Expense	399,246	294,715	460,000	460,000
2603 Executive Car Allowance	0	35	0	0
2700 Transportation and Travel - Meetings/Conferences	840	555	0	0
2740 IT Training & Travel	45,000	0	0	0
Total Services & Supplies	1,714,096	1,482,103	1,657,156	1,657,156
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	18,432	32,997	32,997	32,997
Total Other Financing Uses	18,432	32,997	32,997	32,997

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BUDGET UNIT: 047 Sheriff Court Operations
 FUNCTION: Public Protection
 ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Intrafund Transfers				
5100 Intrafund Transfers	(2,435)	(1,525)	(200,000)	(200,000)
Total Intrafund Transfers	(2,435)	(1,525)	(200,000)	(200,000)
TOTAL EXPENDITURES/APPROPRIATIONS	50,084,589	48,669,400	52,345,573	52,132,380
NET COST	(5,438,347)	7,390,118	4,306,495	4,093,302

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BUDGET UNIT: 060 Sheriff-Coroner
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises				
6420 Business Licenses	40,217	40,975	45,600	45,600
6460 Other Licenses and Permits	15,900	22,020	19,600	19,600
Total Licenses, Permits & Franchises	56,117	62,995	65,200	65,200
Fines, Forfeitures & Penalties				
6510 Vehicle Code Fines	861,899	892,135	859,271	859,271
6520 Other Court Fines	1,671,848	1,470,889	1,670,992	1,670,992
Total Fines, Forfeitures & Penalties	2,533,747	2,363,025	2,530,263	2,530,263
Revenue from Use of Money and Property				
6610 Interest	289	0	0	0
6620 Rents and Concessions	74,459	71,117	77,234	77,234
Total Revenue from Use of Money and Property	74,748	71,117	77,234	77,234
Intergovernmental Revenues				
6700 State - Prop 172 Public Safety Sales Tax	206,398,245	220,519,767	227,338,435	229,503,563
6830 State - Realignment Revenue	14,892,510	33,918,355	32,608,876	32,608,876
6970 State - Other	1,299,422	223,371	328,600	328,600
7110 Federal - Other	6,794,556	11,543,788	4,708,406	4,708,406
Total Intergovernmental Revenues	229,384,734	266,205,281	264,984,317	267,149,445
Charges For Services				
7330 Communication Services	117,846	139,817	150,471	150,471
7460 Law Enforcement Services	126,203,713	132,680,438	142,348,006	142,348,006
7470 Recording Fees	43,916	46,600	45,281	45,281
7550 Institutional Care and Services	27,658,301	28,352,905	25,879,411	25,879,411
7560 Educational Services	1,389,916	1,402,729	1,330,068	1,330,068
7570 Library Services	170	76	200	200

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 060 Sheriff-Coroner
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE, Continued				
Charges For Services, Continued				
7590 Other Charges for Services	2,988,933	2,877,367	2,916,366	2,916,366
Total Charges For Services	158,402,796	165,499,933	172,669,803	172,669,803
Miscellaneous Revenues				
7661 Other Sales - Taxable	7,099	5,875	8,800	8,800
7662 Other Sales - Non-Taxable - Resale	97,833	73,076	17,900	17,900
7663 Other Sales - Non-Taxable - US Government	0	3,197	0	0
7664 Other Sales - Non-Taxable - Intra-County	1,030	423	1,289	1,289
7665 Tax-Paid Purchases - Resold	0	0	35,200	35,200
7670 Miscellaneous Revenue	1,074,411	997,073	1,072,532	1,072,532
7680 Six-Month Expired (Outlawed) Checks	10,003	(16,081)	7,480	7,480
7690 Returned Check Charges	910	635	510	510
Total Miscellaneous Revenues	1,191,285	1,064,198	1,143,711	1,143,711
Other Financing Sources				
7811 Transfers In - from Funds 101-199	16,579,388	9,505,195	10,853,808	13,853,808
7852 Capital Asset Sales - Non-Taxable - Resale	49,822	13,992	1,656	1,656
7853 Capital Asset Sales - Non-Taxable-US Government	33,892	0	0	0
Total Other Financing Sources	16,663,102	9,519,188	10,855,464	13,855,464
Special Items				
7960 Contributions	0	1,000	0	0
Total Special Items	0	1,000	0	0
TOTAL REVENUE	408,306,529	444,786,736	452,325,992	457,491,120

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 060 Sheriff-Coroner
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	214,657,588	222,306,672	232,822,041	237,968,687
0102 Extra Help	1,284,992	1,526,906	1,000,649	1,000,649
0103 Overtime	43,513,021	46,753,188	31,924,774	32,629,224
0104 Annual Leave Payoffs	2,270,689	3,255,322	2,115,814	2,115,814
0105 Vacation Payoffs	28,175	25,538	0	0
0106 Sick Leave Payoffs	80	(59)	0	0
0110 Performance Incentive Pay	542	3,564	0	0
0111 Other Pay	14,911,572	15,147,615	14,397,351	15,258,861
0200 Retirement	100,619,508	105,194,433	114,856,344	117,796,798
0204 County Paid Executive Deferred Compensation Plan	65,186	80,043	80,678	80,678
0205 1.62% Retirement ER Contribution 401(A) Plan	636	1,155	27,343	27,343
0206 Retiree Medical	3,313,913	7,809,023	5,365,555	5,455,739
0207 Health Reimbursement Account	3,859,311	4,099,262	4,150,609	4,290,119
0208 Pension Prepayment Discount	(4,847,259)	(5,386,468)	(6,044,394)	(6,044,394)
0301 Unemployment Insurance	747,615	784,883	0	0
0305 Salary Continuance Insurance	67,282	80,179	85,862	85,862
0306 Health Insurance	28,233,527	31,269,037	32,826,552	33,419,544
0308 Dental Insurance	113,946	147,463	156,672	156,672
0309 Life Insurance	18,733	25,295	33,264	33,264
0310 Accidental Death and Dismemberment Insurance	40,828	41,799	47,820	49,212
0319 Other Insurance	1,773,428	1,864,355	1,970,688	2,007,504
0352 Workers Compensation - General	10,689,545	11,758,296	13,342,316	13,342,316
0354 Workers Compensation - Excess Costs	1,080,235	997,115	1,420,266	1,420,266
0401 Medicare	3,464,780	3,692,138	3,912,815	3,987,396

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 060 Sheriff-Coroner
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0402 Executive Car Allowance	25,739	53,111	55,080	55,080
0403 Optional Benefit Program	471,670	495,041	493,512	493,512
Total Salaries & Benefits	426,405,283	452,024,902	455,041,611	465,630,146
Services & Supplies				
0500 Agricultural	8,926	24,055	40,706	40,706
0600 Clothing and Personal Supplies	1,493,909	2,040,850	2,042,718	2,042,718
0700 Communications	249,226	84,652	341,804	341,804
0701 Telephone/Telegraph - Interfund Transfer	(31,250)	50	0	0
0740 Enterprise Telephone Service Charges	1,096,976	1,036,776	1,059,805	1,059,805
0741 Telephone Service Charges from Vendors	7,807	198,149	24,400	24,400
0742 Cell Phones, Pagers, Blackberry Devices	571,074	714,270	665,191	665,191
0900 Food	7,355,924	7,666,379	6,027,018	7,507,016
1000 Household Expense	2,535,091	2,818,769	2,607,136	2,607,136
1001 Household Expense - Trash	53,047	60,413	0	0
1100 Insurance	8,292,077	11,495,026	12,798,429	12,798,429
1200 Jury and Witness Expense	0	0	125	125
1300 Maintenance Equipment - Non-IT Maintenance	1,239,688	1,288,832	1,702,909	1,702,909
1301 Maintenance - Inventory Parts	0	452	0	0
1340 Software Maintenance & Support	1,933,028	913,164	1,169,608	1,169,608
1341 Hardware Maintenance & Support	500,001	551,347	450,000	450,000
1400 Maintenance - Buildings and Improvements	2,616,855	2,430,661	2,774,510	2,774,510
1402 Minor Alterations and Improvements	63,193	143,403	0	0
1500 Medical, Dental and Laboratory Supplies	914,481	1,008,280	865,836	865,836
1509 Minor Medical Equipment to be Controlled	2,730	541,186	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 060 Sheriff-Coroner
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1600 Memberships	53,042	56,636	79,194	79,194
1700 Miscellaneous Expense	13	0	47,397	47,397
1701 Cash Difference	212	601	0	0
1702 Cash Losses	173	340	0	0
1800 Office Expense	1,289,876	1,214,580	2,111,532	2,111,532
1801 Duplicating Services (CEO/Reprographics)	183,813	218,811	0	0
1802 Periodicals and Journals	1,188	542	0	0
1803 Postage	128,322	95,725	0	0
1806 Printing Costs - Outside Vendors	14,238	0	0	0
1809 Minor Office Equipment to be Controlled	120,694	133,915	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	144,385	575,501	167,548	167,548
1900 Professional and Specialized Services	8,210,834	6,396,482	10,443,459	10,954,726
1901 Data Processing Services	14,244	13,200	0	0
1920 Non-Claimable Administrative Expense	0	817,877	0	0
1940 Enterprise IT Services	371,155	349,332	380,539	380,539
1941 IT Professional Services Contracts	1,537,377	3,642,491	1,075,000	1,075,000
2000 Publications and Legal Notices	1,840	1,992	43,168	43,168
2100 Rents and Leases - Equipment	408,087	250,420	516,580	516,580
2140 Software Leases & Licenses	959,330	1,200,728	755,000	755,000
2141 IT Hardware Leases	0	0	100,000	100,000
2200 Rents and Leases - Buildings and Improvements	342,978	347,450	359,921	359,921
2300 Small Tools and Instruments	129,221	209,598	129,473	129,473
2309 Minor Small Tools/Instruments to be Controlled	3,555	11,406	0	0
2400 Special Departmental Expense - Note	2,219,675	3,273,855	2,776,724	2,776,724

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 060 Sheriff-Coroner
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2409 Minor Special Dept. Equipment to be Controlled	28,817	45,518	0	0
2600 Transportation and Travel - General	2,563,223	2,596,206	2,678,608	2,678,608
2601 Private Auto Mileage	20,270	21,287	4,000	4,000
2602 Garage Expense	9,390,108	9,906,671	9,531,700	9,531,700
2700 Transportation and Travel - Meetings/Conferences	46,657	56,734	41,110	41,110
2740 IT Training & Travel	0	435	0	0
2800 Utilities	35	0	250	250
2802 Utilities - Purchased Gas	157	104	0	0
Total Services & Supplies	57,086,302	64,455,150	63,811,398	65,802,663
Other Charges				
3100 Contributions to Non-County Government Agencies	1,031,826	3,046,337	1,230,994	1,230,994
Total Other Charges	1,031,826	3,046,337	1,230,994	1,230,994
Capital Assets				
Equipment				
4000 Equipment	2,604,522	2,918,720	1,811,022	1,811,022
4040 IT Equipment (Purchases over \$5,000)	110,251	1,601,703	2,010,125	2,010,125
Total Equipment	2,714,773	4,520,423	3,821,147	3,821,147
Buildings & Improvements				
4200 Buildings and Improvements				
9484 Facilities Operations	0	401,664	0	0
P803 DNA Freezer	137,991	0	0	0
P812 Ways Cart Track Repair	0	0	200,000	200,000
Total Buildings & Improvements	137,991	401,664	200,000	200,000
Total Capital Assets	2,852,764	4,922,087	4,021,147	4,021,147

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 060 Sheriff-Coroner
 FUNCTION: Public Protection
 ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	3,254,128	3,095,271	564,374	564,374
4802 Transfers Out - to Funds 2AA-299	18,796	1,291,646	1,209,837	1,401,837
Total Other Financing Uses	3,272,924	4,386,917	1,774,211	1,966,211
Intrafund Transfers				
5100 Intrafund Transfers	(7,265,733)	(7,601,502)	(7,800,702)	(8,572,502)
Total Intrafund Transfers	(7,265,733)	(7,601,502)	(7,800,702)	(8,572,502)
TOTAL EXPENDITURES/APPROPRIATIONS	483,383,365	521,233,892	518,078,659	530,078,659
NET COST	75,076,836	76,447,155	65,752,667	72,587,539
Note - Object 2400 includes \$250,000 for the Sheriff-Coroner Special Fund.				

BUDGET UNIT: 103 OC Methamphetamine Lab
Investigation Team
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,292	1,115	12,000	12,000
Total Revenue from Use of Money and Property	1,292	1,115	12,000	12,000
Intergovernmental Revenues				
7110 Federal - Other	896,993	888,258	553,442	553,442
Total Intergovernmental Revenues	896,993	888,258	553,442	553,442
TOTAL REVENUE	898,285	889,373	565,442	565,442
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	398	266	9,677	9,677
1911 CWCAP Charges	3,678	2,775	1,923	1,923
1912 Investment Administrative Fees	62	233	400	400
Total Services & Supplies	4,137	3,274	12,000	12,000
Other Charges				
3100 Contributions to Non-County Government Agencies	387,283	214,552	208,723	208,723
Total Other Charges	387,283	214,552	208,723	208,723
Other Financing Uses				
4800 Transfers Out - to Fund 100	509,710	636,824	621,824	621,824
Total Other Financing Uses	509,710	636,824	621,824	621,824
TOTAL EXPENDITURES/APPROPRIATIONS	901,130	854,650	842,547	842,547
NET COST	2,845	(34,723)	277,105	277,105

BUDGET UNIT: 109 County Automated
Fingerprint Identification
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6520 Other Court Fines	(337,539)	450,364	432,000	432,000
Total Fines, Forfeitures & Penalties	(337,539)	450,364	432,000	432,000
Revenue from Use of Money and Property				
6610 Interest	3,047	460	0	0
Total Revenue from Use of Money and Property	3,047	460	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,537	2,331	0	0
Total Miscellaneous Revenues	2,537	2,331	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	663,058	650,000	880,000	880,000
Total Other Financing Sources	663,058	650,000	880,000	880,000
TOTAL REVENUE	331,103	1,103,156	1,312,000	1,312,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	592,864	622,921	743,922	743,922
0103 Overtime	22,775	21,675	30,000	30,000
0104 Annual Leave Payoffs	4,373	6,341	12,000	12,000
0111 Other Pay	8,274	7,319	10,281	10,281
0200 Retirement	140,565	148,831	192,264	192,264
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	674	674
0206 Retiree Medical	15,582	24,071	22,745	22,745
0208 Pension Prepayment Discount	(9,538)	(11,578)	(13,236)	(13,236)
0301 Unemployment Insurance	1,707	1,778	0	0
0305 Salary Continuance Insurance	290	350	352	352
0306 Health Insurance	80,112	91,024	108,564	108,564

BUDGET UNIT: 109 County Automated
Fingerprint Identification
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0308 Dental Insurance	942	1,141	1,152	1,152
0309 Life Insurance	146	184	228	228
0310 Accidental Death and Dismemberment Insurance	23	22	24	24
0319 Other Insurance	6,259	6,576	8,112	8,112
0352 Workers Compensation - General	2,250	3,114	3,020	3,020
0401 Medicare	9,311	9,615	11,410	11,410
0403 Optional Benefit Program	3,500	3,500	3,504	3,504
Total Salaries & Benefits	879,435	936,882	1,135,016	1,135,016
Services & Supplies				
0740 Enterprise Telephone Service Charges	4,140	6,883	8,000	8,000
0742 Cell Phones, Pagers, Blackberry Devices	120	178	0	0
1000 Household Expense	11	0	0	0
1100 Insurance	2,736	4,784	4,304	4,304
1300 Maintenance Equipment - Non-IT Maintenance	4,080	0	2,000	2,000
1400 Maintenance - Buildings and Improvements	26,630	96	0	0
1500 Medical, Dental and Laboratory Supplies	0	617	100	100
1600 Memberships	0	0	30	30
1800 Office Expense	4,544	13,839	10,000	10,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	963	0	0
1900 Professional and Specialized Services	2,914	10,233	5,000	5,000
1911 CWCAP Charges	18,594	16,388	21,852	21,852
1912 Investment Administrative Fees	307	84	600	600
1920 Non-Claimable Administrative Expense	1,611	1,712	891	891
2100 Rents and Leases - Equipment	738	661	2,000	2,000
2400 Special Departmental Expense	5,561	15,429	54,207	54,207
2600 Transportation and Travel - General	7,533	7,567	7,500	7,500

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 109 County Automated
 Fingerprint Identification
 FUNCTION: Public Protection
 ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2601 Private Auto Mileage	326	85	0	0
2700 Transportation and Travel - Meetings/Conferences	0	0	500	500
Total Services & Supplies	79,846	79,519	116,984	116,984
Other Charges				
3200 Bond Redemption	30,490	32,571	34,800	34,800
3300 Interest on Bonds	29,510	27,429	25,200	25,200
3310 Capital Accretion on Bonds	(792)	0	0	0
Total Other Charges	59,208	60,000	60,000	60,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,018,489	1,076,401	1,312,000	1,312,000
NET COST	687,386	(26,755)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 118 Sheriff - Regional Narcotics
Suppression Program
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	51,441	42,155	50,000	50,000
Total Revenue from Use of Money and Property	51,441	42,155	50,000	50,000
Intergovernmental Revenues				
6970 State - Other	14,848	54,791	50,000	50,000
7110 Federal - Other	9,733,697	5,787,879	5,937,718	5,937,718
Total Intergovernmental Revenues	9,748,546	5,842,670	5,987,718	5,987,718
Miscellaneous Revenues				
7670 Miscellaneous Revenue	74,525	68,523	0	0
Total Miscellaneous Revenues	74,525	68,523	0	0
TOTAL REVENUE	9,874,512	5,953,348	6,037,718	6,037,718
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
0600 Clothing and Personal Supplies	0	73,710	100,000	100,000
0700 Communications	7,635	300	40,000	40,000
0701 Telephone/Telegraph - Interfund Transfer	(811)	369	0	0
0740 Enterprise Telephone Service Charges	59,247	41,266	60,000	60,000
0741 Telephone Service Charges from Vendors	0	30	0	0
0742 Cell Phones, Pagers, Blackberry Devices	93,292	78,905	120,000	120,000
0900 Food	488	670	1,000	1,000
1000 Household Expense	9,124	1,241	24,200	24,200
1001 Household Expense - Trash	1,456	1,620	2,000	2,000
1100 Insurance	15,007	13,757	15,757	15,757
1300 Maintenance Equipment - Non-IT Maintenance	77,077	144,442	120,000	120,000
1340 Software Maintenance & Support	0	999	1,000	1,000
1400 Maintenance - Buildings and Improvements	3,832	2,499	60,000	60,000

BUDGET UNIT: 118 Sheriff - Regional Narcotics
Suppression Program
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1500 Medical, Dental and Laboratory Supplies	3,778	282	5,000	5,000
1800 Office Expense	78,086	59,447	213,500	213,500
1801 Duplicating Services (CEO/Reprographics)	227	0	0	0
1809 Minor Office Equipment to be Controlled	38,899	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	26,774	28,403	50,000	50,000
1900 Professional and Specialized Services	3,828,419	3,831,983	3,965,766	3,965,766
1911 CWCAP Charges	54,169	73,510	81,193	81,193
1912 Investment Administrative Fees	4,610	8,645	10,000	10,000
2100 Rents and Leases - Equipment	6,884	6,761	25,000	25,000
2140 Software Leases & Licenses	600	1,142	0	0
2200 Rents and Leases - Buildings and Improvements	11,400	22,800	25,000	25,000
2300 Small Tools and Instruments	1,985	2,108	3,000	3,000
2400 Special Departmental Expense - Note	222,393	220,059	3,445,309	3,445,309
2600 Transportation and Travel - General	665,268	689,560	950,000	950,000
2601 Private Auto Mileage	174	0	0	0
2602 Garage Expense	4,139	10,710	0	0
2700 Transportation and Travel - Meetings/Conferences	1,844	3,450	5,000	5,000
2801 Utilities - Purchased Electricity	23,387	21,517	35,000	35,000
2803 Utilities - Purchased Water	876	1,331	5,000	5,000
Total Services & Supplies	5,240,260	5,341,518	9,362,725	9,362,725
Other Charges				
3100 Contributions to Non-County Government Agencies	2,313,575	2,414,915	2,685,000	2,685,000
3700 Taxes and Assessments	1,298	1,424	1,430	1,430
Total Other Charges	2,314,873	2,416,339	2,686,430	2,686,430

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 118 Sheriff - Regional Narcotics
 Suppression Program
 FUNCTION: Public Protection
 ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets				
Equipment				
4000 Equipment	179,620	6,709	515,000	515,000
4040 IT Equipment (Purchases over \$5,000)	0	0	25,000	25,000
Total Equipment	179,620	6,709	540,000	540,000
Total Capital Assets	179,620	6,709	540,000	540,000
TOTAL EXPENDITURES/APPROPRIATIONS	7,734,752	7,764,567	12,589,155	12,589,155
NET COST	(2,139,760)	1,811,218	6,551,437	6,551,437
Note - Object 2400 includes \$300,000 for the Sheriff-Coroner Special Fund.				

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BUDGET UNIT: 132 Sheriff-SNP
(Sheriff Narc Pgm)
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	49,926	34,977	50,000	50,000
Total Revenue from Use of Money and Property	49,926	34,977	50,000	50,000
Intergovernmental Revenues				
6970 State - Other	380,259	403,320	120,000	120,000
7110 Federal - Other	3,291,381	3,631,319	2,865,000	2,865,000
Total Intergovernmental Revenues	3,671,640	4,034,639	2,985,000	2,985,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	49,617	45,601	0	0
7680 Six-Month Expired (Outlawed) Checks	348	0	0	0
Total Miscellaneous Revenues	49,965	45,601	0	0
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	2,642	0	0	0
Total Other Financing Sources	2,642	0	0	0
TOTAL REVENUE	3,774,173	4,115,216	3,035,000	3,035,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
0600 Clothing and Personal Supplies	171,215	41,259	25,000	25,000
0700 Communications	2,234	0	2,000	2,000
0740 Enterprise Telephone Service Charges	111	0	1,000	1,000
0742 Cell Phones, Pagers, Blackberry Devices	16,764	33,386	40,000	40,000
1300 Maintenance Equipment - Non-IT Maintenance	202	16,278	20,000	20,000
1340 Software Maintenance & Support	9,000	3,996	5,000	5,000
1341 Hardware Maintenance & Support	4,800	178	1,000	1,000
1400 Maintenance - Buildings and Improvements	154,328	198,842	50,000	50,000
1500 Medical, Dental and Laboratory Supplies	69,510	0	8,000	8,000

BUDGET UNIT: 132 Sheriff-SNP
 (Sheriff Narc Pgm)
 FUNCTION: Public Protection
 ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1800 Office Expense	627,568	298,517	100,000	100,000
1809 Minor Office Equipment to be Controlled	41,355	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	91,182	101,961	100,000	100,000
1900 Professional and Specialized Services	61,651	14,386	50,000	50,000
1911 CWCAP Charges	9,686	24,108	34,879	34,879
1912 Investment Administrative Fees	5,138	7,191	9,000	9,000
1941 IT Professional Services Contracts	0	440,573	30,000	30,000
2100 Rents and Leases - Equipment	0	0	5,000	5,000
2140 Software Leases & Licenses	948,248	494,744	10,000	10,000
2300 Small Tools and Instruments	6,040	1,442	6,000	6,000
2400 Special Departmental Expense	264,270	119,878	4,144,888	4,096,888
2409 Minor Special Dept. Equipment to be Controlled	8,499	0	0	0
2600 Transportation and Travel - General	166,317	126,352	170,000	170,000
2602 Garage Expense	12,356	6,495	0	0
2700 Transportation and Travel - Meetings/Conferences	4,643	1,304	5,000	5,000
Total Services & Supplies	2,675,115	1,930,888	4,816,767	4,768,767
Other Charges				
3100 Contributions to Non-County Government Agencies	0	115,253	39,811	39,811
3200 Bond Redemption	76,226	81,428	87,000	87,000
3300 Interest on Bonds	73,774	68,572	63,000	63,000
Total Other Charges	150,000	265,253	189,811	189,811
Capital Assets				
Equipment				
4000 Equipment	104,620	0	100,000	100,000
4040 IT Equipment (Purchases over \$5,000)	55,472	72,983	1,260,000	1,260,000
Total Equipment	160,092	72,983	1,360,000	1,360,000
Total Capital Assets	160,092	72,983	1,360,000	1,360,000

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BUDGET UNIT: 132 Sheriff-SNP
 (Sheriff Narc Pgm)
 FUNCTION: Public Protection
 ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4800 Transfers Out - to Fund 100	1,142,872	12,599	1,200,000	1,200,000
4802 Transfers Out - to Funds 2AA-299	0	0	0	48,000
Total Other Financing Uses	1,142,872	12,599	1,200,000	1,248,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,128,078	2,281,723	7,566,578	7,566,578
NET COST	353,905	(1,833,494)	4,531,578	4,531,578

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BUDGET UNIT: 13P State Criminal Alien
 Assistance Program (SCAAP)
 FUNCTION: Public Protection
 ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	18,289	8,257	6,000	6,000
Total Revenue from Use of Money and Property	18,289	8,257	6,000	6,000
Intergovernmental Revenues				
7110 Federal - Other	3,434,999	2,376,992	2,400,000	2,400,000
Total Intergovernmental Revenues	3,434,999	2,376,992	2,400,000	2,400,000
TOTAL REVENUE	3,453,288	2,385,249	2,406,000	2,406,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	3,029	2,000	3,000	3,000
1912 Investment Administrative Fees	(6,477)	1,850	2,000	2,000
2400 Special Departmental Expense	0	0	19,292	19,292
Total Services & Supplies	(3,448)	3,850	24,292	24,292
Other Financing Uses				
4800 Transfers Out - to Fund 100	3,434,999	2,376,992	2,400,000	2,400,000
Total Other Financing Uses	3,434,999	2,376,992	2,400,000	2,400,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,431,551	2,380,842	2,424,292	2,424,292
NET COST	(21,737)	(4,407)	18,292	18,292

BUDGET UNIT: 13R Sheriff-Coroner
Replacement & Maintenance Fund (SCRAM)
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	60,030	44,208	50,000	50,000
Total Revenue from Use of Money and Property	60,030	44,208	50,000	50,000
Charges For Services				
7330 Communication Services	113,824	133,118	140,000	140,000
7460 Law Enforcement Services	663,605	651,811	748,000	748,000
7490 Health Fees	1,743	0	0	0
Total Charges For Services	779,171	784,929	888,000	888,000
Other Financing Sources				
7810 Transfers In - from Fund 100	241,719	245,529	597,371	597,371
Total Other Financing Sources	241,719	245,529	597,371	597,371
TOTAL REVENUE	1,080,920	1,074,666	1,535,371	1,535,371
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1300 Maintenance Equipment - Non-IT Maintenance	476,243	159,564	511,406	511,406
1809 Minor Office Equipment to be Controlled	185,265	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	186,696	1,636	0	0
1900 Professional and Specialized Services	2,014	273	3,000	3,000
1912 Investment Administrative Fees	2,494	9,144	10,000	10,000
2400 Special Departmental Expense	0	0	1,183,739	1,183,739
Total Services & Supplies	852,713	170,617	1,708,145	1,708,145
Capital Assets				
Equipment				
4000 Equipment	49,888	0	11,694,848	11,694,848
Total Equipment	49,888	0	11,694,848	11,694,848

COUNTY OF ORANGE
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 DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 13R Sheriff-Coroner
 Replacement & Maintenance Fund (SCRAM)
 FUNCTION: Public Protection
 ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements				
4200 Buildings and Improvements				
P801 * Obsolete 7/2/13 * CCTV For Theo Lacy	19,704	0	0	0
P802 * Obsolete 7/2/13 * CCTV For Central Jail Complex	1,680	0	0	0
Total Buildings & Improvements	21,384	0	0	0
Total Capital Assets	71,272	0	11,694,848	11,694,848
TOTAL EXPENDITURES/APPROPRIATIONS	923,985	170,617	13,402,993	13,402,993
NET COST	(156,935)	(904,049)	11,867,622	11,867,622

BUDGET UNIT: 141 Sheriff's Substations Fee
Prog
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	18,063	13,044	30,000	30,000
Total Revenue from Use of Money and Property	18,063	13,044	30,000	30,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	9,364	8,606	2,416,907	2,416,907
Total Miscellaneous Revenues	9,364	8,606	2,416,907	2,416,907
TOTAL REVENUE	27,427	21,650	2,446,907	2,446,907
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	45	45
1911 CWCAP Charges	220	144	202	202
1912 Investment Administrative Fees	1,402	2,691	4,000	4,000
2400 Special Departmental Expense	0	0	899,353	899,353
Total Services & Supplies	1,622	2,835	903,600	903,600
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
P755 Foothill Sec Substation	0	0	2,416,907	2,416,907
Total Buildings & Improvements	0	0	2,416,907	2,416,907
Total Capital Assets	0	0	2,416,907	2,416,907
TOTAL EXPENDITURES/APPROPRIATIONS	1,622	2,835	3,320,507	3,320,507
NET COST	(25,805)	(18,815)	873,600	873,600

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BUDGET UNIT: 14D Cal-ID Operational Costs
 FUNCTION: Public Protection
 ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	7,494	1,480	0	0
Total Revenue from Use of Money and Property	7,494	1,480	0	0
TOTAL REVENUE	7,494	1,480	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	195	190	190
1911 CWCAP Charges	198	132	138	138
1912 Investment Administrative Fees	579	274	0	0
Total Services & Supplies	778	601	328	328
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	663,058	650,000	33,166	33,166
Total Other Financing Uses	663,058	650,000	33,166	33,166
TOTAL EXPENDITURES/APPROPRIATIONS	663,836	650,601	33,494	33,494
NET COST	656,342	649,121	33,494	33,494

BUDGET UNIT: 14E Cal-ID System Costs
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	134,395	103,896	150,000	150,000
Total Revenue from Use of Money and Property	134,395	103,896	150,000	150,000
Intergovernmental Revenues				
6970 State - Other	2,537,048	2,578,981	2,600,000	2,600,000
Total Intergovernmental Revenues	2,537,048	2,578,981	2,600,000	2,600,000
TOTAL REVENUE	2,671,443	2,682,877	2,750,000	2,750,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1300 Maintenance Equipment - Non-IT Maintenance	521,954	500,905	752,000	752,000
1340 Software Maintenance & Support	93,963	65,300	0	0
1800 Office Expense	10,222	0	0	0
1809 Minor Office Equipment to be Controlled	2,161	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	0	2,719	0	0
1900 Professional and Specialized Services	272,325	147,102	445,185	445,185
1911 CWCAP Charges	3,490	2,852	5,566	5,566
1912 Investment Administrative Fees	12,164	21,521	20,000	20,000
2100 Rents and Leases - Equipment	58,264	0	7,000	7,000
2140 Software Leases & Licenses	0	1,130	0	0
2400 Special Departmental Expense	0	24,350	14,587,064	14,587,064
Total Services & Supplies	974,544	765,879	15,816,815	15,816,815
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	153,220	153,220
Total Other Charges	0	0	153,220	153,220
Capital Assets				
Equipment				
4000 Equipment	34,963	1,295,600	9,082,400	9,082,400
Total Equipment	34,963	1,295,600	9,082,400	9,082,400

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BUDGET UNIT: 14E Cal-ID System Costs
 FUNCTION: Public Protection
 ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Total Capital Assets	34,963	1,295,600	9,082,400	9,082,400
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	0	0	846,834	846,834
Total Other Financing Uses	0	0	846,834	846,834
TOTAL EXPENDITURES/APPROPRIATIONS	1,009,506	2,061,479	25,899,269	25,899,269
NET COST	(1,661,937)	(621,397)	23,149,269	23,149,269

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 GOVERNMENTAL FUNDS
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BUDGET UNIT: 14G Sheriff's Supplemental
 Law Enforcement Service
 FUNCTION: Public Protection
 ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	5,412	3,458	3,000	3,000
Total Revenue from Use of Money and Property	5,412	3,458	3,000	3,000
Intergovernmental Revenues				
6710 State - Citizen Options - Public Safety	1,120,698	877,888	1,120,000	1,120,000
Total Intergovernmental Revenues	1,120,698	877,888	1,120,000	1,120,000
TOTAL REVENUE	1,126,110	881,345	1,123,000	1,123,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	200,859	150,117	201,734	201,734
1912 Investment Administrative Fees	344	748	1,000	1,000
2400 Special Departmental Expense	0	0	35,852	35,852
Total Services & Supplies	201,203	150,865	238,586	238,586
Other Financing Uses				
4800 Transfers Out - to Fund 100	900,000	0	900,000	900,000
Total Other Financing Uses	900,000	0	900,000	900,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,101,203	150,865	1,138,586	1,138,586
NET COST	(24,907)	(730,480)	15,586	15,586

COUNTY OF ORANGE
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 GOVERNMENTAL FUNDS
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BUDGET UNIT: 14J Excess Public Safety
 Sales Tax
 FUNCTION: Public Protection
 ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	32,801	40,206	33,000	33,000
Total Revenue from Use of Money and Property	32,801	40,206	33,000	33,000
Other Financing Sources				
7810 Transfers In - from Fund 100	3,700,938	3,976,719	0	0
Total Other Financing Sources	3,700,938	3,976,719	0	0
TOTAL REVENUE	3,733,739	4,016,925	33,000	33,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	10	127	0	0
1912 Investment Administrative Fees	5,255	8,348	9,000	9,000
Total Services & Supplies	5,265	8,475	9,000	9,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	7,591,587	8,810,898
Total Other Financing Uses	0	0	7,591,587	8,810,898
TOTAL EXPENDITURES/APPROPRIATIONS	5,265	8,475	7,600,587	8,819,898
NET COST	(3,728,473)	(4,008,450)	7,567,587	8,786,898

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BUDGET UNIT: 057 Probation
FUNCTION: Public Protection
ACTIVITY: Detention and Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	4,208,802	4,177,555	4,516,024	4,516,024
Total Fines, Forfeitures & Penalties	4,208,802	4,177,555	4,516,024	4,516,024
Revenue from Use of Money and Property				
6610 Interest	2,028	898	0	0
Total Revenue from Use of Money and Property	2,028	898	0	0
Intergovernmental Revenues				
6830 State - Realignment Revenue	29,382,807	42,545,184	52,507,196	52,729,196
6950 State - Disaster Relief	1,937	706	0	0
6970 State - Other	17,161,484	7,975,652	1,883,531	1,883,531
7110 Federal - Other	6,528,474	4,489,646	4,233,996	4,233,996
Total Intergovernmental Revenues	53,074,702	55,011,189	58,624,723	58,846,723
Charges For Services				
7420 Civil Process Services	768	0	0	0
7550 Institutional Care and Services	1,403,584	1,356,544	1,084,079	1,084,079
7590 Other Charges for Services	2,363,682	2,105,136	2,088,463	2,088,463
Total Charges For Services	3,768,034	3,461,681	3,172,542	3,172,542
Miscellaneous Revenues				
7661 Other Sales - Taxable	589	1,121	0	0
7670 Miscellaneous Revenue	121,236	57,813	50,000	50,000
7680 Six-Month Expired (Outlawed) Checks	679	1,430	0	0
7690 Returned Check Charges	1,874	1,560	2,000	2,000
Total Miscellaneous Revenues	124,379	61,924	52,000	52,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	44,251	17,061	8,313	8,313

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BUDGET UNIT: 057 Probation
FUNCTION: Public Protection
ACTIVITY: Detention and Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE, Continued				
Other Financing Sources, Continued				
7852 Capital Asset Sales - Non-Taxable - Resale	0	53	0	0
Total Other Financing Sources	44,251	17,114	8,313	8,313
TOTAL REVENUE	61,222,195	62,730,361	66,373,602	66,595,602
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	77,512,655	76,845,195	81,195,546	79,274,436
0102 Extra Help	208,438	269,801	292,540	292,540
0103 Overtime	3,062,990	3,391,899	3,776,459	3,776,459
0104 Annual Leave Payoffs	259,811	749,954	314,700	314,700
0105 Vacation Payoffs	2,945	0	0	0
0106 Sick Leave Payoffs	13,517	0	0	0
0110 Performance Incentive Pay	1,565	6,111	0	0
0111 Other Pay	1,481,165	1,446,668	1,580,320	1,575,280
0200 Retirement	25,701,972	27,016,188	28,429,268	27,779,301
0204 County Paid Executive Deferred Compensation Plan	29,327	29,500	26,388	26,388
0205 1.62% Retirement ER Contribution 401(A) Plan	318	1,165	8,327	8,327
0206 Retiree Medical	2,076,197	2,951,902	2,541,960	2,480,464
0207 Health Reimbursement Account	0	33	0	0
0208 Pension Prepayment Discount	(1,520,623)	(1,796,192)	(1,901,068)	(1,901,068)
0301 Unemployment Insurance	223,359	224,159	0	0
0305 Salary Continuance Insurance	14,753	17,894	17,708	17,449
0306 Health Insurance	10,577,070	11,355,481	12,886,046	12,599,479
0308 Dental Insurance	41,796	51,910	51,415	50,372

BUDGET UNIT: 057 Probation
FUNCTION: Public Protection
ACTIVITY: Detention and Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0309 Life Insurance	6,638	8,537	10,398	10,192
0310 Accidental Death and Dismemberment Insurance	20,833	19,841	20,005	19,653
0319 Other Insurance	743,366	738,491	798,950	783,109
0352 Workers Compensation - General	3,338,242	3,459,398	3,763,887	3,763,887
0354 Workers Compensation - Excess Costs	198,507	180,597	132,981	132,981
0401 Medicare	1,084,824	1,091,254	1,121,623	1,098,147
0402 Executive Car Allowance	36,720	36,720	36,720	36,720
0403 Optional Benefit Program	165,000	176,667	175,680	172,176
Total Salaries & Benefits	125,281,384	128,273,172	135,279,853	132,310,992
Services & Supplies				
0500 Agricultural	3,321	1,348	3,875	3,875
0600 Clothing and Personal Supplies	193,367	172,227	230,830	230,830
0700 Communications	56,008	10,331	3,297	3,297
0701 Telephone/Telegraph - Interfund Transfer	(7,117)	0	0	0
0740 Enterprise Telephone Service Charges	731,885	751,104	783,732	783,732
0741 Telephone Service Charges from Vendors	8,363	14,108	21,930	21,930
0742 Cell Phones, Pagers, Blackberry Devices	93,221	119,930	137,700	137,700
0900 Food	1,156,314	1,178,996	1,236,131	1,236,131
1000 Household Expense	611,619	676,637	589,390	589,390
1001 Household Expense - Trash	98,505	111,005	103,984	103,984
1100 Insurance	1,365,288	1,561,770	1,918,736	1,918,736
1300 Maintenance Equipment - Non-IT Maintenance	469,512	344,636	460,030	460,030
1340 Software Maintenance & Support	187,363	78,804	90,096	90,096
1341 Hardware Maintenance & Support	77,303	67,183	233,412	233,412

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 057 Probation
FUNCTION: Public Protection
ACTIVITY: Detention and Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1400 Maintenance - Buildings and Improvements	1,993,477	1,967,924	3,031,426	3,031,426
1402 Minor Alterations and Improvements	246,087	330,974	369,045	369,045
1500 Medical, Dental and Laboratory Supplies	4,373	9,198	7,941	7,941
1502 Medical Supplies	76,890	80,375	58,340	58,340
1600 Memberships	66,938	72,538	74,230	74,230
1700 Miscellaneous Expense	1,000	0	0	0
1702 Cash Losses	0	3,076	0	0
1800 Office Expense	517,003	554,326	959,423	959,423
1801 Duplicating Services (CEO/Reprographics)	146,575	244,910	166,347	166,347
1802 Periodicals and Journals	1,521	400	1,173	1,173
1803 Postage	160,147	198,300	232,478	232,478
1806 Printing Costs - Outside Vendors	2,569	0	4,476	4,476
1809 Minor Office Equipment to be Controlled	111,902	70,607	12,121	12,121
1840 IT Hardware Purchases (Purchases under \$5,000)	787,756	121,173	805,444	805,444
1900 Professional and Specialized Services	6,165,979	7,788,026	11,934,758	11,934,758
1901 Data Processing Services	4,116	4,116	4,548	4,548
1908 Temporary Help	101,535	73,112	50,008	50,008
1909 Contracts	0	814,839	1,560,000	1,560,000
1920 Non-Claimable Administrative Expense	0	255,434	127,015	127,015
1940 Enterprise IT Services	1,914,943	1,990,524	2,130,548	2,130,548
1941 IT Professional Services Contracts	79,201	666,035	539,503	539,503
2000 Publications and Legal Notices	96	0	0	0
2100 Rents and Leases - Equipment	549,761	495,878	738,382	738,382
2140 Software Leases & Licenses	376,190	327,233	348,909	348,909

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 057 Probation
FUNCTION: Public Protection
ACTIVITY: Detention and Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2200 Rents and Leases - Buildings and Improvements	1,888,373	1,980,414	2,350,753	2,350,753
2300 Small Tools and Instruments	74,431	8,290	6,656	6,656
2309 Minor Small Tools/Instruments to be Controlled	0	118	0	0
2400 Special Departmental Expense	335,779	384,875	743,896	743,896
2412 Facilities and Warehouse Supplies	0	42	0	0
2600 Transportation and Travel - General	260,392	229,492	264,077	264,077
2601 Private Auto Mileage	190,645	253,848	250,165	250,165
2602 Garage Expense	901,751	926,728	876,660	876,660
2700 Transportation and Travel - Meetings/Conferences	126,927	122,122	102,252	102,252
2740 IT Training & Travel	0	103	0	0
2800 Utilities	20,915	10,990	11,159	11,159
2801 Utilities - Purchased Electricity	664,026	757,524	766,258	766,258
2802 Utilities - Purchased Gas	59,952	53,842	54,340	54,340
2803 Utilities - Purchased Water	161,335	182,624	174,240	174,240
Total Services & Supplies	23,037,536	26,068,086	34,569,714	34,569,714
Other Charges				
3500 Judgments and Damages	929	1,032	0	0
3700 Taxes and Assessments	7,882	0	0	0
3800 Support and Care of Persons	109,141	66,721	130,464	130,464
Total Other Charges	117,952	67,753	130,464	130,464
Capital Assets				
Equipment				
4000 Equipment	0	29,892	0	0
4040 IT Equipment (Purchases over \$5,000)	17,830	179,473	0	0
Total Equipment	17,830	209,366	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 057 Probation
 FUNCTION: Public Protection
 ACTIVITY: Detention and Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Total Capital Assets	17,830	209,366	0	0
Other Financing Uses				
4802 Transfers Out - to Funds 2AA-299	0	209,284	0	222,000
Total Other Financing Uses	0	209,284	0	222,000
Intrafund Transfers				
5100 Intrafund Transfers	(772,609)	(776,270)	(741,491)	(741,491)
Total Intrafund Transfers	(772,609)	(776,270)	(741,491)	(741,491)
TOTAL EXPENDITURES/APPROPRIATIONS	147,682,093	154,051,391	169,238,540	166,491,679
NET COST	86,459,899	91,321,030	102,864,938	99,896,077

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 12Y Juvenile Justice Reform
 FUNCTION: Public Protection
 ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	20,295	13,084	20,000	20,000
Total Revenue from Use of Money and Property	20,295	13,084	20,000	20,000
TOTAL REVENUE	20,295	13,084	20,000	20,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	538,776	(1,408)	0	0
1912 Investment Administrative Fees	1,573	2,695	6,000	6,000
Total Services & Supplies	540,348	1,287	6,000	6,000
Special Items				
5000 Special Items	0	0	14,000	14,000
Total Special Items	0	0	14,000	14,000
TOTAL EXPENDITURES/APPROPRIATIONS	540,348	1,287	20,000	20,000
NET COST	520,053	(11,797)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 134 Orange County Jail Fund
FUNCTION: Public Protection
ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6520 Other Court Fines	(682,578)	910,721	925,000	925,000
Total Fines, Forfeitures & Penalties	(682,578)	910,721	925,000	925,000
Revenue from Use of Money and Property				
6610 Interest	10,692	1,934	6,000	6,000
Total Revenue from Use of Money and Property	10,692	1,934	6,000	6,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	7,742	7,115	7,000	7,000
Total Miscellaneous Revenues	7,742	7,115	7,000	7,000
TOTAL REVENUE	(664,144)	919,771	938,000	938,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	742	166	1,300	1,300
1911 CWCAP Charges	388	257	351	351
1912 Investment Administrative Fees	309	423	500	500
2400 Special Departmental Expense	0	0	5,959	5,959
Total Services & Supplies	1,439	846	8,110	8,110
Other Financing Uses				
4800 Transfers Out - to Fund 100	563,249	0	950,000	950,000
Total Other Financing Uses	563,249	0	950,000	950,000
TOTAL EXPENDITURES/APPROPRIATIONS	564,688	846	958,110	958,110
NET COST	1,228,832	(918,925)	20,110	20,110

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 143 Jail Commissary
FUNCTION: Public Protection
ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	11,018	10,131	15,000	15,000
Total Revenue from Use of Money and Property	11,018	10,131	15,000	15,000
Charges For Services				
7590 Other Charges for Services	469,965	464,513	575,000	575,000
Total Charges For Services	469,965	464,513	575,000	575,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	848,045	864,541	950,000	950,000
7662 Other Sales - Non-Taxable - Resale	6,158,395	6,816,218	5,412,000	5,412,000
7670 Miscellaneous Revenue	28,605	21,905	20,000	20,000
Total Miscellaneous Revenues	7,035,045	7,702,664	6,382,000	6,382,000
Other Financing Sources				
7810 Transfers In - from Fund 100	0	5,096	0	0
7812 Transfers In - from Funds 2AA-299	0	3,426	0	0
Total Other Financing Sources	0	8,522	0	0
TOTAL REVENUE	7,516,029	8,185,830	6,972,000	6,972,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	1,785,732	1,823,959	1,961,672	1,961,672
0103 Overtime	267,009	261,855	130,000	130,000
0104 Annual Leave Payoffs	76,511	7,200	4,000	4,000
0110 Performance Incentive Pay	368	2	0	0
0111 Other Pay	36,989	38,254	40,000	40,000
0200 Retirement	430,020	455,702	538,310	538,310
0206 Retiree Medical	47,406	71,066	62,768	62,768
0208 Pension Prepayment Discount	(33,231)	(29,112)	(32,888)	(32,888)

BUDGET UNIT: 143 Jail Commissary
FUNCTION: Public Protection
ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0301 Unemployment Insurance	5,822	5,761	0	0
0305 Salary Continuance Insurance	853	993	1,156	1,156
0306 Health Insurance	325,126	358,508	426,984	426,984
0308 Dental Insurance	2,311	2,831	3,456	3,456
0309 Life Insurance	370	472	684	684
0310 Accidental Death and Dismemberment Insurance	57	53	72	72
0319 Other Insurance	20,316	20,835	23,088	23,088
0352 Workers Compensation - General	114,064	123,598	129,593	129,593
0401 Medicare	27,977	29,907	30,664	30,664
0403 Optional Benefit Program	10,500	10,208	10,512	10,512
Total Salaries & Benefits	3,118,201	3,182,093	3,330,071	3,330,071
Services & Supplies				
0600 Clothing and Personal Supplies	589,105	613,964	590,000	590,000
0701 Telephone/Telegraph - Interfund Transfer	(2,894)	0	0	0
0740 Enterprise Telephone Service Charges	40,556	29,108	45,000	45,000
0742 Cell Phones, Pagers, Blackberry Devices	3,533	4,111	5,000	5,000
0900 Food	2,007,957	2,217,850	3,077,649	3,077,649
1000 Household Expense	31,444	38,341	40,000	40,000
1100 Insurance	15,266	18,662	18,976	18,976
1300 Maintenance Equipment - Non-IT Maintenance	3,163	2,612	5,000	5,000
1340 Software Maintenance & Support	21,426	24,968	14,000	14,000
1341 Hardware Maintenance & Support	14,790	6,734	7,000	7,000
1400 Maintenance - Buildings and Improvements	4,249	15,244	5,500	5,500
1500 Medical, Dental and Laboratory Supplies	28	2	300	300
1600 Memberships	48	0	250	250
1700 Miscellaneous Expense	0	79	0	0

BUDGET UNIT: 143 Jail Commissary
 FUNCTION: Public Protection
 ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1702 Cash Losses	100	80	0	0
1800 Office Expense	81,778	81,081	100,300	100,300
1801 Duplicating Services (CEO/Reprographics)	87	232	0	0
1803 Postage	11	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	8,135	2,446	0	0
1900 Professional and Specialized Services	231,016	245,112	280,000	280,000
1911 CWCAP Charges	104,029	104,278	140,494	140,494
1912 Investment Administrative Fees	757	2,096	2,000	2,000
1920 Non-Claimable Administrative Expense	5,409	4,279	2,189	2,189
1941 IT Professional Services Contracts	0	12,000	0	0
2100 Rents and Leases - Equipment	1,810	1,474	4,000	4,000
2140 Software Leases & Licenses	0	4,000	0	0
2300 Small Tools and Instruments	755	523	1,000	1,000
2400 Special Departmental Expense	104,177	112,778	88,500	88,500
2600 Transportation and Travel - General	143	102	1,022	1,022
2601 Private Auto Mileage	126	7	0	0
2602 Garage Expense	48,801	56,519	50,000	50,000
2700 Transportation and Travel - Meetings/Conferences	1,371	405	1,000	1,000
2801 Utilities - Purchased Electricity	74,087	78,257	75,000	75,000
2802 Utilities - Purchased Gas	211	195	500	500
2803 Utilities - Purchased Water	7,169	7,701	8,000	8,000
Total Services & Supplies	3,398,638	3,685,239	4,562,680	4,562,680
Other Charges				
3310 Capital Accretion on Bonds	(2,758)	0	0	0
3700 Taxes and Assessments	2,353	2,591	2,853	2,853
Total Other Charges	(405)	2,591	2,853	2,853

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 143 Jail Commissary
 FUNCTION: Public Protection
 ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets				
Equipment				
4000 Equipment	0	0	70,000	70,000
4040 IT Equipment (Purchases over \$5,000)	0	14,114	0	0
Total Equipment	0	14,114	70,000	70,000
Total Capital Assets	0	14,114	70,000	70,000
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	500,000	500,000	500,000	500,000
Total Other Financing Uses	500,000	500,000	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	7,016,435	7,384,037	8,465,604	8,465,604
NET COST	(499,593)	(801,793)	1,493,604	1,493,604

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 144 Inmate Welfare Fund
FUNCTION: Public Protection
ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	30,995	21,059	40,000	40,000
6620 Rents and Concessions	2,495,318	2,519,258	2,550,000	2,550,000
Total Revenue from Use of Money and Property	2,526,313	2,540,316	2,590,000	2,590,000
Charges For Services				
7560 Educational Services	252,893	210,405	356,825	356,825
7590 Other Charges for Services	313,824	256,190	253,516	253,516
Total Charges For Services	566,716	466,595	610,341	610,341
Miscellaneous Revenues				
7670 Miscellaneous Revenue	44,544	40,716	0	0
Total Miscellaneous Revenues	44,544	40,716	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	500,000	500,000	500,000	500,000
Total Other Financing Sources	500,000	500,000	500,000	500,000
TOTAL REVENUE	3,637,573	3,547,627	3,700,341	3,700,341
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	1,955,180	1,739,088	2,139,824	2,139,824
0103 Overtime	41,944	28,994	64,000	64,000
0104 Annual Leave Payoffs	23,746	33,254	10,000	10,000
0110 Performance Incentive Pay	1	0	0	0
0111 Other Pay	15,567	14,380	37,680	37,680
0200 Retirement	497,822	456,805	632,465	632,465
0206 Retiree Medical	49,110	65,386	66,094	66,094
0207 Health Reimbursement Account	3,046	2,631	4,380	4,380
0208 Pension Prepayment Discount	(45,322)	(38,446)	(36,210)	(36,210)
0301 Unemployment Insurance	5,506	4,902	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 144 Inmate Welfare Fund
FUNCTION: Public Protection
ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0305 Salary Continuance Insurance	806	824	864	864
0306 Health Insurance	268,553	257,024	362,496	362,496
0308 Dental Insurance	2,826	3,052	3,456	3,456
0309 Life Insurance	439	480	684	684
0310 Accidental Death and Dismemberment Insurance	95	79	120	120
0319 Other Insurance	17,003	15,113	21,840	21,840
0352 Workers Compensation - General	57,282	64,580	78,911	78,911
0401 Medicare	27,896	24,568	31,488	31,488
0403 Optional Benefit Program	10,500	10,500	10,512	10,512
Total Salaries & Benefits	2,931,998	2,683,214	3,428,604	3,428,604
Services & Supplies				
0500 Agricultural	0	0	2,300	2,300
0600 Clothing and Personal Supplies	62	47	5,000	5,000
0700 Communications	0	0	500	500
0701 Telephone/Telegraph - Interfund Transfer	(153)	0	0	0
0740 Enterprise Telephone Service Charges	25,479	27,040	34,000	34,000
0742 Cell Phones, Pagers, Blackberry Devices	2,079	2,196	3,000	3,000
0900 Food	0	83	8,000	8,000
1000 Household Expense	183	14	5,000	5,000
1100 Insurance	49,786	45,828	42,596	42,596
1300 Maintenance Equipment - Non-IT Maintenance	8,922	25,968	60,000	60,000
1340 Software Maintenance & Support	376	0	0	0
1341 Hardware Maintenance & Support	147	0	0	0
1400 Maintenance - Buildings and Improvements	4,716	3,554	70,000	70,000
1500 Medical, Dental and Laboratory Supplies	0	0	2,000	2,000
1600 Memberships	100	0	500	500
1800 Office Expense	36,110	30,233	117,500	117,500

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 144 Inmate Welfare Fund
FUNCTION: Public Protection
ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1801 Duplicating Services (CEO/Reprographics)	406	591	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	397	3,100	0	0
1900 Professional and Specialized Services	540,720	611,563	990,000	990,000
1911 CWCAP Charges	90,748	85,831	116,466	116,466
1912 Investment Administrative Fees	1,528	4,279	10,000	10,000
1920 Non-Claimable Administrative Expense	7,354	5,168	2,412	2,412
2100 Rents and Leases - Equipment	10,381	8,397	35,000	35,000
2140 Software Leases & Licenses	0	350	0	0
2300 Small Tools and Instruments	183	106	10,000	10,000
2400 Special Departmental Expense	217,547	246,663	3,609,206	3,609,206
2600 Transportation and Travel - General	40,626	41,947	50,500	50,500
2601 Private Auto Mileage	158	203	0	0
2602 Garage Expense	20,344	17,092	30,000	30,000
2700 Transportation and Travel - Meetings/Conferences	237	0	1,500	1,500
Total Services & Supplies	1,058,436	1,160,255	5,205,480	5,205,480
Other Charges				
3310 Capital Accretion on Bonds	(3,762)	0	0	0
Total Other Charges	(3,762)	0	0	0
Other Financing Uses				
4802 Transfers Out - to Funds 2AA-299	0	583	0	0
Total Other Financing Uses	0	583	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,986,672	3,844,052	8,634,084	8,634,084
NET COST	349,099	296,425	4,933,743	4,933,743

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 14Q Sheriff-Coroner
Construction and Facility Development
FUNCTION: Public Protection
ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	96,256	47,707	60,000	60,000
Total Revenue from Use of Money and Property	96,256	47,707	60,000	60,000
Other Financing Sources				
7810 Transfers In - from Fund 100	3,455,040	1,943,076	9,336,619	6,982,269
7811 Transfers In - from Funds 101-199	0	0	2,942,307	2,942,307
Total Other Financing Sources	3,455,040	1,943,076	12,278,926	9,924,576
TOTAL REVENUE	3,551,296	1,990,783	12,338,926	9,984,576
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1200 Jury and Witness Expense	1,354	0	0	0
1400 Maintenance - Buildings and Improvements	305	30,818	144,232	144,232
1800 Office Expense	0	6	0	0
1900 Professional and Specialized Services	71,997	504,045	572,840	572,840
1912 Investment Administrative Fees	1,418	9,701	30,000	30,000
2600 Transportation and Travel - General	0	3,450	0	0
Total Services & Supplies	75,075	548,021	747,072	747,072
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
P130 Metal Shop Improvements	0	0	217,000	217,000
P542 Musick Master Plan	59,849	(14,804)	25,913	25,913
P602 CJX Consolidated Maintenance Project	850,355	(70,282)	1,675,025	1,675,025
P603 JAM Rehab East Kitchen	0	3,363	0	0
P607 CMJ Overhaul Elec Sld'n Door	355,096	53,198	0	0
P626 * Obsolete 5/19 * TI HVAC Units/Ducts F, G, H	3,625	15,000	0	0

BUDGET UNIT: 14Q Sheriff-Coroner
Construction and Facility Development
FUNCTION: Public Protection
ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements, Continued				
P628 Kitchen Floor Tile(Lacy) 05-06	0	0	817,465	817,465
P704 CMJ-WJ/HQ Replace 23 Air Handlers	119,440	0	0	0
P712 * Obsolete 7/2/13 * CMJ Install Additional Roof/	57,453	0	0	0
P733 * Obsolete 7/2/13 * Repl Roof TLF Barr F	1,469	0	0	0
P744 Loma Ridge - Fire Supprsn Sys	4,125	621,550	460,425	460,425
P745 Musick-Re-Skin N Compnd Tents	0	0	380,000	380,000
P746 TL-Repair Jail Door Locks	15,000	0	0	0
P758 HQ-Refurbish Locker Room Showers	0	0	92,000	92,000
P770 * Obsolete 5/19 * Chilled Water Piping Cross Co	61,950	0	0	0
P773 Replace In-ground Basement Level Holding Tank at	7,270	54,737	0	0
P774 Replace Penal Lavatory Valves & Piping to CMJ &	1,701,377	720,674	0	0
P776 * Obsolete 7/2/13 * Replace Roof & HVAC Ductwork	367,336	0	0	0
P777 * Obsolete 5/19 * Install Water Main for Fire S	48,880	0	0	0
P779 ICE - MUSICK MODULARS	117,276	52,278	8,375,981	8,375,981
P780 ICE - THEO LACY OFFICERRENOVATION ICE STAFF	0	5,149	1,875,158	1,875,158
P781 * Obsolete 7/2/13 * ICE - MUSICK RENOVATION SOUT	110,750	0	0	0
P783 ADA Upgrade	39,862	82,922	264,688	264,688
P784 * Obsolete 7/2/13 * Replace Heavy Duty Washer -	146,320	11,480	0	0
P785 Replacement of 3 Domestic Hot Water Heat Exchang	16,586	315,316	0	0
P786 Design - Replace IRC Kitchen Floor, Drains & Wa	0	9,039	0	0
P788 Replace Electric Sliding Door Operators - CMJ	0	424,186	0	0
P789 Autopsy Area Dehumidifier - Coroner	1,890	237,299	0	0
P790 Digital CCTV Upgrade to High Risk Areas - TLF &	415,773	20,946	100,906	100,906
P793 * Obsolete 7/2/13 * Relocate Trailer For Video C	1,173	16,169	0	0
P796 TL - Design Inmate Clothing Storage System	0	0	350,000	350,000

BUDGET UNIT: 14Q Sheriff-Coroner
 Construction and Facility Development
 FUNCTION: Public Protection
 ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements, Continued				
P797 Design Domestic Water Pump Station CMJ-CWJ-HQ	0	0	474,350	0
P798 Loma - Re-Design HVAC System	0	0	100,000	100,000
P799 TL Fire Access Road	0	764	0	0
P804 Design Security Improvements Aliso Viejo Station	0	0	226,269	226,269
P807 Repl Water Softening System - CJX	0	0	606,000	606,000
P808 Repl Electric Sliding Doors Phase IV - CMJ/CWJ	0	0	461,000	461,000
P809 HVAC System Renovation - HQ	0	0	40,000	40,000
P810 HVAC System - JAM East Compound barracks D&E	0	0	199,000	199,000
P811 Jail CCTV Phase II - IRC/TLF	0	0	1,625,000	0
P813 Refurbish showers & restrooms - JAM	0	0	180,000	0
P814 Building Electrical Systems Renovation - HQ	0	0	75,000	0
Total Buildings & Improvements	4,502,854	2,558,983	18,621,180	16,266,830
Total Capital Assets	4,502,854	2,558,983	18,621,180	16,266,830
Other Financing Uses				
4800 Transfers Out - to Fund 100	4,556,917	0	0	0
Total Other Financing Uses	4,556,917	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	9,134,846	3,107,003	19,368,252	17,013,902
NET COST	5,583,550	1,116,220	7,029,326	7,029,326

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 14R Ward Welfare
FUNCTION: Public Protection
ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	3,739	2,540	3,500	3,500
Total Revenue from Use of Money and Property	3,739	2,540	3,500	3,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	118,673	95,456	105,000	105,000
Total Miscellaneous Revenues	118,673	95,456	105,000	105,000
Other Financing Sources				
7810 Transfers In - from Fund 100	4,355	0	0	0
Total Other Financing Sources	4,355	0	0	0
TOTAL REVENUE	126,767	97,997	108,500	108,500
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	51,260	51,064	51,260	51,260
0104 Annual Leave Payoffs	982	982	982	982
0200 Retirement	11,527	11,964	13,757	13,757
0206 Retiree Medical	1,335	1,944	1,638	1,638
0208 Pension Prepayment Discount	(852)	(790)	(903)	(903)
0301 Unemployment Insurance	141	140	0	0
0306 Health Insurance	8,494	8,815	9,612	9,612
0319 Other Insurance	626	624	624	624
0352 Workers Compensation - General	810	836	863	863
Total Salaries & Benefits	74,324	75,579	77,833	77,833
Services & Supplies				
0500 Agricultural	134	82	1,000	1,000
0600 Clothing and Personal Supplies	1,808	3,800	2,000	2,000
0900 Food	42,224	47,274	44,000	44,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 14R Ward Welfare
FUNCTION: Public Protection
ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1000 Household Expense	1,486	1,772	3,000	3,000
1100 Insurance	270	396	432	432
1300 Maintenance Equipment - Non-IT Maintenance	244	705	300	300
1400 Maintenance - Buildings and Improvements	4,885	7,440	6,000	6,000
1402 Minor Alterations and Improvements	4,371	0	0	0
1500 Medical, Dental and Laboratory Supplies	0	108	0	0
1800 Office Expense	3,562	723	5,000	5,000
1809 Minor Office Equipment to be Controlled	3,771	1,139	0	0
1900 Professional and Specialized Services	0	28,575	25,000	25,000
1912 Investment Administrative Fees	358	520	500	500
1920 Non-Claimable Administrative Expense	140	117	53	53
2300 Small Tools and Instruments	7	71	1,500	1,500
2400 Special Departmental Expense	9,420	15,579	20,200	20,200
2600 Transportation and Travel - General	173	201	150	150
2800 Utilities	26	0	0	0
Total Services & Supplies	72,879	108,502	109,135	109,135
Other Charges				
3310 Capital Accretion on Bonds	(71)	0	0	0
Total Other Charges	(71)	0	0	0
Special Items				
5000 Special Items	0	0	50,000	50,000
Total Special Items	0	0	50,000	50,000
TOTAL EXPENDITURES/APPROPRIATIONS	147,132	184,081	236,968	236,968
NET COST	20,365	86,084	128,468	128,468

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 14S Equitable Sharing
 Forfeiture Program Fund
 FUNCTION: Public Protection
 ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	131	99	100	100
Total Revenue from Use of Money and Property	131	99	100	100
TOTAL REVENUE	131	99	100	100
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	0	45	0	0
1912 Investment Administrative Fees	20	20	50	50
Total Services & Supplies	20	65	50	50
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	928	928
Total Other Financing Uses	0	0	928	928
TOTAL EXPENDITURES/APPROPRIATIONS	20	65	978	978
NET COST	(111)	(33)	878	878

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 071 Building & Safety
General Fund
FUNCTION: Public Protection
ACTIVITY: Protection Inspection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises				
6430 Construction Permits	4,422,822	6,424,673	7,374,960	7,374,960
6460 Other Licenses and Permits	20,900	18,866	20,000	20,000
Total Licenses, Permits & Franchises	4,443,722	6,443,539	7,394,960	7,394,960
Intergovernmental Revenues				
6970 State - Other	997	1,931	1,000	1,000
Total Intergovernmental Revenues	997	1,931	1,000	1,000
Charges For Services				
7380 Planning and Engineering Services	178	0	100	100
7590 Other Charges for Services	706,762	719,193	461,036	461,036
Total Charges For Services	706,940	719,193	461,136	461,136
Miscellaneous Revenues				
7670 Miscellaneous Revenue	127,829	116,260	106,446	106,446
7680 Six-Month Expired (Outlawed) Checks	2,025	0	2,000	2,000
7690 Returned Check Charges	175	151	200	200
Total Miscellaneous Revenues	130,028	116,411	108,646	108,646
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	0	200,000	200,000
7852 Capital Asset Sales - Non-Taxable - Resale	0	35	2,500	2,500
Total Other Financing Sources	0	35	202,500	202,500
TOTAL REVENUE	5,281,687	7,281,109	8,168,242	8,168,242
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	1,204,375	1,299,570	1,232,309	1,232,309
0103 Overtime	12,974	12,584	18,281	18,281
0104 Annual Leave Payoffs	53,955	37,479	43,000	43,000

BUDGET UNIT: 071 Building & Safety
General Fund
FUNCTION: Public Protection
ACTIVITY: Protection Inspection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0200 Retirement	275,494	307,015	327,766	327,766
0202 Early Retirement	21,761	21,761	21,761	21,761
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	4,464	4,464
0206 Retiree Medical	31,344	49,236	39,421	39,421
0208 Pension Prepayment Discount	(20,135)	(18,445)	(23,389)	(23,389)
0301 Unemployment Insurance	3,429	3,638	0	0
0305 Salary Continuance Insurance	400	459	432	432
0306 Health Insurance	136,375	154,116	166,668	166,668
0308 Dental Insurance	942	1,141	1,152	1,152
0309 Life Insurance	146	184	228	228
0310 Accidental Death and Dismemberment Insurance	23	22	24	24
0319 Other Insurance	8,187	8,618	8,736	8,736
0352 Workers Compensation - General	170,050	187,064	214,475	214,475
0401 Medicare	16,839	17,904	16,771	16,771
0403 Optional Benefit Program	3,500	3,500	3,504	3,504
Total Salaries & Benefits	1,919,659	2,085,843	2,075,603	2,075,603
Services & Supplies				
0600 Clothing and Personal Supplies	0	72	1,770	1,770
0701 Telephone/Telegraph - Interfund Transfer	(805)	0	0	0
0740 Enterprise Telephone Service Charges	13,078	6,373	7,680	7,680
0742 Cell Phones, Pagers, Blackberry Devices	0	0	600	600
0900 Food	0	0	500	500
1000 Household Expense	0	0	400	400
1100 Insurance	16,086	14,780	14,764	14,764
1300 Maintenance Equipment - Non-IT Maintenance	29	0	0	0
1341 Hardware Maintenance & Support	39	58	0	0

BUDGET UNIT: 071 Building & Safety
General Fund
FUNCTION: Public Protection
ACTIVITY: Protection Inspection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1400 Maintenance - Buildings and Improvements	0	0	3,000	3,000
1402 Minor Alterations and Improvements	0	240	0	0
1500 Medical, Dental and Laboratory Supplies	0	24	0	0
1600 Memberships	0	610	3,529	3,529
1800 Office Expense	2,830	3,619	13,970	13,970
1802 Periodicals and Journals	1,426	0	0	0
1809 Minor Office Equipment to be Controlled	268	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	15,370	0	15,425	15,425
1900 Professional and Specialized Services	3,424,929	4,780,935	5,697,802	5,697,802
1920 Non-Claimable Administrative Expense	0	2,882	1,574	1,574
1941 IT Professional Services Contracts	94	0	0	0
2100 Rents and Leases - Equipment	5,677	3,930	8,500	8,500
2140 Software Leases & Licenses	6,051	0	10,000	10,000
2300 Small Tools and Instruments	35	0	1,300	1,300
2400 Special Departmental Expense	20,903	47,825	40,725	40,725
2600 Transportation and Travel - General	171	213	2,000	2,000
2601 Private Auto Mileage	633	114	1,000	1,000
2602 Garage Expense	88,063	96,341	103,000	103,000
2700 Transportation and Travel - Meetings/Conferences	1,371	2,718	5,100	5,100
2890 Intra-Agency Services & Supplies Billing Offsets	(2,108)	(11,645)	0	0
Total Services & Supplies	3,594,139	4,949,088	5,932,639	5,932,639
Capital Assets				
Equipment				
4000 Equipment	21,087	0	60,000	60,000
Total Equipment	21,087	0	60,000	60,000
Total Capital Assets	21,087	0	60,000	60,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 071 Building & Safety
 General Fund
 FUNCTION: Public Protection
 ACTIVITY: Protection Inspection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	0	433,630	200,000	200,000
Total Other Financing Uses	0	433,630	200,000	200,000
Intrafund Transfers				
5100 Intrafund Transfers	(16,092)	(21,919)	(16,000)	(16,000)
Total Intrafund Transfers	(16,092)	(21,919)	(16,000)	(16,000)
TOTAL EXPENDITURES/APPROPRIATIONS	5,518,793	7,446,641	8,252,242	8,252,242
NET COST	237,106	165,533	84,000	84,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 113 Building And Safety
FUNCTION: Public Protection
ACTIVITY: Protection Inspection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	26,624	19,826	30,000	30,000
Total Revenue from Use of Money and Property	26,624	19,826	30,000	30,000
Miscellaneous Revenues				
7680 Six-Month Expired (Outlawed) Checks	(1,012)	0	0	0
Total Miscellaneous Revenues	(1,012)	0	0	0
Other Financing Sources				
7810 Transfers In - from Fund 100	0	433,630	200,000	200,000
Total Other Financing Sources	0	433,630	200,000	200,000
TOTAL REVENUE	25,611	453,456	230,000	230,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	886	4,116	5,000	5,000
Total Services & Supplies	886	4,116	5,000	5,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	200,000	200,000
Total Other Financing Uses	0	0	200,000	200,000
Special Items				
5000 Special Items	0	0	709,569	709,569
Total Special Items	0	0	709,569	709,569
TOTAL EXPENDITURES/APPROPRIATIONS	886	4,116	914,569	914,569
NET COST	(24,726)	(449,340)	684,569	684,569

BUDGET UNIT: 029 Public Administrator
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	83,347	69,017	100,000	100,000
Total Revenue from Use of Money and Property	83,347	69,017	100,000	100,000
Charges For Services				
7360 Legal Services	469,834	351,877	540,637	540,637
7440 Estate Fees	685,606	537,818	888,110	888,110
7590 Other Charges for Services	146,188	61,545	187,000	187,000
Total Charges For Services	1,301,627	951,239	1,615,747	1,615,747
Miscellaneous Revenues				
7670 Miscellaneous Revenue	415	4,466	500	500
Total Miscellaneous Revenues	415	4,466	500	500
TOTAL REVENUE	1,385,390	1,024,722	1,716,247	1,716,247
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	557,877	382,047	546,980	546,980
0103 Overtime	668	1,105	10,000	10,000
0104 Annual Leave Payoffs	0	8,699	10,000	10,000
0111 Other Pay	11,433	9,446	10,840	10,840
0200 Retirement	129,800	91,771	133,392	133,392
0204 County Paid Executive Deferred Compensation Plan	6,311	0	11,482	11,482
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	2,870	2,870
0206 Retiree Medical	14,901	14,770	17,496	17,496
0208 Pension Prepayment Discount	(11,997)	(10,108)	0	0
0301 Unemployment Insurance	1,312	1,084	0	0
0305 Salary Continuance Insurance	9	0	610	610
0306 Health Insurance	62,871	56,609	89,008	89,008

BUDGET UNIT: 029 Public Administrator
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0308 Dental Insurance	470	0	1,152	1,152
0309 Life Insurance	110	0	288	288
0310 Accidental Death and Dismemberment Insurance	17	0	24	24
0319 Other Insurance	4,412	3,510	3,744	3,744
0352 Workers Compensation - General	10,751	3,404	0	0
0401 Medicare	8,341	5,692	10,812	10,812
0402 Executive Car Allowance	5,923	0	9,180	9,180
0403 Optional Benefit Program	4,500	0	8,004	8,004
Total Salaries & Benefits	807,709	568,029	865,882	865,882
Services & Supplies				
0600 Clothing and Personal Supplies	719	0	1,000	1,000
0701 Telephone/Telegraph - Interfund Transfer	20	0	0	0
0740 Enterprise Telephone Service Charges	8,427	12,370	0	0
0741 Telephone Service Charges from Vendors	0	0	11,500	11,500
0900 Food	397	0	100	100
1000 Household Expense	4,208	1,276	3,553	3,553
1001 Household Expense - Trash	4,516	2,613	3,522	3,522
1100 Insurance	22,303	17,518	18,066	18,066
1340 Software Maintenance & Support	0	0	1,500	1,500
1341 Hardware Maintenance & Support	0	0	1,500	1,500
1400 Maintenance - Buildings and Improvements	17,800	9,668	10,316	10,316
1402 Minor Alterations and Improvements	904	929	1,500	1,500
1500 Medical, Dental and Laboratory Supplies	131	0	1,530	1,530
1600 Memberships	0	0	510	510
1700 Miscellaneous Expense	0	596	0	0
1800 Office Expense	8,121	13,678	8,702	8,702

BUDGET UNIT: 029 Public Administrator
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1801 Duplicating Services (CEO/Reprographics)	883	614	1,000	1,000
1802 Periodicals and Journals	233	0	840	840
1803 Postage	6,000	3,150	3,960	3,960
1806 Printing Costs - Outside Vendors	22	0	450	450
1809 Minor Office Equipment to be Controlled	32,722	0	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	0	2,000	2,000
1900 Professional and Specialized Services	511,059	481,461	675,253	675,253
1908 Temporary Help	2,550	2,000	3,000	3,000
1920 Non-Claimable Administrative Expense	0	1,548	0	0
1940 Enterprise IT Services	19,306	32,066	31,000	31,000
2100 Rents and Leases - Equipment	28,702	0	0	0
2140 Software Leases & Licenses	4,281	3,843	6,000	6,000
2141 IT Hardware Leases	6,000	0	3,500	3,500
2400 Special Departmental Expense	8,991	5,426	5,000	5,000
2412 Facilities and Warehouse Supplies	0	740	0	0
2600 Transportation and Travel - General	942	820	950	950
2601 Private Auto Mileage	676	1,017	3,200	3,200
2602 Garage Expense	17,632	7,361	13,990	13,990
2700 Transportation and Travel - Meetings/Conferences	1,742	25	2,500	2,500
2740 IT Training & Travel	0	0	500	500
2801 Utilities - Purchased Electricity	18,014	26,571	23,278	23,278
2802 Utilities - Purchased Gas	1,484	1,100	2,098	2,098
2803 Utilities - Purchased Water	2,071	1,133	2,127	2,127
Total Services & Supplies	730,857	627,522	848,945	848,945
Other Charges				
3700 Taxes and Assessments	749	825	1,420	1,420
Total Other Charges	749	825	1,420	1,420

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 029 Public Administrator
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
TOTAL EXPENDITURES/APPROPRIATIONS	1,539,314	1,196,375	1,716,247	1,716,247
NET COST	153,924	171,653	0	0

BUDGET UNIT: 030 OC Public Guardian
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	48,794	56,450	80,000	80,000
Total Revenue from Use of Money and Property	48,794	56,450	80,000	80,000
Intergovernmental Revenues				
6840 State - Health Administration	479,330	569,559	671,000	671,000
Total Intergovernmental Revenues	479,330	569,559	671,000	671,000
Charges For Services				
7360 Legal Services	241,251	211,509	307,303	307,303
7440 Estate Fees	816,766	850,855	813,449	813,449
7590 Other Charges for Services	43,990	56,151	61,785	61,785
Total Charges For Services	1,102,006	1,118,515	1,182,537	1,182,537
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,145	150	2,000	2,000
Total Miscellaneous Revenues	1,145	150	2,000	2,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	210	577	2,625	2,625
Total Other Financing Sources	210	577	2,625	2,625
TOTAL REVENUE	1,631,486	1,745,251	1,938,162	1,938,162
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	3,299,154	3,206,163	3,317,196	3,317,196
0103 Overtime	9,372	10,339	25,000	25,000
0104 Annual Leave Payoffs	19,074	32,804	35,000	35,000
0111 Other Pay	38,665	45,466	44,516	44,516
0200 Retirement	800,498	795,361	891,737	891,737
0204 County Paid Executive Deferred Compensation Plan	6,593	5,600	5,514	5,514

BUDGET UNIT: 030 OC Public Guardian
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	721	721
0206 Retiree Medical	86,636	123,135	106,230	106,230
0208 Pension Prepayment Discount	(53,670)	(51,622)	0	0
0301 Unemployment Insurance	9,111	8,921	0	0
0305 Salary Continuance Insurance	2,444	2,685	2,658	2,658
0306 Health Insurance	443,293	474,728	560,136	560,136
0308 Dental Insurance	6,764	7,987	8,064	8,064
0309 Life Insurance	1,098	1,333	1,656	1,656
0310 Accidental Death and Dismemberment Insurance	171	157	168	168
0319 Other Insurance	24,674	24,014	26,208	26,208
0352 Workers Compensation - General	52,489	64,034	77,085	77,085
0401 Medicare	46,897	45,774	47,085	47,085
0402 Executive Car Allowance	7,724	9,180	9,180	9,180
0403 Optional Benefit Program	26,500	25,500	25,524	25,524
Total Salaries & Benefits	4,827,487	4,831,558	5,183,678	5,183,678
Services & Supplies				
0600 Clothing and Personal Supplies	0	359	709	709
0702 Telephone/Telegraph - Other	50	0	0	0
0740 Enterprise Telephone Service Charges	19,166	15,157	34,150	34,150
0742 Cell Phones, Pagers, Blackberry Devices	9,290	8,370	13,200	13,200
0900 Food	419	0	400	400
1000 Household Expense	9,610	10,689	17,472	17,472
1001 Household Expense - Trash	3,023	4,173	4,881	4,881
1100 Insurance	108,893	89,922	93,091	93,091
1300 Maintenance Equipment - Non-IT Maintenance	0	0	1,000	1,000
1340 Software Maintenance & Support	0	3,729	10,000	10,000

BUDGET UNIT: 030 OC Public Guardian
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1400 Maintenance - Buildings and Improvements	43,718	22,193	37,468	37,468
1402 Minor Alterations and Improvements	8,644	3,112	4,465	4,465
1500 Medical, Dental and Laboratory Supplies	2,131	532	2,132	2,132
1600 Memberships	820	3,524	12,350	12,350
1700 Miscellaneous Expense	0	82	0	0
1800 Office Expense	35,383	30,862	45,460	45,460
1801 Duplicating Services (CEO/Reprographics)	2,389	770	3,500	3,500
1802 Periodicals and Journals	1,403	939	1,500	1,500
1803 Postage	74	10,445	7,484	7,484
1806 Printing Costs - Outside Vendors	773	221	1,000	1,000
1809 Minor Office Equipment to be Controlled	12,736	2,822	15,000	15,000
1840 IT Hardware Purchases (Purchases under \$5,000)	3,496	244	20,000	20,000
1900 Professional and Specialized Services	8,331	24,175	86,752	86,752
1908 Temporary Help	(2,550)	35,223	12,000	12,000
1911 CWCAP Charges	0	0	3,632	3,632
1920 Non-Claimable Administrative Expense	0	7,533	0	0
1940 Enterprise IT Services	103,827	122,803	160,000	160,000
1941 IT Professional Services Contracts	0	0	10,000	10,000
2100 Rents and Leases - Equipment	969	0	0	0
2140 Software Leases & Licenses	(2,920)	25,310	22,389	22,389
2141 IT Hardware Leases	(6,000)	9,614	23,322	23,322
2400 Special Departmental Expense	11,998	17,064	18,500	18,500
2412 Facilities and Warehouse Supplies	0	(740)	0	0
2600 Transportation and Travel - General	69	248	800	800
2601 Private Auto Mileage	11,271	12,168	19,000	19,000
2602 Garage Expense	31,188	27,157	46,840	46,840

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 030 OC Public Guardian
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2700 Transportation and Travel - Meetings/Conferences	5,657	8,360	5,852	5,852
2740 IT Training & Travel	64	38	100	100
2801 Utilities - Purchased Electricity	52,681	38,952	85,000	85,000
2802 Utilities - Purchased Gas	2,191	1,704	6,200	6,200
2803 Utilities - Purchased Water	2,925	2,920	7,200	7,200
Total Services & Supplies	481,718	540,674	832,849	832,849
Other Charges				
3700 Taxes and Assessments	3,656	4,025	7,080	7,080
Total Other Charges	3,656	4,025	7,080	7,080
Intrafund Transfers				
5100 Intrafund Transfers	(1,826,391)	(1,795,665)	(2,073,458)	(2,073,458)
Total Intrafund Transfers	(1,826,391)	(1,795,665)	(2,073,458)	(2,073,458)
TOTAL EXPENDITURES/APPROPRIATIONS	3,486,469	3,580,592	3,950,149	3,950,149
NET COST	1,854,984	1,835,341	2,011,987	2,011,987

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 032 Emergency Management
 Division
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues				
6970 State - Other	636,208	427,208	639,397	639,397
7110 Federal - Other	865,177	1,254,356	1,154,429	1,154,429
Total Intergovernmental Revenues	1,501,385	1,681,564	1,793,826	1,793,826
Charges For Services				
7460 Law Enforcement Services	0	29,022	59,823	59,823
Total Charges For Services	0	29,022	59,823	59,823
Miscellaneous Revenues				
7670 Miscellaneous Revenue	9	495	0	0
Total Miscellaneous Revenues	9	495	0	0
TOTAL REVENUE	1,501,394	1,711,082	1,853,649	1,853,649
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	1,181,199	1,246,040	1,366,296	1,366,296
0102 Extra Help	0	0	16,000	16,000
0103 Overtime	37,155	48,408	26,829	26,829
0104 Annual Leave Payoffs	1,981	4,848	3,904	3,904
0110 Performance Incentive Pay	3	0	0	0
0111 Other Pay	3,750	3,115	1,680	1,680
0200 Retirement	288,098	313,252	365,452	365,452
0206 Retiree Medical	30,765	47,709	43,750	43,750
0208 Pension Prepayment Discount	(18,032)	(19,004)	(22,847)	(22,847)
0301 Unemployment Insurance	3,301	3,517	0	0
0305 Salary Continuance Insurance	1,177	1,677	1,674	1,674
0306 Health Insurance	138,882	154,229	182,808	182,808
0308 Dental Insurance	3,767	5,583	5,760	5,760

BUDGET UNIT: 032 Emergency Management
Division
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0309 Life Insurance	585	909	1,140	1,140
0310 Accidental Death and Dismemberment Insurance	91	106	120	120
0319 Other Insurance	7,489	6,794	8,112	8,112
0352 Workers Compensation - General	50,918	52,176	50,387	50,387
0401 Medicare	17,466	18,714	20,522	20,522
0403 Optional Benefit Program	14,000	18,667	17,520	17,520
Total Salaries & Benefits	1,762,596	1,906,739	2,089,107	2,089,107
Services & Supplies				
0600 Clothing and Personal Supplies	106	2,554	1,000	1,000
0700 Communications	4,826	8	15,000	15,000
0701 Telephone/Telegraph - Interfund Transfer	(20)	0	0	0
0740 Enterprise Telephone Service Charges	56,788	57,277	58,000	58,000
0741 Telephone Service Charges from Vendors	0	10,497	0	0
0742 Cell Phones, Pagers, Blackberry Devices	8,611	12,922	14,000	14,000
0900 Food	27,462	11,245	6,000	6,000
1000 Household Expense	97	0	200	200
1100 Insurance	3,828	6,384	6,468	6,468
1300 Maintenance Equipment - Non-IT Maintenance	5,500	3,048	6,000	6,000
1340 Software Maintenance & Support	2,160	0	0	0
1341 Hardware Maintenance & Support	50	0	0	0
1400 Maintenance - Buildings and Improvements	2,835	12,200	2,000	2,000
1500 Medical, Dental and Laboratory Supplies	0	0	100	100
1600 Memberships	370	580	570	570
1800 Office Expense	30,514	44,311	100,000	100,000
1801 Duplicating Services (CEO/Reprographics)	600	214	0	0
1809 Minor Office Equipment to be Controlled	86,212	5,179	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 032 Emergency Management
 Division
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1840 IT Hardware Purchases (Purchases under \$5,000)	0	22,250	0	0
1900 Professional and Specialized Services	0	2,494	4,000	4,000
1920 Non-Claimable Administrative Expense	0	2,885	1,531	1,531
1940 Enterprise IT Services	6,936	17,196	8,000	8,000
1941 IT Professional Services Contracts	6,981	316,667	310,000	310,000
2100 Rents and Leases - Equipment	6,341	4,512	12,000	12,000
2140 Software Leases & Licenses	3,771	159	0	0
2200 Rents and Leases - Buildings and Improvements	8,160	0	4,080	4,080
2300 Small Tools and Instruments	1,168	0	1,200	1,200
2400 Special Departmental Expense	22,420	76,775	234,410	180,795
2600 Transportation and Travel - General	8,584	15,840	20,000	20,000
2601 Private Auto Mileage	5,769	4,334	0	0
2700 Transportation and Travel - Meetings/Conferences	(55)	450	0	0
2800 Utilities	1,519	1,512	3,000	3,000
Total Services & Supplies	301,533	631,493	807,559	753,944
Capital Assets				
Equipment				
4000 Equipment	0	40,111	40,000	40,000
Total Equipment	0	40,111	40,000	40,000
Total Capital Assets	0	40,111	40,000	40,000
Intrafund Transfers				
5100 Intrafund Transfers	(174)	(439)	0	0
Total Intrafund Transfers	(174)	(439)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,063,955	2,577,904	2,936,666	2,883,051
NET COST	562,561	866,822	1,083,017	1,029,402

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 055 Sheriff-Coroner
Communications
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	176,079	238,764	173,765	173,765
Total Licenses, Permits & Franchises	176,079	238,764	173,765	173,765
Revenue from Use of Money and Property				
6620 Rents and Concessions	140,651	145,405	145,327	145,327
Total Revenue from Use of Money and Property	140,651	145,405	145,327	145,327
Intergovernmental Revenues				
6970 State - Other	541	0	0	0
7110 Federal - Other	3,694	624,611	418,800	418,800
Total Intergovernmental Revenues	4,235	624,611	418,800	418,800
Charges For Services				
7330 Communication Services	2,684,567	808,327	1,366,686	1,366,686
7460 Law Enforcement Services	346,113	288,307	329,000	329,000
7590 Other Charges for Services	261,051	76,682	189,642	189,642
Total Charges For Services	3,291,731	1,173,317	1,885,328	1,885,328
Miscellaneous Revenues				
7665 Tax-Paid Purchases - Resold	387,437	318,195	330,568	330,568
7670 Miscellaneous Revenue	798	16,930	0	0
7680 Six-Month Expired (Outlawed) Checks	111	0	0	0
Total Miscellaneous Revenues	388,346	335,125	330,568	330,568
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	2,525,628	2,143,987	2,143,987
7852 Capital Asset Sales - Non-Taxable - Resale	396	288	0	0
Total Other Financing Sources	396	2,525,916	2,143,987	2,143,987
TOTAL REVENUE	4,001,437	5,043,137	5,097,775	5,097,775

BUDGET UNIT: 055 Sheriff-Coroner
Communications
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	5,188,886	5,112,248	5,607,289	5,418,724
0102 Extra Help	106,328	103,329	149,015	149,015
0103 Overtime	352,776	288,980	365,386	365,386
0104 Annual Leave Payoffs	28,384	33,664	26,632	26,632
0110 Performance Incentive Pay	0	2	0	0
0111 Other Pay	125,199	125,080	131,884	131,884
0200 Retirement	1,230,264	1,254,807	1,541,958	1,489,104
0205 1.62% Retirement ER Contribution 401(A) Plan	0	76	857	857
0206 Retiree Medical	138,308	199,284	179,526	173,204
0208 Pension Prepayment Discount	(86,359)	(83,097)	(94,836)	(94,836)
0301 Unemployment Insurance	15,660	15,294	0	0
0305 Salary Continuance Insurance	1,846	1,980	2,160	2,160
0306 Health Insurance	668,289	702,930	838,644	817,620
0308 Dental Insurance	5,137	5,926	6,912	6,912
0309 Life Insurance	814	957	1,368	1,368
0310 Accidental Death and Dismemberment Insurance	116	103	144	144
0319 Other Insurance	45,071	44,012	47,760	45,888
0352 Workers Compensation - General	55,576	59,014	65,034	65,034
0401 Medicare	76,150	74,723	77,772	74,912
0403 Optional Benefit Program	21,000	21,292	21,024	21,024
Total Salaries & Benefits	7,973,445	7,960,602	8,968,529	8,695,032
Services & Supplies				
0600 Clothing and Personal Supplies	9,745	10,419	10,020	10,020
0700 Communications	3,848	231	130,000	130,000
0701 Telephone/Telegraph - Interfund Transfer	(5,192)	0	0	0
0740 Enterprise Telephone Service Charges	121,414	114,746	0	0

BUDGET UNIT: 055 Sheriff-Coroner
Communications
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
0741 Telephone Service Charges from Vendors	145	167	0	0
0742 Cell Phones, Pagers, Blackberry Devices	12,274	16,174	0	0
1000 Household Expense	1,853	589	10,400	10,400
1001 Household Expense - Trash	8,570	9,497	0	0
1100 Insurance	138,322	135,132	127,127	127,127
1300 Maintenance Equipment - Non-IT Maintenance	248,670	194,920	820,791	820,791
1301 Maintenance - Inventory Parts	236,188	832,801	0	0
1302 Parts not Direct Billed to Customers	390,647	383,372	0	0
1340 Software Maintenance & Support	1,400	3,282	0	0
1341 Hardware Maintenance & Support	183	5,427	0	0
1400 Maintenance - Buildings and Improvements	78,531	37,081	74,000	74,000
1402 Minor Alterations and Improvements	7,014	8,559	0	0
1500 Medical, Dental and Laboratory Supplies	361	0	524	524
1600 Memberships	1,460	1,410	865	865
1800 Office Expense	53,549	39,774	51,350	51,350
1801 Duplicating Services (CEO/Reprographics)	10,281	5,373	0	0
1803 Postage	900	1,000	0	0
1809 Minor Office Equipment to be Controlled	0	1,600	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	15,344	87,934	0	0
1900 Professional and Specialized Services	174,329	211,475	222,772	222,772
1920 Non-Claimable Administrative Expense	0	12,277	6,327	6,327
1940 Enterprise IT Services	59,605	60,588	0	0
2100 Rents and Leases - Equipment	9,616	7,395	29,746	29,746
2140 Software Leases & Licenses	3,797	42,983	0	0
2200 Rents and Leases - Buildings and Improvements	32,629	25,301	25,000	25,000
2300 Small Tools and Instruments	7,911	3,899	20,000	20,000

BUDGET UNIT: 055 Sheriff-Coroner
Communications
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2309 Minor Small Tools/Instruments to be Controlled	2,338	0	0	0
2400 Special Departmental Expense	27,238	74,761	30,925	30,925
2409 Minor Special Dept. Equipment to be Controlled	4,171	13,817	0	0
2600 Transportation and Travel - General	4,527	12,607	27,516	27,516
2601 Private Auto Mileage	0	225	0	0
2602 Garage Expense	425,670	364,174	458,147	458,147
2700 Transportation and Travel - Meetings/Conferences	0	0	645	645
2800 Utilities	1,803	0	0	0
2801 Utilities - Purchased Electricity	71,921	81,577	105,000	105,000
2802 Utilities - Purchased Gas	6,312	15,051	0	0
2803 Utilities - Purchased Water	2,587	2,726	0	0
2890 Intra-Agency Services & Supplies Billing Offsets	(114,717)	0	(250,000)	(250,000)
Total Services & Supplies	2,055,245	2,818,344	1,901,155	1,901,155
Capital Assets				
Equipment				
4000 Equipment	6,056	712,336	493,061	493,061
4040 IT Equipment (Purchases over \$5,000)	0	48,881	0	0
Total Equipment	6,056	761,217	493,061	493,061
Total Capital Assets	6,056	761,217	493,061	493,061
Intrafund Transfers				
5100 Intrafund Transfers	(747,800)	(952,806)	(740,324)	(740,324)
Total Intrafund Transfers	(747,800)	(952,806)	(740,324)	(740,324)
TOTAL EXPENDITURES/APPROPRIATIONS	9,286,946	10,587,357	10,622,421	10,348,924
NET COST	5,285,510	5,544,219	5,524,646	5,251,149

BUDGET UNIT: 059 Clerk-Recorder
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	489,797	485,215	530,000	530,000
Total Licenses, Permits & Franchises	489,797	485,215	530,000	530,000
Charges For Services				
7420 Civil Process Services	0	108	250	250
7430 Court Fees and Costs	162,163	168,162	160,000	160,000
7470 Recording Fees	9,639,082	10,102,097	9,801,500	9,801,500
7590 Other Charges for Services	537,074	527,211	620,000	620,000
Total Charges For Services	10,338,319	10,797,578	10,581,750	10,581,750
Miscellaneous Revenues				
7670 Miscellaneous Revenue	60,572	4,850	25,000	25,000
7680 Six-Month Expired (Outlawed) Checks	97	0	0	0
7690 Returned Check Charges	3,017	2,563	6,900	6,900
Total Miscellaneous Revenues	63,685	7,413	31,900	31,900
Other Financing Sources				
7811 Transfers In - from Funds 101-199	2,719,939	0	1,208,600	1,208,600
Total Other Financing Sources	2,719,939	0	1,208,600	1,208,600
TOTAL REVENUE	13,611,740	11,290,206	12,352,250	12,352,250
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	5,004,378	4,908,997	5,079,956	5,079,956
0102 Extra Help	198,888	224,286	255,000	255,000
0103 Overtime	27,903	16,997	39,116	39,116
0104 Annual Leave Payoffs	63,359	56,665	133,200	133,200
0105 Vacation Payoffs	0	488	0	0
0110 Performance Incentive Pay	4	0	0	0

BUDGET UNIT: 059 Clerk-Recorder
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0111 Other Pay	26,088	26,827	26,880	26,880
0200 Retirement	1,168,776	1,187,480	1,343,458	1,343,458
0204 County Paid Executive Deferred Compensation Plan	11,205	7,728	10,786	10,786
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	4,350	4,350
0206 Retiree Medical	131,158	187,879	162,472	162,472
0208 Pension Prepayment Discount	(79,311)	(74,823)	(81,693)	(81,693)
0301 Unemployment Insurance	13,976	13,879	0	0
0305 Salary Continuance Insurance	1,535	1,621	2,690	2,690
0306 Health Insurance	829,917	898,010	1,056,132	1,056,132
0308 Dental Insurance	5,222	5,435	9,216	9,216
0309 Life Insurance	861	888	1,884	1,884
0310 Accidental Death and Dismemberment Insurance	134	106	192	192
0319 Other Insurance	58,639	58,997	58,032	58,032
0352 Workers Compensation - General	58,720	52,528	58,720	58,720
0401 Medicare	69,164	67,733	69,726	69,726
0402 Executive Car Allowance	9,180	6,018	9,180	9,180
0403 Optional Benefit Program	22,000	14,583	29,028	29,028
Total Salaries & Benefits	7,621,795	7,662,321	8,268,325	8,268,325
Services & Supplies				
0600 Clothing and Personal Supplies	3,252	3,315	3,400	3,400
0700 Communications	2,036	0	2,000	2,000
0701 Telephone/Telegraph - Interfund Transfer	(5,074)	0	0	0
0740 Enterprise Telephone Service Charges	116,637	109,591	130,000	130,000
0741 Telephone Service Charges from Vendors	100	50	500	500
0742 Cell Phones, Pagers, Blackberry Devices	10,049	6,440	15,000	15,000
0900 Food	50	227	400	400

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 059 Clerk-Recorder
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1000 Household Expense	1,469	0	1,000	295,182
1001 Household Expense - Trash	1,419	1,631	1,200	6,756
1100 Insurance	126,752	152,488	156,875	156,875
1300 Maintenance Equipment - Non-IT Maintenance	20,023	12,961	20,500	20,500
1340 Software Maintenance & Support	276,539	102,099	112,325	112,325
1341 Hardware Maintenance & Support	6,235	23,823	18,000	18,000
1400 Maintenance - Buildings and Improvements	71,704	22,926	40,000	219,936
1402 Minor Alterations and Improvements	174,506	39,450	30,000	30,000
1600 Memberships	3,729	2,916	3,500	3,500
1700 Miscellaneous Expense	114	0	200	200
1701 Cash Difference	1,901	1,278	1,000	1,000
1702 Cash Losses	40	113	500	500
1800 Office Expense	119,054	127,351	125,000	125,000
1801 Duplicating Services (CEO/Reprographics)	2,051	13,936	10,000	10,000
1802 Periodicals and Journals	0	0	200	200
1803 Postage	88,580	231,180	180,000	180,000
1805 Purchasing Stores Office Supplies	973	0	100	100
1806 Printing Costs - Outside Vendors	25,691	53,822	35,000	35,000
1809 Minor Office Equipment to be Controlled	5,026	9,583	5,500	5,500
1840 IT Hardware Purchases (Purchases under \$5,000)	58,681	107,927	95,000	95,000
1900 Professional and Specialized Services	711,080	498,884	500,000	269,638
1902 Photographic Microfilm Expense	0	0	200	200
1908 Temporary Help	148,244	154,221	150,000	150,000
1913 Merchant Fees	44,817	49,399	50,000	50,000
1920 Non-Claimable Administrative Expense	0	11,146	0	0
1940 Enterprise IT Services	619,537	538,477	851,000	556,818

BUDGET UNIT: 059 Clerk-Recorder
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1941 IT Professional Services Contracts	9,308	53,500	500,000	384,280
2000 Publications and Legal Notices	3,575	0	500	500
2100 Rents and Leases - Equipment	220,099	54,419	221,000	221,000
2140 Software Leases & Licenses	45,010	55,937	95,000	95,000
2200 Rents and Leases - Buildings and Improvements	303,456	224,189	292,115	292,115
2300 Small Tools and Instruments	151	0	200	200
2400 Special Departmental Expense	5,621	1,206	5,000	5,000
2600 Transportation and Travel - General	8,443	9,421	6,000	6,000
2601 Private Auto Mileage	959	896	1,500	1,500
2602 Garage Expense	6,450	7,097	5,500	5,500
2700 Transportation and Travel - Meetings/Conferences	12,347	16,002	15,000	15,000
2740 IT Training & Travel	0	0	1,000	1,000
2800 Utilities	0	0	500	68,662
2801 Utilities - Purchased Electricity	0	0	0	89,509
2802 Utilities - Purchased Gas	0	0	0	387
2803 Utilities - Purchased Water	0	0	0	2,532
Total Services & Supplies	3,250,634	2,697,900	3,681,715	3,681,715
Other Charges				
3100 Contributions to Non-County Government Agencies	1,500	0	0	0
3700 Taxes and Assessments	0	986	1,000	1,000
Total Other Charges	1,500	986	1,000	1,000
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	48,327	44,781	400,000	400,000
Total Equipment	48,327	44,781	400,000	400,000
Total Capital Assets	48,327	44,781	400,000	400,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 059 Clerk-Recorder
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	0	0	1,210	1,210
Total Other Financing Uses	0	0	1,210	1,210
Intrafund Transfers				
5100 Intrafund Transfers	(10,817)	0	0	0
Total Intrafund Transfers	(10,817)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	10,911,440	10,405,987	12,352,250	12,352,250
NET COST	(2,700,301)	(884,219)	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 104 Criminal Justice Facilities -
 ACO
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6520 Other Court Fines	(376,555)	2,700,095	2,600,000	2,600,000
Total Fines, Forfeitures & Penalties	(376,555)	2,700,095	2,600,000	2,600,000
Revenue from Use of Money and Property				
6610 Interest	37,309	15,805	15,000	15,000
Total Revenue from Use of Money and Property	37,309	15,805	15,000	15,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	54,475	99,356	15,000	15,000
Total Miscellaneous Revenues	54,475	99,356	15,000	15,000
Other Financing Sources				
7810 Transfers In - from Fund 100	2,000,000	0	5,817,163	2,182,000
Total Other Financing Sources	2,000,000	0	5,817,163	2,182,000
TOTAL REVENUE	1,715,229	2,815,255	8,447,163	4,812,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	1,126,105	894,025	948,502	948,502
1402 Minor Alterations and Improvements	0	33,501	0	0
1800 Office Expense	96	0	0	0
1801 Duplicating Services (CEO/Reprographics)	225	0	0	0
1900 Professional and Specialized Services	22,797	136,105	1,431,494	1,431,494
1912 Investment Administrative Fees	2,406	3,139	5,000	5,000
Total Services & Supplies	1,151,628	1,066,771	2,384,996	2,384,996
Other Charges				
3200 Bond Redemption	1,336,484	1,426,000	1,521,608	1,521,608
3300 Interest on Bonds	1,293,505	1,200,851	1,102,002	1,102,002
Total Other Charges	2,629,989	2,626,852	2,623,610	2,623,610

BUDGET UNIT: 104 Criminal Justice Facilities -
ACO
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
P104 Unallocated	0	0	100,000	100,000
P301 * Obsolete 7/2/13 * Replace 50 Doors - Juvenile	59	0	0	0
P406 * Obsolete 7/2/13 * JH-Replace Windows In 15 Uni	0	4,375	0	0
PA05 JYC - Pond-Stabilize Bank	62,557	63,554	0	0
PA12 JYC - Behind Dormitory - Grade, Steps & Walks	69,491	115,225	0	0
PA20 Los Pinos - Closure Costs	0	0	3,635,163	0
PB11 YGC - Rehab Air Handlers #5,6,7,8 & 9	16,226	47,842	4,930	4,930
PB15 JYC-Dorm-Refurbish Rec Area Restroom & Storage A	18,126	91,336	0	0
PB17 JH - Unit Q Security Enhancement	16,231	55,107	0	0
PB19 YLA - Security Enhancement	53,590	118,054	10,000	10,000
PB20 YGC - Main BUilding-Kitchen_Dining Replacement	25,770	43,121	38,639	38,639
PC01 JYC- Replace Utility Poles	0	20,266	104,817	104,817
PC05 JYC - Lon Works	0	17	0	0
PC12 JH - Replace Interior & Exterior Security Doors	0	6,959	366,002	366,002
PD22 YGC- Phase 2 Replace Air Handlers 5,6,& 7	0	0	336,563	336,563
Total Buildings & Improvements	262,050	565,857	4,596,114	960,951
Total Capital Assets	262,050	565,857	4,596,114	960,951
TOTAL EXPENDITURES/APPROPRIATIONS	4,043,667	4,259,479	9,604,720	5,969,557
NET COST	2,328,439	1,444,224	1,157,557	1,157,557

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 114 Fish and Game
 Propagation
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6520 Other Court Fines	6,381	6,489	0	0
Total Fines, Forfeitures & Penalties	6,381	6,489	0	0
Revenue from Use of Money and Property				
6610 Interest	59	53	0	0
Total Revenue from Use of Money and Property	59	53	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,305	1,200	0	0
Total Miscellaneous Revenues	1,305	1,200	0	0
TOTAL REVENUE	7,746	7,741	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	312	191	0	0
1912 Investment Administrative Fees	5	11	0	0
Total Services & Supplies	317	202	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	5,000	18,486	0	0
Total Other Financing Uses	5,000	18,486	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	5,317	18,689	0	0
NET COST	(2,429)	10,947	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 128 Survey Monument
 Preservation
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	2,045	1,763	2,000	2,000
Total Revenue from Use of Money and Property	2,045	1,763	2,000	2,000
Charges For Services				
7470 Recording Fees	60,620	93,420	60,000	60,000
Total Charges For Services	60,620	93,420	60,000	60,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,278	1,175	1,076	1,076
Total Miscellaneous Revenues	1,278	1,175	1,076	1,076
TOTAL REVENUE	63,943	96,358	63,076	63,076
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	63	64,221	7,707	7,707
1903 Surveys and Studies	0	0	200,000	200,000
1911 CWCAP Charges	1,376	967	1,500	1,500
1912 Investment Administrative Fees	211	367	340	340
Total Services & Supplies	1,649	65,555	209,547	209,547
Special Items				
5000 Special Items	0	0	331,147	331,147
Total Special Items	0	0	331,147	331,147
TOTAL EXPENDITURES/APPROPRIATIONS	1,649	65,555	540,694	540,694
NET COST	(62,294)	(30,803)	477,618	477,618

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 12D Clerk Recorder's Special
Revenue Fund
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues				
7130 Other Governmental Agencies	0	273,500	0	0
Total Intergovernmental Revenues	0	273,500	0	0
Charges For Services				
7470 Recording Fees	3,522,083	5,790,001	5,048,966	5,048,966
Total Charges For Services	3,522,083	5,790,001	5,048,966	5,048,966
Miscellaneous Revenues				
7670 Miscellaneous Revenue	160,687	147,681	150,000	150,000
Total Miscellaneous Revenues	160,687	147,681	150,000	150,000
Other Financing Sources				
7810 Transfers In - from Fund 100	0	0	1,210	1,210
Total Other Financing Sources	0	0	1,210	1,210
TOTAL REVENUE	3,682,771	6,211,181	5,200,176	5,200,176
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1340 Software Maintenance & Support	0	0	1,930,381	1,930,381
1800 Office Expense	0	0	1,369,269	1,369,269
1900 Professional and Specialized Services	0	1,300,121	3,442,056	3,442,056
1941 IT Professional Services Contracts	0	0	3,350,000	3,350,000
2140 Software Leases & Licenses	0	0	3,200,000	3,200,000
Total Services & Supplies	0	1,300,121	13,291,706	13,291,706
Other Financing Uses				
4800 Transfers Out - to Fund 100	2,719,939	0	1,208,600	1,208,600
4801 Transfers Out - to Funds 101-199	0	94,930	110,000	110,000
Total Other Financing Uses	2,719,939	94,930	1,318,600	1,318,600
TOTAL EXPENDITURES/APPROPRIATIONS	2,719,939	1,395,051	14,610,306	14,610,306

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 12D Clerk Recorder's Special
 Revenue Fund
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
NET COST	(962,832)	(4,816,131)	9,410,130	9,410,130

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 13B Traffic Violator Fund
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6510 Vehicle Code Fines	346,492	261,876	450,000	450,000
Total Fines, Forfeitures & Penalties	346,492	261,876	450,000	450,000
Revenue from Use of Money and Property				
6610 Interest	7,830	4,865	10,000	10,000
Total Revenue from Use of Money and Property	7,830	4,865	10,000	10,000
TOTAL REVENUE	354,322	266,741	460,000	460,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	411,625	416,002	460,000	460,000
1912 Investment Administrative Fees	535	1,012	1,000	1,000
2400 Special Departmental Expense	0	0	950,313	950,313
Total Services & Supplies	412,160	417,014	1,411,313	1,411,313
Other Charges				
3100 Contributions to Non-County Government Agencies	39,878	51,598	100,000	100,000
Total Other Charges	39,878	51,598	100,000	100,000
TOTAL EXPENDITURES/APPROPRIATIONS	452,038	468,612	1,511,313	1,511,313
NET COST	97,716	201,870	1,051,313	1,051,313

BUDGET UNIT: 15L 800 Mhz CCCS
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	39,308	38,032	65,000	65,000
Total Revenue from Use of Money and Property	39,308	38,032	65,000	65,000
Intergovernmental Revenues				
7110 Federal - Other	338,481	214,033	868,000	868,000
7130 Other Governmental Agencies	104,871	1,940,100	1,972,494	1,972,494
Total Intergovernmental Revenues	443,352	2,154,133	2,840,494	2,840,494
Charges For Services				
7330 Communication Services	7,549	0	0	0
7590 Other Charges for Services	59,520	19,840	0	0
Total Charges For Services	67,069	19,840	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	194,606	232,398	0	0
Total Miscellaneous Revenues	194,606	232,398	0	0
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	64	0	0	0
Total Other Financing Sources	64	0	0	0
TOTAL REVENUE	744,398	2,444,403	2,905,494	2,905,494
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1300 Maintenance Equipment - Non-IT Maintenance	34,330	50,274	134,572	134,572
1302 Parts not Direct Billed to Customers	5,823	0	0	0
1340 Software Maintenance & Support	39,128	27,224	0	0
1341 Hardware Maintenance & Support	1,627	2,166	0	0
1400 Maintenance - Buildings and Improvements	0	0	46,016	46,016
1800 Office Expense	76,980	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 15L 800 Mhz CCCS
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1809 Minor Office Equipment to be Controlled	90,190	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	0	18,016	0	0
1900 Professional and Specialized Services	4,182	6,914	13,312	13,312
1911 CWCAP Charges	21,649	15,321	20,157	20,157
1912 Investment Administrative Fees	3,216	8,004	8,000	8,000
2200 Rents and Leases - Buildings and Improvements	28,461	28,531	30,000	30,000
2300 Small Tools and Instruments	1,525	0	0	0
2400 Special Departmental Expense	50,573	0	1,170,328	1,170,328
2409 Minor Special Dept. Equipment to be Controlled	24,334	8,310	0	0
2801 Utilities - Purchased Electricity	21,759	20,327	30,000	30,000
2803 Utilities - Purchased Water	1,114	1,213	0	0
Total Services & Supplies	404,893	186,301	1,452,385	1,452,385
Capital Assets				
Equipment				
4000 Equipment	484,255	38,658	2,161,586	2,161,586
Total Equipment	484,255	38,658	2,161,586	2,161,586
Total Capital Assets	484,255	38,658	2,161,586	2,161,586
Other Financing Uses				
4800 Transfers Out - to Fund 100	99,773	2,544,152	2,484,475	2,484,475
Total Other Financing Uses	99,773	2,544,152	2,484,475	2,484,475
TOTAL EXPENDITURES/APPROPRIATIONS	988,921	2,769,111	6,098,446	6,098,446
NET COST	244,523	324,708	3,192,952	3,192,952

BUDGET UNIT: 080 OC Public Works
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises				
6420 Business Licenses	1,421,510	1,405,513	1,425,250	1,425,250
6430 Construction Permits	1,622	34,101	0	0
6440 Road Privileges and Permits	0	1,350	0	0
6450 Zoning Permits	0	500	0	0
6460 Other Licenses and Permits	12,195	0	0	0
6470 Franchises	78,911	59,800	233,000	233,000
Total Licenses, Permits & Franchises	1,514,238	1,501,264	1,658,250	1,658,250
Fines, Forfeitures & Penalties				
6520 Other Court Fines	2,683	7,586	2,800	2,800
6530 Forfeitures and Penalties	44,385	24,827	47,627	47,627
Total Fines, Forfeitures & Penalties	47,068	32,413	50,427	50,427
Revenue from Use of Money and Property				
6620 Rents and Concessions	260	231	375	375
6630 Royalties	162	162	0	0
Total Revenue from Use of Money and Property	422	393	375	375
Intergovernmental Revenues				
6890 State - Agriculture	486,548	557,741	488,000	488,000
6910 State - Civil Defense	(7,496)	0	0	0
6970 State - Other	1,324,792	1,348,471	1,276,968	1,276,968
7110 Federal - Other	294,171	5,193	0	0
7130 Other Governmental Agencies	0	112	0	0
Total Intergovernmental Revenues	2,098,015	1,911,517	1,764,968	1,764,968
Charges For Services				
7380 Planning and Engineering Services	1,153,217	1,555,046	2,576,356	2,576,356
7410 Agricultural Services	118,638	127,965	165,500	165,500
7470 Recording Fees	276	327	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 080 OC Public Works
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE, Continued				
Charges For Services, Continued				
7480 Road and Street Services	422,051	327,343	414,000	414,000
7590 Other Charges for Services	26,420,742	24,905,803	29,253,925	29,224,943
7600 Special Assessments	143,430	138,031	150,000	150,000
Total Charges For Services	28,258,353	27,054,514	32,559,781	32,530,799
Miscellaneous Revenues				
7661 Other Sales - Taxable	8,358	8,650	11,000	11,000
7670 Miscellaneous Revenue	95,245	480,374	56,000	56,000
7680 Six-Month Expired (Outlawed) Checks	110	6,743	0	0
7690 Returned Check Charges	1,963	1,918	0	0
Total Miscellaneous Revenues	105,676	497,685	67,000	67,000
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	3,282	653	0	0
Total Other Financing Sources	3,282	653	0	0
TOTAL REVENUE	32,027,054	30,998,440	36,100,801	36,071,819
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	23,531,215	21,532,833	22,082,556	22,082,556
0102 Extra Help	31,592	100,301	105,026	63,198
0103 Overtime	619,348	815,012	678,024	678,024
0104 Annual Leave Payoffs	764,548	506,292	410,300	410,300
0105 Vacation Payoffs	34,481	49,322	41,000	41,000
0106 Sick Leave Payoffs	7,040	20,111	35,000	35,000
0110 Performance Incentive Pay	130	13	0	0
0111 Other Pay	88,626	75,379	93,808	93,808
0200 Retirement	5,831,079	5,457,277	6,095,629	5,949,511

BUDGET UNIT: 080 OC Public Works
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0202 Early Retirement	26,866	26,866	26,866	26,866
0204 County Paid Executive Deferred Compensation Plan	18,382	7,001	14,388	14,388
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	3,996	3,996
0206 Retiree Medical	615,304	820,728	706,586	706,586
0208 Pension Prepayment Discount	(411,558)	(388,994)	(424,201)	(424,201)
0301 Unemployment Insurance	67,733	62,376	0	0
0305 Salary Continuance Insurance	40,576	40,729	44,284	44,284
0306 Health Insurance	2,934,223	2,947,250	3,494,112	3,494,112
0308 Dental Insurance	50,727	51,555	59,904	59,904
0309 Life Insurance	8,706	8,929	13,188	13,188
0310 Accidental Death and Dismemberment Insurance	1,351	1,075	1,824	1,824
0319 Other Insurance	195,736	186,887	203,472	203,472
0352 Workers Compensation - General	636,058	673,602	728,254	728,254
0401 Medicare	306,527	283,087	282,213	282,213
0402 Executive Car Allowance	19,224	9,180	27,540	27,540
0403 Optional Benefit Program	206,270	156,750	185,196	185,196
Total Salaries & Benefits	35,624,182	33,443,561	34,908,965	34,721,019
Services & Supplies				
0600 Clothing and Personal Supplies	3,925	3,323	7,170	7,170
0700 Communications	(29)	0	0	0
0701 Telephone/Telegraph - Interfund Transfer	43,512	0	0	0
0740 Enterprise Telephone Service Charges	357,505	347,921	384,780	384,780
0741 Telephone Service Charges from Vendors	(21)	0	23,000	23,000
0742 Cell Phones, Pagers, Blackberry Devices	145,704	192,109	219,625	219,625
0900 Food	1,409	1,654	3,000	3,000
1000 Household Expense	853,535	974,417	1,370,846	1,220,846

BUDGET UNIT: 080 OC Public Works
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1001 Household Expense - Trash	3,425	3,971	5,200	5,200
1100 Insurance	958,290	990,372	1,024,311	1,024,311
1300 Maintenance Equipment - Non-IT Maintenance	52,815	46,121	47,925	47,925
1340 Software Maintenance & Support	184,102	170,863	442,300	442,300
1341 Hardware Maintenance & Support	143,828	138,431	261,600	261,600
1400 Maintenance - Buildings and Improvements	4,217,795	3,479,205	4,152,046	4,230,258
1402 Minor Alterations and Improvements	634,276	512,756	512,718	486,718
1500 Medical, Dental and Laboratory Supplies	140	928	500	500
1509 Minor Medical Equipment to be Controlled	214	0	0	0
1600 Memberships	82,562	51,050	73,591	73,591
1800 Office Expense	133,026	123,743	215,300	215,300
1801 Duplicating Services (CEO/Reprographics)	14,893	10,277	14,600	14,600
1802 Periodicals and Journals	11,387	23,495	32,139	32,139
1803 Postage	26,477	16,745	59,800	59,800
1806 Printing Costs - Outside Vendors	913	701	1,000	1,000
1809 Minor Office Equipment to be Controlled	59,300	33,938	22,100	22,100
1840 IT Hardware Purchases (Purchases under \$5,000)	490,611	395,220	353,394	353,394
1900 Professional and Specialized Services	9,479,517	11,263,309	15,669,009	15,396,687
1902 Photographic Microfilm Expense	0	0	1,000	1,000
1908 Temporary Help	8,761	68,359	19,063	19,063
1913 Merchant Fees	1,943	2,076	43,000	43,000
1920 Non-Claimable Administrative Expense	0	56,153	28,335	28,335
1940 Enterprise IT Services	763,415	862,429	1,020,666	1,020,666
1941 IT Professional Services Contracts	50,703	312,239	324,445	274,445
2000 Publications and Legal Notices	2,541	13,880	31,350	31,350
2100 Rents and Leases - Equipment	195,656	125,253	172,150	172,150

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 080 OC Public Works
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2140 Software Leases & Licenses	533,839	533,406	665,470	665,470
2141 IT Hardware Leases	1,035	0	11,400	11,400
2200 Rents and Leases - Buildings and Improvements	875,233	889,740	891,970	891,970
2300 Small Tools and Instruments	60,316	84,022	41,470	41,470
2400 Special Departmental Expense	132,801	165,096	302,800	302,800
2600 Transportation and Travel - General	9,959	13,548	17,000	17,000
2601 Private Auto Mileage	129,156	133,474	138,280	138,280
2602 Garage Expense	5,698,190	5,223,653	5,189,600	5,189,600
2700 Transportation and Travel - Meetings/Conferences	20,227	34,159	57,365	57,365
2740 IT Training & Travel	30,100	13,760	107,892	107,892
2800 Utilities	289	0	0	0
2801 Utilities - Purchased Electricity	80,766	149,928	159,500	159,500
2802 Utilities - Purchased Gas	3,740	9,844	11,900	11,900
2803 Utilities - Purchased Water	28,598	126,646	88,400	88,400
2890 Intra-Agency Services & Supplies Billing Offsets	(4,745,496)	(4,851,752)	(5,249,646)	(5,249,646)
Total Services & Supplies	21,780,882	22,746,460	28,969,364	28,549,254
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(5,211)	(1,707)	(6,000)	(6,000)
Total Services & Supplies Reimbursements	(5,211)	(1,707)	(6,000)	(6,000)
Other Charges				
3251 Lease Purchase Principal Payment	44,345	44,345	0	0
3351 Lease Purchase Interest Payment	6,349	6,349	0	0
3400 Interest on Notes and Checks	2,374	0	0	0
3700 Taxes and Assessments	7,026	15,496	19,300	19,300
Total Other Charges	60,094	66,190	19,300	19,300

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 080 OC Public Works
 FUNCTION: Public Ways and Facilities
 ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets				
Equipment				
4000 Equipment	55,165	36,881	75,000	75,000
4040 IT Equipment (Purchases over \$5,000)	427,102	13,673	459,000	459,000
Total Equipment	482,267	50,554	534,000	534,000
Buildings & Improvements				
4200 Buildings and Improvements				
3500 Facilities Operations	444	0	0	0
P102 Blackstar Canyon Road Restoration	68,972	0	0	0
PA15 OSBORNE-REPL ELEV CONTROLS & CNTLRS (4)	62,434	0	0	0
PA19 OSBORNE-REPL FREIGHT ELEVATOR CONTROLS	32,018	0	0	0
PC23 HGO Fire Alarm System Upgrade	237,883	145,395	0	0
Total Buildings & Improvements	401,751	145,395	0	0
Total Capital Assets	884,018	195,949	534,000	534,000
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	3,000	0	0	0
Total Other Financing Uses	3,000	0	0	0
Intrafund Transfers				
5100 Intrafund Transfers	(10,509,417)	(10,428,252)	(11,579,859)	(12,059,533)
Total Intrafund Transfers	(10,509,417)	(10,428,252)	(11,579,859)	(12,059,533)
TOTAL EXPENDITURES/APPROPRIATIONS	47,837,549	46,022,200	52,845,770	51,758,040
NET COST	15,810,494	15,023,760	16,744,969	15,686,221

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 112 County Infrastructure
 Project
 FUNCTION: Public Ways and Facilities
 ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,743	5,921	0	0
Total Revenue from Use of Money and Property	1,743	5,921	0	0
Other Financing Sources				
7814 Transfers In - from Funds 400-499	0	0	268,000	268,000
7815 Transfers In - from Funds 500-599	0	0	2,450,000	2,450,000
Total Other Financing Sources	0	0	2,718,000	2,718,000
TOTAL REVENUE	1,743	5,921	2,718,000	2,718,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	90,000	90,000
1911 CWCAP Charges	255	175	0	0
1912 Investment Administrative Fees	46	1,186	0	0
Total Services & Supplies	301	1,361	90,000	90,000
Other Financing Uses				
4700 Payments to Refunded Debt Escrow Agents	0	0	3,102,579	3,102,579
4804 Transfers Out - to Funds 400-499	18,476	0	2,259,300	2,259,300
4805 Transfers Out - to Funds 500-599	8,064	0	2,407,500	2,407,500
Total Other Financing Uses	26,540	0	7,769,379	7,769,379
TOTAL EXPENDITURES/APPROPRIATIONS	26,840	1,361	7,859,379	7,859,379
NET COST	25,098	(4,561)	5,141,379	5,141,379

FISCAL YEAR 2013-14

BUDGET UNIT: 115 OC Road
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises				
6430 Construction Permits	55,008	249,826	213,412	213,412
6440 Road Privileges and Permits	267,472	298,281	279,008	279,008
6470 Franchises	172	0	0	0
Total Licenses, Permits & Franchises	322,652	548,108	492,420	492,420
Fines, Forfeitures & Penalties				
6520 Other Court Fines	10,560	8,986	8,498	8,498
Total Fines, Forfeitures & Penalties	10,560	8,986	8,498	8,498
Revenue from Use of Money and Property				
6610 Interest	497,302	286,460	353,269	353,269
6620 Rents and Concessions	37,511	10	0	0
Total Revenue from Use of Money and Property	534,813	286,470	353,269	353,269
Intergovernmental Revenues				
6730 State - Highway Users Tax	38,592,734	30,128,258	61,221,291	61,221,291
6910 State - Civil Defense	(2,001)	0	0	0
6920 State - Construction	686,655	712,436	10,304,281	10,304,281
6970 State - Other	0	25,982	0	0
7050 Federal - Construction	7,082,334	4,140,161	9,558,673	9,558,673
7060 Federal - Disaster Relief	378,440	0	0	0
7070 Federal - Forest Reserve	58,436	59,789	60,000	60,000
7110 Federal - Other	375	1,350	0	0
7130 Other Governmental Agencies	8,873,292	5,617,559	18,336,069	18,336,069
Total Intergovernmental Revenues	55,670,266	40,685,535	99,480,314	99,480,314
Charges For Services				
7380 Planning and Engineering Services	85,476	139,516	73,637	73,637
7480 Road and Street Services	8,911,414	7,634,147	9,837,631	9,837,631
7590 Other Charges for Services	10,329,731	12,210,715	14,032,757	14,032,757
Total Charges For Services	19,326,620	19,984,379	23,944,025	23,944,025

FISCAL YEAR 2013-14

BUDGET UNIT: 115 OC Road
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE, Continued				
Miscellaneous Revenues				
7661 Other Sales - Taxable	5,456	10,374	5,000	5,000
7662 Other Sales - Non-Taxable - Resale	24	0	0	0
7670 Miscellaneous Revenue	1,243,222	734,183	612,393	612,393
7680 Six-Month Expired (Outlawed) Checks	89	744	0	0
Total Miscellaneous Revenues	1,248,790	745,302	617,393	617,393
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	8,784	7,661	0	0
7853 Capital Asset Sales - Non-Taxable-US Government	0	2,000	0	0
7855 Capital Asset Sales - Land	0	0	150,000	150,000
Total Other Financing Sources	8,784	9,661	150,000	150,000
TOTAL REVENUE	77,122,485	62,268,441	125,045,919	125,045,919
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	15,216,811	14,463,557	15,206,378	15,206,378
0102 Extra Help	25,408	160,984	282,154	282,154
0103 Overtime	274,574	300,060	445,738	445,738
0104 Annual Leave Payoffs	430,159	395,902	455,000	455,000
0105 Vacation Payoffs	0	0	20,000	20,000
0106 Sick Leave Payoffs	0	0	75,000	75,000
0110 Performance Incentive Pay	2,537	39	0	0
0111 Other Pay	45,570	55,109	5,448	5,448
0200 Retirement	3,562,745	3,498,473	4,060,802	4,060,802
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	4,736	4,736
0206 Retiree Medical	397,319	552,242	486,434	486,434
0208 Pension Prepayment Discount	(250,577)	(245,757)	(290,002)	(290,002)

FISCAL YEAR 2013-14

BUDGET UNIT: 115 OC Road
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0301 Unemployment Insurance	43,130	41,552	0	0
0305 Salary Continuance Insurance	6,331	7,508	7,196	7,196
0306 Health Insurance	1,934,610	1,960,185	2,410,968	2,410,968
0308 Dental Insurance	16,608	20,672	21,888	21,888
0309 Life Insurance	2,546	3,327	4,332	4,332
0310 Accidental Death and Dismemberment Insurance	397	391	456	456
0319 Other Insurance	122,275	114,971	133,392	133,392
0352 Workers Compensation - General	371,674	461,434	563,325	563,325
0401 Medicare	199,721	194,520	199,104	199,104
0403 Optional Benefit Program	72,708	66,792	66,576	66,576
Total Salaries & Benefits	22,474,546	22,051,960	24,158,925	24,158,925
Services & Supplies				
0600 Clothing and Personal Supplies	22,411	31,904	41,565	41,565
0700 Communications	774	0	4,375	4,375
0701 Telephone/Telegraph - Interfund Transfer	(349)	0	0	0
0740 Enterprise Telephone Service Charges	23,043	13,716	3,720	3,720
0741 Telephone Service Charges from Vendors	686	67	9,802	9,802
0742 Cell Phones, Pagers, Blackberry Devices	2,243	3,687	67,370	67,370
0900 Food	821	236	542	542
1000 Household Expense	37,668	39,562	78,800	78,800
1001 Household Expense - Trash	1,475	2,070	0	0
1100 Insurance	347,004	457,590	482,762	482,762
1300 Maintenance Equipment - Non-IT Maintenance	50,623	27,645	173,650	173,650
1301 Maintenance - Inventory Parts	0	94	0	0
1340 Software Maintenance & Support	40,442	111,624	0	0
1341 Hardware Maintenance & Support	849	5,340	13,450	13,450

FISCAL YEAR 2013-14

BUDGET UNIT: 115 OC Road
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1400 Maintenance - Buildings and Improvements	606,401	531,350	1,834,750	1,834,750
1402 Minor Alterations and Improvements	23,680	81,813	30,000	30,000
1500 Medical, Dental and Laboratory Supplies	8,788	5,864	12,500	12,500
1600 Memberships	14,899	17,617	35,110	35,110
1800 Office Expense	122,144	128,420	250,381	250,381
1801 Duplicating Services (CEO/Reprographics)	22,486	21,112	61,400	61,400
1802 Periodicals and Journals	4,949	4,156	1,853	1,853
1803 Postage	1,020	3,000	250	250
1806 Printing Costs - Outside Vendors	2,156	22,558	26,500	26,500
1809 Minor Office Equipment to be Controlled	42,631	5,525	49,744	49,744
1840 IT Hardware Purchases (Purchases under \$5,000)	97,334	138,437	216,657	216,657
1900 Professional and Specialized Services	35,242,719	30,961,612	42,575,583	42,575,583
1902 Photographic Microfilm Expense	0	0	17,500	17,500
1903 Surveys and Studies	180,785	9,845	400,000	400,000
1908 Temporary Help	0	53,145	171,118	171,118
1911 CWCAP Charges	1,200,263	1,365,449	1,200,263	1,200,263
1912 Investment Administrative Fees	30,920	58,308	75,000	75,000
1940 Enterprise IT Services	39,624	40,788	40,000	40,000
1941 IT Professional Services Contracts	51,321	173,751	200,000	200,000
2000 Publications and Legal Notices	9,921	10,934	6,680	6,680
2100 Rents and Leases - Equipment	109,883	77,741	153,500	153,500
2140 Software Leases & Licenses	79,017	184,059	410,646	410,646
2141 IT Hardware Leases	0	8,314	0	0
2200 Rents and Leases - Buildings and Improvements	531,852	523,528	529,825	529,825
2300 Small Tools and Instruments	62,636	75,955	159,750	159,750
2400 Special Departmental Expense	804,044	758,861	649,531	649,531

FISCAL YEAR 2013-14

BUDGET UNIT: 115 OC Road
 FUNCTION: Public Ways and Facilities
 ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2600 Transportation and Travel - General	4,802	5,557	2,000	2,000
2601 Private Auto Mileage	1,054	3,519	11,500	11,500
2602 Garage Expense	35,550	35,212	175,000	175,000
2700 Transportation and Travel - Meetings/Conferences	21,433	23,167	93,319	93,319
2800 Utilities	207,940	189,338	375,000	375,000
2801 Utilities - Purchased Electricity	195,421	251,875	200,000	200,000
2802 Utilities - Purchased Gas	4,867	8,902	12,000	12,000
2803 Utilities - Purchased Water	29,807	93,301	60,000	60,000
Total Services & Supplies	40,318,034	36,566,547	50,913,396	50,913,396
Other Charges				
3100 Contributions to Non-County Government Agencies	3,846,545	2,299,444	500,000	500,000
3400 Interest on Notes and Checks	813	0	0	0
3600 Rights of Way	57,130	155,470	300,000	300,000
3700 Taxes and Assessments	0	4,715	10,000	10,000
Total Other Charges	3,904,488	2,459,629	810,000	810,000
Capital Assets				
Equipment				
4000 Equipment	303,801	180,237	878,182	878,182
4040 IT Equipment (Purchases over \$5,000)	0	0	60,000	60,000
Total Equipment	303,801	180,237	938,182	938,182
Land				
4100 Land				
L000 Unallocated	0	0	500,000	500,000
LR06 La Pata Ave ROW, Ortega Highway to Calle Saluda	0	0	600,000	600,000
LR15 Meads & Amapola Avenue Bridges ROW at Handy Cree	0	0	200,000	200,000
Total Land	0	0	1,300,000	1,300,000

FISCAL YEAR 2013-14

BUDGET UNIT: 115 OC Road
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements				
4200 Buildings and Improvements				
5410 Public Works Manager	0	(55)	0	0
P000 Undesignated Const & Chg Ords	0	0	3,000,000	3,000,000
P061 Ortega Hwy Ant Pkwy To Centra	8,131	0	0	0
P063 Sc Rd Slide Rep 850' N Gertner	(1,214)	0	0	0
P082 Antonio Parkway Widening	10,544,636	5,399,535	0	0
P085 Midway City Rain Improvements Phase I & II	8,081,859	118,362	0	0
P087 * Obsolete 7/2/13 * Moulton Parkway Segment Ili	185,068	0	0	0
P097 Skyline Drivr Reconstruction - Cowan Heights To	0	0	399,470	399,470
P098 Skyline Dr Storm Drain Ph Ili - Beverly Glen Dr	925,288	(10,000)	0	0
P100 17th St. Pavement Rehab - Prospect Ave To Newport	0	2,429,698	0	0
P103 Bolsa Avenue Raised Landscape Median	21,107	0	0	0
P105 * Obsolete 7/2/13 * Orange Park Acres Storm Drain	152,431	0	0	0
P212 * Obsolete 7/2/13 * Mltn Pk-El Pacifico To St Mar	303,289	0	0	0
P381 Katella Smt St, Macmurray/Jean	4,266,727	113,798	0	0
P861 Alton Pkwy Ext - Irvine Blvd To Commercentre Dr.	1,470,405	0	0	0
PR09 Ethelbee Way/Rainier Dr Drainage Imp Santa Clara	0	284,138	0	0
PR11 Laguna Canyon Road - Seg 4 Phs II - IV, El Toro	0	0	1,115,616	1,115,616
PR14 Maintenance of Various Bridges in Orange County	113,301	0	0	0
PR15 Mltn Pkwy Widening Seg 3-Ph II, 400 n/o El Toro	0	1,217,040	0	0
PR16 * Obsolete 7/2/13 * Olive Heights Alleys Street	293,092	0	0	0
PR17 Orange Park Blvd Bridge Replacement @ Handy Creee	1,373,735	3,749	0	0
PR24 Laguna Cyn Rd-El Toro To Sr73	471,773	18,891	0	0
PR26 Antonio Parkway Landscaping	0	1,369,778	0	0
PR27 Antonio Pkwy Corridor Traffic Signal Sync Mtrail	0	0	207,594	207,594

FISCAL YEAR 2013-14

BUDGET UNIT: 115 OC Road
 FUNCTION: Public Ways and Facilities
 ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements, Continued				
PR29 Cow Camp Rd Seg I Ph 1A, Antonio Pkwy to 1800 E	0	0	8,320,000	8,320,000
PR31 Edinger Avenue Bridge Widening at Santa Ana River	0	361,050	0	0
PR35 La Colina Pavmnt Rehab & Restor NP Ave to Tustin	0	276,163	0	0
PR39 Midway City St & Drnage Impmt Ph III, Worthy Dr	0	48,747	0	0
PR44 Modjeska Canyon Road Storm Drain Improvements	17,086	549,008	0	0
PR45 Cerritos Ave. Reconstruction, Gilbert St. to Bro	0	0	1,500,000	1,500,000
PR46 Dale St. Reconst, .10 mile n/o Chapman Ave. to O	0	0	420,000	420,000
PR47 Edinger Avenue Bridge Replacement Over Bolsa Chi	0	0	9,342,200	9,342,200
PR48 Gilbert St. Improvements Phase II, Katella Ave.	0	0	3,500,000	3,500,000
PR49 Island Way Improvements, Dana Dr. to Dana Point	0	0	516,000	516,000
PR50 La Pata Avenue Gap Closure/Widening, Phase I & I	0	0	25,116,000	25,116,000
PR51 Laguna Canyon Rd. Mitigation Seg 1, Phase III, L	0	0	150,000	150,000
PR52 Laguna Canyon Rd. Mitigation, Seg 4, Laguna C.W.	0	0	150,000	150,000
PR53 Newport Ave C.T.S. Synch, Santiago Cyn Rd to Syc	0	0	131,869	131,869
PR54 Riverside Dr & Redlands Dr Improvements, Mesa Dr	0	0	455,000	455,000
Total Buildings & Improvements	28,226,713	12,179,902	54,323,749	54,323,749
Buildings and Improvements Reimbursements				
4209 Buildings and Improvements Reimbursements				
5410 Public Works Manager	0	0	20,000	20,000
Total Buildings and Improvements Reimbursements	0	0	20,000	20,000
Total Capital Assets	28,530,514	12,360,139	56,581,931	56,581,931
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	0	0	491,500	491,500
Total Other Financing Uses	0	0	491,500	491,500
TOTAL EXPENDITURES/APPROPRIATIONS	95,227,582	73,438,275	132,955,752	132,955,752

FISCAL YEAR 2013-14

BUDGET UNIT: 115 OC Road
 FUNCTION: Public Ways and Facilities
 ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
NET COST	18,105,098	11,169,833	7,909,833	7,909,833

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 148 Foothill Circulation
 Phasing Plan
 FUNCTION: Public Ways and Facilities
 ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	36,044	2,038	500	500
Total Revenue from Use of Money and Property	36,044	2,038	500	500
Intergovernmental Revenues				
7130 Other Governmental Agencies	2,824,420	377,867	0	0
Total Intergovernmental Revenues	2,824,420	377,867	0	0
Charges For Services				
7480 Road and Street Services	12,934,401	627,710	500,000	500,000
7590 Other Charges for Services	57,900	0	0	0
Total Charges For Services	12,992,301	627,710	500,000	500,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	104,195	95,761	80,000	80,000
Total Miscellaneous Revenues	104,195	95,761	80,000	80,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	0	491,500	491,500
Total Other Financing Sources	0	0	491,500	491,500
TOTAL REVENUE	15,956,961	1,103,376	1,072,000	1,072,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
0900 Food	189	0	0	0
1800 Office Expense	255	0	0	0
1801 Duplicating Services (CEO/Reprographics)	5,212	0	0	0
1900 Professional and Specialized Services	2,036,695	538,974	1,393,295	1,393,295
1903 Surveys and Studies	431,755	4,813	0	0
1911 CWCAP Charges	18,685	5,812	30,000	30,000
1912 Investment Administrative Fees	(1,547)	365	1,000	1,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 148 Foothill Circulation
 Phasing Plan
 FUNCTION: Public Ways and Facilities
 ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1940 Enterprise IT Services	426	0	0	0
2400 Special Departmental Expense	0	1,320	0	0
2700 Transportation and Travel - Meetings/Conferences	0	825	0	0
2800 Utilities	7,900	0	0	0
2801 Utilities - Purchased Electricity	1,027	2,831	2,500	2,500
2803 Utilities - Purchased Water	18,198	39,728	20,000	20,000
Total Services & Supplies	2,518,795	594,668	1,446,795	1,446,795
Other Charges				
3100 Contributions to Non-County Government Agencies	78,144	0	0	0
Total Other Charges	78,144	0	0	0
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
P131 Alton-Irvine to FTC	13,777,595	503,137	0	0
Total Buildings & Improvements	13,777,595	503,137	0	0
Total Capital Assets	13,777,595	503,137	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	16,374,533	1,097,805	1,446,795	1,446,795
NET COST	417,573	(5,571)	374,795	374,795

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 151 South County Roadway
 Improvement Program (SCRIP)
 FUNCTION: Public Ways and Facilities
 ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services				
7480 Road and Street Services	0	1,975,991	41,031,329	41,031,329
Total Charges For Services	0	1,975,991	41,031,329	41,031,329
TOTAL REVENUE	0	1,975,991	41,031,329	41,031,329
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
2400 Special Departmental Expense	12,643,329	6,280,000	21,088,000	21,088,000
Total Services & Supplies	12,643,329	6,280,000	21,088,000	21,088,000
TOTAL EXPENDITURES/APPROPRIATIONS	12,643,329	6,280,000	21,088,000	21,088,000
NET COST	12,643,329	4,304,009	(19,943,329)	(19,943,329)

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 15K Limestone Regional Park
 Mitigation Endowment
 FUNCTION: Public Ways and Facilities
 ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,758	1,276	1,500	1,500
Total Revenue from Use of Money and Property	1,758	1,276	1,500	1,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,346	2,156	2,000	2,000
Total Miscellaneous Revenues	2,346	2,156	2,000	2,000
TOTAL REVENUE	4,104	3,432	3,500	3,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	1,000	1,000
1912 Investment Administrative Fees	138	263	300	300
Total Services & Supplies	138	263	1,300	1,300
TOTAL EXPENDITURES/APPROPRIATIONS	138	263	1,300	1,300
NET COST	(3,966)	(3,169)	(2,200)	(2,200)

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 15T El Toro Improvement Fund
 FUNCTION: Public Ways and Facilities
 ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	11,995	8,332	15,000	15,000
6620 Rents and Concessions	30,000	165,000	180,000	180,000
Total Revenue from Use of Money and Property	41,995	173,332	195,000	195,000
Intergovernmental Revenues				
7120 Other - In-Lieu Taxes	667,147	40,206	150,000	150,000
Total Intergovernmental Revenues	667,147	40,206	150,000	150,000
TOTAL REVENUE	709,142	213,538	345,000	345,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	397,055	528,571	1,475,000	1,475,000
1912 Investment Administrative Fees	970	1,688	3,000	3,000
Total Services & Supplies	398,024	530,259	1,478,000	1,478,000
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
5300 Public Finance	0	800,000	0	0
Total Buildings & Improvements	0	800,000	0	0
Total Capital Assets	0	800,000	0	0
Special Items				
5000 Special Items	0	0	2,555,596	2,555,596
Total Special Items	0	0	2,555,596	2,555,596
TOTAL EXPENDITURES/APPROPRIATIONS	398,024	1,330,259	4,033,596	4,033,596
NET COST	(311,118)	1,116,721	3,688,596	3,688,596

BUDGET UNIT: 137 Parking Facilities
FUNCTION: Public Ways and Facilities
ACTIVITY: Parking Facilities

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	10,416	4,877	4,800	4,800
6620 Rents and Concessions	2,353,832	2,437,681	2,979,272	2,979,272
Total Revenue from Use of Money and Property	2,364,248	2,442,559	2,984,072	2,984,072
Charges For Services				
7590 Other Charges for Services	266,954	261,108	274,500	274,500
Total Charges For Services	266,954	261,108	274,500	274,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	21,168	19,455	17,813	17,813
Total Miscellaneous Revenues	21,168	19,455	17,813	17,813
Other Financing Sources				
7810 Transfers In - from Fund 100	1,400,000	1,439,413	1,439,413	1,439,413
7852 Capital Asset Sales - Non-Taxable - Resale	55	0	0	0
Total Other Financing Sources	1,400,055	1,439,413	1,439,413	1,439,413
TOTAL REVENUE	4,052,426	4,162,535	4,715,798	4,715,798
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	144,344	143,291	143,844	143,844
0104 Annual Leave Payoffs	3,108	0	2,800	2,800
0200 Retirement	32,442	33,557	38,620	38,620
0206 Retiree Medical	3,756	5,450	4,610	4,610
0208 Pension Prepayment Discount	(3,418)	(3,006)	(2,534)	(2,534)
0301 Unemployment Insurance	397	387	0	0
0306 Health Insurance	20,918	19,448	20,556	20,556
0319 Other Insurance	1,258	1,248	1,248	1,248
0352 Workers Compensation - General	600	610	683	683

BUDGET UNIT: 137 Parking Facilities
FUNCTION: Public Ways and Facilities
ACTIVITY: Parking Facilities

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0401 Medicare	2,078	2,025	2,090	2,090
Total Salaries & Benefits	205,484	203,011	211,917	211,917
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	(880)	0	0	0
0740 Enterprise Telephone Service Charges	13,675	10,973	14,500	14,500
0742 Cell Phones, Pagers, Blackberry Devices	0	160	0	0
1000 Household Expense	0	4	0	0
1001 Household Expense - Trash	0	15	0	0
1100 Insurance	824	792	831	831
1300 Maintenance Equipment - Non-IT Maintenance	40,126	46,392	48,500	48,500
1400 Maintenance - Buildings and Improvements	283,336	432,106	316,400	316,400
1402 Minor Alterations and Improvements	13,399	1,040	10,600	10,600
1800 Office Expense	1,970	1,735	2,350	2,350
1801 Duplicating Services (CEO/Reprographics)	79	0	0	0
1806 Printing Costs - Outside Vendors	0	60	0	0
1809 Minor Office Equipment to be Controlled	0	473	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	4,788	0	55,000	55,000
1900 Professional and Specialized Services	1,166,476	1,117,586	1,151,400	1,151,400
1901 Data Processing Services	2,791	832	4,300	4,300
1911 CWCAP Charges	121,100	236,810	232,228	232,228
1912 Investment Administrative Fees	424	1,030	800	800
1913 Merchant Fees	11,515	14,283	15,000	15,000
1940 Enterprise IT Services	0	2,951	5,100	5,100
2000 Publications and Legal Notices	0	153	0	0
2100 Rents and Leases - Equipment	0	408	0	0
2200 Rents and Leases - Buildings and Improvements	198,549	203,693	198,640	198,640

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 137 Parking Facilities
FUNCTION: Public Ways and Facilities
ACTIVITY: Parking Facilities

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2400 Special Departmental Expense	7,630	11,491	11,200	11,200
2601 Private Auto Mileage	60	180	600	600
2602 Garage Expense	0	662	0	0
2801 Utilities - Purchased Electricity	130,205	131,774	142,350	142,350
2802 Utilities - Purchased Gas	14	116	250	250
2803 Utilities - Purchased Water	10,136	11,493	12,000	12,000
Total Services & Supplies	2,006,218	2,227,212	2,222,049	2,222,049
Other Charges				
3200 Bond Redemption	1,112,725	1,062,200	1,099,800	1,099,800
3300 Interest on Bonds	478,874	304,834	268,549	268,549
3700 Taxes and Assessments	18,293	20,257	20,200	20,200
Total Other Charges	1,609,892	1,387,291	1,388,549	1,388,549
Capital Assets				
Equipment				
4000 Equipment	99,501	0	0	0
Total Equipment	99,501	0	0	0
Buildings & Improvements				
4200 Buildings and Improvements				
PK01 Parking Structure Elevator Controls	11,248	34,996	60,000	60,000
PK03 * Obsolete 7/2/13 * Parking Access Equip - Lot 1	234,883	0	0	0
Total Buildings & Improvements	246,132	34,996	60,000	60,000
Total Capital Assets	345,633	34,996	60,000	60,000
Other Financing Uses				
4808 Transfers Out - to Funds 800-899	599,035	577,693	891,836	891,836
Total Other Financing Uses	599,035	577,693	891,836	891,836
TOTAL EXPENDITURES/APPROPRIATIONS	4,766,262	4,430,202	4,774,351	4,774,351

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 137 Parking Facilities
 FUNCTION: Public Ways and Facilities
 ACTIVITY: Parking Facilities

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
NET COST	713,836	267,667	58,553	58,553

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 034 OC Watersheds
FUNCTION: Health and Sanitation
ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues				
6970 State - Other	9,476	132,620	250,000	250,000
7110 Federal - Other	0	0	200,670	200,670
7130 Other Governmental Agencies	3,878,850	4,180,444	6,948,111	6,948,111
Total Intergovernmental Revenues	3,888,325	4,313,063	7,398,781	7,398,781
Charges For Services				
7380 Planning and Engineering Services	118,315	126,768	417,784	417,784
7590 Other Charges for Services	3,416,588	3,159,416	4,198,725	4,198,725
Total Charges For Services	3,534,902	3,286,184	4,616,509	4,616,509
Miscellaneous Revenues				
7670 Miscellaneous Revenue	654,666	41,280	0	0
7680 Six-Month Expired (Outlawed) Checks	0	2,920	0	0
Total Miscellaneous Revenues	654,666	44,200	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	8,652	10,235	140,000	140,000
7814 Transfers In - from Funds 400-499	1,701,299	1,803,144	3,612,384	3,612,384
7852 Capital Asset Sales - Non-Taxable - Resale	6,200	627	0	0
Total Other Financing Sources	1,716,151	1,814,006	3,752,384	3,752,384
TOTAL REVENUE	9,794,045	9,457,454	15,767,674	15,767,674
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	2,975,327	2,623,174	2,920,687	2,920,687
0102 Extra Help	0	15,144	189,342	189,342
0103 Overtime	34,907	51,536	85,697	85,697
0104 Annual Leave Payoffs	83,343	65,902	220,887	220,887
0110 Performance Incentive Pay	0	2	0	0

BUDGET UNIT: 034 OC Watersheds
FUNCTION: Health and Sanitation
ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0111 Other Pay	55,453	52,729	60,000	60,000
0200 Retirement	711,624	651,586	798,043	798,043
0206 Retiree Medical	78,954	101,744	93,494	93,494
0208 Pension Prepayment Discount	(50,948)	(46,440)	(50,337)	(50,337)
0301 Unemployment Insurance	8,490	7,582	0	0
0305 Salary Continuance Insurance	1,402	1,641	2,004	2,004
0306 Health Insurance	352,735	349,884	432,900	432,900
0308 Dental Insurance	3,636	4,699	5,760	5,760
0309 Life Insurance	569	755	1,140	1,140
0310 Accidental Death and Dismemberment Insurance	88	86	120	120
0319 Other Insurance	22,670	19,620	21,840	21,840
0352 Workers Compensation - General	16,938	19,100	19,328	19,328
0401 Medicare	37,884	34,593	45,912	45,912
0403 Optional Benefit Program	13,981	16,288	17,520	17,520
Total Salaries & Benefits	4,347,053	3,969,624	4,864,337	4,864,337
Services & Supplies				
0600 Clothing and Personal Supplies	1,624	6,179	5,000	5,000
0701 Telephone/Telegraph - Interfund Transfer	(159)	0	0	0
0740 Enterprise Telephone Service Charges	3,122	653	660	660
0742 Cell Phones, Pagers, Blackberry Devices	1,099	1,187	1,250	1,250
0900 Food	255	104	0	0
1000 Household Expense	20,605	23,041	21,025	21,025
1001 Household Expense - Trash	436	895	3,000	3,000
1100 Insurance	11,494	16,364	15,964	15,964
1300 Maintenance Equipment - Non-IT Maintenance	45,323	36,534	198,550	198,550
1340 Software Maintenance & Support	14,386	16,249	6,700	6,700

BUDGET UNIT: 034 OC Watersheds
FUNCTION: Health and Sanitation
ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1341 Hardware Maintenance & Support	1,909	117	2,000	2,000
1400 Maintenance - Buildings and Improvements	56,034	90,759	174,000	174,000
1402 Minor Alterations and Improvements	33,265	41,391	40,100	40,100
1500 Medical, Dental and Laboratory Supplies	45,046	41,152	92,200	92,200
1600 Memberships	135,000	125,264	136,410	136,410
1800 Office Expense	22,066	18,381	32,500	32,500
1801 Duplicating Services (CEO/Reprographics)	172	12,972	510	510
1802 Periodicals and Journals	474	249	2,050	2,050
1803 Postage	1,119	2,241	2,400	2,400
1806 Printing Costs - Outside Vendors	0	92	0	0
1809 Minor Office Equipment to be Controlled	73,661	2,761	38,700	38,700
1840 IT Hardware Purchases (Purchases under \$5,000)	43,587	25,125	19,525	19,525
1900 Professional and Specialized Services	4,314,988	4,771,836	8,429,460	8,429,460
1920 Non-Claimable Administrative Expense	0	6,683	6,393	6,393
1941 IT Professional Services Contracts	6,462	10,528	11,000	11,000
2000 Publications and Legal Notices	24,521	675	2,000	2,000
2100 Rents and Leases - Equipment	5,219	6,038	8,000	8,000
2140 Software Leases & Licenses	33,567	7,709	26,750	26,750
2200 Rents and Leases - Buildings and Improvements	18,073	15,474	18,053	18,053
2300 Small Tools and Instruments	2,608	4,292	5,000	5,000
2400 Special Departmental Expense	422,461	538,082	746,530	746,530
2600 Transportation and Travel - General	14,839	12,552	17,000	17,000
2601 Private Auto Mileage	11,855	6,080	12,850	12,850
2602 Garage Expense	569	2,828	4,000	4,000
2700 Transportation and Travel - Meetings/Conferences	9,940	12,996	31,065	31,065
2801 Utilities - Purchased Electricity	90,456	102,852	105,800	105,800

BUDGET UNIT: 034 OC Watersheds
FUNCTION: Health and Sanitation
ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2802 Utilities - Purchased Gas	705	704	2,060	2,060
2803 Utilities - Purchased Water	2,892	5,029	5,000	5,000
Total Services & Supplies	5,469,673	5,966,070	10,223,505	10,223,505
Other Charges				
3100 Contributions to Non-County Government Agencies	8,652	10,235	540,000	540,000
3700 Taxes and Assessments	0	160	0	0
Total Other Charges	8,652	10,395	540,000	540,000
Capital Assets				
Equipment				
4000 Equipment	37,242	6,705	0	0
Total Equipment	37,242	6,705	0	0
Buildings & Improvements				
4200 Buildings and Improvements				
PV32 San Diego Creek In-Channel Basin 3 Sediment Remo	0	0	250,000	250,000
Total Buildings & Improvements	0	0	250,000	250,000
Total Capital Assets	37,242	6,705	250,000	250,000
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	0	2,121	0	0
Total Other Financing Uses	0	2,121	0	0
Intrafund Transfers				
5100 Intrafund Transfers	(165,765)	(187,912)	(110,168)	(110,168)
Total Intrafund Transfers	(165,765)	(187,912)	(110,168)	(110,168)
TOTAL EXPENDITURES/APPROPRIATIONS	9,696,855	9,767,003	15,767,674	15,767,674
NET COST	(97,190)	309,549	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 042 Health Care Agency
FUNCTION: Health and Sanitation
ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	395,971	392,065	301,550	301,550
Total Licenses, Permits & Franchises	395,971	392,065	301,550	301,550
Fines, Forfeitures & Penalties				
6510 Vehicle Code Fines	54,065	32,356	60,000	60,000
6520 Other Court Fines	1,050	815	0	0
6530 Forfeitures and Penalties	72,251	24,384	50,700	50,700
Total Fines, Forfeitures & Penalties	127,366	57,556	110,700	110,700
Revenue from Use of Money and Property				
6610 Interest	13,715	15,667	0	0
6620 Rents and Concessions	1,149,838	1,144,157	1,188,537	1,188,537
Total Revenue from Use of Money and Property	1,163,553	1,159,823	1,188,537	1,188,537
Intergovernmental Revenues				
6820 State - California Children's Services	5,262,503	5,152,419	5,571,000	5,490,586
6830 State - Realignment Revenue	150,151,321	184,948,518	184,062,846	184,062,846
6840 State - Health Administration	17,374,766	13,694,744	17,948,764	17,948,764
6860 State - Mental Health	31,268,828	908,426	1,358,243	1,358,243
6880 State - Other Health	556,455	452,063	787,833	787,833
6910 State - Civil Defense	111,111	102,820	100,000	100,000
6930 State - Corrections	235,016	587,915	519,363	519,363
6970 State - Other	2,252,747	2,078,462	2,113,928	2,113,928
7040 Federal - Health Administration	11,561,625	8,128,649	13,363,361	13,363,361
7110 Federal - Other	61,750,685	144,089,019	103,016,031	103,016,031
7130 Other Governmental Agencies	1,087,801	1,072,487	1,041,612	1,041,612
Total Intergovernmental Revenues	281,612,859	361,215,523	329,882,981	329,802,567
Charges For Services				
7430 Court Fees and Costs	885,434	855,201	861,993	861,993

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 042 Health Care Agency
FUNCTION: Health and Sanitation
ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE, Continued				
Charges For Services, Continued				
7470 Recording Fees	1,112,052	1,407,889	1,536,040	1,536,040
7490 Health Fees	28,850,785	26,480,482	30,497,315	30,497,315
7510 Mental Health Services	34,418,555	35,157,007	40,521,319	40,521,319
7540 California Children's Services	315,802	248,107	265,340	265,340
7590 Other Charges for Services	148,741	138,041	95,226	95,226
Total Charges For Services	65,731,369	64,286,728	73,777,233	73,777,233
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	24,063	16,667	0	0
7670 Miscellaneous Revenue	7,400,083	(1,566,966)	3,341,773	3,341,773
7680 Six-Month Expired (Outlawed) Checks	3,283	2,229	54	54
7690 Returned Check Charges	1,545	1,070	0	0
7700 Welfare Repayments	755,277	852,675	841,033	841,033
Total Miscellaneous Revenues	8,184,250	(694,325)	4,182,860	4,182,860
Other Financing Sources				
7811 Transfers In - from Funds 101-199	134,025,327	129,775,807	167,257,085	168,408,463
7852 Capital Asset Sales - Non-Taxable - Resale	27,408	4,773	0	0
Total Other Financing Sources	134,052,735	129,780,580	167,257,085	168,408,463
TOTAL REVENUE	491,268,102	556,197,950	576,700,946	577,771,910
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	154,604,070	148,985,385	155,782,926	155,478,731
0102 Extra Help	7,631,545	10,369,864	18,176,472	17,695,998
0103 Overtime	2,750,515	3,480,682	3,365,077	3,365,077
0104 Annual Leave Payoffs	1,135,719	933,481	466,292	466,292
0105 Vacation Payoffs	62,472	4,744	3,684	3,684

BUDGET UNIT: 042 Health Care Agency
FUNCTION: Health and Sanitation
ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0106 Sick Leave Payoffs	254,199	5,276	0	0
0107 Retiree Multi-Year Leave Balance Payoff	0	0	863,904	863,904
0110 Performance Incentive Pay	97	136	0	0
0111 Other Pay	3,626,341	3,601,888	3,241,362	3,240,522
0200 Retirement	37,038,483	37,059,939	43,046,261	42,964,277
0202 Early Retirement	295,608	295,608	295,609	295,609
0204 County Paid Executive Deferred Compensation Plan	50,775	39,812	36,318	36,318
0205 1.62% Retirement ER Contribution 401(A) Plan	2,440	6,927	48,006	48,006
0206 Retiree Medical	4,101,425	5,777,251	4,970,699	4,960,883
0207 Health Reimbursement Account	0	6	0	0
0208 Pension Prepayment Discount	(2,649,532)	(2,405,925)	(2,128,930)	(2,128,930)
0301 Unemployment Insurance	458,926	452,243	0	0
0305 Salary Continuance Insurance	59,366	66,828	66,894	66,894
0306 Health Insurance	18,213,890	19,075,225	23,138,376	23,096,852
0308 Dental Insurance	168,019	201,724	210,804	210,804
0309 Life Insurance	26,152	32,425	41,916	41,916
0310 Accidental Death and Dismemberment Insurance	4,069	3,827	4,368	4,368
0319 Other Insurance	1,247,374	1,210,449	1,386,528	1,383,408
0352 Workers Compensation - General	2,425,528	2,569,112	2,885,310	2,885,310
0401 Medicare	2,282,477	2,269,041	2,166,836	2,162,402
0402 Executive Car Allowance	61,299	48,641	64,260	64,260
0403 Optional Benefit Program	667,310	654,665	649,956	649,956
Total Salaries & Benefits	234,518,568	234,739,256	258,782,928	257,856,541
Services & Supplies				
0600 Clothing and Personal Supplies	3,870	6,311	8,647	8,647
0700 Communications	(2,010)	114,332	0	0

BUDGET UNIT: 042 Health Care Agency
FUNCTION: Health and Sanitation
ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
0701 Telephone/Telegraph - Interfund Transfer	(52,402)	0	0	0
0740 Enterprise Telephone Service Charges	1,771,702	1,658,946	1,862,736	1,862,736
0741 Telephone Service Charges from Vendors	179,115	55,177	81,519	81,519
0742 Cell Phones, Pagers, Blackberry Devices	261,383	314,930	411,091	411,091
0900 Food	114,588	113,369	193,358	193,358
1000 Household Expense	272,054	297,936	451,241	451,241
1001 Household Expense - Trash	47,797	53,757	60,038	60,038
1100 Insurance	1,671,274	2,098,910	1,889,119	1,889,119
1300 Maintenance Equipment - Non-IT Maintenance	406,141	721,127	544,544	544,544
1340 Software Maintenance & Support	2,353,084	3,671,907	3,661,030	3,661,030
1341 Hardware Maintenance & Support	515,518	507,605	603,889	603,889
1400 Maintenance - Buildings and Improvements	467,614	564,841	646,707	646,707
1402 Minor Alterations and Improvements	289,082	173,897	306,219	306,219
1500 Medical, Dental and Laboratory Supplies	376	16	7,394	7,394
1501 Pharmaceuticals	4,609,805	3,029,079	4,837,038	4,637,038
1502 Medical Supplies	2,544,822	2,563,144	2,653,797	2,653,797
1503 Dental Supplies	125,300	110,492	119,076	119,076
1504 Contract Pharmacy	24,389,207	28,320,571	16,730,165	16,730,165
1509 Minor Medical Equipment to be Controlled	36,485	51,870	230,627	230,627
1600 Memberships	176,753	199,456	220,100	220,100
1700 Miscellaneous Expense	351	0	0	0
1701 Cash Difference	73	0	0	0
1702 Cash Losses	150	100	0	0
1800 Office Expense	808,584	801,528	1,049,277	1,049,277
1801 Duplicating Services (CEO/Reprographics)	353,446	361,631	493,100	493,100
1802 Periodicals and Journals	67,672	99,530	133,501	133,501

BUDGET UNIT: 042 Health Care Agency
FUNCTION: Health and Sanitation
ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1803 Postage	268,608	328,947	372,775	372,775
1806 Printing Costs - Outside Vendors	44,920	50,103	149,006	149,006
1809 Minor Office Equipment to be Controlled	468,369	276,329	882,257	882,257
1840 IT Hardware Purchases (Purchases under \$5,000)	906,973	1,191,036	981,366	981,366
1900 Professional and Specialized Services	316,329,093	383,196,794	383,464,937	383,730,595
1902 Photographic Microfilm Expense	97,435	120,805	164,032	164,032
1904 Ambulance Contracts	159,242	110,241	205,921	205,921
1908 Temporary Help	0	7,673	0	0
1912 Investment Administrative Fees	1,378	2,774	2,100	2,100
1913 Merchant Fees	38,853	39,486	60,751	60,751
1920 Non-Claimable Administrative Expense	0	351,725	0	0
1940 Enterprise IT Services	1,518,083	1,590,043	1,609,171	1,609,171
1941 IT Professional Services Contracts	1,004,837	3,074,923	4,428,445	4,428,445
2000 Publications and Legal Notices	11,360	5,761	15,772	15,772
2100 Rents and Leases - Equipment	801,658	718,085	635,622	635,622
2140 Software Leases & Licenses	1,767,124	1,484,257	3,401,533	3,401,533
2200 Rents and Leases - Buildings and Improvements	10,585,332	9,583,276	10,100,015	10,051,316
2300 Small Tools and Instruments	379	4,061	4,950	4,950
2400 Special Departmental Expense	1,374,059	1,749,974	2,136,906	2,136,906
2409 Minor Special Dept. Equipment to be Controlled	753	0	0	0
2600 Transportation and Travel - General	69,479	87,986	98,199	98,199
2601 Private Auto Mileage	1,133,869	1,069,798	1,328,762	1,328,762
2602 Garage Expense	201,844	187,118	236,533	236,533
2700 Transportation and Travel - Meetings/Conferences	276,304	278,989	458,308	458,308
2740 IT Training & Travel	10,686	53,416	244,058	244,058
2800 Utilities	2,744	3,417	356,298	356,298

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 042 Health Care Agency
FUNCTION: Health and Sanitation
ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2801 Utilities - Purchased Electricity	548,541	624,707	541,348	541,348
2802 Utilities - Purchased Gas	56,009	60,049	52,397	52,397
2803 Utilities - Purchased Water	30,836	35,783	26,913	26,913
2890 Intra-Agency Services & Supplies Billing Offsets	(43,472,761)	(42,529,217)	(47,937,449)	(47,937,449)
Total Services & Supplies	335,647,840	409,648,800	401,215,139	401,232,098
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(4,689)	(7,567)	(22,038)	(22,038)
Total Services & Supplies Reimbursements	(4,689)	(7,567)	(22,038)	(22,038)
Other Charges				
3251 Lease Purchase Principal Payment	1,472,200	1,600,822	1,740,697	1,740,697
3351 Lease Purchase Interest Payment	666,046	537,424	397,549	397,549
3500 Judgments and Damages	57,820	67,000	0	0
3700 Taxes and Assessments	22,250	24,500	30,067	30,067
3800 Support and Care of Persons	6,196,749	3,491,732	6,031,157	6,031,157
Total Other Charges	8,415,064	5,721,478	8,199,470	8,199,470
Capital Assets				
Equipment				
4000 Equipment	104,967	170,548	272,000	272,000
4040 IT Equipment (Purchases over \$5,000)	933,938	633,944	1,310,843	1,310,843
Total Equipment	1,038,905	804,492	1,582,843	1,582,843
Buildings & Improvements				
4200 Buildings and Improvements				
P100 Capital Project - PH Admin	392	319,158	0	0
P210 Capital Project MHSA (Prop 63)	4,747,195	453,050	0	0
Total Buildings & Improvements	4,747,587	772,208	0	0
Total Capital Assets	5,786,492	1,576,701	1,582,843	1,582,843

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 042 Health Care Agency
 FUNCTION: Health and Sanitation
 ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	949,817	200,000	500,000	500,000
Total Other Financing Uses	949,817	200,000	500,000	500,000
Intrafund Transfers				
5100 Intrafund Transfers	(11,503,243)	(10,956,477)	(13,153,470)	(13,153,470)
Total Intrafund Transfers	(11,503,243)	(10,956,477)	(13,153,470)	(13,153,470)
TOTAL EXPENDITURES/APPROPRIATIONS	573,809,850	640,922,190	657,104,872	656,195,444
NET COST	82,541,748	84,724,241	80,403,926	78,423,534

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 138 Medi-Cal Admin Activities/
 Targeted Case Mgmt.
 FUNCTION: Health and Sanitation
 ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	37,158	34,075	54,548	54,548
Total Revenue from Use of Money and Property	37,158	34,075	54,548	54,548
Intergovernmental Revenues				
7040 Federal - Health Administration	2,135,982	2,018,163	2,285,226	2,285,226
Total Intergovernmental Revenues	2,135,982	2,018,163	2,285,226	2,285,226
Charges For Services				
7490 Health Fees	2,109	5,960	0	0
Total Charges For Services	2,109	5,960	0	0
TOTAL REVENUE	2,175,249	2,058,199	2,339,774	2,339,774
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	1,983,216	1,595,629	2,373,312	2,373,312
1911 CWCAP Charges	3,160	10,570	7,090	7,090
1912 Investment Administrative Fees	2,314	6,770	10,228	10,228
Total Services & Supplies	1,988,691	1,612,969	2,390,630	2,390,630
Other Financing Uses				
4800 Transfers Out - to Fund 100	307,767	217,723	356,053	356,053
4802 Transfers Out - to Funds 2AA-299	5,709	870	1,000	1,000
Total Other Financing Uses	313,476	218,592	357,053	357,053
TOTAL EXPENDITURES/APPROPRIATIONS	2,302,167	1,831,561	2,747,683	2,747,683
NET COST	126,918	(226,637)	407,909	407,909

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 13T HCA Purpose Restricted
 Revenues
 FUNCTION: Health and Sanitation
 ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	102,500	96,000	0	0
Total Fines, Forfeitures & Penalties	102,500	96,000	0	0
Charges For Services				
7430 Court Fees and Costs	1,112,798	1,158,574	969,760	969,760
7470 Recording Fees	372,016	280,561	148,774	148,774
Total Charges For Services	1,484,813	1,439,135	1,118,534	1,118,534
Miscellaneous Revenues				
7670 Miscellaneous Revenue	158,805	7,551	260,000	260,000
Total Miscellaneous Revenues	158,805	7,551	260,000	260,000
Other Financing Sources				
7810 Transfers In - from Fund 100	196,195	0	300,000	300,000
7811 Transfers In - from Funds 101-199	0	94,930	110,000	110,000
Total Other Financing Sources	196,195	94,930	410,000	410,000
TOTAL REVENUE	1,942,313	1,637,617	1,788,534	1,788,534
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses				
4800 Transfers Out - to Fund 100	1,056,080	1,333,178	2,009,367	2,009,367
Total Other Financing Uses	1,056,080	1,333,178	2,009,367	2,009,367
Special Items				
5000 Special Items	0	0	300,000	300,000
Total Special Items	0	0	300,000	300,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,056,080	1,333,178	2,309,367	2,309,367
NET COST	(886,233)	(304,438)	520,833	520,833

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 13U HCA Interest Bearing
 Purpose Restricted Revenue
 FUNCTION: Health and Sanitation
 ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	65,338	21,586	124,133	124,133
Total Revenue from Use of Money and Property	65,338	21,586	124,133	124,133
Intergovernmental Revenues				
6860 State - Mental Health	92,741	113,051	146,075	146,075
Total Intergovernmental Revenues	92,741	113,051	146,075	146,075
TOTAL REVENUE	158,079	134,637	270,208	270,208
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	5,263	2,848	20,000	20,000
Total Services & Supplies	5,263	2,848	20,000	20,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	83,298	202,074	250,208	250,208
Total Other Financing Uses	83,298	202,074	250,208	250,208
TOTAL EXPENDITURES/APPROPRIATIONS	88,561	204,922	270,208	270,208
NET COST	(69,518)	70,284	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 13X Substance Abuse/Crime
 Prevention Act (SACPA)
 FUNCTION: Health and Sanitation
 ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6520 Other Court Fines	63	0	0	0
Total Fines, Forfeitures & Penalties	63	0	0	0
Revenue from Use of Money and Property				
6610 Interest	28	0	0	0
Total Revenue from Use of Money and Property	28	0	0	0
TOTAL REVENUE	91	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	(569)	0	0	0
Total Services & Supplies	(569)	0	0	0
Other Financing Uses				
4800 Transfers Out - to Fund 100	932	0	0	0
Total Other Financing Uses	932	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	363	0	0	0
NET COST	272	0	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 13Y Mental Health Services Act
 FUNCTION: Health and Sanitation
 ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,042,248	784,944	1,195,000	1,195,000
Total Revenue from Use of Money and Property	1,042,248	784,944	1,195,000	1,195,000
Intergovernmental Revenues				
6860 State - Mental Health	79,752,097	117,348,367	65,460,793	65,460,793
Total Intergovernmental Revenues	79,752,097	117,348,367	65,460,793	65,460,793
TOTAL REVENUE	80,794,345	118,133,311	66,655,793	66,655,793
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	105,653	162,805	170,000	170,000
Total Services & Supplies	105,653	162,805	170,000	170,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	97,078,649	96,722,890	124,764,207	124,957,861
Total Other Financing Uses	97,078,649	96,722,890	124,764,207	124,957,861
TOTAL EXPENDITURES/APPROPRIATIONS	97,184,301	96,885,695	124,934,207	125,127,861
NET COST	16,389,957	(21,247,616)	58,278,414	58,472,068

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 13Z Bioterrorism Center for
 Disease Control Fund
 FUNCTION: Health and Sanitation
 ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	14,159	11,390	38,751	38,751
Total Revenue from Use of Money and Property	14,159	11,390	38,751	38,751
Intergovernmental Revenues				
7110 Federal - Other	3,334,804	2,793,745	5,077,752	5,077,752
Total Intergovernmental Revenues	3,334,804	2,793,745	5,077,752	5,077,752
TOTAL REVENUE	3,348,963	2,805,135	5,116,503	5,116,503
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	737	2,453	5,000	5,000
2400 Special Departmental Expense	25,417	0	0	0
Total Services & Supplies	26,154	2,453	5,000	5,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	3,430,028	3,517,227	5,111,503	5,111,503
Total Other Financing Uses	3,430,028	3,517,227	5,111,503	5,111,503
TOTAL EXPENDITURES/APPROPRIATIONS	3,456,182	3,519,680	5,116,503	5,116,503
NET COST	107,219	714,545	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 13S Emergency Medical
 Services
 FUNCTION: Health and Sanitation
 ACTIVITY: Hospital Care

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties				
6510 Vehicle Code Fines	12,581,506	9,181,213	9,024,997	9,024,997
Total Fines, Forfeitures & Penalties	12,581,506	9,181,213	9,024,997	9,024,997
Revenue from Use of Money and Property				
6610 Interest	27,291	24,042	57,058	57,058
Total Revenue from Use of Money and Property	27,291	24,042	57,058	57,058
TOTAL REVENUE	12,608,797	9,205,256	9,082,055	9,082,055
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	2,549	4,724	24,525	24,525
Total Services & Supplies	2,549	4,724	24,525	24,525
Other Financing Uses				
4800 Transfers Out - to Fund 100	11,806,812	9,496,688	9,057,530	9,057,530
Total Other Financing Uses	11,806,812	9,496,688	9,057,530	9,057,530
TOTAL EXPENDITURES/APPROPRIATIONS	11,809,361	9,501,412	9,082,055	9,082,055
NET COST	(799,436)	296,156	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 063 Social Services Agency
FUNCTION: Public Assistance
ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	470	505	0	0
6620 Rents and Concessions	8,400	2,800	9,768	9,768
Total Revenue from Use of Money and Property	8,870	3,305	9,768	9,768
Intergovernmental Revenues				
6770 State - Public Assistance Administration	176,147,958	171,482,571	187,182,507	187,182,507
6830 State - Realignment Revenue	66,977,049	84,020,539	81,154,796	81,154,796
6970 State - Other	1,227,252	530,070	169,421	169,421
6980 Federal - Public Assistance Administration	156,029,291	165,600,582	188,139,149	188,139,149
7110 Federal - Other	880,144	864,106	1,109,565	1,109,565
Total Intergovernmental Revenues	401,261,693	422,497,868	457,755,438	457,755,438
Charges For Services				
7590 Other Charges for Services	2,357	2,297	3,000	3,000
Total Charges For Services	2,357	2,297	3,000	3,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	3,077	4,041	5,056	5,056
7670 Miscellaneous Revenue	138,496	342,111	203,042	203,042
7680 Six-Month Expired (Outlawed) Checks	(15,113)	5,946	0	0
7690 Returned Check Charges	1,132	318	0	0
7700 Welfare Repayments	66	717	1,362	1,362
Total Miscellaneous Revenues	127,658	353,133	209,460	209,460
Other Financing Sources				
7811 Transfers In - from Funds 101-199	6,726,509	4,959,500	15,970,580	15,970,580
7852 Capital Asset Sales - Non-Taxable - Resale	5,631	6,203,012	0	0
Total Other Financing Sources	6,732,140	11,162,512	15,970,580	15,970,580
TOTAL REVENUE	408,132,718	434,019,115	473,948,246	473,948,246

BUDGET UNIT: 063 Social Services Agency
FUNCTION: Public Assistance
ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0100 Salaries and Wages	1	0	0	0
0101 Regular Salaries	194,690,737	193,217,886	210,180,951	209,989,928
0102 Extra Help	1,319,320	1,313,113	2,187,365	2,187,365
0103 Overtime	1,535,774	2,278,172	2,052,822	2,052,822
0104 Annual Leave Payoffs	700,463	1,009,281	960,662	960,662
0105 Vacation Payoffs	125,070	74,954	122,353	122,353
0106 Sick Leave Payoffs	184,695	19,177	185,000	185,000
0110 Performance Incentive Pay	2,432	1,211	0	0
0111 Other Pay	3,812,852	3,845,426	4,173,484	4,171,822
0200 Retirement	45,794,124	45,408,725	54,058,825	54,027,441
0202 Early Retirement	425,429	425,429	425,429	425,339
0204 County Paid Executive Deferred Compensation Plan	41,116	41,605	38,420	38,399
0205 1.62% Retirement ER Contribution 401(A) Plan	102	1,134	39,216	39,197
0206 Retiree Medical	4,112,920	5,917,418	5,241,804	5,238,542
0208 Pension Prepayment Discount	(3,012,351)	(2,792,813)	(3,212,401)	(3,212,401)
0301 Unemployment Insurance	546,159	545,093	0	0
0305 Salary Continuance Insurance	51,356	58,421	60,590	60,081
0306 Health Insurance	29,085,358	31,436,638	38,081,904	36,543,632
0308 Dental Insurance	150,937	181,326	198,144	189,485
0309 Life Insurance	23,624	29,492	39,648	37,914
0310 Accidental Death and Dismemberment Insurance	3,674	3,474	4,164	3,982
0319 Other Insurance	2,083,906	2,087,225	2,421,744	2,326,358
0352 Workers Compensation - General	4,078,260	4,418,678	4,982,591	4,982,591
0401 Medicare	2,637,423	2,656,833	2,882,799	2,881,156
0402 Executive Car Allowance	50,465	54,366	55,080	55,051
0403 Optional Benefit Program	581,967	602,217	608,664	608,380
Total Salaries & Benefits	289,025,813	292,834,483	325,789,258	323,915,099

BUDGET UNIT: 063 Social Services Agency
FUNCTION: Public Assistance
ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies				
0600 Clothing and Personal Supplies	117,472	80,381	57,500	57,500
0700 Communications	42,106	2,905	0	0
0701 Telephone/Telegraph - Interfund Transfer	(7,488)	1	0	0
0740 Enterprise Telephone Service Charges	3,182,958	3,808,441	3,750,100	3,750,100
0741 Telephone Service Charges from Vendors	207,289	121,758	935,346	935,346
0742 Cell Phones, Pagers, Blackberry Devices	232,697	320,179	408,900	408,900
0900 Food	250,745	254,487	286,800	286,800
1000 Household Expense	3,565,301	2,999,126	3,377,253	3,377,253
1001 Household Expense - Trash	41,781	47,071	45,920	45,920
1100 Insurance	2,757,562	3,129,052	3,484,576	3,484,576
1300 Maintenance Equipment - Non-IT Maintenance	58,258	93,039	432,000	432,000
1340 Software Maintenance & Support	139,880	150,329	333,025	333,025
1341 Hardware Maintenance & Support	601,844	482,943	771,342	771,342
1400 Maintenance - Buildings and Improvements	1,254,947	1,577,211	3,239,375	3,239,375
1402 Minor Alterations and Improvements	388,874	237,631	0	0
1500 Medical, Dental and Laboratory Supplies	409	7,446	1,500	1,500
1600 Memberships	100,249	126,419	126,653	126,653
1700 Miscellaneous Expense	0	56,101	0	0
1800 Office Expense	2,525,765	1,208,476	1,164,183	1,164,183
1801 Duplicating Services (CEO/Reprographics)	1,138,314	1,337,311	1,204,550	1,204,550
1802 Periodicals and Journals	3,514	4,822	3,200	3,200
1803 Postage	2,153,351	1,867,279	2,332,975	2,332,975
1805 Purchasing Stores Office Supplies	0	1,391,844	1,537,152	1,537,152
1806 Printing Costs - Outside Vendors	17,225	333	27,000	27,000
1809 Minor Office Equipment to be Controlled	96,715	8,848	167,000	167,000
1840 IT Hardware Purchases (Purchases under \$5,000)	2,944,818	2,472,879	2,700,262	2,700,262

BUDGET UNIT: 063 Social Services Agency
FUNCTION: Public Assistance
ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1900 Professional and Specialized Services	31,888,347	33,685,138	39,620,472	39,620,472
1908 Temporary Help	1,190,757	807,257	1,448,000	1,448,000
1909 Contracts	28,168,264	28,620,238	28,232,370	27,678,067
1920 Non-Claimable Administrative Expense	0	414,308	214,602	214,602
1940 Enterprise IT Services	3,749,756	4,027,883	3,968,764	3,968,764
1941 IT Professional Services Contracts	9,239,069	12,343,025	22,141,533	22,141,533
2000 Publications and Legal Notices	10,728	8,369	14,000	14,000
2100 Rents and Leases - Equipment	587,837	502,686	544,000	544,000
2140 Software Leases & Licenses	1,276,077	1,278,873	2,508,565	2,508,565
2200 Rents and Leases - Buildings and Improvements	12,387,471	13,308,357	14,758,689	14,758,689
2300 Small Tools and Instruments	1,436	732	3,500	3,500
2400 Special Departmental Expense	403,380	481,242	632,700	632,700
2600 Transportation and Travel - General	142,169	131,504	260,300	230,300
2601 Private Auto Mileage	1,211,020	1,223,174	1,343,670	1,343,670
2602 Garage Expense	266,917	244,065	461,622	461,622
2700 Transportation and Travel - Meetings/Conferences	108,199	134,504	137,925	137,925
2740 IT Training & Travel	8,379	462	26,100	26,100
2801 Utilities - Purchased Electricity	1,113,959	1,102,109	1,180,194	1,180,194
2802 Utilities - Purchased Gas	58,360	40,969	47,330	47,330
2803 Utilities - Purchased Water	92,991	95,308	95,200	95,200
Total Services & Supplies	113,719,702	120,236,511	144,026,148	143,441,845
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(21,124)	0	0	0
Total Services & Supplies Reimbursements	(21,124)	0	0	0
Other Charges				
3251 Lease Purchase Principal Payment	1,339,995	1,038,116	1,341,965	1,341,965

BUDGET UNIT: 063 Social Services Agency
FUNCTION: Public Assistance
ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Charges, Continued				
3351 Lease Purchase Interest Payment	2,907,027	2,811,270	2,722,659	2,722,659
3500 Judgments and Damages	0	457,500	10,000	10,000
3700 Taxes and Assessments	14,060	20,913	40,252	40,252
3800 Support and Care of Persons	11,738,456	11,605,042	10,723,475	10,723,475
Total Other Charges	15,999,539	15,932,841	14,838,351	14,838,351
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	322,303	610,736	1,100,744	1,100,744
Total Equipment	322,303	610,736	1,100,744	1,100,744
Buildings & Improvements				
4200 Buildings and Improvements				
4140 Facilities Services	9,800	0	0	0
P424 Eckhoff - Rplace HVAC Units - Phase 1	0	0	79,984	79,984
P425 Eckhoff - Replace Roof - Phase 1	0	0	422,361	422,361
P429 OCFC - Replace HVAC NOVA Control	0	3,453	320,873	320,873
P430 Eckhoff - Parking Lot Repair	0	0	693,175	693,175
P431 OCFC - HVAC Units Replacement	0	0	206,544	206,544
P432 TFC - Exterior Painting	0	0	157,942	157,942
P433 Walnut - Refurbish Roof	0	0	231,072	231,072
P434 Eckhoff - Replace Window Gaskets	0	0	136,780	136,780
P435 Eckhoff - Replace Plumbing Fixtures	0	0	126,874	126,874
P436 Headquarters - Liebert A/C Unit Installation	0	0	168,208	168,208
Total Buildings & Improvements	9,800	3,453	2,543,813	2,543,813
Total Capital Assets	332,103	614,189	3,644,557	3,644,557
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	587,769	21,664,528	180,487	180,487

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 063 Social Services Agency
 FUNCTION: Public Assistance
 ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses, Continued				
4802 Transfers Out - to Funds 2AA-299	0	115,965	25,228	55,228
4805 Transfers Out - to Funds 500-599	110,000	184,095	311,143	311,143
Total Other Financing Uses	697,769	21,964,588	516,858	546,858
Intrafund Transfers				
5100 Intrafund Transfers	(2,122,985)	(1,888,858)	(2,021,519)	(2,021,519)
Total Intrafund Transfers	(2,122,985)	(1,888,858)	(2,021,519)	(2,021,519)
TOTAL EXPENDITURES/APPROPRIATIONS	417,630,817	449,693,754	486,793,653	484,365,191
NET COST	9,498,099	15,674,639	12,845,407	10,416,945

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 064 In-Home Supportive
 Services (IHSS)
 FUNCTION: Public Assistance
 ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues				
6770 State - Public Assistance Administration	3,233,317	3,938,457	3,784,429	3,784,429
6830 State - Realignment Revenue	12,105,636	14,511,757	14,514,196	14,514,196
6980 Federal - Public Assistance Administration	6,151,363	9,106,728	6,561,807	6,561,807
Total Intergovernmental Revenues	21,490,317	27,556,941	24,860,432	24,860,432
TOTAL REVENUE	21,490,317	27,556,941	24,860,432	24,860,432
EXPENDITURES/APPROPRIATIONS				
Other Charges				
3800 Support and Care of Persons	41,107,654	41,198,263	40,789,126	40,789,126
Total Other Charges	41,107,654	41,198,263	40,789,126	40,789,126
TOTAL EXPENDITURES/APPROPRIATIONS	41,107,654	41,198,263	40,789,126	40,789,126
NET COST	19,617,337	13,641,322	15,928,694	15,928,694

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 102 Santa Ana Regional Centre
 Lease Conveyance
 FUNCTION: Public Assistance
 ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	45,166	35,022	26,684	26,684
Total Revenue from Use of Money and Property	45,166	35,022	26,684	26,684
Other Financing Sources				
7810 Transfers In - from Fund 100	587,769	404,859	180,487	180,487
Total Other Financing Sources	587,769	404,859	180,487	180,487
TOTAL REVENUE	632,935	439,881	207,171	207,171
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	0	0	207,171	207,171
1912 Investment Administrative Fees	4,217	7,244	8,086	8,086
Total Services & Supplies	4,217	7,244	215,257	215,257
TOTAL EXPENDITURES/APPROPRIATIONS	4,217	7,244	215,257	215,257
NET COST	(628,719)	(432,637)	8,086	8,086

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 12W SSA Wraparound
FUNCTION: Public Assistance
ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	129,318	93,501	97,900	97,900
Total Revenue from Use of Money and Property	129,318	93,501	97,900	97,900
Intergovernmental Revenues				
6830 State - Realignment Revenue	8,376,856	8,429,655	9,925,663	9,925,663
6990 Federal - Public Assistance Programs	801,169	1,192,546	1,367,144	1,367,144
Total Intergovernmental Revenues	9,178,024	9,622,201	11,292,807	11,292,807
Other Financing Sources				
7810 Transfers In - from Fund 100	10,494,712	11,338,436	13,444,771	13,444,771
Total Other Financing Sources	10,494,712	11,338,436	13,444,771	13,444,771
TOTAL REVENUE	19,802,054	21,054,138	24,835,478	24,835,478
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	25,689,324	25,689,324
1912 Investment Administrative Fees	10,711	19,495	21,126	21,126
Total Services & Supplies	10,711	19,495	25,710,450	25,710,450
Other Financing Uses				
4800 Transfers Out - to Fund 100	17,342,849	14,778,659	24,888,078	24,888,078
Total Other Financing Uses	17,342,849	14,778,659	24,888,078	24,888,078
TOTAL EXPENDITURES/APPROPRIATIONS	17,353,560	14,798,154	50,598,528	50,598,528
NET COST	(2,448,494)	(6,255,984)	25,763,050	25,763,050

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 065 CalWorks Family Group/
 Unemployed Parents
 FUNCTION: Public Assistance
 ACTIVITY: Aid Programs

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues				
6780 State - Public Assistance Programs	27,146,380	29,065,227	25,697,336	25,697,336
6830 State - Realignment Revenue	44,141,484	43,435,769	41,779,525	41,779,525
6990 Federal - Public Assistance Programs	57,245,019	51,088,000	54,176,722	54,176,722
Total Intergovernmental Revenues	128,532,883	123,588,996	121,653,583	121,653,583
Miscellaneous Revenues				
7700 Welfare Repayments	385,896	414,019	298,138	298,138
Total Miscellaneous Revenues	385,896	414,019	298,138	298,138
TOTAL REVENUE	128,918,779	124,003,015	121,951,721	121,951,721
EXPENDITURES/APPROPRIATIONS				
Other Charges				
3800 Support and Care of Persons	133,194,273	127,474,518	126,066,372	126,066,372
Total Other Charges	133,194,273	127,474,518	126,066,372	126,066,372
TOTAL EXPENDITURES/APPROPRIATIONS	133,194,273	127,474,518	126,066,372	126,066,372
NET COST	4,275,494	3,471,502	4,114,651	4,114,651

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 066 AFDC - Foster Care
FUNCTION: Public Assistance
ACTIVITY: Aid Programs

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues				
6780 State - Public Assistance Programs	326,733	52,506	25,435	25,435
6830 State - Realignment Revenue	55,696,256	58,032,717	63,659,417	63,659,417
6990 Federal - Public Assistance Programs	30,159,111	31,348,617	31,853,260	31,853,260
7130 Other Governmental Agencies	1,182,537	0	0	0
Total Intergovernmental Revenues	87,364,637	89,433,839	95,538,112	95,538,112
Miscellaneous Revenues				
7670 Miscellaneous Revenue	79,951	13,903	0	0
7700 Welfare Repayments	951,773	892,617	867,000	867,000
Total Miscellaneous Revenues	1,031,724	906,520	867,000	867,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	11,393,702	10,439,755	13,642,564	13,642,564
Total Other Financing Sources	11,393,702	10,439,755	13,642,564	13,642,564
TOTAL REVENUE	99,790,064	100,780,114	110,047,676	110,047,676
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	22,696	0	0	0
1909 Contracts	11,030,967	10,655,320	13,165,000	13,165,000
Total Services & Supplies	11,053,663	10,655,320	13,165,000	13,165,000
Other Charges				
3800 Support and Care of Persons	87,022,395	88,020,186	93,619,256	93,619,256
3807 Temporary Shelter Care	59,921	36,379	0	0
3808 Severely/Emotionally Disabled Expenditures	10,217	0	0	0
Total Other Charges	87,092,532	88,056,565	93,619,256	93,619,256
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	10,494,712	11,338,436	13,444,771	13,444,771
Total Other Financing Uses	10,494,712	11,338,436	13,444,771	13,444,771

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 066 AFDC - Foster Care
 FUNCTION: Public Assistance
 ACTIVITY: Aid Programs

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
TOTAL EXPENDITURES/APPROPRIATIONS	108,640,907	110,050,321	120,229,027	120,229,027
NET COST	8,850,843	9,270,206	10,181,351	10,181,351

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 067 Aid to Refugees
 FUNCTION: Public Assistance
 ACTIVITY: Aid Programs

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues				
7110 Federal - Other	280,601	427,594	430,619	430,619
Total Intergovernmental Revenues	280,601	427,594	430,619	430,619
Miscellaneous Revenues				
7700 Welfare Repayments	3,238	2,899	949	949
Total Miscellaneous Revenues	3,238	2,899	949	949
TOTAL REVENUE	283,839	430,493	431,568	431,568
EXPENDITURES/APPROPRIATIONS				
Other Charges				
3800 Support and Care of Persons	283,705	427,823	431,568	431,568
Total Other Charges	283,705	427,823	431,568	431,568
TOTAL EXPENDITURES/APPROPRIATIONS	283,705	427,823	431,568	431,568
NET COST	(134)	(2,670)	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 069 General Relief
 FUNCTION: Public Assistance
 ACTIVITY: General Relief

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues				
7700 Welfare Repayments	509,649	509,039	883,871	883,871
Total Miscellaneous Revenues	509,649	509,039	883,871	883,871
TOTAL REVENUE	509,649	509,039	883,871	883,871
EXPENDITURES/APPROPRIATIONS				
Other Charges				
3800 Support and Care of Persons	2,458,142	5,987,008	6,868,709	6,868,709
Total Other Charges	2,458,142	5,987,008	6,868,709	6,868,709
TOTAL EXPENDITURES/APPROPRIATIONS	2,458,142	5,987,008	6,868,709	6,868,709
NET COST	1,948,493	5,477,970	5,984,838	5,984,838

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 012 OC Community Resources
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises				
6410 Animal Licenses	6,573,046	6,531,486	7,181,456	7,189,111
6420 Business Licenses	219,775	255,436	249,156	249,156
6430 Construction Permits	0	(60)	0	0
Total Licenses, Permits & Franchises	6,792,821	6,786,862	7,430,612	7,438,267
Fines, Forfeitures & Penalties				
6520 Other Court Fines	666	0	0	0
6530 Forfeitures and Penalties	1,762,564	1,766,396	1,242,317	1,242,317
Total Fines, Forfeitures & Penalties	1,763,230	1,766,396	1,242,317	1,242,317
Revenue from Use of Money and Property				
6610 Interest	0	8,624	0	0
6620 Rents and Concessions	44,885	41,859	47,365	47,365
Total Revenue from Use of Money and Property	44,885	50,482	47,365	47,365
Intergovernmental Revenues				
6960 State - Veterans' Affairs	170,014	155,541	150,805	150,805
6970 State - Other	1,211,619	1,198,141	1,084,475	1,084,475
7110 Federal - Other	11,712,437	11,909,628	12,608,230	12,608,230
7130 Other Governmental Agencies	1,762,864	2,211,621	2,550,000	2,550,000
Total Intergovernmental Revenues	14,856,933	15,474,931	16,393,510	16,393,510
Charges For Services				
7450 Humane Services	7,607,629	8,245,275	9,147,351	9,147,351
7460 Law Enforcement Services	(94)	0	0	0
7590 Other Charges for Services	13,977,647	17,811,356	23,583,144	23,583,144
Total Charges For Services	21,585,182	26,056,632	32,730,495	32,730,495
Miscellaneous Revenues				
7661 Other Sales - Taxable	4,863	4,951	4,275	4,275
7670 Miscellaneous Revenue	124,984	136,821	145,694	145,694

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 012 OC Community Resources
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE, Continued				
Miscellaneous Revenues, Continued				
7680 Six-Month Expired (Outlawed) Checks	1,416	2,826	0	0
7690 Returned Check Charges	2,101	1,911	1,500	1,500
Total Miscellaneous Revenues	133,363	146,509	151,469	151,469
Other Financing Sources				
7811 Transfers In - from Funds 101-199	300,000	0	0	0
7852 Capital Asset Sales - Non-Taxable - Resale	2,670	1,167	2,000	2,000
Total Other Financing Sources	302,670	1,167	2,000	2,000
TOTAL REVENUE	45,479,083	50,282,979	57,997,768	58,005,423
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	17,258,673	17,414,540	18,449,314	18,449,314
0102 Extra Help	1,270,866	1,630,224	2,655,054	2,655,054
0103 Overtime	414,588	463,015	404,472	404,472
0104 Annual Leave Payoffs	235,939	271,246	134,400	134,400
0105 Vacation Payoffs	29,438	0	0	0
0106 Sick Leave Payoffs	145,541	0	0	0
0110 Performance Incentive Pay	403	424	0	0
0111 Other Pay	103,622	132,784	33,360	33,360
0150 Labor Burden	(1,023)	(3,909)	0	0
0200 Retirement	4,193,134	4,356,945	4,964,814	4,964,814
0202 Early Retirement	34,644	34,644	34,644	34,644
0204 County Paid Executive Deferred Compensation Plan	14,874	14,817	14,870	14,870
0205 1.62% Retirement ER Contribution 401(A) Plan	400	1,300	8,366	8,366
0206 Retiree Medical	452,133	666,577	590,279	590,279
0207 Health Reimbursement Account	0	17	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 012 OC Community Resources
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0208 Pension Prepayment Discount	(260,448)	(243,391)	(316,756)	(316,756)
0301 Unemployment Insurance	50,589	51,737	0	0
0305 Salary Continuance Insurance	14,623	17,507	18,088	18,088
0306 Health Insurance	2,322,194	2,507,751	3,039,024	3,039,024
0308 Dental Insurance	50,034	62,348	65,664	65,664
0309 Life Insurance	7,716	10,101	13,344	13,344
0310 Accidental Death and Dismemberment Insurance	1,202	1,194	1,392	1,392
0319 Other Insurance	149,117	150,805	170,544	170,544
0350 Workers Compensation Insurance	69,923	189,339	300,000	300,000
0352 Workers Compensation - General	538,806	480,630	538,316	538,316
0401 Medicare	289,402	304,441	268,484	268,484
0402 Executive Car Allowance	18,360	18,360	18,360	18,360
0403 Optional Benefit Program	194,736	203,927	205,224	205,224
0490 Salary Cost Apply - Intrafund	(653,100)	0	0	0
Total Salaries & Benefits	26,946,388	28,737,373	31,611,257	31,611,257
Services & Supplies				
0600 Clothing and Personal Supplies	36,216	36,328	72,500	72,500
0700 Communications	3,481	41,620	62,200	62,200
0701 Telephone/Telegraph - Interfund Transfer	(1,664)	0	0	0
0740 Enterprise Telephone Service Charges	155,596	107,144	88,900	88,900
0741 Telephone Service Charges from Vendors	11,324	2,347	25,460	25,460
0742 Cell Phones, Pagers, Blackberry Devices	77,601	85,771	152,500	152,500
1000 Household Expense	77,837	84,763	97,696	97,696
1001 Household Expense - Trash	12,993	11,498	13,730	13,730
1100 Insurance	843,940	1,013,889	829,704	829,704
1300 Maintenance Equipment - Non-IT Maintenance	59,516	57,923	109,794	109,794

BUDGET UNIT: 012 OC Community Resources
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1301 Maintenance - Inventory Parts	1,580	81	0	0
1340 Software Maintenance & Support	115,617	50,963	75,960	75,960
1341 Hardware Maintenance & Support	22,783	44,046	116,538	116,538
1400 Maintenance - Buildings and Improvements	316,571	371,021	432,052	432,052
1402 Minor Alterations and Improvements	122,855	52,921	225,250	225,250
1501 Pharmaceuticals	288,971	257,217	308,200	308,200
1502 Medical Supplies	77,127	68,873	98,000	98,000
1509 Minor Medical Equipment to be Controlled	328	0	9,300	9,300
1600 Memberships	34,265	25,635	88,648	88,648
1701 Cash Difference	0	56	0	0
1800 Office Expense	206,078	174,010	344,655	336,375
1801 Duplicating Services (CEO/Reprographics)	34,756	45,523	71,476	71,476
1802 Periodicals and Journals	4,371	1,982	28,229	28,229
1803 Postage	204,972	196,656	218,050	218,050
1806 Printing Costs - Outside Vendors	42,057	43,761	90,210	90,210
1809 Minor Office Equipment to be Controlled	168,439	130,799	105,174	105,174
1840 IT Hardware Purchases (Purchases under \$5,000)	223,140	305,738	312,576	312,576
1900 Professional and Specialized Services	6,287,556	6,532,957	26,479,029	26,341,457
1908 Temporary Help	58,537	54,681	57,000	57,000
1911 CWCAP Charges	8,003	7,534	0	0
1913 Merchant Fees	36,328	34,436	45,000	45,000
1920 Non-Claimable Administrative Expense	0	39,301	0	0
1940 Enterprise IT Services	246,120	232,003	250,200	250,200
1941 IT Professional Services Contracts	150,909	179,469	414,900	414,900
2000 Publications and Legal Notices	12,967	3,104	16,395	16,395
2100 Rents and Leases - Equipment	214,615	188,703	320,897	320,897

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 012 OC Community Resources
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2140 Software Leases & Licenses	178,214	265,057	438,912	438,912
2200 Rents and Leases - Buildings and Improvements	0	0	905	905
2300 Small Tools and Instruments	0	462	15,200	15,200
2400 Special Departmental Expense	1,181,548	666,496	1,860,444	1,860,444
2600 Transportation and Travel - General	8,856	11,125	31,220	31,220
2601 Private Auto Mileage	41,637	34,152	54,100	54,100
2602 Garage Expense	538,627	592,671	647,820	647,820
2700 Transportation and Travel - Meetings/Conferences	58,205	55,285	120,390	120,390
2740 IT Training & Travel	194	9,216	14,220	14,220
2800 Utilities	1,321	0	1,000	1,000
2801 Utilities - Purchased Electricity	171,788	160,454	235,580	235,580
2802 Utilities - Purchased Gas	19,445	15,795	24,482	24,482
2803 Utilities - Purchased Water	17,557	17,334	24,495	24,495
2890 Intra-Agency Services & Supplies Billing Offsets	(104,198)	0	0	0
Total Services & Supplies	12,268,980	12,310,799	35,028,991	34,883,139
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(2,724,758)	(51,002)	(4,682,030)	(4,682,030)
Total Services & Supplies Reimbursements	(2,724,758)	(51,002)	(4,682,030)	(4,682,030)
Other Charges				
3000 Bad Debts	0	0	125,000	125,000
3100 Contributions to Non-County Government Agencies	13,749,159	13,853,012	1,233,816	1,233,816
3700 Taxes and Assessments	1,311	3,020	4,030	4,030
Total Other Charges	13,750,470	13,856,032	1,362,846	1,362,846
Capital Assets				
Equipment				
4000 Equipment	184,747	0	334,500	334,500

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 012 OC Community Resources
 FUNCTION: Public Assistance
 ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
4040 IT Equipment (Purchases over \$5,000)	9,831	187,958	125,834	125,834
Total Equipment	194,578	187,958	460,334	460,334
Total Capital Assets	194,578	187,958	460,334	460,334
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	629,474	0	0	0
Total Other Financing Uses	629,474	0	0	0
Intrafund Transfers				
5100 Intrafund Transfers	(2,117,355)	(2,336,378)	(2,587,305)	(2,587,305)
Total Intrafund Transfers	(2,117,355)	(2,336,378)	(2,587,305)	(2,587,305)
TOTAL EXPENDITURES/APPROPRIATIONS	48,947,776	52,704,781	61,194,093	61,048,241
NET COST	3,468,692	2,421,802	3,196,325	3,042,818

BUDGET UNIT: 117 OC Housing Authority -
 Operating Reserve
 FUNCTION: Public Assistance
 ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	219,731	158,652	150,000	150,000
6620 Rents and Concessions	8,520	8,520	8,520	8,520
Total Revenue from Use of Money and Property	228,251	167,172	158,520	158,520
Miscellaneous Revenues				
7670 Miscellaneous Revenue	60,712	55,798	210,000	210,000
7680 Six-Month Expired (Outlawed) Checks	45	0	0	0
Total Miscellaneous Revenues	60,757	55,798	210,000	210,000
TOTAL REVENUE	289,008	222,970	368,520	368,520
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	0	0	30,000	30,000
1900 Professional and Specialized Services	181,783	308,731	3,395,638	3,395,638
1911 CWCAP Charges	11,549	5,703	25,000	25,000
1912 Investment Administrative Fees	4,079	8,331	12,000	12,000
2400 Special Departmental Expense	17,939	12,297	50,000	50,000
Total Services & Supplies	215,350	335,062	3,512,638	3,512,638
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	0	(40,000)	0	0
Total Services & Supplies Reimbursements	0	(40,000)	0	0
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	0	3,000,000	0	0
Total Other Financing Uses	0	3,000,000	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	215,350	3,295,062	3,512,638	3,512,638
NET COST	(73,658)	3,072,092	3,144,118	3,144,118

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 123 Dispute Resolution Program
 FUNCTION: Public Assistance
 ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,642	704	2,000	2,000
Total Revenue from Use of Money and Property	1,642	704	2,000	2,000
Charges For Services				
7430 Court Fees and Costs	808,072	900,264	830,000	830,000
Total Charges For Services	808,072	900,264	830,000	830,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,747	3,444	3,800	3,800
Total Miscellaneous Revenues	3,747	3,444	3,800	3,800
TOTAL REVENUE	813,461	904,412	835,800	835,800
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	993,054	618,305	835,300	835,300
1912 Investment Administrative Fees	52	150	500	500
Total Services & Supplies	993,106	618,454	835,800	835,800
Other Charges				
3100 Contributions to Non-County Government Agencies	(16,759)	0	0	0
Total Other Charges	(16,759)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	976,347	618,454	835,800	835,800
NET COST	162,886	(285,958)	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 124 Domestic Violence Program
 FUNCTION: Public Assistance
 ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	723,775	698,808	738,815	738,815
Total Licenses, Permits & Franchises	723,775	698,808	738,815	738,815
Revenue from Use of Money and Property				
6610 Interest	1,320	1,026	1,500	1,500
Total Revenue from Use of Money and Property	1,320	1,026	1,500	1,500
TOTAL REVENUE	725,095	699,833	740,315	740,315
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	727,299	624,136	740,000	740,000
1912 Investment Administrative Fees	94	214	315	315
Total Services & Supplies	727,393	624,350	740,315	740,315
Other Charges				
3100 Contributions to Non-County Government Agencies	(2,125)	0	0	0
Total Other Charges	(2,125)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	725,269	624,350	740,315	740,315
NET COST	174	(75,484)	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 12A MHSA Housing Fund
 FUNCTION: Public Assistance
 ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	8,042	5,365	7,000	7,000
Total Revenue from Use of Money and Property	8,042	5,365	7,000	7,000
Other Financing Sources				
7810 Transfers In - from Fund 100	553,622	0	0	0
Total Other Financing Sources	553,622	0	0	0
TOTAL REVENUE	561,664	5,365	7,000	7,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	1,024,113	1,024,113
1912 Investment Administrative Fees	1,109	1,062	2,000	2,000
Total Services & Supplies	1,109	1,062	1,026,113	1,026,113
Other Charges				
3800 Support and Care of Persons	0	0	978,622	978,622
Total Other Charges	0	0	978,622	978,622
TOTAL EXPENDITURES/APPROPRIATIONS	1,109	1,062	2,004,735	2,004,735
NET COST	(560,556)	(4,303)	1,997,735	1,997,735

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 12B Department of Labor
 Grants Fund
 FUNCTION: Public Assistance
 ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	74	0	0	0
Total Revenue from Use of Money and Property	74	0	0	0
Intergovernmental Revenues				
7110 Federal - Other	231,627	0	0	0
Total Intergovernmental Revenues	231,627	0	0	0
TOTAL REVENUE	231,701	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	86,431	0	0	0
1912 Investment Administrative Fees	6	0	0	0
Total Services & Supplies	86,438	0	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	145,807	0	0	0
Total Other Charges	145,807	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	232,245	0	0	0
NET COST	543	0	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 12S SSA Donations & Fees
 FUNCTION: Public Assistance
 ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues				
6970 State - Other	72,661	70,838	69,013	69,013
Total Intergovernmental Revenues	72,661	70,838	69,013	69,013
Charges For Services				
7470 Recording Fees	747,727	734,257	703,287	703,287
Total Charges For Services	747,727	734,257	703,287	703,287
Miscellaneous Revenues				
7670 Miscellaneous Revenue	40,635	33,574	33,772	33,772
Total Miscellaneous Revenues	40,635	33,574	33,772	33,772
TOTAL REVENUE	861,023	838,668	806,072	806,072
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	1,134,133	1,134,133
Total Services & Supplies	0	0	1,134,133	1,134,133
Other Financing Uses				
4800 Transfers Out - to Fund 100	777,362	620,596	1,184,402	1,184,402
Total Other Financing Uses	777,362	620,596	1,184,402	1,184,402
TOTAL EXPENDITURES/APPROPRIATIONS	777,362	620,596	2,318,535	2,318,535
NET COST	(83,661)	(218,072)	1,512,463	1,512,463

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 130 District Community
 Priorities & Projects
 FUNCTION: Public Assistance
 ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	19,716	0	50,000	50,000
Total Services & Supplies	19,716	0	50,000	50,000
TOTAL EXPENDITURES/APPROPRIATIONS	19,716	0	50,000	50,000
NET COST	19,716	0	50,000	50,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 146 Workforce Investment Act
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,891	1,502	2,000	2,000
Total Revenue from Use of Money and Property	1,891	1,502	2,000	2,000
Intergovernmental Revenues				
7110 Federal - Other	15,585,847	17,367,870	22,843,464	22,843,464
Total Intergovernmental Revenues	15,585,847	17,367,870	22,843,464	22,843,464
Miscellaneous Revenues				
7670 Miscellaneous Revenue	19,810	10,536	7,000	7,000
Total Miscellaneous Revenues	19,810	10,536	7,000	7,000
TOTAL REVENUE	15,607,547	17,379,908	22,852,464	22,852,464
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1100 Insurance	0	1,043	0	0
1900 Professional and Specialized Services	9,972,496	11,076,184	13,708,429	13,708,429
1911 CWCAP Charges	151,418	108,367	183,750	183,750
1912 Investment Administrative Fees	88	312	200	200
2000 Publications and Legal Notices	0	581	700	700
2700 Transportation and Travel - Meetings/Conferences	(4)	0	0	0
Total Services & Supplies	10,123,999	11,186,485	13,893,079	13,893,079
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(272)	0	0	0
Total Services & Supplies Reimbursements	(272)	0	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	5,497,889	6,188,235	8,959,385	8,959,385
Total Other Charges	5,497,889	6,188,235	8,959,385	8,959,385
TOTAL EXPENDITURES/APPROPRIATIONS	15,621,615	17,374,721	22,852,464	22,852,464

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 146 Workforce Investment Act
 FUNCTION: Public Assistance
 ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
NET COST	14,068	(5,188)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 14T Facilities Development and
Maintenance Fund
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	38,454	28,424	42,512	42,512
6620 Rents and Concessions	289,310	382,367	329,388	329,388
Total Revenue from Use of Money and Property	327,764	410,790	371,900	371,900
Charges For Services				
7590 Other Charges for Services	265,000	0	0	0
Total Charges For Services	265,000	0	0	0
Other Financing Sources				
7810 Transfers In - from Fund 100	200,000	21,459,669	200,000	200,000
Total Other Financing Sources	200,000	21,459,669	200,000	200,000
TOTAL REVENUE	792,764	21,870,459	571,900	571,900
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	0	0	11,163,706	11,163,706
1900 Professional and Specialized Services	0	0	3,288,518	3,288,518
1912 Investment Administrative Fees	2,376	5,882	17,943	17,943
Total Services & Supplies	2,376	5,882	14,470,167	14,470,167
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	3,540,664	3,540,664
Total Other Financing Uses	0	0	3,540,664	3,540,664
TOTAL EXPENDITURES/APPROPRIATIONS	2,376	5,882	18,010,831	18,010,831
NET COST	(790,388)	(21,864,577)	17,438,931	17,438,931

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 15B CEO Single Family Housing
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	23,935	28,108	32,000	32,000
Total Revenue from Use of Money and Property	23,935	28,108	32,000	32,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	229,604	2,611,019	200,000	200,000
Total Miscellaneous Revenues	229,604	2,611,019	200,000	200,000
TOTAL REVENUE	253,540	2,639,128	232,000	232,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	7,169	7,594	10,000	10,000
1911 CWCAP Charges	535	369	0	0
1912 Investment Administrative Fees	1,517	4,438	5,000	5,000
2000 Publications and Legal Notices	704	35	0	0
Total Services & Supplies	9,925	12,435	15,000	15,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	300,000	0	3,200,000	3,200,000
Total Other Financing Uses	300,000	0	3,200,000	3,200,000
TOTAL EXPENDITURES/APPROPRIATIONS	309,925	12,435	3,215,000	3,215,000
NET COST	56,385	(2,626,693)	2,983,000	2,983,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 15F Orange County Housing
Authority (OCHA)
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	12,051	9,869	15,000	15,000
Total Revenue from Use of Money and Property	12,051	9,869	15,000	15,000
Intergovernmental Revenues				
6980 Federal - Public Assistance Administration	10,344,208	10,273,675	11,163,971	11,163,971
6990 Federal - Public Assistance Programs	119,762,280	120,708,946	138,734,132	138,734,132
7130 Other Governmental Agencies	14,980,680	17,593,720	20,455,400	20,455,400
Total Intergovernmental Revenues	145,087,169	148,576,342	170,353,503	170,353,503
Charges For Services				
7590 Other Charges for Services	6,808	39,711	46,474	46,474
Total Charges For Services	6,808	39,711	46,474	46,474
Miscellaneous Revenues				
7670 Miscellaneous Revenue	362,209	421,532	597,500	597,500
7680 Six-Month Expired (Outlawed) Checks	1,836	50	0	0
Total Miscellaneous Revenues	364,045	421,582	597,500	597,500
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	3,000,014	0	0
Total Other Financing Sources	0	3,000,014	0	0
TOTAL REVENUE	145,470,072	152,047,517	171,012,477	171,012,477
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	5,185,449	5,242,533	5,617,046	5,617,046
0102 Extra Help	8,959	0	126,520	126,520
0103 Overtime	14,286	15,807	136,080	136,080
0104 Annual Leave Payoffs	22,433	34,296	50,000	50,000
0110 Performance Incentive Pay	123	19	0	0

BUDGET UNIT: 15F Orange County Housing
Authority (OCHA)
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0111 Other Pay	59,262	63,419	61,104	61,104
0150 Labor Burden	1,023	0	0	0
0200 Retirement	1,200,812	1,258,016	1,502,482	1,502,482
0202 Early Retirement	0	0	8,232	8,232
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	4,620	4,620
0206 Retiree Medical	136,113	201,844	179,757	179,757
0208 Pension Prepayment Discount	(78,706)	(78,841)	(92,196)	(92,196)
0301 Unemployment Insurance	14,234	14,462	0	0
0305 Salary Continuance Insurance	1,264	1,423	1,700	1,700
0306 Health Insurance	869,924	959,482	1,124,280	1,124,280
0308 Dental Insurance	4,154	4,687	5,760	5,760
0309 Life Insurance	632	745	1,140	1,140
0310 Accidental Death and Dismemberment Insurance	99	88	120	120
0319 Other Insurance	61,983	62,293	68,016	68,016
0352 Workers Compensation - General	110,839	90,182	119,803	119,803
0401 Medicare	64,565	64,682	79,029	79,029
0403 Optional Benefit Program	14,014	14,000	17,520	17,520
Total Salaries & Benefits	7,691,461	7,949,139	9,011,013	9,011,013
Services & Supplies				
0702 Telephone/Telegraph - Other	18	0	0	0
0740 Enterprise Telephone Service Charges	28,125	1,242	1,200	1,200
0741 Telephone Service Charges from Vendors	663	198	500	500
0742 Cell Phones, Pagers, Blackberry Devices	3,868	4,613	20,000	20,000
1000 Household Expense	25,031	26,026	30,000	30,000
1001 Household Expense - Trash	3,920	4,263	5,000	5,000
1100 Insurance	115,313	55,974	58,194	58,194

BUDGET UNIT: 15F Orange County Housing
Authority (OCHA)
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1300 Maintenance Equipment - Non-IT Maintenance	2,280	3,310	10,000	10,000
1301 Maintenance - Inventory Parts	0	209	0	0
1340 Software Maintenance & Support	4,204	43,830	50,000	50,000
1341 Hardware Maintenance & Support	5,832	8,459	10,000	10,000
1400 Maintenance - Buildings and Improvements	133,907	119,245	94,787	94,787
1402 Minor Alterations and Improvements	12,996	56,142	16,685	16,685
1600 Memberships	9,175	15,336	22,800	22,800
1800 Office Expense	70,984	63,528	266,900	266,900
1801 Duplicating Services (CEO/Reprographics)	22,486	7,293	40,000	40,000
1802 Periodicals and Journals	1,301	1,239	900	900
1803 Postage	160,356	122,353	200,000	200,000
1806 Printing Costs - Outside Vendors	5,099	4,680	10,000	10,000
1809 Minor Office Equipment to be Controlled	116,720	8,807	116,000	116,000
1840 IT Hardware Purchases (Purchases under \$5,000)	20,422	52,597	110,000	110,000
1900 Professional and Specialized Services	2,392,707	2,363,613	9,554,502	9,554,502
1908 Temporary Help	15,300	2,952	110,000	110,000
1911 CWCAP Charges	(11,219)	87,699	350,000	350,000
1912 Investment Administrative Fees	9,080	8,623	10,000	10,000
1920 Non-Claimable Administrative Expense	6,730	11,797	6,161	6,161
1940 Enterprise IT Services	87,952	97,607	195,000	195,000
1941 IT Professional Services Contracts	4,787	0	0	0
2000 Publications and Legal Notices	1,023	576	12,000	12,000
2100 Rents and Leases - Equipment	40,061	29,895	63,000	63,000
2140 Software Leases & Licenses	178,847	51,788	52,000	52,000
2200 Rents and Leases - Buildings and Improvements	14,400	14,400	18,000	18,000
2300 Small Tools and Instruments	0	0	1,000	1,000

BUDGET UNIT: 15F Orange County Housing
 Authority (OCHA)
 FUNCTION: Public Assistance
 ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2400 Special Departmental Expense	14,455	18,517	30,000	30,000
2600 Transportation and Travel - General	229	249	300	300
2601 Private Auto Mileage	12,522	13,712	30,000	30,000
2602 Garage Expense	57,701	59,660	75,000	75,000
2700 Transportation and Travel - Meetings/Conferences	8,336	4,583	27,500	27,500
2740 IT Training & Travel	0	0	15,000	15,000
2800 Utilities	59	0	0	0
2801 Utilities - Purchased Electricity	83,339	93,166	100,904	100,904
2802 Utilities - Purchased Gas	1,372	727	534	534
2803 Utilities - Purchased Water	3,436	3,899	3,560	3,560
Total Services & Supplies	3,663,820	3,462,809	11,717,427	11,717,427
Other Charges				
3000 Bad Debts	3,536	89	12,000	12,000
3100 Contributions to Non-County Government Agencies	672,269	819,804	1,020,000	1,020,000
3700 Taxes and Assessments	2,491	2,739	5,000	5,000
3800 Support and Care of Persons	135,141,056	141,477,092	157,734,132	157,734,132
Total Other Charges	135,819,352	142,299,723	158,771,132	158,771,132
Capital Assets				
Equipment				
4000 Equipment	34,480	0	80,000	80,000
4040 IT Equipment (Purchases over \$5,000)	0	0	95,000	95,000
Total Equipment	34,480	0	175,000	175,000
Total Capital Assets	34,480	0	175,000	175,000
TOTAL EXPENDITURES/APPROPRIATIONS	147,209,113	153,711,671	179,674,572	179,674,572
NET COST	1,739,041	1,664,154	8,662,095	8,662,095

BUDGET UNIT: 15G OC Housing
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	264	81	0	0
Total Revenue from Use of Money and Property	264	81	0	0
Intergovernmental Revenues				
6970 State - Other	29,669	0	0	0
6980 Federal - Public Assistance Administration	177,545	0	0	0
7110 Federal - Other	4,633,422	5,555,333	5,526,850	5,526,850
Total Intergovernmental Revenues	4,840,635	5,555,333	5,526,850	5,526,850
Charges For Services				
7590 Other Charges for Services	1,989,095	987,232	1,198,612	1,198,612
Total Charges For Services	1,989,095	987,232	1,198,612	1,198,612
Miscellaneous Revenues				
7670 Miscellaneous Revenue	33,372	11,944	43,000	43,000
Total Miscellaneous Revenues	33,372	11,944	43,000	43,000
Other Financing Sources				
7810 Transfers In - from Fund 100	629,474	0	0	0
Total Other Financing Sources	629,474	0	0	0
TOTAL REVENUE	7,492,841	6,554,590	6,768,462	6,768,462
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	1,357,209	966,721	888,398	888,398
0103 Overtime	(2,397)	171	0	0
0104 Annual Leave Payoffs	16,886	1,320	5,000	5,000
0110 Performance Incentive Pay	0	2	0	0
0111 Other Pay	928	549	943	943
0200 Retirement	353,618	260,563	235,450	235,450

BUDGET UNIT: 15G OC Housing
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0202 Early Retirement	9,863	9,863	9,863	9,863
0205 1.62% Retirement ER Contribution 401(A) Plan	100	0	0	0
0206 Retiree Medical	35,619	36,631	28,440	28,440
0208 Pension Prepayment Discount	(33,851)	(26,330)	(24,879)	(24,879)
0301 Unemployment Insurance	3,728	2,617	0	0
0305 Salary Continuance Insurance	2,670	2,404	2,430	2,430
0306 Health Insurance	141,159	100,484	102,024	102,024
0308 Dental Insurance	8,569	7,987	8,064	8,064
0309 Life Insurance	1,360	1,287	1,596	1,596
0310 Accidental Death and Dismemberment Insurance	211	151	168	168
0319 Other Insurance	4,992	2,612	1,872	1,872
0352 Workers Compensation - General	20,541	35,304	41,827	41,827
0401 Medicare	16,568	12,523	11,986	11,986
0403 Optional Benefit Program	40,209	24,500	24,528	24,528
Total Salaries & Benefits	1,977,983	1,439,359	1,337,710	1,337,710
Services & Supplies				
0700 Communications	48	0	0	0
0701 Telephone/Telegraph - Interfund Transfer	(262)	0	0	0
0740 Enterprise Telephone Service Charges	12,596	2,059	0	0
0741 Telephone Service Charges from Vendors	409	198	3,600	3,600
0742 Cell Phones, Pagers, Blackberry Devices	1,440	1,168	3,100	3,100
1000 Household Expense	3,737	3,931	4,519	4,519
1001 Household Expense - Trash	501	563	518	518
1100 Insurance	21,371	27,586	12,366	12,366
1300 Maintenance Equipment - Non-IT Maintenance	528	1,232	1,000	1,000
1301 Maintenance - Inventory Parts	0	19	0	0

BUDGET UNIT: 15G OC Housing
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1340 Software Maintenance & Support	484	0	500	500
1341 Hardware Maintenance & Support	1,447	1,278	2,000	2,000
1400 Maintenance - Buildings and Improvements	72,778	69,565	40,609	40,609
1402 Minor Alterations and Improvements	13,472	1,655	15,000	15,000
1600 Memberships	23,681	0	200	200
1800 Office Expense	10,480	2,749	12,000	12,000
1801 Duplicating Services (CEO/Reprographics)	1,499	201	1,000	1,000
1803 Postage	2,320	1,953	2,000	2,000
1806 Printing Costs - Outside Vendors	0	0	500	500
1809 Minor Office Equipment to be Controlled	40,880	1,033	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	73	53	10,000	10,000
1900 Professional and Specialized Services	3,009,214	2,746,834	2,924,115	2,924,115
1908 Temporary Help	100	0	0	0
1911 CWCAP Charges	196,714	216,262	150,000	150,000
1920 Non-Claimable Administrative Expense	11,647	3,545	1,667	1,667
1940 Enterprise IT Services	18,726	14,114	15,000	15,000
2000 Publications and Legal Notices	8,551	3,341	15,000	15,000
2100 Rents and Leases - Equipment	5,746	2,715	10,000	10,000
2140 Software Leases & Licenses	17,045	8,120	5,000	5,000
2300 Small Tools and Instruments	0	205	100	100
2400 Special Departmental Expense	7,403	3,947	3,000	3,000
2600 Transportation and Travel - General	648	413	300	300
2601 Private Auto Mileage	1,501	88	1,200	1,200
2602 Garage Expense	19,447	6,680	6,000	6,000
2700 Transportation and Travel - Meetings/Conferences	5,507	1,325	200	200
2740 IT Training & Travel	0	20	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 15G OC Housing
 FUNCTION: Public Assistance
 ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2801 Utilities - Purchased Electricity	19,335	13,688	16,006	16,006
2802 Utilities - Purchased Gas	173	68	85	85
2803 Utilities - Purchased Water	481	551	565	565
Total Services & Supplies	3,529,719	3,137,158	3,257,150	3,257,150
Other Charges				
3100 Contributions to Non-County Government Agencies	2,061,627	2,241,831	2,880,200	2,880,200
3310 Capital Accretion on Bonds	(9,307)	0	0	0
3700 Taxes and Assessments	2,285	2,494	2,500	2,500
Total Other Charges	2,054,605	2,244,326	2,882,700	2,882,700
TOTAL EXPENDITURES/APPROPRIATIONS	7,562,307	6,820,842	7,477,560	7,477,560
NET COST	69,466	266,252	709,098	709,098

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 15H CalHome Program Reuse
 Fund
 FUNCTION: Public Assistance
 ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	16,754	973	500	500
Total Revenue from Use of Money and Property	16,754	973	500	500
Intergovernmental Revenues				
6970 State - Other	284,508	422,160	300,000	300,000
Total Intergovernmental Revenues	284,508	422,160	300,000	300,000
TOTAL REVENUE	301,262	423,133	300,500	300,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	20,815	59,787	321,707	321,707
1912 Investment Administrative Fees	234	196	300	300
2400 Special Departmental Expense	0	0	300,000	300,000
Total Services & Supplies	21,048	59,982	622,007	622,007
TOTAL EXPENDITURES/APPROPRIATIONS	21,048	59,982	622,007	622,007
NET COST	(280,214)	(363,150)	321,507	321,507

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 15M OCHA Admin Fee
 Reserves 2004
 FUNCTION: Public Assistance
 ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	0	14	0	0
Total Other Financing Uses	0	14	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	0	14	0	0
NET COST	0	14	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 15U Strategic Priority
 Affordable Housing
 FUNCTION: Public Assistance
 ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	24,167	80,562	20,000	20,000
Total Revenue from Use of Money and Property	24,167	80,562	20,000	20,000
TOTAL REVENUE	24,167	80,562	20,000	20,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	111,776	144,703	144,703
Total Services & Supplies	0	111,776	144,703	144,703
TOTAL EXPENDITURES/APPROPRIATIONS	0	111,776	144,703	144,703
NET COST	(24,167)	31,214	124,703	124,703

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 119 OC Public Libraries -
Capital
FUNCTION: Education
ACTIVITY: Library Services

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	0	0	653,471	653,471
Total Licenses, Permits & Franchises	0	0	653,471	653,471
Revenue from Use of Money and Property				
6610 Interest	7,892	5,853	5,000	5,000
Total Revenue from Use of Money and Property	7,892	5,853	5,000	5,000
Intergovernmental Revenues				
7140 Other Local Entities - Capital Contribution	1,742,831	1,527,461	559,375	559,375
Total Intergovernmental Revenues	1,742,831	1,527,461	559,375	559,375
Miscellaneous Revenues				
7670 Miscellaneous Revenue	127,586	34,338	230,000	230,000
Total Miscellaneous Revenues	127,586	34,338	230,000	230,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	616,000	330,000	580,000	580,000
Total Other Financing Sources	616,000	330,000	580,000	580,000
TOTAL REVENUE	2,494,308	1,897,652	2,027,846	2,027,846
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1809 Minor Office Equipment to be Controlled	32,955	2,554	0	0
1900 Professional and Specialized Services	22,939	296,531	29,153	29,153
1912 Investment Administrative Fees	3,009	3,295	2,540	2,540
2000 Publications and Legal Notices	0	6,336	0	0
2100 Rents and Leases - Equipment	1,439	676	0	0
2400 Special Departmental Expense	0	842	0	0
Total Services & Supplies	60,341	310,234	31,693	31,693

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 119 OC Public Libraries -
 Capital
 FUNCTION: Education
 ACTIVITY: Library Services

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
P452 LAR HVAC Replace	0	559	0	0
P453 Westminster HVAC Upgrade	0	361,872	0	0
P454 * Obsolete 7/2/13 * Aliso Viejo HVAC Upgrade	15,359	0	0	0
P456 San Clemente Expansion / Refurbishment	138	0	1,514,227	1,514,227
P457 COSTA MESA / DD BEAM REPLACEMENT	17,623	267,252	0	0
P458 Silverado Library Branch Expansion Project	0	0	125,000	125,000
P531 Irvine Historic Branch	0	6,920	0	0
P533 Laguna Niguel Expansion	1,689,668	1,486,507	0	0
P539 Garden Grove Reg Air Handler	0	0	180,000	180,000
P540 Headquarters Building	169,432	0	275,000	275,000
Total Buildings & Improvements	1,892,219	2,123,111	2,094,227	2,094,227
Total Capital Assets	1,892,219	2,123,111	2,094,227	2,094,227
TOTAL EXPENDITURES/APPROPRIATIONS	1,952,560	2,433,345	2,125,920	2,125,920
NET COST	(541,748)	535,693	98,074	98,074

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 120 OC Public Libraries
FUNCTION: Education
ACTIVITY: Library Services

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes				
6210 Property Taxes - Current Secured	34,135,620	34,908,036	34,835,912	34,835,912
6220 Property Taxes - Current Unsecured	1,373,528	1,275,382	1,248,822	1,248,822
6230 Property Taxes - Prior Secured	187,935	161,360	161,360	161,360
6240 Property Taxes - Prior Unsecured	22,443	18,193	19,405	19,405
6250 Taxes - Special District Augmentation	575,991	578,893	575,000	575,000
6280 Property Taxes - Current Supplemental	180,357	471,721	401,634	401,634
6290 Other Taxes	648,859	5,185,020	1,749,396	1,749,396
6300 Property Taxes - Prior Supplemental	31,856	12,535	30,355	30,355
Total Taxes	37,156,588	42,611,140	39,021,884	39,021,884
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	16,053	6,143	19,601	19,601
Total Fines, Forfeitures & Penalties	16,053	6,143	19,601	19,601
Revenue from Use of Money and Property				
6610 Interest	60,455	58,801	42,000	42,000
6620 Rents and Concessions	189,364	78,821	99,600	99,600
Total Revenue from Use of Money and Property	249,819	137,623	141,600	141,600
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	297,077	290,743	290,743	290,743
6970 State - Other	1,526	114,881	64,647	64,647
7110 Federal - Other	8,658	10,000	10,000	10,000
7120 Other - In-Lieu Taxes	817,458	0	0	0
7140 Other Local Entities - Capital Contribution	0	714	0	0
Total Intergovernmental Revenues	1,124,718	416,339	365,390	365,390
Charges For Services				
7570 Library Services	947,667	916,136	980,586	980,586
7590 Other Charges for Services	170,526	201,072	77,000	77,000
Total Charges For Services	1,118,193	1,117,209	1,057,586	1,057,586

BUDGET UNIT: 120 OC Public Libraries
FUNCTION: Education
ACTIVITY: Library Services

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE, Continued				
Miscellaneous Revenues				
7661 Other Sales - Taxable	128,981	130,867	130,000	130,000
7670 Miscellaneous Revenue	391,751	222,479	314,000	314,000
7680 Six-Month Expired (Outlawed) Checks	1,370	1,379	300	300
7690 Returned Check Charges	130	0	100	100
Total Miscellaneous Revenues	522,231	354,725	444,400	444,400
Other Financing Sources				
7812 Transfers In - from Funds 2AA-299	0	673	0	0
7852 Capital Asset Sales - Non-Taxable - Resale	13	(11)	0	0
Total Other Financing Sources	13	662	0	0
TOTAL REVENUE	40,187,617	44,643,840	41,050,461	41,050,461
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	16,484,332	15,150,040	16,193,039	16,193,039
0102 Extra Help	702,110	792,027	1,039,054	1,039,054
0103 Overtime	19,052	16,672	14,783	14,783
0104 Annual Leave Payoffs	136,913	150,316	141,000	141,000
0105 Vacation Payoffs	29,523	0	30,000	30,000
0106 Sick Leave Payoffs	61,145	0	70,000	70,000
0110 Performance Incentive Pay	277	249	0	0
0111 Other Pay	188,318	183,760	202,000	202,000
0112 Other Salaries	0	0	50,000	50,000
0200 Retirement	3,847,132	3,696,047	4,435,036	4,435,036
0204 County Paid Executive Deferred Compensation Plan	5,791	5,768	5,348	5,348
0205 1.62% Retirement ER Contribution 401(A) Plan	850	1,446	5,712	5,712
0206 Retiree Medical	434,157	583,603	517,327	517,327

BUDGET UNIT: 120 OC Public Libraries
FUNCTION: Education
ACTIVITY: Library Services

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0208 Pension Prepayment Discount	(286,700)	(270,569)	(283,708)	(283,708)
0301 Unemployment Insurance	47,535	43,991	0	0
0305 Salary Continuance Insurance	2,846	2,763	2,810	2,810
0306 Health Insurance	2,337,973	2,339,743	2,964,168	2,964,168
0308 Dental Insurance	7,850	8,393	9,216	9,216
0309 Life Insurance	1,279	1,411	1,884	1,884
0310 Accidental Death and Dismemberment Insurance	199	164	192	192
0319 Other Insurance	207,518	197,973	238,368	238,368
0352 Workers Compensation - General	137,604	126,488	130,628	130,628
0401 Medicare	224,520	214,704	223,238	223,238
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	29,000	28,125	29,028	29,028
Total Salaries & Benefits	24,628,401	23,282,293	26,028,303	26,028,303
Services & Supplies				
0600 Clothing and Personal Supplies	157	0	0	0
0700 Communications	24,151	0	0	0
0701 Telephone/Telegraph - Interfund Transfer	(12,327)	0	0	0
0740 Enterprise Telephone Service Charges	125,600	195,951	299,855	299,855
0741 Telephone Service Charges from Vendors	13,816	38,334	42,000	42,000
0742 Cell Phones, Pagers, Blackberry Devices	14,384	5,735	14,500	14,500
0900 Food	17	16	0	0
1000 Household Expense	404,132	407,321	598,071	598,071
1001 Household Expense - Trash	52,501	60,326	58,632	58,632
1100 Insurance	437,630	470,462	448,703	448,703
1300 Maintenance Equipment - Non-IT Maintenance	9,410	5,101	16,219	16,219
1340 Software Maintenance & Support	157,922	160,312	221,775	221,775

BUDGET UNIT: 120 OC Public Libraries
FUNCTION: Education
ACTIVITY: Library Services

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1341 Hardware Maintenance & Support	26,336	89,622	115,250	115,250
1400 Maintenance - Buildings and Improvements	479,809	715,665	1,184,261	1,184,261
1402 Minor Alterations and Improvements	9,403	42,534	0	0
1500 Medical, Dental and Laboratory Supplies	0	0	1,500	1,500
1600 Memberships	27,795	27,140	1,190	1,190
1701 Cash Difference	237	489	388	388
1702 Cash Losses	0	0	58	58
1800 Office Expense	209,575	200,096	331,439	331,439
1801 Duplicating Services (CEO/Reprographics)	27,524	25,425	51,040	51,040
1803 Postage	39,317	22,223	38,000	38,000
1806 Printing Costs - Outside Vendors	9,133	3,796	22,000	22,000
1809 Minor Office Equipment to be Controlled	61,618	10,455	47,833	47,833
1840 IT Hardware Purchases (Purchases under \$5,000)	67,435	75,431	296,150	296,150
1900 Professional and Specialized Services	5,422,552	6,321,618	7,167,043	7,167,043
1907 Collection Agency Fees	55,445	46,292	65,000	65,000
1909 Contracts	78,712	40,086	64,647	64,647
1911 CWCAP Charges	905,559	750,820	1,216,564	1,216,564
1912 Investment Administrative Fees	5,470	11,823	4,000	4,000
1913 Merchant Fees	8,152	8,942	9,000	9,000
1920 Non-Claimable Administrative Expense	47,021	38,299	18,931	18,931
1940 Enterprise IT Services	319,707	347,461	381,689	381,689
1941 IT Professional Services Contracts	0	16,097	0	0
2000 Publications and Legal Notices	1,456	3,544	5,000	5,000
2100 Rents and Leases - Equipment	158,913	78,874	92,400	92,400
2140 Software Leases & Licenses	137,190	244,200	415,166	415,166
2200 Rents and Leases - Buildings and Improvements	151,525	146,276	115,340	115,340

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 120 OC Public Libraries
FUNCTION: Education
ACTIVITY: Library Services

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2300 Small Tools and Instruments	2,481	0	0	0
2400 Special Departmental Expense	1,821,452	1,925,408	5,049,532	5,049,532
2409 Minor Special Dept. Equipment to be Controlled	845	0	0	0
2412 Facilities and Warehouse Supplies	6,589	10,393	33,170	33,170
2600 Transportation and Travel - General	1,215	497	0	0
2601 Private Auto Mileage	18,304	17,036	26,850	26,850
2602 Garage Expense	47,211	11,651	0	0
2700 Transportation and Travel - Meetings/Conferences	7,686	3,466	79,000	79,000
2800 Utilities	355	119	0	0
2801 Utilities - Purchased Electricity	884,531	913,751	989,200	989,200
2802 Utilities - Purchased Gas	29,401	29,522	30,869	30,869
2803 Utilities - Purchased Water	89,422	108,390	94,735	94,735
Total Services & Supplies	12,386,769	13,630,999	19,647,000	19,647,000
Other Charges				
3250 Retirement/Other Long-Term Debt	338,000	0	0	0
3310 Capital Accretion on Bonds	(23,798)	0	0	0
3350 Interest on Other Long-Term Debt	609	0	0	0
3700 Taxes and Assessments	14,021	15,368	17,134	17,134
Total Other Charges	328,832	15,368	17,134	17,134
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	24,571	152,385	153,000	153,000
Total Equipment	24,571	152,385	153,000	153,000
Total Capital Assets	24,571	152,385	153,000	153,000
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	616,000	330,000	580,000	580,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 120 OC Public Libraries
 FUNCTION: Education
 ACTIVITY: Library Services

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses, Continued				
4804 Transfers Out - to Funds 400-499	915	0	5,000	5,000
Total Other Financing Uses	616,915	330,000	585,000	585,000
TOTAL EXPENDITURES/APPROPRIATIONS	37,985,488	37,411,045	46,430,437	46,430,437
NET COST	(2,202,129)	(7,232,795)	5,379,976	5,379,976

BUDGET UNIT: 129 Off-Highway Vehicle Fees
 FUNCTION: Recreation & Cultural Services
 ACTIVITY: Recreation Facilities

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	128	88	0	0
Total Revenue from Use of Money and Property	128	88	0	0
Intergovernmental Revenues				
6970 State - Other	13,197	12,959	0	0
Total Intergovernmental Revenues	13,197	12,959	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	11,870	10,909	0	0
Total Miscellaneous Revenues	11,870	10,909	0	0
TOTAL REVENUE	25,195	23,956	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	386	144	0	0
1912 Investment Administrative Fees	2	19	0	0
Total Services & Supplies	388	163	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	23,000	30,747	0	0
Total Other Financing Uses	23,000	30,747	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	23,388	30,910	0	0
NET COST	(1,808)	6,953	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 106 County Tidelands -
Newport Bay
FUNCTION: Recreation & Cultural Services
ACTIVITY: Small Craft Harbors

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	42,764	41,960	40,000	40,000
6620 Rents and Concessions	3,443,862	3,597,504	3,525,868	3,525,868
Total Revenue from Use of Money and Property	3,486,626	3,639,464	3,565,868	3,565,868
Intergovernmental Revenues				
6920 State - Construction	14,656	0	0	0
Total Intergovernmental Revenues	14,656	0	0	0
Charges For Services				
7580 Park and Recreation Fees	66,545	95,772	65,000	65,000
7590 Other Charges for Services	357,672	318,833	310,000	310,000
Total Charges For Services	424,217	414,604	375,000	375,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	630,770	48,416	19,000	19,000
Total Miscellaneous Revenues	630,770	48,416	19,000	19,000
Other Financing Sources				
7814 Transfers In - from Funds 400-499	0	300,000	0	0
7852 Capital Asset Sales - Non-Taxable - Resale	5,481	0	0	0
Total Other Financing Sources	5,481	300,000	0	0
TOTAL REVENUE	4,561,748	4,402,484	3,959,868	3,959,868
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	400,621	401,423	414,956	414,956
0103 Overtime	21,508	23,923	25,000	25,000
0104 Annual Leave Payoffs	7,095	4,276	9,000	9,000
0110 Performance Incentive Pay	0	4	0	0
0111 Other Pay	453	434	0	0

BUDGET UNIT: 106 County Tidelands -
Newport Bay
FUNCTION: Recreation & Cultural Services
ACTIVITY: Small Craft Harbors

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0200 Retirement	90,826	95,353	111,762	111,762
0206 Retiree Medical	10,425	15,304	13,292	13,292
0208 Pension Prepayment Discount	(6,867)	(6,412)	(7,185)	(7,185)
0301 Unemployment Insurance	1,159	1,161	0	0
0305 Salary Continuance Insurance	0	63	0	0
0306 Health Insurance	53,163	59,314	66,756	66,756
0309 Life Insurance	0	44	0	0
0310 Accidental Death and Dismemberment Insurance	0	4	0	0
0319 Other Insurance	5,901	5,714	6,000	6,000
0352 Workers Compensation - General	26,142	30,684	45,835	45,835
0401 Medicare	6,182	6,069	6,026	6,026
Total Salaries & Benefits	616,607	637,357	691,442	691,442
Services & Supplies				
0600 Clothing and Personal Supplies	5,834	120	5,000	5,000
0740 Enterprise Telephone Service Charges	0	3,578	0	0
1000 Household Expense	34,749	26,977	124,700	124,700
1001 Household Expense - Trash	0	288	0	0
1100 Insurance	10,398	12,907	13,520	13,520
1300 Maintenance Equipment - Non-IT Maintenance	0	1,057	3,000	3,000
1341 Hardware Maintenance & Support	0	495	0	0
1400 Maintenance - Buildings and Improvements	207,266	156,358	490,765	490,765
1402 Minor Alterations and Improvements	35,112	77,734	215,000	215,000
1600 Memberships	0	145	2,000	2,000
1800 Office Expense	7,213	4,069	25,000	25,000
1801 Duplicating Services (CEO/Reprographics)	8,186	6,143	10,000	10,000
1806 Printing Costs - Outside Vendors	0	0	5,000	5,000

BUDGET UNIT: 106 County Tidelands -
Newport Bay
FUNCTION: Recreation & Cultural Services
ACTIVITY: Small Craft Harbors

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1809 Minor Office Equipment to be Controlled	0	0	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	1,830	2,955	5,000	5,000
1900 Professional and Specialized Services	2,319,387	2,155,806	3,097,632	3,097,632
1911 CWCAP Charges	90,863	66,924	122,000	122,000
1912 Investment Administrative Fees	848	3,742	5,000	5,000
1913 Merchant Fees	2,111	2,240	3,000	3,000
1940 Enterprise IT Services	3	0	0	0
2000 Publications and Legal Notices	0	0	1,000	1,000
2100 Rents and Leases - Equipment	2,254	4,369	16,000	16,000
2300 Small Tools and Instruments	2,116	5,174	10,000	10,000
2400 Special Departmental Expense	15,918	22,655	35,000	35,000
2409 Minor Special Dept. Equipment to be Controlled	0	375	0	0
2601 Private Auto Mileage	0	571	0	0
2602 Garage Expense	10,419	10,630	10,000	10,000
2700 Transportation and Travel - Meetings/Conferences	440	5,701	0	0
2801 Utilities - Purchased Electricity	46,419	47,145	55,000	55,000
2802 Utilities - Purchased Gas	4,835	3,904	5,750	5,750
2803 Utilities - Purchased Water	22,285	17,358	30,000	30,000
Total Services & Supplies	2,828,485	2,639,420	4,294,367	4,294,367
Other Charges				
3100 Contributions to Non-County Government Agencies	0	1,244,494	0	0
3700 Taxes and Assessments	2,989	5,446	5,000	5,000
Total Other Charges	2,989	1,249,940	5,000	5,000
Capital Assets				
Equipment				
4000 Equipment	0	11,829	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 106 County Tidelands -
 Newport Bay
 FUNCTION: Recreation & Cultural Services
 ACTIVITY: Small Craft Harbors

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Total Equipment	0	11,829	0	0
Buildings & Improvements				
4200 Buildings and Improvements				
P103 Newport Dunes Dredging	4,192	0	0	0
P500 Sea Wall Repair	9,765	0	0	0
P837 UNB Install 15 Intrprtv Kiosks	0	0	114,872	114,872
Total Buildings & Improvements	13,957	0	114,872	114,872
Total Capital Assets	13,957	11,829	114,872	114,872
TOTAL EXPENDITURES/APPROPRIATIONS	3,462,039	4,538,546	5,105,681	5,105,681
NET COST	(1,099,709)	136,062	1,145,813	1,145,813

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

BUDGET UNIT: 108 OC Dana Point Harbor
FUNCTION: Recreation & Cultural Services
ACTIVITY: Small Craft Harbors

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	10,405	25,570	10,000	10,000
Total Licenses, Permits & Franchises	10,405	25,570	10,000	10,000
Fines, Forfeitures & Penalties				
6520 Other Court Fines	33,407	23,791	30,000	30,000
6530 Forfeitures and Penalties	80,468	83,973	82,000	82,000
Total Fines, Forfeitures & Penalties	113,875	107,764	112,000	112,000
Revenue from Use of Money and Property				
6610 Interest	275,397	214,805	250,000	250,000
6620 Rents and Concessions	22,452,237	22,756,181	22,790,865	22,790,865
Total Revenue from Use of Money and Property	22,727,634	22,970,987	23,040,865	23,040,865
Intergovernmental Revenues				
6970 State - Other	40,500	0	0	0
7130 Other Governmental Agencies	76,142	(76,142)	0	0
Total Intergovernmental Revenues	116,642	(76,142)	0	0
Charges For Services				
7580 Park and Recreation Fees	627,427	717,955	686,000	686,000
Total Charges For Services	627,427	717,955	686,000	686,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	4,644	1,765	0	0
7670 Miscellaneous Revenue	218,291	235,301	227,000	227,000
7690 Returned Check Charges	1,114	1,355	1,010	1,010
Total Miscellaneous Revenues	224,049	238,421	228,010	228,010
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	1,154	0	0
Total Other Financing Sources	0	1,154	0	0
TOTAL REVENUE	23,820,031	23,985,707	24,076,875	24,076,875

BUDGET UNIT: 108 OC Dana Point Harbor
 FUNCTION: Recreation & Cultural Services
 ACTIVITY: Small Craft Harbors

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	1,255,350	1,170,613	1,257,898	1,257,898
0102 Extra Help	0	10,041	0	0
0103 Overtime	3,850	7,803	7,000	7,000
0104 Annual Leave Payoffs	22,062	58,967	36,269	36,269
0111 Other Pay	1,529	1,239	1,500	1,500
0200 Retirement	337,046	318,355	347,026	347,026
0204 County Paid Executive Deferred Compensation Plan	8,218	8,187	8,220	8,220
0206 Retiree Medical	32,902	44,903	40,252	40,252
0208 Pension Prepayment Discount	(22,138)	(20,295)	(22,098)	(22,098)
0301 Unemployment Insurance	3,484	3,393	0	0
0305 Salary Continuance Insurance	2,538	2,592	2,898	2,898
0306 Health Insurance	146,668	148,107	173,004	173,004
0308 Dental Insurance	6,593	7,070	8,064	8,064
0309 Life Insurance	1,060	1,197	1,656	1,656
0310 Accidental Death and Dismemberment Insurance	165	140	168	168
0319 Other Insurance	5,475	5,433	5,664	5,664
0352 Workers Compensation - General	20,796	12,748	15,301	15,301
0401 Medicare	16,276	15,946	16,096	16,096
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	25,500	24,625	25,524	25,524
Total Salaries & Benefits	1,876,555	1,830,246	1,933,622	1,933,622
Services & Supplies				
0500 Agricultural	0	5	0	0
0600 Clothing and Personal Supplies	1,407	1,902	3,500	3,500
0701 Telephone/Telegraph - Interfund Transfer	(154)	0	0	0
0702 Telephone/Telegraph - Other	0	79	0	0

BUDGET UNIT: 108 OC Dana Point Harbor
FUNCTION: Recreation & Cultural Services
ACTIVITY: Small Craft Harbors

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
0740 Enterprise Telephone Service Charges	20,378	21,756	19,500	19,500
0742 Cell Phones, Pagers, Blackberry Devices	4,466	3,720	6,000	6,000
0900 Food	88	0	200	200
1000 Household Expense	20,490	32,394	35,000	35,000
1001 Household Expense - Trash	0	7	0	0
1100 Insurance	23,260	25,402	26,195	26,195
1300 Maintenance Equipment - Non-IT Maintenance	4,895	327	21,000	21,000
1400 Maintenance - Buildings and Improvements	131,124	89,441	640,000	640,000
1402 Minor Alterations and Improvements	449	2,501	0	0
1600 Memberships	975	533	1,325	1,325
1701 Cash Difference	6	0	0	0
1800 Office Expense	6,835	6,669	13,000	13,000
1802 Periodicals and Journals	265	0	0	0
1803 Postage	952	51	500	500
1806 Printing Costs - Outside Vendors	875	130	4,500	4,500
1809 Minor Office Equipment to be Controlled	8,079	5,065	2,000	2,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	5,390	5,900	5,900
1900 Professional and Specialized Services	16,533,735	17,640,486	23,371,673	23,371,673
1903 Surveys and Studies	16,517	56,565	150,000	150,000
1911 CWCAP Charges	236,547	401,324	438,957	438,957
1912 Investment Administrative Fees	24,927	44,341	45,000	45,000
1913 Merchant Fees	84,832	92,631	125,500	125,500
1940 Enterprise IT Services	7,325	8,257	8,200	8,200
1941 IT Professional Services Contracts	22,532	27,299	39,791	39,791
2000 Publications and Legal Notices	1,472	0	2,500	2,500
2100 Rents and Leases - Equipment	4,336	6,734	23,262	23,262

BUDGET UNIT: 108 OC Dana Point Harbor
FUNCTION: Recreation & Cultural Services
ACTIVITY: Small Craft Harbors

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2140 Software Leases & Licenses	1	0	0	0
2200 Rents and Leases - Buildings and Improvements	7,745	7,737	10,000	10,000
2300 Small Tools and Instruments	720	1,004	500	500
2400 Special Departmental Expense	84,837	74,641	73,900	73,900
2600 Transportation and Travel - General	2,050	2,517	3,525	3,525
2601 Private Auto Mileage	3,286	3,131	5,750	5,750
2602 Garage Expense	3,242	13,312	14,371	14,371
2700 Transportation and Travel - Meetings/Conferences	5,993	4,907	11,500	11,500
2801 Utilities - Purchased Electricity	78,073	81,136	84,550	84,550
2802 Utilities - Purchased Gas	3,013	1,778	4,200	4,200
2803 Utilities - Purchased Water	100,219	99,388	116,750	116,750
Total Services & Supplies	17,445,795	18,762,558	25,308,549	25,308,549
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(2,800)	0	0	0
Total Services & Supplies Reimbursements	(2,800)	0	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	350,000	350,000
3700 Taxes and Assessments	0	69	200	200
Total Other Charges	0	69	350,200	350,200
Capital Assets				
Equipment				
4000 Equipment	12,388	76,142	150,000	150,000
Total Equipment	12,388	76,142	150,000	150,000
Buildings & Improvements				
4200 Buildings and Improvements				
6100 Harbor Commercial	0	1,675	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 108 OC Dana Point Harbor
 FUNCTION: Recreation & Cultural Services
 ACTIVITY: Small Craft Harbors

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements, Continued				
P112 Dana Point Marina Boat Slip Ph 1	0	0	1,812,691	1,812,691
Total Buildings & Improvements	0	1,675	1,812,691	1,812,691
Total Capital Assets	12,388	77,818	1,962,691	1,962,691
Other Financing Uses				
4800 Transfers Out - to Fund 100	8,652	10,235	140,000	140,000
4801 Transfers Out - to Funds 101-199	277,195	274,193	297,946	297,946
Total Other Financing Uses	285,847	284,428	437,946	437,946
Special Items				
5000 Special Items	0	0	29,668	29,668
Total Special Items	0	0	29,668	29,668
TOTAL EXPENDITURES/APPROPRIATIONS	19,617,785	20,955,118	30,022,676	30,022,676
NET COST	(4,202,246)	(3,030,589)	5,945,801	5,945,801

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 12K Dana Point Marina DBW
 Emergency Repair Fund
 FUNCTION: Recreation & Cultural Services
 ACTIVITY: Small Craft Harbors

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	10,221	8,542	8,938	8,938
Total Revenue from Use of Money and Property	10,221	8,542	8,938	8,938
Other Financing Sources				
7811 Transfers In - from Funds 101-199	277,195	274,193	297,946	297,946
Total Other Financing Sources	277,195	274,193	297,946	297,946
TOTAL REVENUE	287,416	282,735	306,884	306,884
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	2,654,160	2,654,160
1912 Investment Administrative Fees	1,046	1,772	1,800	1,800
Total Services & Supplies	1,046	1,772	2,655,960	2,655,960
TOTAL EXPENDITURES/APPROPRIATIONS	1,046	1,772	2,655,960	2,655,960
NET COST	(286,370)	(280,963)	2,349,076	2,349,076

BUDGET UNIT: 016 2005 Lease Revenue
Refunding
FUNCTION: Debt Service
ACTIVITY: Retirement of Long-Term Debt

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes				
6210 Property Taxes - Current Secured	18,111,241	18,591,175	19,053,524	19,053,524
6220 Property Taxes - Current Unsecured	735,202	685,439	667,352	667,352
6240 Property Taxes - Prior Unsecured	11,989	9,735	0	0
6280 Property Taxes - Current Supplemental	96,752	253,949	150,000	150,000
6300 Property Taxes - Prior Supplemental	17,059	6,724	0	0
Total Taxes	18,972,243	19,547,023	19,870,876	19,870,876
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	8,598	3,296	0	0
Total Fines, Forfeitures & Penalties	8,598	3,296	0	0
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	159,366	156,516	164,000	164,000
7130 Other Governmental Agencies	4,000,000	4,000,000	4,000,000	4,000,000
Total Intergovernmental Revenues	4,159,366	4,156,516	4,164,000	4,164,000
Other Financing Sources				
7812 Transfers In - from Funds 2AA-299	11,779,002	9,959,666	3,000,000	3,000,000
Total Other Financing Sources	11,779,002	9,959,666	3,000,000	3,000,000
TOTAL REVENUE	34,919,209	33,666,499	27,034,876	27,034,876
EXPENDITURES/APPROPRIATIONS				
Other Charges				
3200 Bond Redemption	19,025,000	19,825,000	20,780,000	20,780,000
3300 Interest on Bonds	5,970,261	5,173,661	4,217,065	4,217,065
Total Other Charges	24,995,261	24,998,661	24,997,065	24,997,065
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	9,923,948	8,667,838	2,037,811	2,037,811
Total Other Financing Uses	9,923,948	8,667,838	2,037,811	2,037,811
TOTAL EXPENDITURES/APPROPRIATIONS	34,919,209	33,666,499	27,034,876	27,034,876

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 016 2005 Lease Revenue
 Refunding
 FUNCTION: Debt Service
 ACTIVITY: Retirement of Long-Term Debt

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
NET COST	0	0	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

BUDGET UNIT: 021 2005 Refunding Recovery
 Bonds
 FUNCTION: Debt Service
 ACTIVITY: Retirement of Long-Term Debt

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	14,454	11,490	12,000	12,000
Total Revenue from Use of Money and Property	14,454	11,490	12,000	12,000
TOTAL REVENUE	14,454	11,490	12,000	12,000
EXPENDITURES/APPROPRIATIONS				
Other Charges				
3200 Bond Redemption	15,165,000	15,925,000	16,715,000	16,715,000
3300 Interest on Bonds	3,268,000	2,509,750	1,713,500	1,713,500
Total Other Charges	18,433,000	18,434,750	18,428,500	18,428,500
TOTAL EXPENDITURES/APPROPRIATIONS	18,433,000	18,434,750	18,428,500	18,428,500
NET COST	18,418,546	18,423,260	18,416,500	18,416,500

BUDGET UNIT: 15J Pension Obligation Bonds
 Debt Service
 FUNCTION: Debt Service
 ACTIVITY: Retirement of Long-Term Debt

Detail by Revenue Category and Expenditure Object (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	12,630,924	18,218,225	11,773,827	11,773,827
Total Revenue from Use of Money and Property	12,630,924	18,218,225	11,773,827	11,773,827
TOTAL REVENUE	12,630,924	18,218,225	11,773,827	11,773,827
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	23,763	45,318	45,000	45,000
1912 Investment Administrative Fees	97	195	500	500
Total Services & Supplies	23,860	45,514	45,500	45,500
Other Charges				
3200 Bond Redemption	7,157,145	9,598,109	5,731,957	5,731,957
3300 Interest on Bonds	16,690,855	24,295,891	16,057,045	16,057,045
Total Other Charges	23,848,000	33,894,000	21,789,002	21,789,002
TOTAL EXPENDITURES/APPROPRIATIONS	23,871,860	33,939,514	21,834,502	21,834,502
NET COST	11,240,936	15,721,288	10,060,675	10,060,675