

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Charges For Services				
7590 Other Charges for Services	0	1,393	0	0
Total Charges For Services	0	1,393	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	82	0	0	0
Total Miscellaneous Revenues	82	0	0	0
<b>TOTAL REVENUE</b>	<b>82</b>	<b>1,393</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	486,674	443,609	519,110	519,110
0102 Extra Help	124,363	196,122	84,987	84,987
0103 Overtime	0	83	0	0
0104 Annual Leave Payoffs	9,034	19,668	20,000	20,000
0111 Other Pay	0	433	0	0
0200 Retirement	140,555	114,428	148,100	148,100
0204 County Paid Executive Deferred Compensation Plan	11,443	11,648	11,650	11,650
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	4,886	4,886
0206 Retiree Medical	18,495	17,636	20,558	20,558
0208 Pension Prepayment Discount	(8,377)	(9,615)	(9,084)	(9,084)
0301 Unemployment Insurance	1,294	(62)	0	0
0305 Salary Continuance Insurance	1,182	1,045	1,180	1,180
0306 Health Insurance	53,266	50,645	77,556	77,556
0308 Dental Insurance	7,095	6,369	7,896	7,896
0309 Life Insurance	1,180	1,294	1,656	1,656
0310 Accidental Death and Dismemberment Insurance	140	125	180	180
0319 Other Insurance	486	422	624	624

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0352 Workers Compensation - General	1,966	2,308	2,054	2,054
0401 Medicare	9,251	9,766	7,540	7,540
0403 Optional Benefit Program	22,000	22,000	25,524	25,524
Total Salaries & Benefits	880,044	887,922	924,417	924,417
Services & Supplies				
0742 Cell Phones, Pagers, Blackberry Devices	2,290	2,990	0	0
0900 Food	624	163	1,000	1,000
1100 Insurance	12,132	11,712	0	0
1300 Maintenance Equipment - Non-IT Maintenance	343	412	500	500
1600 Memberships	675	79	250	250
1800 Office Expense	26,841	11,508	12,811	12,811
1801 Duplicating Services (CEO/Reprographics)	9,798	1,054	2,000	2,000
1802 Periodicals and Journals	685	0	0	0
1803 Postage	0	0	2,300	2,300
1806 Printing Costs - Outside Vendors	5,152	2,177	1,200	1,200
1920 Non-Claimable Administrative Expense	1,242	1,148	0	0
1940 Enterprise IT Services	4,669	10,177	0	0
2100 Rents and Leases - Equipment	564	383	1,500	1,500
2400 Special Departmental Expense	0	923	0	0
2600 Transportation and Travel - General	1,315	1,124	4,500	4,500
2601 Private Auto Mileage	1,503	844	2,947	2,947
2700 Transportation and Travel - Meetings/Conferences	5,155	4,905	1,575	1,575
Total Services & Supplies	72,988	49,599	30,583	30,583
TOTAL EXPENDITURES/APPROPRIATIONS	953,033	937,521	955,000	955,000
NET COST	952,950	936,128	955,000	955,000

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	202	2,509	0	0
Total Miscellaneous Revenues	202	2,509	0	0
<b>TOTAL REVENUE</b>	<b>202</b>	<b>2,509</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	582,363	507,225	519,044	519,044
0102 Extra Help	0	30,514	84,313	84,313
0104 Annual Leave Payoffs	5,473	8,168	11,145	11,145
0200 Retirement	166,958	134,683	151,272	151,272
0204 County Paid Executive Deferred Compensation Plan	11,443	11,648	11,650	11,650
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	1,962	1,962
0206 Retiree Medical	22,153	20,122	20,556	20,556
0208 Pension Prepayment Discount	(9,411)	(9,848)	(8,638)	(8,638)
0301 Unemployment Insurance	1,201	(50)	0	0
0305 Salary Continuance Insurance	1,513	1,266	1,312	1,312
0306 Health Insurance	78,074	74,146	90,576	90,576
0308 Dental Insurance	7,945	7,164	7,896	7,896
0309 Life Insurance	1,333	1,450	1,656	1,656
0310 Accidental Death and Dismemberment Insurance	157	140	180	180
0352 Workers Compensation - General	1,574	1,798	1,812	1,812
0401 Medicare	8,662	8,059	7,532	7,532
0403 Optional Benefit Program	26,958	22,000	25,524	25,524
Total Salaries & Benefits	<b>906,395</b>	<b>818,486</b>	<b>927,792</b>	<b>927,792</b>

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies				
0742 Cell Phones, Pagers, Blackberry Devices	445	0	0	0
0900 Food	0	0	250	250
1100 Insurance	10,522	9,986	0	0
1300 Maintenance Equipment - Non-IT Maintenance	343	322	500	500
1402 Minor Alterations and Improvements	0	0	979	979
1600 Memberships	719	940	980	980
1800 Office Expense	2,636	1,981	10,499	10,499
1801 Duplicating Services (CEO/Reprographics)	4	449	0	0
1802 Periodicals and Journals	187	41	0	0
1900 Professional and Specialized Services	0	1,547	1,000	1,000
1920 Non-Claimable Administrative Expense	1,332	1,133	0	0
1940 Enterprise IT Services	3,031	7,280	0	0
2100 Rents and Leases - Equipment	767	746	3,000	3,000
2400 Special Departmental Expense	0	1,344	2,000	2,000
2600 Transportation and Travel - General	1,483	1,183	1,500	1,500
2601 Private Auto Mileage	888	938	2,500	2,500
2700 Transportation and Travel - Meetings/Conferences	7,025	4,969	4,000	4,000
Total Services & Supplies	29,382	32,860	27,208	27,208
Intrafund Transfers				
5100 Intrafund Transfers	(3,270)	0	0	0
Total Intrafund Transfers	(3,270)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	932,507	851,345	955,000	955,000
NET COST	932,304	848,836	955,000	955,000

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	21	0	0	0
Total Miscellaneous Revenues	21	0	0	0
TOTAL REVENUE	21	0	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	540,315	457,187	533,171	533,171
0102 Extra Help	2,057	1,596	47,467	47,467
0103 Overtime	1,383	0	0	0
0104 Annual Leave Payoffs	61,806	(17,183)	15,000	15,000
0200 Retirement	143,658	114,157	147,699	147,699
0204 County Paid Executive Deferred Compensation Plan	11,443	11,648	11,650	11,650
0205 1.62% Retirement ER Contribution 401(A) Plan	1,288	3,420	7,605	7,605
0206 Retiree Medical	20,568	18,123	21,115	21,115
0208 Pension Prepayment Discount	(8,433)	(9,515)	(9,355)	(9,355)
0301 Unemployment Insurance	1,179	(75)	0	0
0305 Salary Continuance Insurance	1,255	1,091	1,340	1,340
0306 Health Insurance	54,303	59,039	79,656	79,656
0308 Dental Insurance	6,461	7,028	9,024	9,024
0309 Life Insurance	1,146	1,433	1,884	1,884
0310 Accidental Death and Dismemberment Insurance	131	138	204	204
0319 Other Insurance	310	0	0	0
0352 Workers Compensation - General	1,734	1,690	1,772	1,772
0401 Medicare	8,987	6,838	7,740	7,740
0402 Executive Car Allowance	148	0	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0403 Optional Benefit Program	41,500	23,167	29,028	29,028
Total Salaries & Benefits	891,239	679,782	905,000	905,000
Services & Supplies				
0700 Communications	41	65	0	0
0742 Cell Phones, Pagers, Blackberry Devices	872	555	0	0
0900 Food	225	0	500	500
1100 Insurance	11,304	9,978	0	0
1300 Maintenance Equipment - Non-IT Maintenance	343	666	2,500	2,500
1402 Minor Alterations and Improvements	0	0	750	750
1600 Memberships	80	0	750	750
1800 Office Expense	6,952	10,658	11,500	11,500
1801 Duplicating Services (CEO/Reprographics)	2,904	21,053	2,000	2,000
1802 Periodicals and Journals	185	0	200	200
1803 Postage	0	0	7,050	7,050
1900 Professional and Specialized Services	51,417	2,000	10,000	10,000
1920 Non-Claimable Administrative Expense	1,240	1,159	0	0
1940 Enterprise IT Services	5,517	10,890	0	0
2100 Rents and Leases - Equipment	1,401	1,267	3,000	3,000
2400 Special Departmental Expense	3,000	0	6,000	6,000
2600 Transportation and Travel - General	2,346	1,150	2,000	2,000
2601 Private Auto Mileage	1,165	1,165	1,250	1,250
2602 Garage Expense	54	4,701	0	0
2700 Transportation and Travel - Meetings/Conferences	3,116	139	2,500	2,500
Total Services & Supplies	92,161	65,445	50,000	50,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Intrafund Transfers				
5100 Intrafund Transfers	(17,809)	0	0	0
Total Intrafund Transfers	(17,809)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	965,591	745,227	955,000	955,000
NET COST	965,570	745,227	955,000	955,000

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	58	0	0	0
Total Miscellaneous Revenues	58	0	0	0
<b>TOTAL REVENUE</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	562,683	509,994	552,144	552,144
0102 Extra Help	1,376	21,419	93,689	93,689
0103 Overtime	252	254	0	0
0104 Annual Leave Payoffs	21,231	5,445	14,500	14,500
0200 Retirement	121,232	95,937	118,949	118,949
0204 County Paid Executive Deferred Compensation Plan	13,588	13,832	13,832	13,832
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	1,208	1,208
0206 Retiree Medical	16,043	14,517	16,094	16,094
0208 Pension Prepayment Discount	(6,356)	(7,499)	(6,754)	(6,754)
0301 Unemployment Insurance	1,184	(59)	0	0
0305 Salary Continuance Insurance	1,359	1,264	1,314	1,314
0306 Health Insurance	52,505	50,664	58,248	58,248
0308 Dental Insurance	7,801	7,427	6,768	6,768
0309 Life Insurance	1,297	1,530	1,656	1,656
0310 Accidental Death and Dismemberment Insurance	153	147	180	180
0319 Other Insurance	548	591	624	624
0352 Workers Compensation - General	1,574	1,798	1,812	1,812
0401 Medicare	8,820	8,099	8,012	8,012
0403 Optional Benefit Program	25,443	25,208	25,524	25,524
Total Salaries & Benefits	<b>830,733</b>	<b>750,570</b>	<b>907,800</b>	<b>907,800</b>



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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Services &amp; Supplies</b>				
0700 Communications	0	130	0	0
0900 Food	638	(66)	600	600
1100 Insurance	10,922	10,404	0	0
1300 Maintenance Equipment - Non-IT Maintenance	343	372	500	500
1402 Minor Alterations and Improvements	0	0	1,000	1,000
1600 Memberships	605	2,093	1,500	1,500
1800 Office Expense	10,213	7,147	13,000	13,000
1801 Duplicating Services (CEO/Reprographics)	3,724	1,492	0	0
1802 Periodicals and Journals	185	0	0	0
1803 Postage	12,200	0	12,000	12,000
1806 Printing Costs - Outside Vendors	0	0	2,000	2,000
1900 Professional and Specialized Services	0	0	2,000	2,000
1920 Non-Claimable Administrative Expense	956	873	0	0
1940 Enterprise IT Services	3,370	6,258	0	0
2100 Rents and Leases - Equipment	529	383	3,500	3,500
2400 Special Departmental Expense	9,138	0	5,000	5,000
2600 Transportation and Travel - General	2,441	2,324	2,500	2,500
2601 Private Auto Mileage	867	1,525	1,100	1,100
2602 Garage Expense	118	243	0	0
2700 Transportation and Travel - Meetings/Conferences	1,382	2,250	2,500	2,500
<b>Total Services &amp; Supplies</b>	<b>57,631</b>	<b>35,428</b>	<b>47,200</b>	<b>47,200</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>888,363</b>	<b>785,997</b>	<b>955,000</b>	<b>955,000</b>
<b>NET COST</b>	<b>888,305</b>	<b>785,997</b>	<b>955,000</b>	<b>955,000</b>

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	567,769	574,622	612,618	612,618
0102 Extra Help	0	2,618	27,943	27,943
0103 Overtime	0	65	0	0
0104 Annual Leave Payoffs	9,963	14,788	0	0
0112 Other Salaries	0	790	0	0
0200 Retirement	118,984	111,309	135,969	135,969
0204 County Paid Executive Deferred Compensation Plan	13,588	13,832	13,832	13,832
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	2,078	2,078
0206 Retiree Medical	16,169	17,054	18,502	18,502
0208 Pension Prepayment Discount	(7,597)	(7,855)	(7,697)	(7,697)
0301 Unemployment Insurance	1,143	(56)	0	0
0305 Salary Continuance Insurance	1,226	1,220	1,282	1,282
0306 Health Insurance	46,287	56,377	70,716	70,716
0308 Dental Insurance	6,718	7,056	7,296	7,296
0309 Life Insurance	1,113	1,390	1,428	1,428
0310 Accidental Death and Dismemberment Insurance	132	134	156	156
0319 Other Insurance	624	678	624	624
0352 Workers Compensation - General	1,894	2,014	2,255	2,255
0401 Medicare	8,524	8,853	8,874	8,874
0403 Optional Benefit Program	23,167	27,250	25,524	25,524
<b>Total Salaries &amp; Benefits</b>	<b>809,703</b>	<b>832,140</b>	<b>921,400</b>	<b>921,400</b>
Services & Supplies				
0740 Enterprise Telephone Service Charges	896	1,024	0	0
0742 Cell Phones, Pagers, Blackberry Devices	80	233	0	0
0900 Food	0	0	300	300

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1100 Insurance	10,948	10,016	0	0
1300 Maintenance Equipment - Non-IT Maintenance	428	874	150	150
1402 Minor Alterations and Improvements	0	0	500	500
1600 Memberships	560	250	500	500
1800 Office Expense	3,990	2,996	13,500	13,500
1801 Duplicating Services (CEO/Reprographics)	3,788	984	1,300	1,300
1802 Periodicals and Journals	185	0	0	0
1803 Postage	0	0	3,000	3,000
1809 Minor Office Equipment to be Controlled	5,835	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	714	0	0	0
1920 Non-Claimable Administrative Expense	1,069	955	150	150
1940 Enterprise IT Services	4,875	11,542	0	0
2100 Rents and Leases - Equipment	494	383	2,000	2,000
2400 Special Departmental Expense	3,000	2,945	3,000	3,000
2600 Transportation and Travel - General	899	517	1,500	1,500
2601 Private Auto Mileage	4,111	3,804	6,200	6,200
2700 Transportation and Travel - Meetings/Conferences	1,822	1,397	1,500	1,500
Total Services & Supplies	43,693	37,921	33,600	33,600
Capital Assets				
Equipment				
4000 Equipment	5,773	0	0	0
Total Equipment	5,773	0	0	0
Total Capital Assets	5,773	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	859,169	870,062	955,000	955,000
NET COST	859,169	870,062	955,000	955,000

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Charges For Services				
7590 Other Charges for Services	86,115	81,015	89,950	89,950
Total Charges For Services	86,115	81,015	89,950	89,950
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,117	1,084	1,500	1,500
7680 Six-Month Expired (Outlawed) Checks	1,000	375	0	0
Total Miscellaneous Revenues	3,117	1,459	1,500	1,500
<b>TOTAL REVENUE</b>	<b>89,232</b>	<b>82,474</b>	<b>91,450</b>	<b>91,450</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	1,687,904	1,622,017	1,533,230	1,602,180
0102 Extra Help	35,724	29,160	51,500	51,500
0103 Overtime	181	344	0	0
0104 Annual Leave Payoffs	862	0	0	0
0111 Other Pay	2,496	2,506	2,520	2,520
0112 Other Salaries	0	16,349	0	0
0200 Retirement	412,759	441,363	457,609	478,011
0204 County Paid Executive Deferred Compensation Plan	6,930	6,967	6,026	6,026
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	1,526	1,526
0206 Retiree Medical	64,581	65,423	60,764	63,498
0208 Pension Prepayment Discount	(28,412)	(31,049)	(33,136)	(33,136)
0301 Unemployment Insurance	4,686	(189)	0	0
0305 Salary Continuance Insurance	1,517	1,343	1,434	1,672
0306 Health Insurance	269,138	262,324	315,540	332,196
0308 Dental Insurance	5,432	4,628	5,640	6,768
0309 Life Insurance	912	957	1,200	1,428

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0310 Accidental Death and Dismemberment Insurance	108	92	132	156
0319 Other Insurance	14,038	13,902	14,352	14,352
0352 Workers Compensation - General	33,240	30,736	38,354	38,354
0401 Medicare	22,385	21,537	20,470	21,470
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	18,500	15,000	18,516	22,020
Total Salaries & Benefits	2,562,160	2,512,590	2,504,857	2,619,721
Services & Supplies				
0700 Communications	27	0	0	0
0740 Enterprise Telephone Service Charges	56,016	70,576	145,309	145,309
0742 Cell Phones, Pagers, Blackberry Devices	13,786	11,935	7,000	7,000
0900 Food	133	0	0	0
1100 Insurance	38,820	26,242	79,630	79,630
1300 Maintenance Equipment - Non-IT Maintenance	3,779	1,834	3,000	3,000
1340 Software Maintenance & Support	54,447	71,562	56,625	56,625
1402 Minor Alterations and Improvements	2,521	900	0	1,000
1600 Memberships	445	2,025	700	700
1800 Office Expense	32,632	22,994	33,027	40,000
1801 Duplicating Services (CEO/Reprographics)	85,266	96,415	90,200	90,200
1802 Periodicals and Journals	185	0	0	0
1803 Postage	36,050	31,120	50,000	50,000
1809 Minor Office Equipment to be Controlled	53	1,107	0	0
1900 Professional and Specialized Services	159,348	162,868	168,100	168,100
1908 Temporary Help	6,740	5,998	0	0
1920 Non-Claimable Administrative Expense	4,109	3,697	3,925	3,925
1940 Enterprise IT Services	234,237	278,993	453,790	453,790

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Services & Supplies, Continued				
1941 IT Professional Services Contracts	24,663	18,191	0	0
2100 Rents and Leases - Equipment	11,477	11,212	15,000	15,000
2140 Software Leases & Licenses	6,127	6,521	6,800	6,800
2200 Rents and Leases - Buildings and Improvements	50,605	50,440	50,550	50,550
2400 Special Departmental Expense	300	0	125,000	125,000
2600 Transportation and Travel - General	7,453	5,794	7,800	7,800
2601 Private Auto Mileage	10	49	200	200
2700 Transportation and Travel - Meetings/Conferences	1,445	2,093	3,000	3,000
Total Services & Supplies	830,672	882,565	1,299,656	1,307,629
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	45,075	0	0	0
Total Equipment	45,075	0	0	0
Total Capital Assets	45,075	0	0	0
Intrafund Transfers				
5100 Intrafund Transfers	(242,075)	(257,269)	(338,946)	(338,946)
Total Intrafund Transfers	(242,075)	(257,269)	(338,946)	(338,946)
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>3,195,832</b>	<b>3,137,886</b>	<b>3,465,567</b>	<b>3,588,404</b>
<b>NET COST</b>	<b>3,106,600</b>	<b>3,055,412</b>	<b>3,374,117</b>	<b>3,496,954</b>

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Charges For Services				
7590 Other Charges for Services	1,776,586	1,883,978	4,606,339	4,606,339
Total Charges For Services	1,776,586	1,883,978	4,606,339	4,606,339
Miscellaneous Revenues				
7670 Miscellaneous Revenue	47,421	38,103	106,500	106,500
Total Miscellaneous Revenues	47,421	38,103	106,500	106,500
<b>TOTAL REVENUE</b>	<b>1,824,007</b>	<b>1,922,081</b>	<b>4,712,839</b>	<b>4,712,839</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	7,729,656	7,454,492	9,674,754	9,674,754
0102 Extra Help	31,719	25,713	13,311	13,311
0103 Overtime	25,802	18,265	5,000	5,000
0104 Annual Leave Payoffs	230,230	349,782	66,449	66,449
0107 Retiree Multi-Year Leave Balance Payoff	0	0	15,000	15,000
0111 Other Pay	27,995	31,109	22,292	22,292
0112 Other Salaries	0	32,614	0	0
0200 Retirement	2,106,777	1,997,027	2,869,681	2,869,681
0204 County Paid Executive Deferred Compensation Plan	70,766	44,606	56,362	56,362
0205 1.62% Retirement ER Contribution 401(A) Plan	0	125	8,600	8,600
0206 Retiree Medical	294,853	300,344	383,096	383,096
0208 Pension Prepayment Discount	(116,470)	(127,164)	(154,368)	(154,368)
0301 Unemployment Insurance	21,871	(976)	0	0
0305 Salary Continuance Insurance	18,287	18,667	24,326	24,326
0306 Health Insurance	776,792	842,310	1,293,984	1,293,984
0308 Dental Insurance	48,304	51,082	68,808	68,808
0309 Life Insurance	8,427	10,210	14,268	14,268

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Salaries & Benefits, Continued				
0310 Accidental Death and Dismemberment Insurance	939	982	1,536	1,536
0319 Other Insurance	24,169	21,883	27,456	27,456
0352 Workers Compensation - General	37,994	37,930	44,567	44,567
0401 Medicare	106,172	102,267	125,124	125,124
0402 Executive Car Allowance	47,288	43,886	55,080	55,080
0403 Optional Benefit Program	166,000	180,708	219,720	219,720
<b>Total Salaries &amp; Benefits</b>	<b>11,657,570</b>	<b>11,435,861</b>	<b>14,835,046</b>	<b>14,835,046</b>
Services & Supplies				
0600 Clothing and Personal Supplies	0	50	0	0
0701 Telephone/Telegraph - Interfund Transfer	0	0	655	655
0740 Enterprise Telephone Service Charges	62,106	78,364	65,708	65,708
0741 Telephone Service Charges from Vendors	0	1,422	0	0
0742 Cell Phones, Pagers, Blackberry Devices	25,722	23,995	30,500	30,500
0900 Food	2,982	14,708	1,300	1,300
1000 Household Expense	0	0	175	175
1001 Household Expense - Trash	0	0	375	375
1100 Insurance	269,902	247,890	254,678	254,678
1300 Maintenance Equipment - Non-IT Maintenance	2,716	6,631	5,400	5,400
1340 Software Maintenance & Support	6,178	3,400	5,900	5,900
1341 Hardware Maintenance & Support	480	1,654	2,500	2,500
1400 Maintenance - Buildings and Improvements	5,125	66,551	24,500	24,500
1402 Minor Alterations and Improvements	27,276	98,433	16,750	16,750
1600 Memberships	329,971	327,167	331,450	331,450
1800 Office Expense	64,507	59,620	69,450	69,450
1801 Duplicating Services (CEO/Reprographics)	71,105	49,990	58,505	58,505
1802 Periodicals and Journals	11,976	10,445	38,177	38,177



COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies				
1803 Postage	5,935	9,133	10,350	10,350
1806 Printing Costs - Outside Vendors	547	136	2,500	2,500
1809 Minor Office Equipment to be Controlled	2,542	18,949	4,100	4,100
1840 IT Hardware Purchases (Purchases under \$5,000)	44,095	65,630	108,200	108,200
1900 Professional and Specialized Services	2,140,169	2,328,856	3,616,594	3,616,594
1901 Data Processing Services	0	0	250,000	250,000
1908 Temporary Help	10,264	55,287	5,000	5,000
1913 Merchant Fees	477	0	0	0
1920 Non-Claimable Administrative Expense	16,835	16,400	11,043	11,043
1940 Enterprise IT Services	424,792	679,153	406,226	406,226
1941 IT Professional Services Contracts	0	13,234	7,900	7,900
2000 Publications and Legal Notices	12,820	10,333	11,250	11,250
2100 Rents and Leases - Equipment	26,234	32,446	34,800	34,800
2140 Software Leases & Licenses	131,748	157,778	158,367	158,367
2141 IT Hardware Leases	0	9,160	0	0
2200 Rents and Leases - Buildings and Improvements	32,100	32,100	96,414	96,414
2400 Special Departmental Expense	71,551	76,533	90,378	90,378
2600 Transportation and Travel - General	14,637	12,168	12,050	12,050
2601 Private Auto Mileage	4,218	6,932	14,050	14,050
2602 Garage Expense	403	459	600	600
2700 Transportation and Travel - Meetings/Conferences	30,239	54,173	109,940	109,940
2740 IT Training & Travel	4,024	348	6,000	6,000
2800 Utilities	0	0	16,250	16,250
Total Services & Supplies	3,853,675	4,569,527	5,878,035	5,878,035
Other Charges				
3100 Contributions to Non-County Government Agencies	15,981	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Charges				
3500 Judgments and Damages	0	120,905	0	0
3700 Taxes and Assessments	0	0	650	650
Total Other Charges	15,981	120,905	650	650
Intrafund Transfers				
5100 Intrafund Transfers	(1,402,608)	(2,618,276)	(1,814,763)	(1,814,763)
Total Intrafund Transfers	(1,402,608)	(2,618,276)	(1,814,763)	(1,814,763)
TOTAL EXPENDITURES/APPROPRIATIONS	14,124,618	13,508,017	18,898,968	18,898,968
NET COST	12,300,611	11,585,936	14,186,129	14,186,129

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,446	0	0	0
Total Revenue from Use of Money and Property	1,446	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	1,000	0	0
Total Miscellaneous Revenues	0	1,000	0	0
TOTAL REVENUE	1,446	1,000	0	0
NET COST	(1,446)	(1,000)	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Charges For Services				
7320 Auditing and Accounting Fees	35,640	38,610	51,480	51,480
Total Charges For Services	35,640	38,610	51,480	51,480
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	38	0	0
Total Miscellaneous Revenues	0	38	0	0
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	6	0	0
Total Other Financing Sources	0	6	0	0
<b>TOTAL REVENUE</b>	<b>35,640</b>	<b>38,654</b>	<b>51,480</b>	<b>51,480</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	1,672,608	1,518,374	1,605,643	1,640,377
0103 Overtime	157	0	0	0
0104 Annual Leave Payoffs	14,716	24,483	10,000	10,000
0111 Other Pay	848	851	840	840
0112 Other Salaries	0	2,829	0	0
0200 Retirement	486,458	411,038	487,128	487,128
0204 County Paid Executive Deferred Compensation Plan	9,847	9,900	9,270	9,270
0206 Retiree Medical	65,220	61,578	64,949	64,949
0208 Pension Prepayment Discount	(27,036)	(29,404)	(28,798)	(28,798)
0301 Unemployment Insurance	4,670	(184)	0	0
0305 Salary Continuance Insurance	5,662	5,170	5,546	5,546
0306 Health Insurance	161,907	154,969	199,404	199,404
0308 Dental Insurance	16,710	15,217	16,920	16,920
0309 Life Insurance	2,745	3,018	3,480	3,480

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0310 Accidental Death and Dismemberment Insurance	323	290	372	372
0319 Other Insurance	624	626	624	624
0352 Workers Compensation - General	3,824	4,350	4,188	4,188
0401 Medicare	24,747	22,593	23,767	23,767
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	53,208	46,500	53,556	53,556
Total Salaries & Benefits	2,506,418	2,261,379	2,466,069	2,500,803
Services & Supplies				
0740 Enterprise Telephone Service Charges	8,134	9,689	15,000	15,000
1100 Insurance	11,718	11,712	11,125	11,125
1300 Maintenance Equipment - Non-IT Maintenance	0	0	880	2,000
1402 Minor Alterations and Improvements	607	229	2,000	2,000
1600 Memberships	1,365	2,505	2,800	2,800
1800 Office Expense	11,277	11,752	10,000	10,000
1801 Duplicating Services (CEO/Reprographics)	756	149	2,000	2,000
1803 Postage	254	457	550	550
1806 Printing Costs - Outside Vendors	1,607	0	1,500	1,500
1840 IT Hardware Purchases (Purchases under \$5,000)	7,294	13,332	6,000	6,000
1900 Professional and Specialized Services	7,150	24,777	20,000	20,000
1908 Temporary Help	0	5,215	0	0
1920 Non-Claimable Administrative Expense	3,900	3,572	4,500	4,500
1940 Enterprise IT Services	47,901	68,791	79,533	79,533
2100 Rents and Leases - Equipment	4,800	6,056	8,000	8,000
2140 Software Leases & Licenses	2,601	1,840	3,600	3,600
2400 Special Departmental Expense	7,775	12,280	32,000	32,000
2600 Transportation and Travel - General	0	299	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2601 Private Auto Mileage	2,465	1,292	2,850	2,850
2700 Transportation and Travel - Meetings/Conferences	7,725	5,421	11,250	11,250
Total Services & Supplies	127,328	179,367	213,588	214,708
Intrafund Transfers				
5100 Intrafund Transfers	(73,877)	(57,740)	(35,740)	(35,740)
Total Intrafund Transfers	(73,877)	(57,740)	(35,740)	(35,740)
TOTAL EXPENDITURES/APPROPRIATIONS	2,559,869	2,383,006	2,643,917	2,679,771
NET COST	2,524,229	2,344,352	2,592,437	2,628,291

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	2,210	2,266	2,186	2,186
Total Revenue from Use of Money and Property	2,210	2,266	2,186	2,186
Intergovernmental Revenues				
7130 Other Governmental Agencies	144,200	146,525	144,839	144,839
Total Intergovernmental Revenues	144,200	146,525	144,839	144,839
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,648	3,185	3,791	3,791
Total Miscellaneous Revenues	3,648	3,185	3,791	3,791
<b>TOTAL REVENUE</b>	<b>150,057</b>	<b>151,976</b>	<b>150,816</b>	<b>150,816</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1402 Minor Alterations and Improvements	0	4,429	0	0
1900 Professional and Specialized Services	37,919	38,237	48,500	48,500
1911 CWCAP Charges	300	294	350	350
1912 Investment Administrative Fees	460	502	533	533
2300 Small Tools and Instruments	0	1,293	0	0
2400 Special Departmental Expense	0	132	0	0
Total Services & Supplies	38,678	44,888	49,383	49,383
Capital Assets				
Equipment				
4000 Equipment	0	112,463	150,000	150,000
Total Equipment	0	112,463	150,000	150,000
Total Capital Assets	0	112,463	150,000	150,000
Special Items				
5000 Special Items	0	0	334,621	334,621
Total Special Items	0	0	334,621	334,621

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
TOTAL EXPENDITURES/APPROPRIATIONS	38,678	157,350	534,004	534,004
NET COST	(111,379)	5,374	383,188	383,188



COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	15,186,948	11,704,921	11,500,000	11,500,000
Total Fines, Forfeitures & Penalties	15,186,948	11,704,921	11,500,000	11,500,000
Revenue from Use of Money and Property				
6610 Interest	304,885	235,184	250,000	250,000
Total Revenue from Use of Money and Property	304,885	235,184	250,000	250,000
Other Financing Sources				
7840 Long-Term Debt Proceeds	0	97,574,000	38,000,000	38,000,000
Total Other Financing Sources	0	97,574,000	38,000,000	38,000,000
<b>TOTAL REVENUE</b>	<b>15,491,833</b>	<b>109,514,105</b>	<b>49,750,000</b>	<b>49,750,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	671,609	225,694	242,500	242,500
1912 Investment Administrative Fees	25,423	25,500	30,000	30,000
Total Services & Supplies	697,031	251,194	272,500	272,500
Other Charges				
3250 Retirement/Other Long-Term Debt	0	57,744,000	55,000,000	55,000,000
3400 Interest on Notes and Checks	297,240	443,656	500,000	500,000
3410 Debt Issuance Costs	334,652	0	0	0
Total Other Charges	631,892	58,187,656	55,500,000	55,500,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	22,500,000	22,500,000
Total Other Financing Uses	0	0	22,500,000	22,500,000
Special Items				
5000 Special Items	0	0	2,977,500	2,977,500
Total Special Items	0	0	2,977,500	2,977,500
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,328,924</b>	<b>58,438,850</b>	<b>81,250,000</b>	<b>81,250,000</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
NET COST	(14,162,909)	(51,075,255)	31,500,000	31,500,000

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

BUDGET UNIT: 002 Assessor  
FUNCTION: General  
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Intergovernmental Revenues				
6970 State - Other	15,542	59,471	20,000	20,000
7130 Other Governmental Agencies	5	97,400	0	0
Total Intergovernmental Revenues	15,547	156,871	20,000	20,000
Charges For Services				
7310 Assessment and Tax Collection Fees	300,724	316,653	290,000	290,000
7600 Special Assessments	5	0	0	0
Total Charges For Services	300,729	316,653	290,000	290,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,234	6	0	0
7680 Six-Month Expired (Outlawed) Checks	0	262	0	0
Total Miscellaneous Revenues	1,234	267	0	0
<b>TOTAL REVENUE</b>	<b>317,510</b>	<b>473,792</b>	<b>310,000</b>	<b>310,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0100 Salaries and Wages	0	0	378,979	378,979
0101 Regular Salaries	19,799,921	20,254,731	20,276,249	20,655,228
0102 Extra Help	229,254	365,270	150,000	150,000
0103 Overtime	1,243,472	805,730	150,000	150,000
0104 Annual Leave Payoffs	236,803	175,644	50,000	50,000
0105 Vacation Payoffs	17,788	0	0	0
0106 Sick Leave Payoffs	50,919	0	0	0
0110 Performance Incentive Pay	15	351	0	0
0111 Other Pay	250,327	253,280	235,000	235,000
0112 Other Salaries	0	230,277	0	0
0200 Retirement	4,807,637	5,532,676	6,157,783	6,157,783

BUDGET UNIT: 002 Assessor  
FUNCTION: General  
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0204 County Paid Executive Deferred Compensation Plan	15,513	14,097	13,648	13,648
0205 1.62% Retirement ER Contribution 401(A) Plan	55	2,807	35,350	35,350
0206 Retiree Medical	766,660	819,148	818,076	818,076
0208 Pension Prepayment Discount	(300,144)	(343,929)	(384,647)	(384,647)
0301 Unemployment Insurance	58,702	(2,621)	0	0
0305 Salary Continuance Insurance	4,731	4,826	4,672	4,672
0306 Health Insurance	2,575,386	2,832,894	3,225,696	3,225,696
0308 Dental Insurance	13,696	13,883	13,536	13,536
0309 Life Insurance	2,252	2,759	2,796	2,796
0310 Accidental Death and Dismemberment Insurance	265	265	300	300
0319 Other Insurance	177,106	184,421	189,696	189,696
0352 Workers Compensation - General	261,390	299,012	339,791	339,791
0401 Medicare	282,044	288,132	280,362	280,362
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	43,000	45,917	46,548	46,548
Total Salaries & Benefits	30,545,970	31,788,749	31,993,015	32,371,994
Services & Supplies				
0700 Communications	468	2,393	0	0
0740 Enterprise Telephone Service Charges	181,929	225,269	312,058	312,058
0741 Telephone Service Charges from Vendors	422	12,927	0	0
0900 Food	3,626	0	0	0
1100 Insurance	314,156	334,574	338,045	338,045
1300 Maintenance Equipment - Non-IT Maintenance	86,353	79,668	0	0
1340 Software Maintenance & Support	73,761	96,461	0	0
1341 Hardware Maintenance & Support	32,766	34,845	0	0
1402 Minor Alterations and Improvements	17,739	13,603	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

BUDGET UNIT: 002 Assessor  
FUNCTION: General  
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1600 Memberships	10,234	6,620	0	0
1800 Office Expense	98,588	113,798	207,710	207,710
1801 Duplicating Services (CEO/Reprographics)	114,410	101,730	0	0
1802 Periodicals and Journals	5,079	7,071	0	0
1803 Postage	860,358	892,391	325,623	653,470
1805 Purchasing Stores Office Supplies	1,932	0	0	0
1809 Minor Office Equipment to be Controlled	8,695	12,480	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	36,991	32,405	0	0
1900 Professional and Specialized Services	129,731	174,418	0	0
1908 Temporary Help	28,327	10,238	0	0
1920 Non-Claimable Administrative Expense	44,470	41,947	26,893	26,893
1940 Enterprise IT Services	842,359	732,647	0	1,274,487
1941 IT Professional Services Contracts	1,372,456	1,840,418	0	1,068,899
2100 Rents and Leases - Equipment	67,627	61,361	0	0
2140 Software Leases & Licenses	190,651	199,711	0	1,219,754
2200 Rents and Leases - Buildings and Improvements	22,290	23,895	0	0
2400 Special Departmental Expense	10,561	24,052	0	12,924
2600 Transportation and Travel - General	1,478	2,676	0	0
2601 Private Auto Mileage	111,741	128,300	0	78,260
2602 Garage Expense	221	495	0	0
2700 Transportation and Travel - Meetings/Conferences	100,771	96,720	0	50,901
Total Services & Supplies	4,770,191	5,303,111	1,210,329	5,243,401
Intrafund Transfers				
5100 Intrafund Transfers	0	0	0	(1,509,500)
Total Intrafund Transfers	0	0	0	(1,509,500)
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>35,316,161</b>	<b>37,091,859</b>	<b>33,203,344</b>	<b>36,105,895</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

BUDGET UNIT: 002 Assessor  
 FUNCTION: General  
 ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
NET COST	34,998,651	36,618,068	32,893,344	35,795,895

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	120	0	0	0
Total Revenue from Use of Money and Property	120	0	0	0
Charges For Services				
7310 Assessment and Tax Collection Fees	1,335,738	1,424,655	1,345,000	1,345,000
7320 Auditing and Accounting Fees	900,462	798,221	769,673	769,673
7430 Court Fees and Costs	40	20	0	0
7550 Institutional Care and Services	720	180	0	0
7590 Other Charges for Services	4,498,500	4,514,580	4,901,477	4,901,477
Total Charges For Services	6,735,460	6,737,656	7,016,150	7,016,150
Miscellaneous Revenues				
7661 Other Sales - Taxable	4,590	2,993	3,000	3,000
7662 Other Sales - Non-Taxable - Resale	571	2,059	0	0
7670 Miscellaneous Revenue	5,007	6,221	0	0
Total Miscellaneous Revenues	10,168	11,273	3,000	3,000
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	133	0	0
Total Other Financing Sources	0	133	0	0
<b>TOTAL REVENUE</b>	<b>6,745,748</b>	<b>6,749,062</b>	<b>7,019,150</b>	<b>7,019,150</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0100 Salaries and Wages	0	0	24,536	24,536
0101 Regular Salaries	24,163,433	23,771,969	24,178,013	24,591,153
0102 Extra Help	31,511	0	0	0
0103 Overtime	275,858	228,888	370,750	370,750
0104 Annual Leave Payoffs	315,473	580,692	368,502	368,502

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0105 Vacation Payoffs	18,654	0	0	0
0106 Sick Leave Payoffs	50,351	0	0	0
0110 Performance Incentive Pay	26	12	0	0
0111 Other Pay	38,137	42,664	17,832	17,832
0112 Other Salaries	0	201,479	0	0
0200 Retirement	6,046,183	6,380,762	7,187,755	7,305,369
0204 County Paid Executive Deferred Compensation Plan	12,267	21,142	18,768	18,768
0205 1.62% Retirement ER Contribution 401(A) Plan	153	4,270	48,898	52,543
0206 Retiree Medical	920,939	952,670	957,792	974,163
0208 Pension Prepayment Discount	(384,171)	(426,044)	(467,679)	(467,679)
0301 Unemployment Insurance	67,173	(2,850)	0	0
0305 Salary Continuance Insurance	28,391	26,705	26,040	26,862
0306 Health Insurance	3,336,934	3,549,968	4,135,308	4,235,244
0308 Dental Insurance	87,574	84,506	86,856	90,240
0309 Life Insurance	14,113	16,653	17,676	18,360
0310 Accidental Death and Dismemberment Insurance	1,661	1,602	1,872	1,944
0319 Other Insurance	183,205	186,380	205,920	207,792
0352 Workers Compensation - General	291,680	308,536	346,060	346,060
0401 Medicare	322,019	326,351	327,911	333,905
0402 Executive Car Allowance	9,180	18,029	18,360	18,360
0403 Optional Benefit Program	287,532	268,415	271,800	282,312
Total Salaries & Benefits	36,118,276	36,542,797	38,142,970	38,817,016
Services & Supplies				
0700 Communications	754	1,310	1,000	1,000
0701 Telephone/Telegraph - Interfund Transfer	576	216	0	0
0740 Enterprise Telephone Service Charges	62,250	68,116	79,552	79,552



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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
0742 Cell Phones, Pagers, Blackberry Devices	10,475	9,846	9,216	9,216
1100 Insurance	262,694	357,434	349,400	349,400
1300 Maintenance Equipment - Non-IT Maintenance	2,583	4,029	4,000	4,000
1340 Software Maintenance & Support	1,596	0	0	0
1341 Hardware Maintenance & Support	3,076	5,292	1,000	1,000
1402 Minor Alterations and Improvements	9,352	4,220	15,000	15,000
1500 Medical, Dental and Laboratory Supplies	0	98	0	0
1600 Memberships	4,819	5,704	5,165	5,165
1800 Office Expense	93,431	117,791	146,800	146,800
1801 Duplicating Services (CEO/Reprographics)	25,177	17,533	15,500	15,500
1802 Periodicals and Journals	756	480	0	0
1803 Postage	146,584	126,361	121,093	121,093
1806 Printing Costs - Outside Vendors	11,842	11,842	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	467	0	0	0
1900 Professional and Specialized Services	1,418,853	1,341,738	1,605,027	1,605,027
1920 Non-Claimable Administrative Expense	55,972	51,464	55,227	55,227
1940 Enterprise IT Services	409,498	589,560	515,546	515,546
1941 IT Professional Services Contracts	98,348	129,103	0	0
2000 Publications and Legal Notices	591	1,000	300	300
2100 Rents and Leases - Equipment	13,193	25,942	27,440	27,440
2140 Software Leases & Licenses	42,936	31,389	41,000	41,000
2200 Rents and Leases - Buildings and Improvements	5,683	12,140	28,000	28,000
2400 Special Departmental Expense	66,162	68,868	113,550	113,550
2600 Transportation and Travel - General	3,757	2,778	5,750	5,750
2601 Private Auto Mileage	11,093	9,320	13,100	13,100
2602 Garage Expense	1,276	1,320	1,000	1,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2700 Transportation and Travel - Meetings/Conferences	17,174	29,641	59,000	59,000
2890 Intra-Agency Services & Supplies Billing Offsets	(531,579)	(495,910)	(643,968)	(643,968)
Total Services & Supplies	2,249,388	2,528,623	2,568,698	2,568,698
Intrafund Transfers				
5100 Intrafund Transfers	(23,476,200)	(24,736,879)	(26,428,215)	(26,620,176)
Total Intrafund Transfers	(23,476,200)	(24,736,879)	(26,428,215)	(26,620,176)
TOTAL EXPENDITURES/APPROPRIATIONS	14,891,464	14,334,541	14,283,453	14,765,538
NET COST	8,145,717	7,585,479	7,264,303	7,746,388

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	1,098,491	1,089,411	1,021,000	1,021,000
Total Fines, Forfeitures & Penalties	1,098,491	1,089,411	1,021,000	1,021,000
Revenue from Use of Money and Property				
6610 Interest	(683)	7,202	5,640	5,640
Total Revenue from Use of Money and Property	(683)	7,202	5,640	5,640
Intergovernmental Revenues				
7130 Other Governmental Agencies	410,388	0	0	0
Total Intergovernmental Revenues	410,388	0	0	0
Charges For Services				
7310 Assessment and Tax Collection Fees	2,124,506	3,165,379	3,087,420	3,087,420
7550 Institutional Care and Services	0	480	0	0
7590 Other Charges for Services	6,388,218	7,193,457	7,113,690	7,113,690
Total Charges For Services	8,512,725	10,359,316	10,201,110	10,201,110
Miscellaneous Revenues				
7670 Miscellaneous Revenue	28,435	29,994	31,000	31,000
7680 Six-Month Expired (Outlawed) Checks	550	0	0	0
7690 Returned Check Charges	34,361	32,922	35,200	35,200
Total Miscellaneous Revenues	63,346	62,916	66,200	66,200
<b>TOTAL REVENUE</b>	<b>10,084,266</b>	<b>11,518,844</b>	<b>11,293,950</b>	<b>11,293,950</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	5,138,397	4,612,922	4,469,012	4,469,012
0102 Extra Help	145,406	52,055	40,000	40,000
0103 Overtime	5,661	2,893	6,440	6,440
0104 Annual Leave Payoffs	65,581	82,505	20,000	60,000

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0110 Performance Incentive Pay	130	63	0	0
0111 Other Pay	20,918	24,072	19,944	19,944
0112 Other Salaries	0	41,454	0	0
0200 Retirement	1,299,188	1,263,539	1,347,972	1,347,972
0204 County Paid Executive Deferred Compensation Plan	19,636	19,916	17,352	17,352
0205 1.62% Retirement ER Contribution 401(A) Plan	173	140	3,874	3,874
0206 Retiree Medical	196,890	186,270	176,928	176,928
0208 Pension Prepayment Discount	(80,362)	(85,426)	(90,256)	(90,256)
0301 Unemployment Insurance	14,055	(569)	0	0
0305 Salary Continuance Insurance	5,367	4,706	4,682	4,682
0306 Health Insurance	750,346	745,007	920,472	920,472
0308 Dental Insurance	18,412	16,216	19,176	19,176
0309 Life Insurance	3,042	3,265	3,996	3,996
0310 Accidental Death and Dismemberment Insurance	359	314	432	432
0319 Other Insurance	42,877	39,113	43,680	43,680
0352 Workers Compensation - General	60,338	66,066	72,427	72,427
0401 Medicare	69,827	62,210	59,219	59,219
0402 Executive Car Allowance	18,360	18,360	18,360	18,360
0403 Optional Benefit Program	58,000	47,500	61,560	61,560
<b>Total Salaries &amp; Benefits</b>	<b>7,852,602</b>	<b>7,202,591</b>	<b>7,215,270</b>	<b>7,255,270</b>
Services & Supplies				
0702 Telephone/Telegraph - Other	2,117	0	0	0
0740 Enterprise Telephone Service Charges	66,690	81,730	117,095	117,095
0741 Telephone Service Charges from Vendors	195	0	0	0
0742 Cell Phones, Pagers, Blackberry Devices	1,944	2,871	3,650	3,650
1000 Household Expense	11	0	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1100 Insurance	53,020	51,382	47,703	47,703
1300 Maintenance Equipment - Non-IT Maintenance	44,376	50,418	50,020	50,020
1340 Software Maintenance & Support	183,649	219,445	190,355	190,355
1341 Hardware Maintenance & Support	36,115	6,159	4,100	14,100
1400 Maintenance - Buildings and Improvements	634	0	0	0
1402 Minor Alterations and Improvements	14,221	9,439	0	0
1600 Memberships	5,661	6,887	10,500	10,500
1701 Cash Difference	6,417	6,444	7,000	7,000
1702 Cash Losses	350	400	0	0
1800 Office Expense	604,272	675,494	612,193	785,385
1801 Duplicating Services (CEO/Reprographics)	23,006	49,868	15,000	15,000
1802 Periodicals and Journals	19,216	15,143	16,210	16,210
1803 Postage	462,338	404,970	500,000	500,000
1806 Printing Costs - Outside Vendors	0	0	50	50
1809 Minor Office Equipment to be Controlled	0	25,964	1,125	1,125
1840 IT Hardware Purchases (Purchases under \$5,000)	937	0	14,400	21,600
1900 Professional and Specialized Services	1,121,463	1,681,358	1,673,905	1,673,905
1908 Temporary Help	0	9,979	0	0
1912 Investment Administrative Fees	46,100	96,824	0	0
1913 Merchant Fees	1,673,487	1,748,249	1,891,000	1,891,000
1920 Non-Claimable Administrative Expense	11,461	10,120	6,310	6,310
1940 Enterprise IT Services	1,518,682	1,737,525	213,483	395,483
1941 IT Professional Services Contracts	403,787	426,555	349,000	349,000
2000 Publications and Legal Notices	57,566	44,609	110,200	110,200
2100 Rents and Leases - Equipment	23,787	24,161	24,280	24,280
2140 Software Leases & Licenses	32,889	17,942	36,400	36,400

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2200 Rents and Leases - Buildings and Improvements	3,120	2,600	3,120	3,120
2400 Special Departmental Expense	19,183	12,660	39,145	39,145
2600 Transportation and Travel - General	336	534	250	250
2601 Private Auto Mileage	172	0	320	320
2602 Garage Expense	3,306	4,087	3,940	3,940
2700 Transportation and Travel - Meetings/Conferences	14,117	5,694	16,455	16,455
Total Services & Supplies	6,454,625	7,429,510	5,957,209	6,329,601
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(280,251)	(1,532)	0	0
Total Services & Supplies Reimbursements	(280,251)	(1,532)	0	0
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	0	12,000
Total Equipment	0	0	0	12,000
Total Capital Assets	0	0	0	12,000
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	50,000	25,000	86,000	86,000
Total Other Financing Uses	50,000	25,000	86,000	86,000
Intrafund Transfers				
5100 Intrafund Transfers	(1,475,628)	(1,445,617)	(1,595,650)	(1,595,650)
Total Intrafund Transfers	(1,475,628)	(1,445,617)	(1,595,650)	(1,595,650)
TOTAL EXPENDITURES/APPROPRIATIONS	12,601,349	13,209,953	11,662,829	12,087,221
NET COST	2,517,083	1,691,108	368,879	793,271

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	3,274	2,819	2,700	2,700
Total Revenue from Use of Money and Property	3,274	2,819	2,700	2,700
Miscellaneous Revenues				
7670 Miscellaneous Revenue	20,192	12,131	12,130	12,130
Total Miscellaneous Revenues	20,192	12,131	12,130	12,130
Other Financing Sources				
7810 Transfers In - from Fund 100	50,000	25,000	86,000	86,000
Total Other Financing Sources	50,000	25,000	86,000	86,000
<b>TOTAL REVENUE</b>	<b>73,467</b>	<b>39,950</b>	<b>100,830</b>	<b>100,830</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1340 Software Maintenance & Support	68,142	0	0	0
1341 Hardware Maintenance & Support	1,470	0	0	0
1800 Office Expense	0	853	0	0
1809 Minor Office Equipment to be Controlled	13,619	0	1,200	1,200
1840 IT Hardware Purchases (Purchases under \$5,000)	0	3,717	0	0
1900 Professional and Specialized Services	6,300	0	38,500	38,500
1911 CWCAP Charges	547	350	350	350
1912 Investment Administrative Fees	671	629	700	700
Total Services & Supplies	90,749	5,550	40,750	40,750
Capital Assets				
Equipment				
4000 Equipment	0	0	509,500	509,500
Total Equipment	0	0	509,500	509,500
Total Capital Assets	0	0	509,500	509,500

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
TOTAL EXPENDITURES/APPROPRIATIONS	90,749	5,550	550,250	550,250
NET COST	17,282	(34,400)	449,420	449,420



COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	258	52	0	0
Total Revenue from Use of Money and Property	258	52	0	0
TOTAL REVENUE	258	52	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	(520)	0	0	0
0104 Annual Leave Payoffs	5,197	0	0	0
0200 Retirement	(153)	0	0	0
0206 Retiree Medical	(14)	0	0	0
0301 Unemployment Insurance	13	0	0	0
0305 Salary Continuance Insurance	(2)	0	0	0
0306 Health Insurance	(50)	0	0	0
0308 Dental Insurance	(4)	0	0	0
0309 Life Insurance	(1)	0	0	0
0310 Accidental Death and Dismemberment Insurance	(0)	0	0	0
0401 Medicare	68	0	0	0
Total Salaries & Benefits	4,534	0	0	0
Services & Supplies				
0740 Enterprise Telephone Service Charges	866	0	0	0
1912 Investment Administrative Fees	49	12	0	0
1941 IT Professional Services Contracts	45,238	0	0	0
2140 Software Leases & Licenses	0	35,406	0	0
Total Services & Supplies	46,152	35,418	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	50,687	35,418	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
NET COST	50,429	35,366	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Charges For Services				
7310 Assessment and Tax Collection Fees	22,800	23,550	30,000	30,000
Total Charges For Services	22,800	23,550	30,000	30,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	15,652	13,667	0	0
Total Miscellaneous Revenues	15,652	13,667	0	0
<b>TOTAL REVENUE</b>	<b>38,452</b>	<b>37,217</b>	<b>30,000</b>	<b>30,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1840 IT Hardware Purchases (Purchases under \$5,000)	0	0	360,000	360,000
Total Services & Supplies	0	0	360,000	360,000
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	5,541	12,383	40,000	40,000
Total Equipment	5,541	12,383	40,000	40,000
Total Capital Assets	5,541	12,383	40,000	40,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>5,541</b>	<b>12,383</b>	<b>400,000</b>	<b>400,000</b>
<b>NET COST</b>	<b>(32,910)</b>	<b>(24,834)</b>	<b>370,000</b>	<b>370,000</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Charges For Services				
7360 Legal Services	2,627,904	2,469,634	2,505,000	2,505,000
7590 Other Charges for Services	6,871	2,566	5,000	5,000
Total Charges For Services	2,634,775	2,472,200	2,510,000	2,510,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	4,774	18,626	5,000	5,000
7680 Six-Month Expired (Outlawed) Checks	0	219	0	0
Total Miscellaneous Revenues	4,774	18,845	5,000	5,000
<b>TOTAL REVENUE</b>	<b>2,639,549</b>	<b>2,491,045</b>	<b>2,515,000</b>	<b>2,515,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	11,023,479	11,095,296	10,667,089	10,801,245
0102 Extra Help	85,826	102,092	100,000	100,000
0103 Overtime	16,775	13,316	15,000	15,000
0104 Annual Leave Payoffs	21,472	131,190	100,000	100,000
0111 Other Pay	876	93,500	0	0
0112 Other Salaries	0	27,498	0	0
0200 Retirement	3,226,358	3,138,918	3,298,422	3,338,150
0204 County Paid Executive Deferred Compensation Plan	33,200	34,174	31,372	31,372
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	6,324	6,324
0206 Retiree Medical	421,982	447,424	422,430	427,742
0208 Pension Prepayment Discount	(167,591)	(185,805)	(201,876)	(201,876)
0301 Unemployment Insurance	30,274	(1,288)	0	0
0305 Salary Continuance Insurance	45,091	46,049	42,240	42,240
0306 Health Insurance	929,867	976,735	1,087,752	1,096,476
0308 Dental Insurance	75,669	76,745	76,704	77,832

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0309 Life Insurance	6,578	8,090	8,748	8,844
0310 Accidental Death and Dismemberment Insurance	1,457	1,469	1,680	1,704
0319 Other Insurance	15,493	15,281	18,720	18,720
0352 Workers Compensation - General	57,380	63,484	74,074	74,074
0401 Medicare	149,128	153,613	144,892	146,840
0402 Executive Car Allowance	36,720	36,720	36,720	36,720
0403 Optional Benefit Program	162,243	163,290	162,544	164,544
Total Salaries & Benefits	16,172,276	16,437,789	16,092,835	16,285,951
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	13	0	0	0
0740 Enterprise Telephone Service Charges	58,164	74,061	93,154	93,154
0741 Telephone Service Charges from Vendors	437	1,151	500	500
0742 Cell Phones, Pagers, Blackberry Devices	16,212	22,271	20,000	20,000
1100 Insurance	60,148	59,226	73,366	73,366
1200 Jury and Witness Expense	0	0	500	500
1300 Maintenance Equipment - Non-IT Maintenance	0	0	1,000	1,000
1340 Software Maintenance & Support	23,381	21,991	19,100	19,100
1341 Hardware Maintenance & Support	2,251	1,385	500	500
1400 Maintenance - Buildings and Improvements	0	1,286	1,000	1,000
1402 Minor Alterations and Improvements	4,176	24,383	25,000	25,000
1600 Memberships	49,188	44,469	51,456	51,456
1800 Office Expense	55,782	132,864	60,500	60,500
1801 Duplicating Services (CEO/Reprographics)	4,890	5,200	5,000	5,000
1802 Periodicals and Journals	52,295	44,529	44,500	44,500
1803 Postage	15,195	5,250	15,000	15,000
1806 Printing Costs - Outside Vendors	64	21	1,000	1,000

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1840 IT Hardware Purchases (Purchases under \$5,000)	12,013	10,044	25,000	25,000
1900 Professional and Specialized Services	738,062	1,338,470	546,919	1,546,919
1908 Temporary Help	70,057	53,006	25,000	25,000
1920 Non-Claimable Administrative Expense	24,414	22,326	14,114	14,114
1940 Enterprise IT Services	107,520	192,449	315,858	315,858
1941 IT Professional Services Contracts	0	10,986	500	500
2000 Publications and Legal Notices	97	77	1,000	1,000
2100 Rents and Leases - Equipment	30,103	32,567	32,000	32,000
2140 Software Leases & Licenses	23,867	27,473	28,000	28,000
2200 Rents and Leases - Buildings and Improvements	169,428	189,011	156,468	156,468
2400 Special Departmental Expense	380	195	500	500
2600 Transportation and Travel - General	12,838	12,270	10,000	10,000
2601 Private Auto Mileage	7,139	9,952	12,000	12,000
2602 Garage Expense	493	1,195	1,000	1,000
2700 Transportation and Travel - Meetings/Conferences	20,079	34,385	30,000	30,000
2740 IT Training & Travel	0	8	100	100
Total Services & Supplies	1,558,684	2,372,499	1,610,035	2,610,035
Other Charges				
3500 Judgments and Damages	0	98,016	0	0
Total Other Charges	0	98,016	0	0
Intrafund Transfers				
5100 Intrafund Transfers	(7,201,560)	(7,937,657)	(9,741,240)	(9,741,240)
Total Intrafund Transfers	(7,201,560)	(7,937,657)	(9,741,240)	(9,741,240)
TOTAL EXPENDITURES/APPROPRIATIONS	10,529,401	10,970,647	7,961,630	9,154,746
NET COST	7,889,851	8,479,603	5,446,630	6,639,746

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Charges For Services				
7590 Other Charges for Services	313,278	1,038,717	832,318	832,318
Total Charges For Services	313,278	1,038,717	832,318	832,318
Miscellaneous Revenues				
7670 Miscellaneous Revenue	34,218	28,401	2,000	2,000
Total Miscellaneous Revenues	34,218	28,401	2,000	2,000
TOTAL REVENUE	347,496	1,067,118	834,318	834,318
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	4,063,006	8,401,273	8,965,233	8,978,755
0102 Extra Help	95,647	225,224	270,741	270,741
0103 Overtime	24,918	53,620	26,912	26,912
0104 Annual Leave Payoffs	19,139	170,686	101,772	101,772
0105 Vacation Payoffs	308	0	0	0
0106 Sick Leave Payoffs	1,064	0	0	0
0107 Retiree Multi-Year Leave Balance Payoff	0	0	40,000	40,000
0111 Other Pay	26,573	32,534	26,982	26,982
0112 Other Salaries	0	36,234	0	0
0200 Retirement	1,071,208	2,237,468	2,602,031	2,646,743
0204 County Paid Executive Deferred Compensation Plan	21,726	9,049	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	358	2,759	18,948	18,948
0206 Retiree Medical	158,929	336,052	349,536	355,512
0208 Pension Prepayment Discount	(32,620)	(36,742)	(179,784)	(179,784)
0301 Unemployment Insurance	11,450	(1,014)	0	0
0305 Salary Continuance Insurance	9,972	19,428	19,520	20,044
0306 Health Insurance	483,232	1,102,599	1,315,140	1,348,452

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0308 Dental Insurance	31,246	63,921	65,136	67,392
0309 Life Insurance	5,488	12,329	12,996	13,452
0310 Accidental Death and Dismemberment Insurance	584	1,186	1,368	1,416
0319 Other Insurance	13,231	34,162	39,312	39,312
0352 Workers Compensation - General	32,358	35,266	53,800	53,800
0401 Medicare	50,989	116,059	120,286	122,478
0402 Executive Car Allowance	9,180	9,180	0	0
0403 Optional Benefit Program	49,407	203,126	215,496	222,504
Total Salaries & Benefits	6,147,394	13,064,398	14,065,425	14,175,431
Services & Supplies				
0740 Enterprise Telephone Service Charges	15,728	42,092	0	0
0741 Telephone Service Charges from Vendors	50	0	1,000	1,000
0742 Cell Phones, Pagers, Blackberry Devices	4,506	8,570	15,336	15,336
0900 Food	27	1,205	7,000	7,000
1100 Insurance	71,284	68,671	112,575	112,575
1300 Maintenance Equipment - Non-IT Maintenance	263	2,459	3,000	3,000
1340 Software Maintenance & Support	0	1,600	0	0
1341 Hardware Maintenance & Support	2,161	0	0	0
1402 Minor Alterations and Improvements	6,303	6,349	10,000	10,000
1600 Memberships	7,129	34,488	26,742	26,742
1700 Miscellaneous Expense	0	2,871	0	0
1800 Office Expense	29,365	98,055	335,346	362,690
1801 Duplicating Services (CEO/Reprographics)	6,640	15,297	24,800	24,800
1802 Periodicals and Journals	497	120	5,303	5,303
1803 Postage	893	3,753	1,500	1,500
1809 Minor Office Equipment to be Controlled	0	3,096	625	625



COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1840 IT Hardware Purchases (Purchases under \$5,000)	3,359	18,696	22,605	22,605
1900 Professional and Specialized Services	823,994	876,055	1,026,356	1,476,356
1908 Temporary Help	0	54,756	10,951	10,951
1909 Contracts	364,085	243,569	0	0
1920 Non-Claimable Administrative Expense	4,790	12,333	12,570	12,570
1940 Enterprise IT Services	86,204	186,101	92,000	92,000
1941 IT Professional Services Contracts	0	7,552	0	240,000
2000 Publications and Legal Notices	0	820	0	0
2100 Rents and Leases - Equipment	11,742	25,183	20,000	20,000
2140 Software Leases & Licenses	61,910	83,715	60,000	110,000
2200 Rents and Leases - Buildings and Improvements	5,145	19,850	67,670	67,670
2300 Small Tools and Instruments	0	1,503	0	0
2400 Special Departmental Expense	14,803	28,715	36,490	61,490
2600 Transportation and Travel - General	12,574	12,978	10,000	10,000
2601 Private Auto Mileage	1,723	3,515	12,000	12,000
2700 Transportation and Travel - Meetings/Conferences	5,009	17,902	18,285	18,285
2740 IT Training & Travel	1,422	0	0	0
Total Services & Supplies	1,541,604	1,881,869	1,932,154	2,724,498
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	0	28,000
Total Equipment	0	0	0	28,000
Total Capital Assets	0	0	0	28,000
Intrafund Transfers				
5100 Intrafund Transfers	(3,196,303)	(10,099,181)	(11,290,521)	(11,290,521)
Total Intrafund Transfers	(3,196,303)	(10,099,181)	(11,290,521)	(11,290,521)
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>4,492,696</b>	<b>4,847,086</b>	<b>4,707,058</b>	<b>5,637,408</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
NET COST	4,145,199	3,779,969	3,872,740	4,803,090

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	5,377	1,464	3,000	3,000
Total Fines, Forfeitures & Penalties	5,377	1,464	3,000	3,000
Intergovernmental Revenues				
6970 State - Other	116,758	60,945	70,000	73,000
7110 Federal - Other	491,912	15,030	15,000	15,000
Total Intergovernmental Revenues	608,670	75,975	85,000	88,000
Charges For Services				
7340 Election Services	4,793,138	1,020,075	55,000	4,485,000
7590 Other Charges for Services	35,613	22,944	25,000	25,000
Total Charges For Services	4,828,751	1,043,019	80,000	4,510,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	10,622	4,031	5,000	5,000
7680 Six-Month Expired (Outlawed) Checks	4,122	6,853	0	0
7690 Returned Check Charges	(411)	0	0	0
Total Miscellaneous Revenues	14,333	10,884	5,000	5,000
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	397	0	0
Total Other Financing Sources	0	397	0	0
<b>TOTAL REVENUE</b>	<b>5,457,131</b>	<b>1,131,739</b>	<b>173,000</b>	<b>4,606,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	2,826,897	2,584,518	2,973,265	2,973,265
0102 Extra Help	1,204,269	1,049,830	70,000	1,270,000
0103 Overtime	379,584	285,073	35,000	435,000
0104 Annual Leave Payoffs	3,304	47,885	100,000	100,000

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0111 Other Pay	17,773	14,407	9,240	9,240
0112 Other Salaries	0	27,560	0	0
0200 Retirement	717,892	761,252	883,338	883,338
0204 County Paid Executive Deferred Compensation Plan	8,844	8,892	8,882	8,882
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	7,308	7,308
0206 Retiree Medical	108,352	113,815	117,766	117,766
0208 Pension Prepayment Discount	(45,355)	(51,364)	(50,055)	(50,055)
0301 Unemployment Insurance	11,989	(342)	0	0
0305 Salary Continuance Insurance	2,892	2,856	3,048	3,048
0306 Health Insurance	375,542	377,337	436,728	436,728
0308 Dental Insurance	9,642	9,842	10,152	10,152
0309 Life Insurance	1,627	1,971	2,112	2,112
0310 Accidental Death and Dismemberment Insurance	193	190	228	228
0319 Other Insurance	47,742	44,670	24,960	24,960
0352 Workers Compensation - General	118,314	143,550	165,748	165,748
0401 Medicare	60,811	57,844	39,740	57,140
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	35,708	33,958	32,532	32,532
Total Salaries & Benefits	5,895,202	5,522,923	4,879,172	6,496,572
Services & Supplies				
0600 Clothing and Personal Supplies	465	0	500	500
0700 Communications	18,779	3,102	18,700	18,700
0740 Enterprise Telephone Service Charges	111,215	109,168	145,000	145,000
0741 Telephone Service Charges from Vendors	395	8,102	5,000	5,000
0742 Cell Phones, Pagers, Blackberry Devices	22,750	14,573	15,000	15,000
0900 Food	5,441	5,134	5,500	5,500

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1000 Household Expense	20,999	24,320	25,000	25,000
1001 Household Expense - Trash	11,855	10,902	13,000	13,000
1100 Insurance	103,736	176,538	104,390	104,390
1300 Maintenance Equipment - Non-IT Maintenance	35,717	18,078	50,300	50,300
1340 Software Maintenance & Support	802,960	851,253	750,550	750,550
1341 Hardware Maintenance & Support	156,724	144,139	160,800	160,800
1400 Maintenance - Buildings and Improvements	69,230	88,129	126,394	126,394
1402 Minor Alterations and Improvements	35,947	131,155	36,000	36,000
1500 Medical, Dental and Laboratory Supplies	76	0	0	0
1600 Memberships	1,925	500	1,000	1,000
1800 Office Expense	65,868	39,475	89,945	89,945
1801 Duplicating Services (CEO/Reprographics)	218,871	576,967	200,000	200,000
1802 Periodicals and Journals	0	339	0	0
1803 Postage	1,100,000	250,000	200,000	200,000
1809 Minor Office Equipment to be Controlled	7,346	5,548	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	116,975	30,080	50,000	50,000
1900 Professional and Specialized Services	81,758	80,935	84,829	84,829
1901 Data Processing Services	431	25,000	25,936	25,936
1908 Temporary Help	42,932	51,826	0	0
1913 Merchant Fees	3,358	3,241	3,500	3,500
1920 Non-Claimable Administrative Expense	6,679	6,226	0	0
1940 Enterprise IT Services	158,117	178,475	300,000	300,000
1941 IT Professional Services Contracts	23,337	27,040	11,160	11,160
2000 Publications and Legal Notices	28,462	23,781	0	0
2100 Rents and Leases - Equipment	14,766	18,308	32,736	32,736
2140 Software Leases & Licenses	321,212	342,444	345,869	345,869

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2141 IT Hardware Leases	12,903	0	13,000	13,000
2200 Rents and Leases - Buildings and Improvements	202,216	48,650	0	0
2300 Small Tools and Instruments	664	0	0	0
2400 Special Departmental Expense	4,034,194	2,560,320	660,000	4,542,600
2412 Facilities and Warehouse Supplies	2,352	3,263	0	0
2600 Transportation and Travel - General	22,979	5,544	8,000	8,000
2601 Private Auto Mileage	8,843	2,313	9,000	9,000
2602 Garage Expense	29,979	21,173	45,269	45,269
2700 Transportation and Travel - Meetings/Conferences	18,297	15,870	19,000	19,000
2740 IT Training & Travel	0	18	0	0
2800 Utilities	208	0	0	0
2801 Utilities - Purchased Electricity	5,129	0	0	0
2803 Utilities - Purchased Water	180	0	0	0
Total Services & Supplies	7,926,270	5,901,930	3,560,378	7,442,978
Capital Assets				
Equipment				
4000 Equipment	59,103	0	78,000	78,000
4040 IT Equipment (Purchases over \$5,000)	76,220	0	0	0
Total Equipment	135,323	0	78,000	78,000
Total Capital Assets	135,323	0	78,000	78,000
TOTAL EXPENDITURES/APPROPRIATIONS	13,956,795	11,424,853	8,517,550	14,017,550
NET COST	8,499,664	10,293,114	8,344,550	9,411,550

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	4,973,675	4,979,989	4,983,935	4,983,935
Total Miscellaneous Revenues	4,973,675	4,979,989	4,983,935	4,983,935
TOTAL REVENUE	4,973,675	4,979,989	4,983,935	4,983,935
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	16,879	18,893	28,000	28,000
Total Services & Supplies	16,879	18,893	28,000	28,000
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	4,520,000	4,680,000	4,780,000	4,780,000
3300 Interest on Bonds	1,297,164	1,142,748	1,049,164	1,049,164
Total Other Charges	5,817,164	5,822,748	5,829,164	5,829,164
TOTAL EXPENDITURES/APPROPRIATIONS	5,833,544	5,841,141	5,856,664	5,856,664
NET COST	859,868	861,152	872,729	872,729

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Licenses, Permits & Franchises				
6440 Road Privileges and Permits	70	0	0	0
Total Licenses, Permits & Franchises	70	0	0	0
Charges For Services				
7590 Other Charges for Services	5,734,897	6,196,138	6,207,700	6,207,700
Total Charges For Services	5,734,897	6,196,138	6,207,700	6,207,700
Miscellaneous Revenues				
7670 Miscellaneous Revenue	12,168	5,193	12,000	12,000
Total Miscellaneous Revenues	12,168	5,193	12,000	12,000
<b>TOTAL REVENUE</b>	<b>5,747,136</b>	<b>6,201,331</b>	<b>6,219,700</b>	<b>6,219,700</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	1,124,692	1,032,114	1,426,942	1,426,942
0102 Extra Help	35,776	554	0	0
0103 Overtime	104,787	123,786	75,000	75,000
0104 Annual Leave Payoffs	2,328	2,328	5,000	5,000
0105 Vacation Payoffs	6,547	10,681	15,000	15,000
0111 Other Pay	28,635	29,047	35,000	35,000
0112 Other Salaries	0	2,038	0	0
0200 Retirement	299,243	308,625	451,394	451,394
0205 1.62% Retirement ER Contribution 401(A) Plan	3,640	4,738	10,556	10,556
0206 Retiree Medical	43,881	42,218	56,526	56,526
0208 Pension Prepayment Discount	(19,646)	(22,324)	(24,324)	(24,324)
0301 Unemployment Insurance	3,518	(121)	0	0
0305 Salary Continuance Insurance	8,321	7,685	9,466	9,466
0306 Health Insurance	161,467	163,042	257,688	257,688



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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0308 Dental Insurance	1,004	442	2,256	2,256
0309 Life Insurance	409	379	816	816
0310 Accidental Death and Dismemberment Insurance	48	35	228	228
0319 Other Insurance	11,910	11,409	4,320	4,320
0352 Workers Compensation - General	24,994	34,540	46,906	46,906
0401 Medicare	14,657	13,280	17,524	17,524
0403 Optional Benefit Program	3,500	0	7,008	7,008
Total Salaries & Benefits	1,859,710	1,764,496	2,397,306	2,397,306
Services & Supplies				
0740 Enterprise Telephone Service Charges	7,958	9,259	8,000	8,000
0742 Cell Phones, Pagers, Blackberry Devices	0	384	2,600	2,600
1000 Household Expense	166,722	130,659	175,000	175,000
1001 Household Expense - Trash	709,096	725,368	730,000	730,000
1100 Insurance	19,050	18,460	16,996	16,996
1300 Maintenance Equipment - Non-IT Maintenance	0	0	4,000	4,000
1340 Software Maintenance & Support	31,265	77,660	107,925	107,925
1341 Hardware Maintenance & Support	7,358	0	7,700	7,700
1400 Maintenance - Buildings and Improvements	1,488,641	1,445,281	1,603,320	1,603,320
1402 Minor Alterations and Improvements	23,534	14,658	25,000	25,000
1600 Memberships	0	150	20,480	20,480
1800 Office Expense	1,759	1,353	3,000	3,000
1801 Duplicating Services (CEO/Reprographics)	0	20	0	0
1803 Postage	147	0	200	200
1806 Printing Costs - Outside Vendors	1,442	0	1,500	1,500
1840 IT Hardware Purchases (Purchases under \$5,000)	0	3,625	4,450	4,450
1900 Professional and Specialized Services	1,212,207	1,189,386	484,604	484,604

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1920 Non-Claimable Administrative Expense	2,898	2,686	1,500	1,500
1941 IT Professional Services Contracts	7,686	1,067	2,500	2,500
2100 Rents and Leases - Equipment	0	0	500	500
2140 Software Leases & Licenses	2,061	80	3,000	3,000
2300 Small Tools and Instruments	0	0	1,500	1,500
2400 Special Departmental Expense	6,790	6,899	13,800	13,800
2601 Private Auto Mileage	603	2,097	2,000	2,000
2602 Garage Expense	0	120	0	0
2700 Transportation and Travel - Meetings/Conferences	0	1,213	20,700	20,700
2740 IT Training & Travel	0	0	10,000	10,000
2800 Utilities	230,240	4,270	342,288	342,288
2801 Utilities - Purchased Electricity	12,380,746	13,147,273	12,619,210	12,619,210
2802 Utilities - Purchased Gas	4,088,071	4,441,799	4,946,588	4,946,588
2803 Utilities - Purchased Water	5,359,903	5,233,831	5,360,000	5,360,000
2890 Intra-Agency Services & Supplies Billing Offsets	(55)	0	0	0
Total Services & Supplies	25,748,124	26,457,599	26,518,361	26,518,361
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(5,543,001)	(5,896,182)	(5,643,000)	(5,643,000)
Total Services & Supplies Reimbursements	(5,543,001)	(5,896,182)	(5,643,000)	(5,643,000)
Other Charges				
3200 Bond Redemption	3,135,000	3,290,000	3,827,375	3,827,375
3300 Interest on Bonds	1,065,888	909,153	372,375	372,375
3700 Taxes and Assessments	524,276	541,802	541,802	541,802
Total Other Charges	4,725,164	4,740,955	4,741,552	4,741,552

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets				
Equipment				
4000 Equipment	0	16,373	0	0
Total Equipment	0	16,373	0	0
Total Capital Assets	0	16,373	0	0
Special Items				
5000 Special Items	0	0	228,557	228,557
Total Special Items	0	0	228,557	228,557
Intrafund Transfers				
5100 Intrafund Transfers	(4,623,804)	(4,901,062)	(4,885,000)	(4,885,000)
Total Intrafund Transfers	(4,623,804)	(4,901,062)	(4,885,000)	(4,885,000)
TOTAL EXPENDITURES/APPROPRIATIONS	22,166,193	22,182,177	23,357,776	23,357,776
NET COST	16,419,058	15,980,846	17,138,076	17,138,076

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	145,526	0	0
Total Miscellaneous Revenues	0	145,526	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	18,524	79,007	6,293,915	6,293,915
Total Other Financing Sources	18,524	79,007	6,293,915	6,293,915
<b>TOTAL REVENUE</b>	<b>18,524</b>	<b>224,533</b>	<b>6,293,915</b>	<b>6,293,915</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	85,363	365,458	3,333,067	3,333,067
1402 Minor Alterations and Improvements	6,611	13,203	0	0
1806 Printing Costs - Outside Vendors	46	0	0	0
1900 Professional and Specialized Services	504,682	2,058,665	3,993,352	5,893,352
Total Services & Supplies	596,701	2,437,326	7,326,419	9,226,419
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
P133 CUF-Replace 2 Elect Transformr	2,803	26,080	0	0
P135 Cuf-Motor Cntrl & Dist Panels	2,803	26,080	0	0
P571 800 Mhz-Newport Coast	18,524	15,120	309,928	309,928
P614 Cogeneration @ CUF	(425,293)	39,033	0	0
P921 909 N Main-Repl Fire Alarm	299,793	(1,532)	0	0
P923 Osborne Bldg-Repl Fire Alarm	2,845	0	0	0
P924 Gates Bldg-Repl Fire Alarm Sys	19,107	1,919	100,238	100,238
PA11 CUF- Replace Boiler Feedpumps	1,487,817	52	0	0
PA12 CUF-Cool Twr Enclosure-Design	207,911	1,819,107	249,382	249,382
PA14 HOA-Repl 4160 Trans & 480 Dist	7,440	345,251	0	0
PA18 Gates Bldg- Elevator Control & Contrllrs	14,630	50,687	57,364	57,364

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Capital Assets, Continued				
Buildings & Improvements, Continued				
PA20 HOA- Replace Full Bldg Generator	2,499	0	0	0
PA29 CUF- to Campus Metering Design	0	11,037	36,985	36,985
PA33 COC- Roof Replacement -1300 S. Grand	286,814	0	0	0
PB01 Bldg 10- Replace Elevator Controls & Controllers	25,003	25,026	15,000	15,000
PB02 Bldg 10- Install Chilled Water Valves & VFD Pump	6,795	70,738	0	0
PB03 909 N. Main - Replace 2 Air Handlers	21,927	175	0	0
PB04 Bldg 12 - Variable Frequency Drive Pump Installa	36,722	2,073	0	0
PB05 MOB- Replacement of Cooling Tower	22,701	155,675	0	0
PB06 MOB- Spill Fan Rebuild	7,174	148,925	0	0
PB07 COC - Building C - Replace Air Handlers	29,310	460,757	0	0
PB08 * Obsolete 7/2/13 * HCA Lab- Replace Air Handler	137	0	0	0
PB09 Bldg 10 - Replace & Rehab 4 Air Handler Units	19,732	857	0	0
PB10 Bldg 10- Replace-Rehab Fire Alarm	29,132	263,771	112,917	112,917
PB18 CUF - Coalescer Filters	12,658	0	0	0
PC05 Gates- Replace HVAC Pneumatics	5,813	21,534	197,000	197,000
PC06 Mob- Replace VAV Boxes - Hvac	25,652	24,725	483,003	483,003
PC07 Bldg 12-Replace Exterior Doors-Design & Construc	10,941	33,364	0	0
PC15 OC Homeless Shelter	0	0	5,100,000	5,100,000
PC17 HR Recentralization	0	27,277	88,227	88,227
PD06 Various Bldgs - Install Tridium Alarm Front End	0	1,920	200,428	200,428
PD09 HOA Roof Repair/Replace	0	0	710,592	710,592
PD16 COC-Repair and Replace Various Parking Lots	0	124	482,037	482,037
PD19 Public Defender - Paint and Carpet	0	13,289	24,092	24,092
<b>Total Buildings &amp; Improvements</b>	<b>2,181,391</b>	<b>3,583,063</b>	<b>8,167,193</b>	<b>8,167,193</b>
<b>Total Capital Assets</b>	<b>2,181,391</b>	<b>3,583,063</b>	<b>8,167,193</b>	<b>8,167,193</b>
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	1,943,076	5,480,838	5,040,000	6,740,000
<b>Total Other Financing Uses</b>	<b>1,943,076</b>	<b>5,480,838</b>	<b>5,040,000</b>	<b>6,740,000</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Intrafund Transfers				
5100 Intrafund Transfers	0	(7,094)	0	0
Total Intrafund Transfers	0	(7,094)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	4,721,168	11,494,133	20,533,612	24,133,612
NET COST	4,702,644	11,269,600	14,239,697	17,839,697

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	1	0	0	0
Total Fines, Forfeitures & Penalties	1	0	0	0
Revenue from Use of Money and Property				
6610 Interest	94,982	78,290	57,574	57,574
6620 Rents and Concessions	116,780	131,257	142,598	142,598
Total Revenue from Use of Money and Property	211,762	209,547	200,172	200,172
Charges For Services				
7590 Other Charges for Services	10	593,273	0	0
Total Charges For Services	10	593,273	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	18,861	16,288	13,955	13,955
Total Miscellaneous Revenues	18,861	16,288	13,955	13,955
Other Financing Sources				
7855 Capital Asset Sales - Land	114,926	292,205	128,988	128,988
Total Other Financing Sources	114,926	292,205	128,988	128,988
<b>TOTAL REVENUE</b>	<b>345,560</b>	<b>1,111,314</b>	<b>343,115</b>	<b>343,115</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
0740 Enterprise Telephone Service Charges	216	203	240	240
1400 Maintenance - Buildings and Improvements	7,086	11,760	80,000	80,000
1402 Minor Alterations and Improvements	6,771	9,365	20,000	20,000
1900 Professional and Specialized Services	58,946	3,293	87,000	87,000
1911 CWCAP Charges	33,903	3,374	26,879	26,879
1912 Investment Administrative Fees	650	802	700	700

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2801 Utilities - Purchased Electricity	7,144	7,912	10,000	10,000
2802 Utilities - Purchased Gas	345	323	400	400
2803 Utilities - Purchased Water	279	295	400	400
Total Services & Supplies	115,339	37,326	225,619	225,619
Other Financing Uses				
4800 Transfers Out - to Fund 100	150,000	517,000	200,000	200,000
Total Other Financing Uses	150,000	517,000	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	265,339	554,326	425,619	425,619
NET COST	(80,221)	(556,988)	82,504	82,504



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

BUDGET UNIT: 15D Countywide Capital Projects  
 Non General Fund  
 FUNCTION: General  
 ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Other Financing Sources				
7810 Transfers In - from Fund 100	0	875,859	0	0
Total Other Financing Sources	0	875,859	0	0
TOTAL REVENUE	0	875,859	0	0
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	883,987	883,987
Total Other Financing Uses	0	0	883,987	883,987
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	883,987	883,987
NET COST	0	(875,859)	883,987	883,987

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	0	145,130	0	0
6620 Rents and Concessions	1,716,109	1,708,807	1,710,338	1,710,338
Total Revenue from Use of Money and Property	1,716,109	1,853,938	1,710,338	1,710,338
Intergovernmental Revenues				
6970 State - Other	2,543,327	3,322,712	2,500,000	2,500,000
7130 Other Governmental Agencies	66,700	0	0	0
Total Intergovernmental Revenues	2,610,027	3,322,712	2,500,000	2,500,000
Charges For Services				
7590 Other Charges for Services	0	3,172,533	0	0
7591 Other Charges for Services - CWCAP Charges	12,247,089	14,156,533	13,561,967	13,561,967
Total Charges For Services	12,247,089	17,329,066	13,561,967	13,561,967
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,861,146	13,169,092	3,988,522	3,988,522
Total Miscellaneous Revenues	3,861,146	13,169,092	3,988,522	3,988,522
Other Financing Sources				
7810 Transfers In - from Fund 100	0	1	0	0
Total Other Financing Sources	0	1	0	0
<b>TOTAL REVENUE</b>	<b>20,434,371</b>	<b>35,674,808</b>	<b>21,760,827</b>	<b>21,760,827</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0104 Annual Leave Payoffs	21,079	0	0	0
Total Salaries & Benefits	21,079	0	0	0
Services & Supplies				
1100 Insurance	(846)	0	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 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1900 Professional and Specialized Services	53,042	91,352	1,149,966	1,149,966
1912 Investment Administrative Fees	255,762	306,620	300,000	300,000
2400 Special Departmental Expense	1,511	0	100,000	100,000
Total Services & Supplies	309,469	397,972	1,554,966	1,554,966
Other Charges				
3100 Contributions to Non-County Government Agencies	17,958,815	1,052,910	6,178,161	1,178,161
Total Other Charges	17,958,815	1,052,910	6,178,161	1,178,161
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	2,808,017	1,449,806	1,439,413	5,046,940
4802 Transfers Out - to Funds 2AA-299	624,769	446,415	1,154,761	1,188,761
4806 Transfers Out - to Funds 600-699	0	0	0	5,000,000
Total Other Financing Uses	3,432,786	1,896,221	2,594,174	11,235,701
Intrafund Transfers				
5100 Intrafund Transfers	(906,319)	(919,118)	(902,968)	(902,968)
Total Intrafund Transfers	(906,319)	(919,118)	(902,968)	(902,968)
Appropriation For Contingencies				
5200 Appropriation for Contingencies	0	0	59,766,736	5,000,000
Total Appropriation For Contingencies	0	0	59,766,736	5,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	20,815,830	2,427,984	69,191,069	18,065,860
NET COST	381,459	(33,246,824)	47,430,242	(3,694,967)

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Other Financing Sources				
7812 Transfers In - from Funds 2AA-299	1,105,531	0	0	0
Total Other Financing Sources	1,105,531	0	0	0
<b>TOTAL REVENUE</b>	<b>1,105,531</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
0740 Enterprise Telephone Service Charges	27,232	25,720	32,170	32,170
0742 Cell Phones, Pagers, Blackberry Devices	7,258	4,281	0	0
1340 Software Maintenance & Support	1,406,791	1,459,137	1,904,115	1,904,115
1402 Minor Alterations and Improvements	0	359	0	0
1800 Office Expense	14,675	9,368	56,000	56,000
1801 Duplicating Services (CEO/Reprographics)	654	810	7,000	7,000
1809 Minor Office Equipment to be Controlled	1,895	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	30,890	89,329	0	0
1900 Professional and Specialized Services	5,611,810	6,007,295	6,476,485	6,676,485
1940 Enterprise IT Services	1,230,185	1,297,495	1,391,947	1,391,947
1941 IT Professional Services Contracts	215,950	734,917	0	0
2100 Rents and Leases - Equipment	2,171	1,538	0	0
2140 Software Leases & Licenses	178,200	380,764	0	0
2200 Rents and Leases - Buildings and Improvements	3	5	0	0
2740 IT Training & Travel	3,214	0	30,000	30,000
Total Services & Supplies	8,730,928	10,011,018	9,897,717	10,097,717
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	16,982	100,000	1,100,000
Total Equipment	0	16,982	100,000	1,100,000
Total Capital Assets	0	16,982	100,000	1,100,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4802 Transfers Out - to Funds 2AA-299	0	225,528	227,739	227,739
Total Other Financing Uses	0	225,528	227,739	227,739
TOTAL EXPENDITURES/APPROPRIATIONS	8,730,928	10,253,528	10,225,456	11,425,456
NET COST	7,625,397	10,253,528	10,225,456	11,425,456

BUDGET UNIT: 015 Property Tax System  
 Centralized O&M Support  
 FUNCTION: General  
 ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
0740 Enterprise Telephone Service Charges	0	0	5,782	5,782
1340 Software Maintenance & Support	0	0	223,531	223,531
1800 Office Expense	0	0	1,500	1,500
1900 Professional and Specialized Services	0	0	649,586	649,586
1940 Enterprise IT Services	0	0	1,943,417	1,943,417
1941 IT Professional Services Contracts	0	0	477,402	477,402
2400 Special Departmental Expense	0	0	6,000	6,000
2600 Transportation and Travel - General	0	0	1,000	1,000
2700 Transportation and Travel - Meetings/Conferences	0	0	2,500	2,500
Total Services & Supplies	0	0	3,310,718	3,310,718
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	15,104	15,104
Total Equipment	0	0	15,104	15,104
Total Capital Assets	0	0	15,104	15,104
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>3,325,822</b>	<b>3,325,822</b>
<b>NET COST</b>	<b>0</b>	<b>0</b>	<b>3,325,822</b>	<b>3,325,822</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	126	135	0	0
Total Revenue from Use of Money and Property	126	135	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	18,517	16,730	0	0
Total Miscellaneous Revenues	18,517	16,730	0	0
TOTAL REVENUE	18,643	16,865	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(66,957)	(60,098)	(82,171)	(82,171)
Total Services & Supplies Reimbursements	(66,957)	(60,098)	(82,171)	(82,171)
Other Charges				
3300 Interest on Bonds	2,187,701	2,070,522	2,783,607	2,783,607
3410 Debt Issuance Costs	535,727	199,554	0	0
Total Other Charges	2,723,428	2,270,076	2,783,607	2,783,607
Intrafund Transfers				
5100 Intrafund Transfers	(2,598,557)	(2,475,100)	(2,701,436)	(2,701,436)
Total Intrafund Transfers	(2,598,557)	(2,475,100)	(2,701,436)	(2,701,436)
TOTAL EXPENDITURES/APPROPRIATIONS	57,914	(265,121)	0	0
NET COST	39,271	(281,986)	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Other Financing Sources				
7812 Transfers In - from Funds 2AA-299	2,812,051	0	0	4,825,000
Total Other Financing Sources	2,812,051	0	0	4,825,000
TOTAL REVENUE	2,812,051	0	0	4,825,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
0740 Enterprise Telephone Service Charges	3,559	5,020	0	0
1340 Software Maintenance & Support	59,376	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	397	0	0	0
1900 Professional and Specialized Services	798,429	151,571	0	1,509,500
1908 Temporary Help	7,675	0	0	0
1940 Enterprise IT Services	1,115,367	570,768	0	0
1941 IT Professional Services Contracts	2,006,946	0	1,685,000	6,510,000
2140 Software Leases & Licenses	916	36	0	0
2400 Special Departmental Expense	594	575	0	0
Total Services & Supplies	3,993,260	727,970	1,685,000	8,019,500
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	66,805	0	0	0
Total Equipment	66,805	0	0	0
Total Capital Assets	66,805	0	0	0
Other Financing Uses				
4802 Transfers Out - to Funds 2AA-299	0	573,658	579,282	579,282
Total Other Financing Uses	0	573,658	579,282	579,282



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Special Items				
5000 Special Items	0	0	500,000	500,000
Total Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,060,065	1,301,628	2,764,282	9,098,782
NET COST	1,248,014	1,301,628	2,764,282	4,273,782

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1940 Enterprise IT Services	4,368,988	4,150,552	3,170,550	3,170,550
Total Services & Supplies	4,368,988	4,150,552	3,170,550	3,170,550
TOTAL EXPENDITURES/APPROPRIATIONS	4,368,988	4,150,552	3,170,550	3,170,550
NET COST	4,368,988	4,150,552	3,170,550	3,170,550

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	330,874	402,630	419,219	469,858
0112 Other Salaries	0	2,059	0	0
0200 Retirement	89,568	99,841	132,064	132,064
0204 County Paid Executive Deferred Compensation Plan	1,609	8,245	8,234	8,234
0205 1.62% Retirement ER Contribution 401(A) Plan	126	3,280	4,508	4,508
0206 Retiree Medical	12,704	16,339	18,608	18,608
0208 Pension Prepayment Discount	(6,958)	(7,526)	(9,416)	(9,416)
0301 Unemployment Insurance	896	(46)	0	0
0305 Salary Continuance Insurance	1,141	1,303	1,636	1,636
0306 Health Insurance	22,142	45,692	63,540	63,540
0308 Dental Insurance	3,472	4,021	4,512	4,512
0309 Life Insurance	567	827	972	972
0310 Accidental Death and Dismemberment Insurance	66	80	108	108
0352 Workers Compensation - General	1,380	576	1,812	1,812
0401 Medicare	4,855	5,999	6,818	6,818
0402 Executive Car Allowance	1,071	9,180	9,180	9,180
0403 Optional Benefit Program	12,400	15,433	15,012	15,012
<b>Total Salaries &amp; Benefits</b>	<b>475,914</b>	<b>607,933</b>	<b>676,807</b>	<b>727,446</b>
Services & Supplies				
0740 Enterprise Telephone Service Charges	2,820	3,819	0	0
0741 Telephone Service Charges from Vendors	39	0	0	0
0742 Cell Phones, Pagers, Blackberry Devices	622	1,011	1,200	1,200
1100 Insurance	3,240	2,776	3,283	3,283
1300 Maintenance Equipment - Non-IT Maintenance	0	0	2,000	2,000
1402 Minor Alterations and Improvements	118	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1600 Memberships	1,298	1,536	2,000	2,000
1800 Office Expense	2,550	5,924	2,000	2,000
1801 Duplicating Services (CEO/Reprographics)	83	58	0	0
1809 Minor Office Equipment to be Controlled	43	0	0	0
1900 Professional and Specialized Services	1,583	4,149	3,234	3,234
1920 Non-Claimable Administrative Expense	1,001	974	1,113	1,113
1940 Enterprise IT Services	12,061	13,030	23,091	23,091
2000 Publications and Legal Notices	0	249	0	0
2400 Special Departmental Expense	2,815	2,585	2,000	2,000
2600 Transportation and Travel - General	1,830	108	300	300
2601 Private Auto Mileage	211	77	0	0
2700 Transportation and Travel - Meetings/Conferences	0	12,467	4,000	4,000
Total Services & Supplies	30,316	48,764	44,221	44,221
TOTAL EXPENDITURES/APPROPRIATIONS	506,230	656,697	721,028	771,667
NET COST	506,230	656,697	721,028	771,667

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	58,698	37,090	51,272	51,272
0112 Other Salaries	0	624	0	0
0200 Retirement	13,752	10,108	15,412	15,412
0206 Retiree Medical	2,234	1,493	2,030	2,030
0208 Pension Prepayment Discount	(869)	(997)	(1,111)	(1,111)
0301 Unemployment Insurance	159	(7)	0	0
0306 Health Insurance	12,887	7,438	9,400	9,400
0319 Other Insurance	624	434	624	624
0352 Workers Compensation - General	96	108	121	121
0401 Medicare	792	511	743	743
Total Salaries & Benefits	88,373	56,802	78,491	78,491
Services & Supplies				
0740 Enterprise Telephone Service Charges	3,390	3,271	4,700	4,700
1100 Insurance	1,542	1,466	1,482	1,482
1600 Memberships	300	400	300	300
1800 Office Expense	805	1,617	1,500	1,500
1803 Postage	0	18	0	0
1900 Professional and Specialized Services	310,980	310,980	335,713	335,713
1920 Non-Claimable Administrative Expense	129	121	139	139
1940 Enterprise IT Services	8,883	8,761	11,500	11,500
2400 Special Departmental Expense	820	2,765	3,500	3,500
2600 Transportation and Travel - General	898	710	0	0
Total Services & Supplies	327,746	330,110	358,834	358,834
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>416,119</b>	<b>386,912</b>	<b>437,325</b>	<b>437,325</b>
<b>NET COST</b>	<b>416,119</b>	<b>386,912</b>	<b>437,325</b>	<b>437,325</b>

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Charges For Services				
7370 Personnel Services	1,015,897	1,092,626	1,227,382	1,227,382
Total Charges For Services	1,015,897	1,092,626	1,227,382	1,227,382
Miscellaneous Revenues				
7670 Miscellaneous Revenue	52,682	69,156	50,000	50,000
Total Miscellaneous Revenues	52,682	69,156	50,000	50,000
<b>TOTAL REVENUE</b>	<b>1,068,578</b>	<b>1,161,782</b>	<b>1,277,382</b>	<b>1,277,382</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	1,222,652	1,205,263	1,297,206	1,297,206
0102 Extra Help	0	0	8,888	8,888
0103 Overtime	643	340	25,000	25,000
0104 Annual Leave Payoffs	4,985	8,954	64,000	64,000
0111 Other Pay	17,854	11,180	11,206	11,206
0112 Other Salaries	0	2,558	0	0
0200 Retirement	330,739	322,526	382,451	382,451
0204 County Paid Executive Deferred Compensation Plan	3,623	0	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	2,437	2,880	2,896	2,896
0206 Retiree Medical	48,153	49,108	51,384	51,384
0208 Pension Prepayment Discount	(19,343)	(21,796)	(21,385)	(21,385)
0301 Unemployment Insurance	3,365	(128)	0	0
0305 Salary Continuance Insurance	2,618	3,014	3,326	3,326
0306 Health Insurance	118,017	107,626	126,960	126,960
0308 Dental Insurance	8,633	9,851	10,992	10,992
0309 Life Insurance	1,283	1,753	2,052	2,052
0310 Accidental Death and Dismemberment Insurance	149	169	216	216

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0319 Other Insurance	2,731	1,879	1,872	1,872
0352 Workers Compensation - General	2,746	3,254	3,322	3,322
0401 Medicare	18,509	18,200	18,794	18,794
0402 Executive Car Allowance	32,895	27,540	36,720	36,720
0403 Optional Benefit Program	555,012	568,676	557,040	557,040
Total Salaries & Benefits	2,357,702	2,322,847	2,582,940	2,582,940
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	496	331	533	533
0740 Enterprise Telephone Service Charges	6,118	9,701	0	0
0742 Cell Phones, Pagers, Blackberry Devices	327	167	972	972
0900 Food	0	36	553	553
1100 Insurance	27,586	29,158	27,616	27,616
1300 Maintenance Equipment - Non-IT Maintenance	0	49	0	0
1400 Maintenance - Buildings and Improvements	1,511	110	10,413	10,413
1402 Minor Alterations and Improvements	93,114	(11,900)	0	0
1600 Memberships	200	1,057	4,293	4,293
1800 Office Expense	14,673	15,150	0	0
1801 Duplicating Services (CEO/Reprographics)	54,211	67,481	217,993	217,993
1802 Periodicals and Journals	195	814	1,109	1,109
1803 Postage	33,118	31,096	97,420	97,420
1806 Printing Costs - Outside Vendors	0	0	51,378	51,378
1809 Minor Office Equipment to be Controlled	64,993	9,535	11,210	11,210
1840 IT Hardware Purchases (Purchases under \$5,000)	20,542	3,175	13,043	13,043
1900 Professional and Specialized Services	2,970,568	3,336,816	3,797,033	3,797,033
1920 Non-Claimable Administrative Expense	2,841	2,489	1,495	1,495
1940 Enterprise IT Services	3,092	10,359	52,716	52,716

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2100 Rents and Leases - Equipment	9	5,246	6,010	6,010
2140 Software Leases & Licenses	3,049	2,945	3,049	3,049
2200 Rents and Leases - Buildings and Improvements	1,650	2,805	510	510
2400 Special Departmental Expense	689	998	3,705	3,705
2601 Private Auto Mileage	183	41	876	876
2602 Garage Expense	9,641	5,544	80,987	80,987
2700 Transportation and Travel - Meetings/Conferences	4,801	14,219	25,000	25,000
2740 IT Training & Travel	18	0	0	0
Total Services & Supplies	3,313,624	3,537,424	4,407,914	4,407,914
Intrafund Transfers				
5100 Intrafund Transfers	(4,135,160)	(4,533,929)	(5,416,738)	(5,416,738)
Total Intrafund Transfers	(4,135,160)	(4,533,929)	(5,416,738)	(5,416,738)
TOTAL EXPENDITURES/APPROPRIATIONS	1,536,167	1,326,343	1,574,116	1,574,116
NET COST	467,588	164,561	296,734	296,734



COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
<b>Taxes</b>				
6210 Property Taxes - Current Secured	255,088,946	213,120,508	222,372,000	222,372,000
6220 Property Taxes - Current Unsecured	7,350,368	7,575,364	8,329,000	8,329,000
6230 Property Taxes - Prior Secured	596,369	657,735	681,000	681,000
6240 Property Taxes - Prior Unsecured	104,640	146,517	105,000	105,000
6260 Property Taxes - VLF Swap	309,744,596	295,766,150	306,118,000	306,118,000
6270 Sales and Use Taxes	6,938,957	6,113,164	6,348,000	6,348,000
6271 Sales and Use Tax Compensation	1,972,896	2,082,974	2,134,000	2,134,000
6280 Property Taxes - Current Supplemental	6,732,459	11,979,193	4,487,000	4,487,000
6290 Other Taxes	59,466,271	41,322,930	39,876,000	39,876,000
6300 Property Taxes - Prior Supplemental	178,123	172,167	178,000	178,000
<b>Total Taxes</b>	<b>648,173,627</b>	<b>578,936,702</b>	<b>590,628,000</b>	<b>590,628,000</b>
<b>Licenses, Permits &amp; Franchises</b>				
6470 Franchises	2,595,717	2,753,145	2,631,293	2,631,293
<b>Total Licenses, Permits &amp; Franchises</b>	<b>2,595,717</b>	<b>2,753,145</b>	<b>2,631,293</b>	<b>2,631,293</b>
<b>Fines, Forfeitures &amp; Penalties</b>				
6530 Forfeitures and Penalties	51	0	0	0
6540 Penalties and Costs on Delinquent Taxes	17,906,097	18,570,815	17,906,000	17,906,000
<b>Total Fines, Forfeitures &amp; Penalties</b>	<b>17,906,149</b>	<b>18,570,815</b>	<b>17,906,000</b>	<b>17,906,000</b>
<b>Revenue from Use of Money and Property</b>				
6610 Interest	1,335,901	1,438,042	1,388,000	1,388,000
<b>Total Revenue from Use of Money and Property</b>	<b>1,335,901</b>	<b>1,438,042</b>	<b>1,388,000</b>	<b>1,388,000</b>
<b>Intergovernmental Revenues</b>				
6690 State - Homeowners Property Tax Relief	1,685,313	1,635,629	1,636,000	1,636,000
6740 State - Motor Vehicle In-Lieu Tax	53,263	1,125,663	1,264,000	1,264,000
7090 Federal - In-Lieu Taxes	88,733	84,027	90,000	90,000

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE, Continued				
Intergovernmental Revenues, Continued				
7120 Other - In-Lieu Taxes	398,339	0	0	0
7130 Other Governmental Agencies	98	147	0	0
Total Intergovernmental Revenues	2,225,746	2,845,465	2,990,000	2,990,000
Charges For Services				
7310 Assessment and Tax Collection Fees	18,926,362	22,811,692	20,668,000	20,668,000
7430 Court Fees and Costs	110	0	0	0
Total Charges For Services	18,926,472	22,811,692	20,668,000	20,668,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,189,100	886,451	1,006,000	1,006,000
7680 Six-Month Expired (Outlawed) Checks	2,076,512	1,781,684	1,000,000	1,000,000
Total Miscellaneous Revenues	3,265,612	2,668,135	2,006,000	2,006,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	150,000	200,000	22,700,000	22,700,000
7815 Transfers In - from Funds 500-599	93	216	1,200	1,200
7818 Transfers In - from Funds 800-899	4,174,570	847,788	894,600	894,600
Total Other Financing Sources	4,324,664	1,048,004	23,595,800	23,595,800
TOTAL REVENUE	698,753,887	631,072,001	661,813,093	661,813,093
NET COST	(698,753,887)	(631,072,001)	(661,813,093)	(661,813,093)

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	885	555	220	220
Total Revenue from Use of Money and Property	885	555	220	220
TOTAL REVENUE	885	555	220	220
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	183	132	220	220
Total Services & Supplies	183	132	220	220
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	0	223,381	0	0
Total Other Financing Uses	0	223,381	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	183	223,513	220	220
NET COST	(703)	222,957	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Miscellaneous Revenues				
7610 Tobacco Settlement	40,319,962	26,506,885	25,179,301	25,179,301
Total Miscellaneous Revenues	40,319,962	26,506,885	25,179,301	25,179,301
TOTAL REVENUE	40,319,962	26,506,885	25,179,301	25,179,301
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses				
4800 Transfers Out - to Fund 100	23,736,356	34,966,763	40,211,107	40,211,107
Total Other Financing Uses	23,736,356	34,966,763	40,211,107	40,211,107
TOTAL EXPENDITURES/APPROPRIATIONS	23,736,356	34,966,763	40,211,107	40,211,107
NET COST	(16,583,606)	8,459,878	15,031,806	15,031,806

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	10	9	20	20
Total Revenue from Use of Money and Property	10	9	20	20
TOTAL REVENUE	10	9	20	20
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	2	2	20	20
Total Services & Supplies	2	2	20	20
TOTAL EXPENDITURES/APPROPRIATIONS	2	2	20	20
NET COST	(8)	(7)	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	80	64	0	0
Total Revenue from Use of Money and Property	80	64	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	117,403	209,205	200,000	200,000
Total Miscellaneous Revenues	117,403	209,205	200,000	200,000
TOTAL REVENUE	117,483	209,269	200,000	200,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	141,023	204,705	202,000	202,000
1912 Investment Administrative Fees	15	14	0	0
2700 Transportation and Travel - Meetings/Conferences	650	0	0	0
Total Services & Supplies	141,688	204,719	202,000	202,000
TOTAL EXPENDITURES/APPROPRIATIONS	141,688	204,719	202,000	202,000
NET COST	24,205	(4,550)	2,000	2,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	5,497	4,708	4,000	4,000
Total Revenue from Use of Money and Property	5,497	4,708	4,000	4,000
TOTAL REVENUE	5,497	4,708	4,000	4,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	1,134	1,051	4,000	4,000
Total Services & Supplies	1,134	1,051	4,000	4,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,134	1,051	4,000	4,000
NET COST	(4,363)	(3,657)	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	17,422	15,128	12,000	12,000
Total Revenue from Use of Money and Property	17,422	15,128	12,000	12,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	223,381	0	0
Total Other Financing Sources	0	223,381	0	0
TOTAL REVENUE	17,422	238,508	12,000	12,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	3,593	3,369	12,000	12,000
Total Services & Supplies	3,593	3,369	12,000	12,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,593	3,369	12,000	12,000
NET COST	(13,829)	(235,139)	0	0



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	9,296,052	14,085,663	0	0
Total Revenue from Use of Money and Property	9,296,052	14,085,663	0	0
TOTAL REVENUE	9,296,052	14,085,663	0	0
EXPENDITURES/APPROPRIATIONS				
Other Charges				
3100 Contributions to Non-County Government Agencies	0	10,000,000	0	0
Total Other Charges	0	10,000,000	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	0	10,000,000	0	0
NET COST	(9,296,052)	(4,085,663)	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	15,110	12,944	22,000	22,000
Total Revenue from Use of Money and Property	15,110	12,944	22,000	22,000
TOTAL REVENUE	15,110	12,944	22,000	22,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	18,000	18,000
1912 Investment Administrative Fees	3,117	2,889	4,000	4,000
Total Services & Supplies	3,117	2,889	22,000	22,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,117	2,889	22,000	22,000
NET COST	(11,994)	(10,054)	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	9,233	5,521	11,000	11,000
Total Revenue from Use of Money and Property	9,233	5,521	11,000	11,000
Other Financing Sources				
7810 Transfers In - from Fund 100	8,667,838	16,925,555	9,492,331	9,492,331
Total Other Financing Sources	8,667,838	16,925,555	9,492,331	9,492,331
TOTAL REVENUE	8,677,072	16,931,077	9,503,331	9,503,331
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	1,539	1,295	3,800	3,800
Total Services & Supplies	1,539	1,295	3,800	3,800
Other Charges				
3100 Contributions to Non-County Government Agencies	9,935,000	8,675,000	9,499,531	9,499,531
Total Other Charges	9,935,000	8,675,000	9,499,531	9,499,531
TOTAL EXPENDITURES/APPROPRIATIONS	9,936,539	8,676,295	9,503,331	9,503,331
NET COST	1,259,467	(8,254,781)	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6510 Vehicle Code Fines	692	569	500	500
6530 Forfeitures and Penalties	864,347	298,820	108,000	108,000
Total Fines, Forfeitures & Penalties	865,039	299,389	108,500	108,500
Intergovernmental Revenues				
6700 State - Prop 172 Public Safety Sales Tax	55,129,942	58,101,854	59,382,862	59,382,862
6830 State - Realignment Revenue	806,597	1,497,396	766,036	766,036
6970 State - Other	7,265,051	7,745,995	6,469,809	6,469,809
7110 Federal - Other	949,484	842,730	845,193	845,193
Total Intergovernmental Revenues	64,151,074	68,187,975	67,463,900	67,463,900
Charges For Services				
7360 Legal Services	15,910	39,342	17,000	17,000
7460 Law Enforcement Services	481,025	584,204	495,570	495,570
7560 Educational Services	30,585	33,649	5,000	5,000
7590 Other Charges for Services	1,884,097	2,277,863	2,338,151	2,338,151
Total Charges For Services	2,411,617	2,935,059	2,855,721	2,855,721
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	1,142	86	0	0
7670 Miscellaneous Revenue	92,282	126,524	850	850
7680 Six-Month Expired (Outlawed) Checks	529	41	0	0
7690 Returned Check Charges	122	85	0	0
Total Miscellaneous Revenues	94,074	126,735	850	850
Other Financing Sources				
7811 Transfers In - from Funds 101-199	5,468,340	6,230,729	9,171,333	9,799,893
7852 Capital Asset Sales - Non-Taxable - Resale	32	0	0	0
Total Other Financing Sources	5,468,372	6,230,729	9,171,333	9,799,893
<b>TOTAL REVENUE</b>	<b>72,990,177</b>	<b>77,779,887</b>	<b>79,600,304</b>	<b>80,228,864</b>

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	65,415,460	67,672,866	65,241,260	70,181,721
0102 Extra Help	1,378,520	1,625,491	1,649,000	1,649,000
0103 Overtime	422,138	456,541	465,000	465,000
0104 Annual Leave Payoffs	1,435,693	1,254,742	1,023,000	1,023,000
0105 Vacation Payoffs	43,179	1,204	23,000	23,000
0106 Sick Leave Payoffs	88,001	18	45,000	45,000
0110 Performance Incentive Pay	1,868	1,043	0	0
0111 Other Pay	1,811,721	1,865,876	2,020,264	2,188,664
0112 Other Salaries	0	255,570	0	0
0200 Retirement	22,873,575	24,115,490	25,854,929	27,684,088
0204 County Paid Executive Deferred Compensation Plan	177,229	167,465	161,448	161,448
0205 1.62% Retirement ER Contribution 401(A) Plan	1,895	4,620	24,719	60,322
0206 Retiree Medical	2,417,728	2,625,471	2,469,017	2,646,186
0207 Health Reimbursement Account	375,654	395,931	357,728	412,173
0208 Pension Prepayment Discount	(1,169,254)	(1,373,997)	(1,584,020)	(1,584,020)
0301 Unemployment Insurance	191,232	(8,429)	0	0
0305 Salary Continuance Insurance	173,533	182,871	181,582	181,719
0306 Health Insurance	6,929,474	7,358,741	7,490,664	8,067,734
0308 Dental Insurance	311,856	323,538	307,848	320,552
0309 Life Insurance	25,329	31,498	33,120	34,300
0310 Accidental Death and Dismemberment Insurance	8,540	8,853	9,492	10,194
0319 Other Insurance	259,332	267,384	250,224	284,937
0352 Workers Compensation - General	1,144,388	1,251,688	1,402,212	1,402,212
0354 Workers Compensation - Excess Costs	102,241	28,073	78,080	78,080
0401 Medicare	928,300	964,550	932,227	1,003,882
0402 Executive Car Allowance	210,375	195,421	192,780	192,780

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0403 Optional Benefit Program	658,297	664,704	632,080	655,723
Total Salaries & Benefits	106,216,303	110,337,222	109,260,654	117,187,695
Services & Supplies				
0600 Clothing and Personal Supplies	26,010	50,554	49,000	49,000
0701 Telephone/Telegraph - Interfund Transfer	290	0	0	0
0740 Enterprise Telephone Service Charges	545,949	616,267	794,000	794,000
0741 Telephone Service Charges from Vendors	2,518	2,329	3,500	3,500
0742 Cell Phones, Pagers, Blackberry Devices	60,999	43,131	157,000	157,000
1000 Household Expense	524	4,114	500	500
1100 Insurance	809,978	758,710	723,153	723,153
1200 Jury and Witness Expense	163,439	209,217	250,000	250,000
1300 Maintenance Equipment - Non-IT Maintenance	42,740	80,614	50,000	50,000
1340 Software Maintenance & Support	123,006	137,210	107,000	107,000
1341 Hardware Maintenance & Support	319,647	324,573	425,000	425,000
1400 Maintenance - Buildings and Improvements	43,162	29,820	160,000	160,000
1402 Minor Alterations and Improvements	101,010	195,369	0	0
1500 Medical, Dental and Laboratory Supplies	130,847	320,370	297,000	297,000
1600 Memberships	119,570	137,208	132,500	132,500
1701 Cash Difference	300	0	0	0
1800 Office Expense	661,948	307,769	735,000	735,000
1801 Duplicating Services (CEO/Reprographics)	55,259	49,361	0	0
1802 Periodicals and Journals	166,416	185,449	0	0
1803 Postage	94,765	79,024	0	0
1806 Printing Costs - Outside Vendors	44,850	22,737	0	0
1809 Minor Office Equipment to be Controlled	908,090	23,391	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	227,947	167,530	213,750	213,750

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1900 Professional and Specialized Services	3,030,327	2,870,885	4,218,000	4,218,000
1901 Data Processing Services	1,134	1,134	0	0
1913 Merchant Fees	5,529	5,976	0	0
1920 Non-Claimable Administrative Expense	175,528	170,259	187,003	187,003
1940 Enterprise IT Services	462,380	479,051	525,000	525,000
1941 IT Professional Services Contracts	72,925	66,178	65,000	65,000
2000 Publications and Legal Notices	0	2,281	3,000	3,000
2100 Rents and Leases - Equipment	341,894	145,041	305,000	305,000
2140 Software Leases & Licenses	255,004	259,229	483,200	483,200
2141 IT Hardware Leases	0	3,839	4,000	4,000
2200 Rents and Leases - Buildings and Improvements	753,457	746,859	1,043,275	1,043,275
2300 Small Tools and Instruments	2,718	10,719	7,000	7,000
2400 Special Departmental Expense - Note	1,017,942	298,273	418,000	497,523
2409 Minor Special Dept. Equipment to be Controlled	4,087	4,316	0	0
2600 Transportation and Travel - General	459,972	507,100	1,155,000	1,155,000
2601 Private Auto Mileage	366,928	344,066	0	0
2602 Garage Expense	78,132	88,292	0	0
2700 Transportation and Travel - Meetings/Conferences	38,864	66,512	52,000	52,000
Total Services & Supplies	11,716,083	9,814,757	12,562,881	12,642,404
Other Charges				
3251 Lease Purchase Principal Payment	901,235	1,013,985	1,149,624	1,149,624
3351 Lease Purchase Interest Payment	1,046,857	959,472	859,344	859,344
Total Other Charges	1,948,092	1,973,457	2,008,968	2,008,968
Capital Assets				
Equipment				
4000 Equipment	263,882	472,951	125,000	125,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Equipment, continued				
4040 IT Equipment (Purchases over \$5,000)	1,008,111	466,139	714,000	714,000
Total Equipment	1,271,994	939,090	839,000	839,000
Total Capital Assets	1,271,994	939,090	839,000	839,000
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	1,093,980	269,861	0	0
Total Other Financing Uses	1,093,980	269,861	0	0
Intrafund Transfers				
5100 Intrafund Transfers	(6,541,631)	(6,377,019)	(6,699,761)	(7,329,986)
Total Intrafund Transfers	(6,541,631)	(6,377,019)	(6,699,761)	(7,329,986)
TOTAL EXPENDITURES/APPROPRIATIONS	115,704,821	116,957,368	117,971,742	125,348,081
NET COST	42,714,645	39,177,481	38,371,438	45,119,217
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 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Intergovernmental Revenues				
6970 State - Other	17,465,402	17,975,669	17,879,174	17,879,174
7110 Federal - Other	36,839,020	37,914,148	37,747,131	37,747,131
Total Intergovernmental Revenues	54,304,422	55,889,817	55,626,305	55,626,305
Miscellaneous Revenues				
7670 Miscellaneous Revenue	12,905	10,902	0	0
7680 Six-Month Expired (Outlawed) Checks	1,115	(533)	0	0
Total Miscellaneous Revenues	14,019	10,369	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	108,656	143,706	2,473,695	2,473,695
7852 Capital Asset Sales - Non-Taxable - Resale	21	114	0	0
Total Other Financing Sources	108,677	143,820	2,473,695	2,473,695
<b>TOTAL REVENUE</b>	<b>54,427,118</b>	<b>56,044,006</b>	<b>58,100,000</b>	<b>58,100,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	29,355,187	28,112,493	28,079,748	28,079,748
0102 Extra Help	225,764	52,589	250,000	250,000
0103 Overtime	76,745	223,641	400,000	400,000
0104 Annual Leave Payoffs	168,046	415,412	500,000	500,000
0110 Performance Incentive Pay	1,157	967	0	0
0111 Other Pay	245,188	225,023	223,300	223,300
0112 Other Salaries	0	298,407	0	0
0200 Retirement	7,200,637	7,719,755	8,494,037	8,494,037
0204 County Paid Executive Deferred Compensation Plan	8,711	15,584	14,680	14,680
0205 1.62% Retirement ER Contribution 401(A) Plan	0	471	33,876	33,876
0206 Retiree Medical	1,125,747	1,136,161	1,111,938	1,111,938

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0208 Pension Prepayment Discount	(468,002)	(533,829)	(567,881)	(567,881)
0301 Unemployment Insurance	81,213	(3,350)	0	0
0305 Salary Continuance Insurance	18,100	19,154	18,420	18,420
0306 Health Insurance	4,882,414	4,861,554	5,590,404	5,590,404
0308 Dental Insurance	47,496	49,172	50,760	50,760
0309 Life Insurance	5,858	7,495	8,184	8,184
0310 Accidental Death and Dismemberment Insurance	900	945	1,116	1,116
0319 Other Insurance	320,586	300,698	330,720	330,720
0352 Workers Compensation - General	780,028	938,988	1,019,316	1,019,316
0401 Medicare	399,580	390,578	387,918	387,918
0402 Executive Car Allowance	11,475	17,447	18,360	18,360
0403 Optional Benefit Program	133,875	132,042	135,104	135,104
Total Salaries & Benefits	44,620,706	44,381,398	46,100,000	46,100,000
Services & Supplies				
0600 Clothing and Personal Supplies	1,677	2,203	1,500	1,500
0740 Enterprise Telephone Service Charges	303,805	356,763	492,431	492,431
0741 Telephone Service Charges from Vendors	17,955	9,481	10,000	10,000
0742 Cell Phones, Pagers, Blackberry Devices	23,812	42,186	28,193	28,193
0900 Food	298	4,329	0	0
1000 Household Expense	1,900,120	1,843,235	1,903,201	1,903,201
1100 Insurance	499,008	505,404	448,912	448,912
1300 Maintenance Equipment - Non-IT Maintenance	11,326	11,943	13,229	13,229
1340 Software Maintenance & Support	40,807	73,310	89,970	89,970
1341 Hardware Maintenance & Support	78,056	78,467	118,381	118,381
1400 Maintenance - Buildings and Improvements	374,990	1,063,145	280,000	280,000
1402 Minor Alterations and Improvements	27,145	40,529	105,000	105,000

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Services &amp; Supplies, Continued</b>				
1500 Medical, Dental and Laboratory Supplies	3,907	2,756	3,000	3,000
1600 Memberships	21,711	28,132	29,700	29,700
1701 Cash Difference	236	55	400	400
1702 Cash Losses	0	0	500	500
1800 Office Expense	275,359	264,202	385,000	385,000
1801 Duplicating Services (CEO/Reprographics)	56,503	44,418	60,000	60,000
1802 Periodicals and Journals	14,494	22,915	22,700	22,700
1803 Postage	101,922	198,247	233,000	233,000
1806 Printing Costs - Outside Vendors	792	0	3,000	3,000
1809 Minor Office Equipment to be Controlled	1,067	4,627	7,000	7,000
1840 IT Hardware Purchases (Purchases under \$5,000)	84,317	167,330	59,000	59,000
1900 Professional and Specialized Services	1,140,759	1,853,032	1,907,880	1,907,880
1908 Temporary Help	0	0	25,000	25,000
1920 Non-Claimable Administrative Expense	69,177	63,458	39,704	39,704
1940 Enterprise IT Services	2,072,343	2,334,545	3,093,996	3,093,996
1941 IT Professional Services Contracts	89,624	55,569	175,000	175,000
2100 Rents and Leases - Equipment	118,613	91,454	101,400	101,400
2140 Software Leases & Licenses	171,475	257,117	252,405	252,405
2200 Rents and Leases - Buildings and Improvements	46,131	44,100	44,640	44,640
2300 Small Tools and Instruments	2,379	2,392	3,000	3,000
2400 Special Departmental Expense	49,655	62,175	62,500	62,500
2600 Transportation and Travel - General	15,672	14,492	65,200	65,200
2601 Private Auto Mileage	8,433	10,344	10,000	10,000
2602 Garage Expense	6,973	7,376	10,000	10,000
2700 Transportation and Travel - Meetings/Conferences	56,220	72,766	57,000	57,000
2740 IT Training & Travel	0	0	2,000	2,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2800 Utilities	23,285	30,630	40,000	40,000
Total Services & Supplies	7,710,047	9,663,125	10,183,842	10,183,842
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	0	(17,922)	0	0
Total Services & Supplies Reimbursements	0	(17,922)	0	0
Other Charges				
3200 Bond Redemption	14,000	14,940	15,940	15,940
3251 Lease Purchase Principal Payment	742,744	841,470	894,367	894,367
3351 Lease Purchase Interest Payment	997,730	795,526	725,851	725,851
Total Other Charges	1,754,474	1,651,936	1,636,158	1,636,158
Capital Assets				
Equipment				
4000 Equipment	0	0	50,000	50,000
4040 IT Equipment (Purchases over \$5,000)	92,671	81,955	130,000	130,000
Total Equipment	92,671	81,955	180,000	180,000
Total Capital Assets	92,671	81,955	180,000	180,000
TOTAL EXPENDITURES/APPROPRIATIONS	54,177,897	55,760,491	58,100,000	58,100,000
NET COST	(249,221)	(283,515)	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0352 Workers Compensation - General	1,876	2,096	1,961	1,961
Total Salaries & Benefits	1,876	2,096	1,961	1,961
Services & Supplies				
0740 Enterprise Telephone Service Charges	6,434	8,708	12,203	12,203
1200 Jury and Witness Expense	295,969	316,410	305,135	305,135
1300 Maintenance Equipment - Non-IT Maintenance	670	176	0	0
1801 Duplicating Services (CEO/Reprographics)	2,129	2,652	2,300	2,300
1840 IT Hardware Purchases (Purchases under \$5,000)	(3,390)	520	0	0
1900 Professional and Specialized Services	190,617	231,368	163,260	163,260
1940 Enterprise IT Services	15,496	10,844	24,690	24,690
Total Services & Supplies	507,924	570,678	507,588	507,588
Intrafund Transfers				
5100 Intrafund Transfers	0	(75,161)	0	0
Total Intrafund Transfers	0	(75,161)	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>509,800</b>	<b>497,613</b>	<b>509,549</b>	<b>509,549</b>
<b>NET COST</b>	<b>509,800</b>	<b>497,613</b>	<b>509,549</b>	<b>509,549</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
0740 Enterprise Telephone Service Charges	379	476	670	670
1900 Professional and Specialized Services	152,126	162,022	170,787	170,787
Total Services & Supplies	152,504	162,498	171,457	171,457
TOTAL EXPENDITURES/APPROPRIATIONS	152,504	162,498	171,457	171,457
NET COST	152,504	162,498	171,457	171,457

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Charges For Services				
7550 Institutional Care and Services	18,848	18,385	10,000	10,000
Total Charges For Services	18,848	18,385	10,000	10,000
TOTAL REVENUE	18,848	18,385	10,000	10,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0352 Workers Compensation - General	742	830	902	902
Total Salaries & Benefits	742	830	902	902
Services & Supplies				
0740 Enterprise Telephone Service Charges	2,857	1,437	2,020	2,020
1900 Professional and Specialized Services	1,360,832	1,435,611	1,606,978	1,606,978
2600 Transportation and Travel - General	7,800	7,800	7,800	7,800
Total Services & Supplies	1,371,489	1,444,849	1,616,798	1,616,798
TOTAL EXPENDITURES/APPROPRIATIONS	1,372,231	1,445,679	1,617,700	1,617,700
NET COST	1,353,383	1,427,294	1,607,700	1,607,700

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Intergovernmental Revenues				
6830 State - Realignment Revenue	671,736	1,109,759	766,036	766,036
6970 State - Other	2,183,555	2,102,415	2,200,000	2,200,000
Total Intergovernmental Revenues	2,855,290	3,212,174	2,966,036	2,966,036
Charges For Services				
7360 Legal Services	220,471	380,213	350,000	350,000
Total Charges For Services	220,471	380,213	350,000	350,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	4,129	706	0	0
7680 Six-Month Expired (Outlawed) Checks	3	7	0	0
7690 Returned Check Charges	0	25	0	0
Total Miscellaneous Revenues	4,132	739	0	0
<b>TOTAL REVENUE</b>	<b>3,079,893</b>	<b>3,593,126</b>	<b>3,316,036</b>	<b>3,316,036</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	38,687,148	38,850,381	36,591,809	40,820,335
0102 Extra Help	47,861	83,391	200,000	200,000
0103 Overtime	137,622	143,716	250,000	250,000
0104 Annual Leave Payoffs	503,116	766,257	1,000,000	1,000,000
0111 Other Pay	210,225	211,951	300,000	300,000
0112 Other Salaries	0	187,658	0	0
0200 Retirement	10,924,560	10,939,413	11,398,064	12,615,529
0204 County Paid Executive Deferred Compensation Plan	149,785	147,991	148,500	148,500
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	(9,441)	17,688
0206 Retiree Medical	1,485,036	1,560,544	1,449,098	1,616,531
0208 Pension Prepayment Discount	(588,472)	(679,454)	(755,572)	(755,572)



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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Salaries & Benefits, Continued				
0301 Unemployment Insurance	107,341	(4,611)	0	0
0305 Salary Continuance Insurance	129,113	131,491	131,871	132,092
0306 Health Insurance	3,723,992	3,915,931	3,984,690	4,383,744
0308 Dental Insurance	232,633	240,023	215,824	247,032
0309 Life Insurance	18,579	22,950	23,826	26,592
0310 Accidental Death and Dismemberment Insurance	4,537	4,634	4,892	5,556
0319 Other Insurance	104,964	106,283	96,408	111,072
0352 Workers Compensation - General	508,570	552,166	623,112	623,112
0401 Medicare	545,549	561,514	518,467	579,857
0402 Executive Car Allowance	188,573	179,010	201,960	201,960
0403 Optional Benefit Program	506,070	489,198	444,612	511,532
<b>Total Salaries &amp; Benefits</b>	<b>57,626,801</b>	<b>58,410,437</b>	<b>56,818,120</b>	<b>63,035,560</b>
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	8,866	0	0	0
0740 Enterprise Telephone Service Charges	232,891	226,617	353,000	353,000
0741 Telephone Service Charges from Vendors	14,029	60,977	65,000	65,000
0742 Cell Phones, Pagers, Blackberry Devices	19,432	31,632	62,000	62,000
1100 Insurance	348,500	373,532	247,117	247,117
1200 Jury and Witness Expense	10,250	52,937	55,000	55,000
1300 Maintenance Equipment - Non-IT Maintenance	0	171	0	0
1301 Maintenance - Inventory Parts	0	527	0	0
1340 Software Maintenance & Support	95,300	234,939	350,000	350,000
1341 Hardware Maintenance & Support	281,905	186,169	300,000	300,000
1400 Maintenance - Buildings and Improvements	2,019	3,001	25,000	25,000
1402 Minor Alterations and Improvements	19,078	82,896	25,000	25,000
1600 Memberships	0	250	330	330

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1800 Office Expense	396,994	408,760	550,000	550,000
1801 Duplicating Services (CEO/Reprographics)	46,644	47,494	80,000	80,000
1802 Periodicals and Journals	204,944	334,878	350,000	350,000
1803 Postage	15,000	28,978	30,000	30,000
1840 IT Hardware Purchases (Purchases under \$5,000)	576,881	350,631	330,000	330,000
1900 Professional and Specialized Services	2,356,655	2,242,895	2,921,832	3,543,177
1907 Collection Agency Fees	9,246	12,042	10,000	10,000
1908 Temporary Help	23,099	22,639	25,000	25,000
1920 Non-Claimable Administrative Expense	87,534	82,624	89,215	89,215
1940 Enterprise IT Services	334,510	320,525	600,000	600,000
1941 IT Professional Services Contracts	114,236	60,551	200,000	200,000
2100 Rents and Leases - Equipment	65,113	1,543	5,000	5,000
2140 Software Leases & Licenses	232,533	190,210	300,000	300,000
2141 IT Hardware Leases	21,591	79,168	115,000	115,000
2200 Rents and Leases - Buildings and Improvements	1,667,507	1,620,665	1,600,000	1,600,000
2400 Special Departmental Expense	41,070	49,242	100,000	100,000
2600 Transportation and Travel - General	113,508	112,305	495,000	495,000
2601 Private Auto Mileage	183,978	164,359	0	0
2602 Garage Expense	7,942	5,794	0	0
2700 Transportation and Travel - Meetings/Conferences	27,577	30,176	35,000	35,000
2740 IT Training & Travel	827	10,160	13,000	13,000
Total Services & Supplies	7,559,659	7,429,286	9,331,494	9,952,839
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	233,188	208,330	472,000	472,000
Total Equipment	233,188	208,330	472,000	472,000
Total Capital Assets	233,188	208,330	472,000	472,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Intrafund Transfers				
5100 Intrafund Transfers	(104,711)	(104,320)	(103,538)	(103,538)
Total Intrafund Transfers	(104,711)	(104,320)	(103,538)	(103,538)
TOTAL EXPENDITURES/APPROPRIATIONS	65,314,937	65,943,734	66,518,076	73,356,861
NET COST	62,235,044	62,350,608	63,202,040	70,040,825

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Charges For Services				
7360 Legal Services	156,689	105,306	132,000	132,000
7590 Other Charges for Services	1,748	2,303	1,400	1,400
Total Charges For Services	158,437	107,610	133,400	133,400
Miscellaneous Revenues				
7670 Miscellaneous Revenue	10,216	823	2,000	2,000
Total Miscellaneous Revenues	10,216	823	2,000	2,000
TOTAL REVENUE	168,653	108,432	135,400	135,400
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	5,134,304	4,783,681	5,587,360	5,587,360
Total Services & Supplies	5,134,304	4,783,681	5,587,360	5,587,360
TOTAL EXPENDITURES/APPROPRIATIONS	5,134,304	4,783,681	5,587,360	5,587,360
NET COST	4,965,651	4,675,248	5,451,960	5,451,960

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6510 Vehicle Code Fines	942,345	(160,697)	878,718	878,718
6520 Other Court Fines	3,472,036	(257,856)	3,110,574	3,110,574
6530 Forfeitures and Penalties	3,883,303	3,616,055	3,640,477	3,640,477
Total Fines, Forfeitures & Penalties	8,297,684	3,197,502	7,629,769	7,629,769
Revenue from Use of Money and Property				
6610 Interest	15,604	31,194	55,701	55,701
Total Revenue from Use of Money and Property	15,604	31,194	55,701	55,701
Intergovernmental Revenues				
6970 State - Other	1,845,951	1,563,059	1,725,690	1,725,690
7130 Other Governmental Agencies	485,151	405,547	476,861	476,861
Total Intergovernmental Revenues	2,331,102	1,968,606	2,202,551	2,202,551
Charges For Services				
7430 Court Fees and Costs	12,494,144	19,206,173	12,697,391	12,697,391
7470 Recording Fees	3,280,886	1,932,090	1,876,619	1,876,619
Total Charges For Services	15,775,030	21,138,263	14,574,010	14,574,010
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,851	0	0	0
7690 Returned Check Charges	50	25	0	0
Total Miscellaneous Revenues	1,901	25	0	0
<b>TOTAL REVENUE</b>	<b>26,421,320</b>	<b>26,335,590</b>	<b>24,462,031</b>	<b>24,462,031</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
0740 Enterprise Telephone Service Charges	1,285	1,243	1,000	1,000
1100 Insurance	221,956	215,310	218,188	218,188
1900 Professional and Specialized Services	2,749,201	2,787,193	3,403,347	3,403,347
Total Services & Supplies	2,972,442	3,003,746	3,622,535	3,622,535

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Charges				
3100 Contributions to Non-County Government Agencies	59,884,101	59,800,599	58,945,979	59,082,272
Total Other Charges	59,884,101	59,800,599	58,945,979	59,082,272
Other Financing Uses				
4802 Transfers Out - to Funds 2AA-299	1,848,395	1,564,593	1,259,900	1,259,900
Total Other Financing Uses	1,848,395	1,564,593	1,259,900	1,259,900
TOTAL EXPENDITURES/APPROPRIATIONS	64,704,938	64,368,938	63,828,414	63,964,707
NET COST	38,283,618	38,033,347	39,366,383	39,502,676

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6520 Other Court Fines	2,700,094	2,489,181	2,212,223	2,212,223
Total Fines, Forfeitures & Penalties	2,700,094	2,489,181	2,212,223	2,212,223
Revenue from Use of Money and Property				
6610 Interest	8,915	7,264	7,000	7,000
Total Revenue from Use of Money and Property	8,915	7,264	7,000	7,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	22,935	20,026	20,000	20,000
Total Miscellaneous Revenues	22,935	20,026	20,000	20,000
Other Financing Sources				
7810 Transfers In - from Fund 100	0	10,393	1,700,000	1,700,000
7818 Transfers In - from Funds 800-899	0	0	3,800,000	3,800,000
Total Other Financing Sources	0	10,393	5,500,000	5,500,000
<b>TOTAL REVENUE</b>	<b>2,731,944</b>	<b>2,526,864</b>	<b>7,739,223</b>	<b>7,739,223</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	0	1,116	0	0
1912 Investment Administrative Fees	1,876	1,602	1,500	1,500
Total Services & Supplies	1,876	2,718	1,500	1,500
Other Charges				
3200 Bond Redemption	2,970,400	3,080,880	3,154,880	3,154,880
3300 Interest on Bonds	945,717	838,345	767,908	767,908
3350 Interest on Other Long-Term Debt	8,142	9,872	14,935	14,935
Total Other Charges	3,924,259	3,929,097	3,937,723	3,937,723
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>3,926,135</b>	<b>3,931,815</b>	<b>3,939,223</b>	<b>3,939,223</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
NET COST	1,194,192	1,404,950	(3,800,000)	(3,800,000)



COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	215,083	278,383	225,000	225,000
Total Fines, Forfeitures & Penalties	215,083	278,383	225,000	225,000
Revenue from Use of Money and Property				
6610 Interest	6,433	4,916	4,650	4,650
Total Revenue from Use of Money and Property	6,433	4,916	4,650	4,650
Miscellaneous Revenues				
7670 Miscellaneous Revenue	22,064	19,266	0	0
Total Miscellaneous Revenues	22,064	19,266	0	0
<b>TOTAL REVENUE</b>	<b>243,580</b>	<b>302,565</b>	<b>229,650</b>	<b>229,650</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	208,957	87,601	0	0
0103 Overtime	150	0	0	0
0111 Other Pay	9,338	3,915	0	0
0200 Retirement	87,788	40,200	0	0
0206 Retiree Medical	7,020	3,180	0	0
0207 Health Reimbursement Account	3,112	1,305	0	0
0208 Pension Prepayment Discount	(4,850)	(5,648)	0	0
0301 Unemployment Insurance	590	(25)	0	0
0306 Health Insurance	25,560	10,952	0	0
0310 Accidental Death and Dismemberment Insurance	22	9	0	0
0319 Other Insurance	1,872	785	0	0
0352 Workers Compensation - General	2,184	2,230	0	0
0401 Medicare	2,390	1,001	0	0
Total Salaries & Benefits	344,132	145,504	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies				
0740 Enterprise Telephone Service Charges	1,156	1,402	1,200	1,200
0742 Cell Phones, Pagers, Blackberry Devices	429	327	500	500
1100 Insurance	1,204	1,296	1,355	1,355
1340 Software Maintenance & Support	0	441	500	500
1800 Office Expense	3,410	0	2,055	2,055
1801 Duplicating Services (CEO/Reprographics)	270	543	0	0
1900 Professional and Specialized Services	185	213	263	263
1911 CWCAP Charges	35,924	35,813	36,000	36,000
1912 Investment Administrative Fees	1,313	1,105	640	640
1920 Non-Claimable Administrative Expense	725	672	421	421
2000 Publications and Legal Notices	15,963	16,757	17,000	17,000
2200 Rents and Leases - Buildings and Improvements	219,723	211,532	0	0
2400 Special Departmental Expense	0	0	1,000	1,000
2600 Transportation and Travel - General	0	0	3,000	3,000
2601 Private Auto Mileage	2,450	1,734	0	0
Total Services & Supplies	282,752	271,837	63,934	63,934
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	193,146	350,716	350,716
Total Other Financing Uses	0	193,146	350,716	350,716
TOTAL EXPENDITURES/APPROPRIATIONS	626,884	610,486	414,650	414,650
NET COST	383,304	307,922	185,000	185,000

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	10,774	7,480	7,560	7,560
Total Revenue from Use of Money and Property	10,774	7,480	7,560	7,560
Intergovernmental Revenues				
6970 State - Other	2,579,267	2,662,591	2,630,000	2,630,000
Total Intergovernmental Revenues	2,579,267	2,662,591	2,630,000	2,630,000
Charges For Services				
7560 Educational Services	0	2,984	0	0
7590 Other Charges for Services	0	2,481	0	0
Total Charges For Services	0	5,465	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	4,438	3,777	3,000	3,000
Total Miscellaneous Revenues	4,438	3,777	3,000	3,000
<b>TOTAL REVENUE</b>	<b>2,594,478</b>	<b>2,679,313</b>	<b>2,640,560</b>	<b>2,640,560</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	363,709	147,745	0	0
0103 Overtime	1,227	327	0	0
0104 Annual Leave Payoffs	1,181	842	0	0
0111 Other Pay	13,776	5,914	0	0
0200 Retirement	137,872	58,894	0	0
0206 Retiree Medical	12,961	5,599	0	0
0207 Health Reimbursement Account	3,112	1,305	0	0
0208 Pension Prepayment Discount	(8,846)	(10,209)	0	0
0301 Unemployment Insurance	1,021	(41)	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Salaries & Benefits, Continued				
0305 Salary Continuance Insurance	710	302	0	0
0306 Health Insurance	45,018	18,460	0	0
0308 Dental Insurance	1,141	496	0	0
0309 Life Insurance	70	36	0	0
0310 Accidental Death and Dismemberment Insurance	43	18	0	0
0319 Other Insurance	2,064	801	0	0
0352 Workers Compensation - General	2,762	2,984	0	0
0401 Medicare	5,304	2,137	0	0
0403 Optional Benefit Program	2,000	0	0	0
<b>Total Salaries &amp; Benefits</b>	<b>585,124</b>	<b>235,610</b>	<b>0</b>	<b>0</b>
Services & Supplies				
0600 Clothing and Personal Supplies	1,082	0	500	500
0702 Telephone/Telegraph - Other	5,225	3,835	4,000	4,000
0740 Enterprise Telephone Service Charges	23,682	27,935	20,000	20,000
0742 Cell Phones, Pagers, Blackberry Devices	15,883	13,621	14,000	14,000
1100 Insurance	1,602	2,164	2,258	2,258
1300 Maintenance Equipment - Non-IT Maintenance	30,983	29,097	32,000	32,000
1400 Maintenance - Buildings and Improvements	113	0	0	0
1500 Medical, Dental and Laboratory Supplies	1,056	0	0	0
1600 Memberships	140	140	0	0
1800 Office Expense	4,192	1,614	12,300	12,300
1801 Duplicating Services (CEO/Reprographics)	1,118	3,809	0	0
1803 Postage	219	299	0	0
1900 Professional and Specialized Services	2,188,124	1,811,906	2,061,518	2,061,518
1911 CWCAP Charges	27,786	25,511	26,000	26,000

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1912 Investment Administrative Fees	2,243	1,641	1,040	1,040
1920 Non-Claimable Administrative Expense	1,315	1,217	763	763
2100 Rents and Leases - Equipment	3,346	5,332	5,000	5,000
2200 Rents and Leases - Buildings and Improvements	120,375	117,180	119,340	119,340
2300 Small Tools and Instruments	0	42	0	0
2400 Special Departmental Expense - Note	4,587	9,150	12,000	12,000
2600 Transportation and Travel - General	107,120	73,672	108,500	108,500
2601 Private Auto Mileage	2,463	1,464	0	0
2700 Transportation and Travel - Meetings/Conferences	0	0	500	500
Total Services & Supplies	2,542,656	2,129,629	2,419,719	2,419,719
Other Financing Uses				
4800 Transfers Out - to Fund 100	55,037	431,465	620,841	620,841
Total Other Financing Uses	55,037	431,465	620,841	620,841
TOTAL EXPENDITURES/APPROPRIATIONS	3,182,817	2,796,703	3,040,560	3,040,560
NET COST	588,339	117,390	400,000	400,000
<p>Note - Object 2400 includes \$12,000 for the District Attorney Special Fund.                      The maximum amount authorized by the Board is \$20,000.00</p>				

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	69,930	66,907	85,000	85,000
Total Revenue from Use of Money and Property	69,930	66,907	85,000	85,000
Intergovernmental Revenues				
6970 State - Other	103	224,589	3,000	3,000
7110 Federal - Other	261,915	433,435	0	0
Total Intergovernmental Revenues	262,018	658,024	3,000	3,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	17	89	0	0
Total Miscellaneous Revenues	17	89	0	0
Other Financing Sources				
7810 Transfers In - from Fund 100	1,363,508	0	0	0
Total Other Financing Sources	1,363,508	0	0	0
<b>TOTAL REVENUE</b>	<b>1,695,473</b>	<b>725,021</b>	<b>88,000</b>	<b>88,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	107	0	100	100
1911 CWCAP Charges	357	291	500	500
1912 Investment Administrative Fees	14,474	14,930	17,000	17,000
Total Services & Supplies	14,938	15,221	17,600	17,600
Other Financing Uses				
4800 Transfers Out - to Fund 100	108,656	143,706	2,473,695	2,473,695
Total Other Financing Uses	108,656	143,706	2,473,695	2,473,695
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>123,594</b>	<b>158,927</b>	<b>2,491,295</b>	<b>2,491,295</b>
<b>NET COST</b>	<b>(1,571,879)</b>	<b>(566,093)</b>	<b>2,403,295</b>	<b>2,403,295</b>

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	3,090	2,620	4,360	4,360
Total Revenue from Use of Money and Property	3,090	2,620	4,360	4,360
Charges For Services				
7470 Recording Fees	1,939,456	1,458,157	1,530,000	1,530,000
Total Charges For Services	1,939,456	1,458,157	1,530,000	1,530,000
<b>TOTAL REVENUE</b>	<b>1,942,547</b>	<b>1,460,777</b>	<b>1,534,360</b>	<b>1,534,360</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
0740 Enterprise Telephone Service Charges	378	461	500	500
1900 Professional and Specialized Services	13	0	2,000	2,000
1911 CWCAP Charges	0	0	1,000	1,000
1912 Investment Administrative Fees	707	571	600	600
2200 Rents and Leases - Buildings and Improvements	0	0	14,895	14,895
2400 Special Departmental Expense	69	0	1,365	1,365
2600 Transportation and Travel - General	0	0	4,000	4,000
Total Services & Supplies	1,167	1,032	24,360	24,360
Other Charges				
3100 Contributions to Non-County Government Agencies	143,000	234,000	234,000	234,000
Total Other Charges	143,000	234,000	234,000	234,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	1,647,629	1,372,136	918,000	918,000
Total Other Financing Uses	1,647,629	1,372,136	918,000	918,000
Special Items				
5000 Special Items	0	0	358,000	358,000
Total Special Items	0	0	358,000	358,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
TOTAL EXPENDITURES/APPROPRIATIONS	1,791,796	1,607,167	1,534,360	1,534,360
NET COST	(150,751)	146,391	0	0



COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	2,634,818	1,237,900	1,100,000	1,100,000
Total Fines, Forfeitures & Penalties	2,634,818	1,237,900	1,100,000	1,100,000
Revenue from Use of Money and Property				
6610 Interest	39,319	32,885	46,500	46,500
Total Revenue from Use of Money and Property	39,319	32,885	46,500	46,500
<b>TOTAL REVENUE</b>	<b>2,674,137</b>	<b>1,270,785</b>	<b>1,146,500</b>	<b>1,146,500</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
0740 Enterprise Telephone Service Charges	378	461	500	500
1800 Office Expense	3,375	0	474	474
1840 IT Hardware Purchases (Purchases under \$5,000)	567	3,013	0	0
1900 Professional and Specialized Services	2,263	0	0	0
1911 CWCAP Charges	0	0	2,000	2,000
1912 Investment Administrative Fees	8,178	7,306	6,400	6,400
2140 Software Leases & Licenses	0	623	0	0
2200 Rents and Leases - Buildings and Improvements	139,967	149,959	262,727	262,727
2400 Special Departmental Expense	0	514	1,000	1,000
2600 Transportation and Travel - General	1,121	0	4,000	4,000
2700 Transportation and Travel - Meetings/Conferences	186	0	1,000	1,000
Total Services & Supplies	156,035	161,875	278,101	278,101
Other Financing Uses				
4800 Transfers Out - to Fund 100	2,504,946	2,577,405	3,181,399	3,181,399
Total Other Financing Uses	2,504,946	2,577,405	3,181,399	3,181,399
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,660,981</b>	<b>2,739,281</b>	<b>3,459,500</b>	<b>3,459,500</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
NET COST	(13,156)	1,468,495	2,313,000	2,313,000

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	14,911	10,807	5,000	5,000
Total Revenue from Use of Money and Property	14,911	10,807	5,000	5,000
Charges For Services				
7430 Court Fees and Costs	1,010,897	939,357	915,000	915,000
Total Charges For Services	1,010,897	939,357	915,000	915,000
TOTAL REVENUE	1,025,808	950,163	920,000	920,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	3,108	2,437	3,600	3,600
Total Services & Supplies	3,108	2,437	3,600	3,600
Other Charges				
3100 Contributions to Non-County Government Agencies	190,227	316,154	405,504	405,504
Total Other Charges	190,227	316,154	405,504	405,504
Other Financing Uses				
4800 Transfers Out - to Fund 100	1,329,446	780,158	275,000	275,000
Total Other Financing Uses	1,329,446	780,158	275,000	275,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,522,782	1,098,749	684,104	684,104
NET COST	496,974	148,585	(235,896)	(235,896)

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	2,883	2,176	4,202	4,202
Total Revenue from Use of Money and Property	2,883	2,176	4,202	4,202
Intergovernmental Revenues				
6710 State - Citizen Options - Public Safety	728,203	1,077,198	890,000	890,000
Total Intergovernmental Revenues	728,203	1,077,198	890,000	890,000
<b>TOTAL REVENUE</b>	<b>731,086</b>	<b>1,079,373</b>	<b>894,202</b>	<b>894,202</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	0	0	700	700
1912 Investment Administrative Fees	623	480	0	0
Total Services & Supplies	623	480	700	700
Other Financing Uses				
4800 Transfers Out - to Fund 100	977,371	940,856	930,302	930,302
Total Other Financing Uses	977,371	940,856	930,302	930,302
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>977,994</b>	<b>941,336</b>	<b>931,002</b>	<b>931,002</b>
<b>NET COST</b>	<b>246,908</b>	<b>(138,037)</b>	<b>36,800</b>	<b>36,800</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	0	0	1,315,295	1,315,295
Total Services & Supplies	0	0	1,315,295	1,315,295
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	1,315,295	1,315,295
NET COST	0	0	1,315,295	1,315,295

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	702	578	500	500
Total Revenue from Use of Money and Property	702	578	500	500
TOTAL REVENUE	702	578	500	500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	906	798	980	980
1912 Investment Administrative Fees	144	129	200	200
2200 Rents and Leases - Buildings and Improvements	5,497	5,593	6,500	6,500
Total Services & Supplies	6,548	6,520	7,680	7,680
Special Items				
5000 Special Items	0	0	20,000	20,000
Total Special Items	0	0	20,000	20,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,548	6,520	27,680	27,680
NET COST	5,845	5,942	27,180	27,180

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Intergovernmental Revenues				
6830 State - Realignment Revenue	38,578,921	41,937,600	44,314,962	44,314,962
6970 State - Other	0	1,744	0	0
Total Intergovernmental Revenues	38,578,921	41,939,344	44,314,962	44,314,962
Charges For Services				
7420 Civil Process Services	1,215,588	1,140,887	1,400,000	1,400,000
7590 Other Charges for Services	1,253,715	1,269,380	1,399,482	1,399,482
Total Charges For Services	2,469,303	2,410,267	2,799,482	2,799,482
Miscellaneous Revenues				
7670 Miscellaneous Revenue	231,057	1,757,117	2,096,184	2,096,184
Total Miscellaneous Revenues	231,057	1,757,117	2,096,184	2,096,184
<b>TOTAL REVENUE</b>	<b>41,279,282</b>	<b>46,106,728</b>	<b>49,210,628</b>	<b>49,210,628</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	24,488,781	24,911,357	26,856,603	26,856,603
0102 Extra Help	1,043,215	960,219	485,000	485,000
0103 Overtime	2,359,840	1,685,134	1,565,042	1,565,042
0104 Annual Leave Payoffs	449,458	336,856	254,106	254,106
0105 Vacation Payoffs	0	4,982	0	0
0106 Sick Leave Payoffs	5,313	14,000	0	0
0110 Performance Incentive Pay	0	3	0	0
0111 Other Pay	1,276,251	1,228,932	1,524,515	1,524,515
0112 Other Salaries	0	117,042	0	0
0200 Retirement	11,525,398	12,728,384	14,211,052	14,211,052
0205 1.62% Retirement ER Contribution 401(A) Plan	0	189	26,714	26,714
0206 Retiree Medical	819,325	872,111	908,459	908,459

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0207 Health Reimbursement Account	454,635	463,243	485,051	485,051
0208 Pension Prepayment Discount	(709,240)	(755,109)	(738,694)	(738,694)
0301 Unemployment Insurance	80,256	(3,198)	0	0
0305 Salary Continuance Insurance	2,077	2,197	2,210	2,210
0306 Health Insurance	3,421,608	3,650,690	4,055,340	4,055,340
0308 Dental Insurance	5,065	5,785	5,640	5,640
0309 Life Insurance	864	1,126	1,140	1,140
0310 Accidental Death and Dismemberment Insurance	6,458	6,551	7,512	7,512
0319 Other Insurance	213,999	217,427	232,752	232,752
0352 Workers Compensation - General	1,239,152	1,280,844	1,445,707	1,445,707
0354 Workers Compensation - Excess Costs	82,934	54,132	110,980	110,980
0401 Medicare	369,381	375,220	369,255	369,255
0403 Optional Benefit Program	21,057	17,500	17,520	17,520
Total Salaries & Benefits	47,155,825	48,175,619	51,825,904	51,825,904
Services & Supplies				
0600 Clothing and Personal Supplies	47,922	34,598	67,500	67,500
0700 Communications	378	0	0	0
0740 Enterprise Telephone Service Charges	97,872	109,996	120,070	120,070
0742 Cell Phones, Pagers, Blackberry Devices	29,926	21,846	44,000	44,000
1000 Household Expense	22,047	22,047	24,000	24,000
1100 Insurance	229,082	225,492	238,669	238,669
1300 Maintenance Equipment - Non-IT Maintenance	62,185	63,497	74,000	74,000
1340 Software Maintenance & Support	42,158	42,839	45,000	45,000
1400 Maintenance - Buildings and Improvements	1,380	13,214	10,550	10,550
1402 Minor Alterations and Improvements	12,744	25,800	15,000	15,000
1500 Medical, Dental and Laboratory Supplies	33	0	500	500



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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1700 Miscellaneous Expense	12,419	1,394	0	0
1702 Cash Losses	640	0	0	0
1800 Office Expense	102,566	205,634	135,000	135,000
1801 Duplicating Services (CEO/Reprographics)	2,145	1,390	1,000	1,000
1803 Postage	45,000	45,000	50,000	50,000
1840 IT Hardware Purchases (Purchases under \$5,000)	61,496	57,187	27,420	27,420
1900 Professional and Specialized Services	57,677	42,870	85,000	85,000
1901 Data Processing Services	1,320	1,320	1,500	1,500
1920 Non-Claimable Administrative Expense	101,228	91,705	98,902	98,902
1940 Enterprise IT Services	95,978	102,582	105,000	105,000
2100 Rents and Leases - Equipment	16,496	16,059	23,982	23,982
2140 Software Leases & Licenses	48,681	3,862	30,000	30,000
2300 Small Tools and Instruments	0	242	0	0
2400 Special Departmental Expense	73,731	123,609	100,236	100,236
2600 Transportation and Travel - General	19,377	30,175	23,700	23,700
2601 Private Auto Mileage	2,314	2,044	1,000	1,000
2602 Garage Expense	294,715	444,786	402,700	402,700
2603 Executive Car Allowance	35	0	0	0
2700 Transportation and Travel - Meetings/Conferences	555	10	0	0
Total Services & Supplies	1,482,103	1,729,199	1,724,729	1,724,729
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	32,997	30,177	35,163	35,163
Total Other Financing Uses	32,997	30,177	35,163	35,163
Intrafund Transfers				
5100 Intrafund Transfers	(1,525)	(3,368)	(200,000)	(200,000)
Total Intrafund Transfers	(1,525)	(3,368)	(200,000)	(200,000)
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>48,669,400</b>	<b>49,931,628</b>	<b>53,385,796</b>	<b>53,385,796</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
NET COST	7,390,118	3,824,900	4,175,168	4,175,168

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Licenses, Permits & Franchises				
6420 Business Licenses	40,975	35,656	41,839	41,839
6460 Other Licenses and Permits	22,020	57,403	17,860	17,860
Total Licenses, Permits & Franchises	62,995	93,059	59,699	59,699
Fines, Forfeitures & Penalties				
6510 Vehicle Code Fines	892,135	846,487	819,051	819,051
6520 Other Court Fines	1,470,889	1,514,773	1,631,864	1,631,864
Total Fines, Forfeitures & Penalties	2,363,025	2,361,260	2,450,915	2,450,915
Revenue from Use of Money and Property				
6620 Rents and Concessions	71,117	80,491	77,236	77,236
Total Revenue from Use of Money and Property	71,117	80,491	77,236	77,236
Intergovernmental Revenues				
6700 State - Prop 172 Public Safety Sales Tax	220,519,767	232,407,420	237,531,451	237,531,451
6830 State - Realignment Revenue	33,918,355	43,200,188	35,484,784	35,484,784
6970 State - Other	223,371	157,457	75,838	75,838
7110 Federal - Other	11,543,788	7,058,012	886,087	886,087
7130 Other Governmental Agencies	0	2,541	0	0
Total Intergovernmental Revenues	266,205,281	282,825,618	273,978,160	273,978,160
Charges For Services				
7330 Communication Services	139,817	131,090	140,650	140,650
7460 Law Enforcement Services	132,680,438	140,856,764	145,552,245	145,552,245
7470 Recording Fees	46,600	53,744	46,180	46,180
7550 Institutional Care and Services	28,352,905	24,079,092	22,005,456	22,005,456
7560 Educational Services	1,402,729	1,843,105	1,374,529	1,374,529
7570 Library Services	76	93	112	112
7590 Other Charges for Services	2,877,367	3,264,896	2,905,048	2,905,048
Total Charges For Services	165,499,933	170,228,785	172,024,220	172,024,220

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE, Continued				
Miscellaneous Revenues				
7661 Other Sales - Taxable	5,875	4,247	3,000	3,000
7662 Other Sales - Non-Taxable - Resale	73,076	131,675	25,689	25,689
7663 Other Sales - Non-Taxable - US Government	3,197	19,413	15,232	15,232
7664 Other Sales - Non-Taxable - Intra-County	423	160	98	98
7665 Tax-Paid Purchases - Resold	0	0	43,200	43,200
7670 Miscellaneous Revenue	997,073	1,041,251	889,336	889,336
7680 Six-Month Expired (Outlawed) Checks	(16,081)	196	17,136	17,136
7690 Returned Check Charges	635	475	510	510
Total Miscellaneous Revenues	1,064,198	1,197,417	994,201	994,201
Other Financing Sources				
7811 Transfers In - from Funds 101-199	9,505,195	11,093,757	11,377,702	11,377,702
7852 Capital Asset Sales - Non-Taxable - Resale	13,992	9,369	1,656	1,656
Total Other Financing Sources	9,519,188	11,103,126	11,379,358	11,379,358
Special Items				
7960 Contributions	1,000	0	0	0
Total Special Items	1,000	0	0	0
TOTAL REVENUE	444,786,736	467,889,757	460,963,789	460,963,789
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	222,306,672	226,432,534	222,372,978	234,482,468
0102 Extra Help	1,526,906	1,661,476	997,464	997,464
0103 Overtime	46,753,188	47,649,082	37,205,776	37,205,776
0104 Annual Leave Payoffs	3,255,322	3,344,311	2,358,402	2,358,402
0105 Vacation Payoffs	25,538	24,660	0	0
0106 Sick Leave Payoffs	(59)	27,957	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0110 Performance Incentive Pay	3,564	2,419	0	0
0111 Other Pay	15,147,615	14,742,852	13,633,706	15,266,920
0112 Other Salaries	0	935,546	0	0
0200 Retirement	105,194,433	116,770,601	124,638,766	130,419,484
0204 County Paid Executive Deferred Compensation Plan	80,043	78,824	76,102	76,102
0205 1.62% Retirement ER Contribution 401(A) Plan	1,155	8,657	205,380	232,262
0206 Retiree Medical	7,809,023	8,077,443	7,618,574	7,991,205
0207 Health Reimbursement Account	4,099,262	4,152,206	3,942,942	4,258,729
0208 Pension Prepayment Discount	(5,386,468)	(6,468,080)	(7,361,172)	(7,361,172)
0301 Unemployment Insurance	784,883	(32,547)	0	0
0305 Salary Continuance Insurance	80,179	85,202	84,114	84,114
0306 Health Insurance	31,269,037	32,364,308	32,316,446	33,802,487
0308 Dental Insurance	147,463	158,590	154,536	154,536
0309 Life Insurance	25,295	32,740	33,036	33,036
0310 Accidental Death and Dismemberment Insurance	41,799	42,631	46,056	49,053
0319 Other Insurance	1,864,355	1,880,154	1,790,394	1,887,056
0352 Workers Compensation - General	11,758,296	13,342,316	14,988,656	14,988,656
0354 Workers Compensation - Excess Costs	997,115	916,782	1,420,266	1,420,266
0400 Other Benefits	0	34	0	0
0401 Medicare	3,692,138	3,823,945	3,893,701	4,069,279
0402 Executive Car Allowance	53,111	57,047	55,080	55,080
0403 Optional Benefit Program	495,041	553,027	511,032	511,032
Total Salaries & Benefits	452,024,902	470,664,714	460,982,235	482,982,235
Services & Supplies				
0500 Agricultural	24,055	18,765	40,545	40,545
0600 Clothing and Personal Supplies	2,040,850	1,713,050	1,614,530	1,614,530

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Services &amp; Supplies, Continued</b>				
0700 Communications	84,652	142,626	206,329	206,329
0701 Telephone/Telegraph - Interfund Transfer	50	342	0	0
0740 Enterprise Telephone Service Charges	1,036,776	1,109,655	1,099,172	1,099,172
0741 Telephone Service Charges from Vendors	198,149	468,668	24,470	24,470
0742 Cell Phones, Pagers, Blackberry Devices	714,270	754,223	742,446	742,446
0900 Food	7,666,379	7,879,325	4,796,999	4,796,999
1000 Household Expense	2,818,769	2,963,992	2,284,618	2,284,618
1001 Household Expense - Trash	60,413	58,649	0	0
1100 Insurance	11,495,026	12,811,244	14,165,515	14,165,515
1300 Maintenance Equipment - Non-IT Maintenance	1,288,832	1,702,603	1,841,174	1,841,174
1301 Maintenance - Inventory Parts	452	0	0	0
1302 Parts not Direct Billed to Customers	0	659	0	0
1340 Software Maintenance & Support	913,164	1,315,412	1,143,608	1,143,608
1341 Hardware Maintenance & Support	551,347	339,919	451,500	451,500
1400 Maintenance - Buildings and Improvements	2,430,661	3,397,061	2,154,292	2,154,292
1402 Minor Alterations and Improvements	143,403	54,759	34,189	34,189
1500 Medical, Dental and Laboratory Supplies	1,008,280	1,240,467	967,896	967,896
1509 Minor Medical Equipment to be Controlled	541,186	0	0	0
1600 Memberships	56,636	59,568	70,029	70,029
1700 Miscellaneous Expense	0	15	1,197	1,197
1701 Cash Difference	601	190	0	0
1702 Cash Losses	340	145	0	0
1800 Office Expense	1,214,580	1,133,114	1,731,449	1,731,449
1801 Duplicating Services (CEO/Reprographics)	218,811	212,749	89,650	89,650
1802 Periodicals and Journals	542	50	0	0
1803 Postage	95,725	103,962	95,000	95,000

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1806 Printing Costs - Outside Vendors	0	83	0	0
1809 Minor Office Equipment to be Controlled	133,915	44,152	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	575,501	844,892	172,400	172,400
1900 Professional and Specialized Services	6,396,482	7,509,649	10,170,297	9,484,297
1901 Data Processing Services	13,200	12,900	3,600	3,600
1920 Non-Claimable Administrative Expense	817,877	806,520	305,746	305,746
1940 Enterprise IT Services	349,332	898,109	2,585,308	2,585,308
1941 IT Professional Services Contracts	3,642,491	3,784,338	850,000	850,000
2000 Publications and Legal Notices	1,992	1,977	5,898	5,898
2100 Rents and Leases - Equipment	250,420	228,149	463,095	463,095
2140 Software Leases & Licenses	1,200,728	1,686,181	1,795,250	1,795,250
2141 IT Hardware Leases	0	0	100,000	100,000
2200 Rents and Leases - Buildings and Improvements	347,450	378,770	356,232	356,232
2300 Small Tools and Instruments	209,598	131,040	119,236	119,236
2309 Minor Small Tools/Instruments to be Controlled	11,406	6,499	0	0
2400 Special Departmental Expense - Note	3,273,855	3,328,833	2,908,291	2,908,291
2409 Minor Special Dept. Equipment to be Controlled	45,518	127,588	0	0
2600 Transportation and Travel - General	2,596,206	2,661,475	2,654,662	2,654,662
2601 Private Auto Mileage	21,287	20,574	8,000	8,000
2602 Garage Expense	9,906,671	10,263,728	9,574,200	9,574,200
2700 Transportation and Travel - Meetings/Conferences	56,734	54,258	50,030	50,030
2740 IT Training & Travel	435	0	0	0
2800 Utilities	0	55	50	50
2802 Utilities - Purchased Gas	104	8	0	0
2890 Intra-Agency Services & Supplies Billing Offsets	0	(35,694)	0	0
Total Services & Supplies	64,455,150	70,235,297	65,676,903	64,990,903

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Charges				
3100 Contributions to Non-County Government Agencies	3,046,337	1,236,333	0	0
Total Other Charges	3,046,337	1,236,333	0	0
Capital Assets				
Equipment				
4000 Equipment	2,918,720	2,190,553	2,585,190	2,585,190
4040 IT Equipment (Purchases over \$5,000)	1,601,703	1,259,231	1,555,000	1,555,000
Total Equipment	4,520,423	3,449,784	4,140,190	4,140,190
Buildings & Improvements				
4200 Buildings and Improvements				
9484 Facilities Operations	401,664	0	0	0
P812 Ways Cart Track Repair	0	0	200,000	200,000
Total Buildings & Improvements	401,664	0	200,000	200,000
Total Capital Assets	4,922,087	3,449,784	4,340,190	4,340,190
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	3,095,271	1,993,869	426,195	426,195
4802 Transfers Out - to Funds 2AA-299	1,291,646	492,964	2,068,666	2,754,666
Total Other Financing Uses	4,386,917	2,486,833	2,494,861	3,180,861
Intrafund Transfers				
5100 Intrafund Transfers	(7,601,502)	(8,597,258)	(8,782,864)	(8,782,864)
Total Intrafund Transfers	(7,601,502)	(8,597,258)	(8,782,864)	(8,782,864)
TOTAL EXPENDITURES/APPROPRIATIONS	521,233,892	539,475,703	524,711,325	546,711,325
NET COST	76,447,155	71,585,946	63,747,536	85,747,536
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)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	1,115	953	1,500	1,500
Total Revenue from Use of Money and Property	1,115	953	1,500	1,500
Intergovernmental Revenues				
7110 Federal - Other	888,258	749,356	782,601	782,601
Total Intergovernmental Revenues	888,258	749,356	782,601	782,601
<b>TOTAL REVENUE</b>	<b>889,373</b>	<b>750,308</b>	<b>784,101</b>	<b>784,101</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	266	266	497	497
1911 CWCAP Charges	2,775	1,923	753	753
1912 Investment Administrative Fees	233	212	250	250
2400 Special Departmental Expense	0	0	244,993	244,993
Total Services & Supplies	3,274	2,401	246,493	246,493
Other Charges				
3100 Contributions to Non-County Government Agencies	214,552	195,075	159,760	159,760
Total Other Charges	214,552	195,075	159,760	159,760
Other Financing Uses				
4800 Transfers Out - to Fund 100	636,824	591,164	622,841	622,841
Total Other Financing Uses	636,824	591,164	622,841	622,841
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>854,650</b>	<b>788,640</b>	<b>1,029,094</b>	<b>1,029,094</b>
<b>NET COST</b>	<b>(34,723)</b>	<b>38,332</b>	<b>244,993</b>	<b>244,993</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6520 Other Court Fines	450,364	393,675	432,000	432,000
Total Fines, Forfeitures & Penalties	450,364	393,675	432,000	432,000
Revenue from Use of Money and Property				
6610 Interest	460	619	0	0
Total Revenue from Use of Money and Property	460	619	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,331	2,036	0	0
Total Miscellaneous Revenues	2,331	2,036	0	0
Other Financing Sources				
7811 Transfers In - from Funds 101-199	650,000	783,000	921,699	921,699
Total Other Financing Sources	650,000	783,000	921,699	921,699
<b>TOTAL REVENUE</b>	<b>1,103,156</b>	<b>1,179,330</b>	<b>1,353,699</b>	<b>1,353,699</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	622,921	595,613	742,760	742,760
0103 Overtime	21,675	26,955	30,000	30,000
0104 Annual Leave Payoffs	6,341	19,899	12,000	12,000
0111 Other Pay	7,319	7,858	10,281	10,281
0112 Other Salaries	0	5,616	0	0
0200 Retirement	148,831	162,990	220,479	220,479
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	4,416	4,416
0206 Retiree Medical	24,071	24,219	29,426	29,426
0208 Pension Prepayment Discount	(11,578)	(13,218)	(14,428)	(14,428)
0301 Unemployment Insurance	1,778	(74)	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Salaries & Benefits, Continued				
0305 Salary Continuance Insurance	350	360	352	352
0306 Health Insurance	91,024	105,681	145,152	145,152
0308 Dental Insurance	1,141	1,157	1,128	1,128
0309 Life Insurance	184	225	228	228
0310 Accidental Death and Dismemberment Insurance	22	22	24	24
0319 Other Insurance	6,576	6,233	8,112	8,112
0352 Workers Compensation - General	3,114	3,020	3,946	3,946
0401 Medicare	9,615	9,335	11,376	11,376
0403 Optional Benefit Program	3,500	3,500	3,504	3,504
<b>Total Salaries &amp; Benefits</b>	<b>936,882</b>	<b>959,390</b>	<b>1,208,756</b>	<b>1,208,756</b>
Services & Supplies				
0740 Enterprise Telephone Service Charges	6,883	8,900	15,000	15,000
0742 Cell Phones, Pagers, Blackberry Devices	178	0	0	0
1100 Insurance	4,784	4,304	5,418	5,418
1300 Maintenance Equipment - Non-IT Maintenance	0	0	2,000	2,000
1400 Maintenance - Buildings and Improvements	96	756	0	0
1500 Medical, Dental and Laboratory Supplies	617	0	100	100
1600 Memberships	0	0	30	30
1800 Office Expense	13,839	1,255	10,000	10,000
1840 IT Hardware Purchases (Purchases under \$5,000)	963	9,050	0	0
1900 Professional and Specialized Services	10,233	4,558	5,000	5,000
1911 CWCAP Charges	16,388	21,852	19,950	19,950
1912 Investment Administrative Fees	84	130	600	600
1920 Non-Claimable Administrative Expense	1,712	1,592	1,698	1,698
2100 Rents and Leases - Equipment	661	120	2,000	2,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2400 Special Departmental Expense	15,429	12,233	29,000	29,000
2600 Transportation and Travel - General	7,567	6,096	7,500	7,500
2601 Private Auto Mileage	85	29	0	0
2700 Transportation and Travel - Meetings/Conferences	0	0	500	500
Total Services & Supplies	79,519	70,876	98,796	98,796
Other Charges				
3200 Bond Redemption	32,571	34,798	37,176	37,176
3300 Interest on Bonds	27,429	25,202	22,824	22,824
Total Other Charges	60,000	60,000	60,000	60,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,076,401	1,090,266	1,367,552	1,367,552
NET COST	(26,755)	(89,064)	13,853	13,853

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	42,155	28,170	25,000	25,000
Total Revenue from Use of Money and Property	42,155	28,170	25,000	25,000
Intergovernmental Revenues				
6970 State - Other	54,791	70,200	30,000	30,000
7110 Federal - Other	5,787,879	6,679,565	5,835,218	5,835,218
Total Intergovernmental Revenues	5,842,670	6,749,765	5,865,218	5,865,218
Miscellaneous Revenues				
7670 Miscellaneous Revenue	68,523	88,816	55,000	55,000
7680 Six-Month Expired (Outlawed) Checks	0	27	0	0
Total Miscellaneous Revenues	68,523	88,843	55,000	55,000
<b>TOTAL REVENUE</b>	<b>5,953,348</b>	<b>6,866,779</b>	<b>5,945,218</b>	<b>5,945,218</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
0600 Clothing and Personal Supplies	73,710	0	100,000	100,000
0700 Communications	300	185	40,000	40,000
0701 Telephone/Telegraph - Interfund Transfer	369	0	0	0
0740 Enterprise Telephone Service Charges	41,266	92,808	183,854	183,854
0741 Telephone Service Charges from Vendors	30	1,122	2,000	2,000
0742 Cell Phones, Pagers, Blackberry Devices	78,905	86,690	150,000	150,000
0900 Food	670	802	1,000	1,000
1000 Household Expense	1,241	17,706	24,200	24,200
1001 Household Expense - Trash	1,620	1,738	2,000	2,000
1100 Insurance	13,757	13,757	13,757	13,757
1300 Maintenance Equipment - Non-IT Maintenance	144,442	23,266	120,000	120,000

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1340 Software Maintenance & Support	999	34,049	35,000	35,000
1400 Maintenance - Buildings and Improvements	2,499	2,052	30,000	30,000
1500 Medical, Dental and Laboratory Supplies	282	0	5,000	5,000
1600 Memberships	0	60	0	0
1800 Office Expense	59,447	19,173	100,000	100,000
1801 Duplicating Services (CEO/Reprographics)	0	106	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	28,403	18,628	50,000	50,000
1900 Professional and Specialized Services	3,831,983	3,846,005	4,400,766	4,400,766
1911 CWCAP Charges	73,510	81,198	86,499	86,499
1912 Investment Administrative Fees	8,645	6,288	10,000	10,000
2100 Rents and Leases - Equipment	6,761	6,945	25,000	25,000
2140 Software Leases & Licenses	1,142	1,591	2,000	2,000
2200 Rents and Leases - Buildings and Improvements	22,800	22,800	25,000	25,000
2300 Small Tools and Instruments	2,108	6,331	5,000	5,000
2400 Special Departmental Expense - Note	220,059	213,044	2,291,586	2,291,586
2600 Transportation and Travel - General	689,560	763,081	950,000	950,000
2602 Garage Expense	10,710	6,121	5,000	5,000
2700 Transportation and Travel - Meetings/Conferences	3,450	107	5,000	5,000
2801 Utilities - Purchased Electricity	21,517	25,223	35,000	35,000
2803 Utilities - Purchased Water	1,331	3,774	5,000	5,000
Total Services & Supplies	5,341,518	5,294,649	8,702,662	8,702,662
Other Charges				
3100 Contributions to Non-County Government Agencies	2,414,915	2,318,843	2,850,000	2,850,000
3700 Taxes and Assessments	1,424	1,492	1,600	1,600
Total Other Charges	2,416,339	2,320,335	2,851,600	2,851,600

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets				
Equipment				
4000 Equipment	6,709	0	515,000	515,000
4040 IT Equipment (Purchases over \$5,000)	0	0	25,000	25,000
Total Equipment	6,709	0	540,000	540,000
Total Capital Assets	6,709	0	540,000	540,000
TOTAL EXPENDITURES/APPROPRIATIONS	7,764,567	7,614,984	12,094,262	12,094,262
NET COST	1,811,218	748,205	6,149,044	6,149,044
Note - Object 2400 includes \$300,000 for the Sheriff-Coroner Special Fund.				

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	34,977	34,596	30,000	30,000
Total Revenue from Use of Money and Property	34,977	34,596	30,000	30,000
Intergovernmental Revenues				
6970 State - Other	403,320	778,572	200,000	200,000
7110 Federal - Other	3,631,319	3,637,135	3,500,000	3,500,000
Total Intergovernmental Revenues	4,034,639	4,415,707	3,700,000	3,700,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	45,601	39,817	34,000	34,000
Total Miscellaneous Revenues	45,601	39,817	34,000	34,000
<b>TOTAL REVENUE</b>	<b>4,115,216</b>	<b>4,490,120</b>	<b>3,764,000</b>	<b>3,764,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
0600 Clothing and Personal Supplies	41,259	208	25,000	25,000
0700 Communications	0	0	27,000	27,000
0740 Enterprise Telephone Service Charges	0	274	500	500
0742 Cell Phones, Pagers, Blackberry Devices	33,386	21,167	50,000	50,000
1300 Maintenance Equipment - Non-IT Maintenance	16,278	3,355	20,000	20,000
1340 Software Maintenance & Support	3,996	0	5,000	5,000
1341 Hardware Maintenance & Support	178	0	1,000	1,000
1400 Maintenance - Buildings and Improvements	198,842	320,880	150,000	150,000
1402 Minor Alterations and Improvements	0	1,427	0	0
1500 Medical, Dental and Laboratory Supplies	0	7,320	8,000	8,000
1800 Office Expense	298,517	238,810	475,000	475,000
1840 IT Hardware Purchases (Purchases under \$5,000)	101,961	192,717	250,000	250,000



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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1900 Professional and Specialized Services	14,386	61,045	75,000	75,000
1911 CWCAP Charges	24,108	34,889	22,235	22,235
1912 Investment Administrative Fees	7,191	7,621	9,000	9,000
1941 IT Professional Services Contracts	440,573	35,198	50,000	50,000
2100 Rents and Leases - Equipment	0	0	5,000	5,000
2140 Software Leases & Licenses	494,744	17,173	30,000	30,000
2200 Rents and Leases - Buildings and Improvements	0	115	500	500
2300 Small Tools and Instruments	1,442	5,361	6,000	6,000
2400 Special Departmental Expense	119,878	400,714	6,327,273	6,327,273
2409 Minor Special Dept. Equipment to be Controlled	0	15,542	0	0
2600 Transportation and Travel - General	126,352	89,022	170,000	170,000
2602 Garage Expense	6,495	16,034	20,000	20,000
2700 Transportation and Travel - Meetings/Conferences	1,304	1,575	5,000	5,000
Total Services & Supplies	1,930,888	1,470,448	7,731,508	7,731,508
Other Charges				
3100 Contributions to Non-County Government Agencies	115,253	52,218	50,000	50,000
3200 Bond Redemption	81,428	86,995	92,940	92,940
3300 Interest on Bonds	68,572	63,005	57,060	57,060
Total Other Charges	265,253	202,218	200,000	200,000
Capital Assets				
Equipment				
4000 Equipment	0	49,993	170,000	170,000
4040 IT Equipment (Purchases over \$5,000)	72,983	216,281	480,000	480,000
Total Equipment	72,983	266,274	650,000	650,000
Total Capital Assets	72,983	266,274	650,000	650,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4800 Transfers Out - to Fund 100	12,599	0	1,300,000	1,300,000
4802 Transfers Out - to Funds 2AA-299	0	39,188	102,000	102,000
Total Other Financing Uses	12,599	39,188	1,402,000	1,402,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,281,723	1,978,128	9,983,508	9,983,508
NET COST	(1,833,494)	(2,511,991)	6,219,508	6,219,508

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	8,257	7,758	6,000	6,000
Total Revenue from Use of Money and Property	8,257	7,758	6,000	6,000
Intergovernmental Revenues				
7110 Federal - Other	2,376,992	2,330,454	2,400,000	2,400,000
Total Intergovernmental Revenues	2,376,992	2,330,454	2,400,000	2,400,000
<b>TOTAL REVENUE</b>	<b>2,385,249</b>	<b>2,338,212</b>	<b>2,406,000</b>	<b>2,406,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	2,000	1,543	3,000	3,000
1912 Investment Administrative Fees	1,850	1,695	2,000	2,000
2400 Special Departmental Expense	0	0	801,118	801,118
Total Services & Supplies	3,850	3,238	806,118	806,118
Other Financing Uses				
4800 Transfers Out - to Fund 100	2,376,992	2,330,454	2,400,000	2,400,000
Total Other Financing Uses	2,376,992	2,330,454	2,400,000	2,400,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,380,842</b>	<b>2,333,692</b>	<b>3,206,118</b>	<b>3,206,118</b>
<b>NET COST</b>	<b>(4,407)</b>	<b>(4,520)</b>	<b>800,118</b>	<b>800,118</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	44,208	41,059	35,000	35,000
Total Revenue from Use of Money and Property	44,208	41,059	35,000	35,000
Charges For Services				
7330 Communication Services	133,118	122,431	140,000	140,000
7460 Law Enforcement Services	651,811	536,522	917,647	917,647
Total Charges For Services	784,929	658,953	1,057,647	1,057,647
Other Financing Sources				
7810 Transfers In - from Fund 100	245,529	851,201	461,358	461,358
Total Other Financing Sources	245,529	851,201	461,358	461,358
<b>TOTAL REVENUE</b>	<b>1,074,666</b>	<b>1,551,213</b>	<b>1,554,005</b>	<b>1,554,005</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1300 Maintenance Equipment - Non-IT Maintenance	159,564	0	351,842	351,842
1341 Hardware Maintenance & Support	0	1,321	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	1,636	0	0	0
1900 Professional and Specialized Services	273	0	3,000	3,000
1912 Investment Administrative Fees	9,144	9,153	10,000	10,000
2400 Special Departmental Expense	0	0	246,764	246,764
Total Services & Supplies	170,617	10,475	611,606	611,606
Capital Assets				
Equipment				
4000 Equipment	0	0	13,508,923	13,508,923
Total Equipment	0	0	13,508,923	13,508,923
Total Capital Assets	0	0	13,508,923	13,508,923
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>170,617</b>	<b>10,475</b>	<b>14,120,529</b>	<b>14,120,529</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
NET COST	(904,049)	(1,540,738)	12,566,524	12,566,524

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	13,044	11,201	14,000	14,000
Total Revenue from Use of Money and Property	13,044	11,201	14,000	14,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	8,606	7,514	2,416,907	2,416,907
Total Miscellaneous Revenues	8,606	7,514	2,416,907	2,416,907
TOTAL REVENUE	21,650	18,716	2,430,907	2,430,907
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	45	45
1911 CWCAP Charges	144	141	202	202
1912 Investment Administrative Fees	2,691	2,500	4,000	4,000
2400 Special Departmental Expense	0	0	896,606	896,606
Total Services & Supplies	2,835	2,641	900,853	900,853
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	2,835	2,641	3,317,760	3,317,760
NET COST	(18,815)	(16,074)	886,853	886,853

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	1,480	44	0	0
Total Revenue from Use of Money and Property	1,480	44	0	0
Charges For Services				
7590 Other Charges for Services	0	0	1,012,359	1,012,359
Total Charges For Services	0	0	1,012,359	1,012,359
<b>TOTAL REVENUE</b>	<b>1,480</b>	<b>44</b>	<b>1,012,359</b>	<b>1,012,359</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	195	203	190	190
1911 CWCAP Charges	132	138	138	138
1912 Investment Administrative Fees	274	10	0	0
2400 Special Departmental Expense	0	0	100,180	100,180
Total Services & Supplies	601	351	100,508	100,508
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	650,000	33,000	921,699	921,699
Total Other Financing Uses	650,000	33,000	921,699	921,699
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>650,601</b>	<b>33,351</b>	<b>1,022,207</b>	<b>1,022,207</b>
<b>NET COST</b>	<b>649,121</b>	<b>33,307</b>	<b>9,848</b>	<b>9,848</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	103,896	89,841	94,000	94,000
Total Revenue from Use of Money and Property	103,896	89,841	94,000	94,000
Intergovernmental Revenues				
6970 State - Other	2,578,981	2,062,393	2,600,000	2,600,000
Total Intergovernmental Revenues	2,578,981	2,062,393	2,600,000	2,600,000
<b>TOTAL REVENUE</b>	<b>2,682,877</b>	<b>2,152,234</b>	<b>2,694,000</b>	<b>2,694,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1300 Maintenance Equipment - Non-IT Maintenance	500,905	513,584	579,500	579,500
1340 Software Maintenance & Support	65,300	25,005	40,000	40,000
1800 Office Expense	0	15,800	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	2,719	9,926	0	0
1900 Professional and Specialized Services	147,102	376,769	103,500	103,500
1911 CWCAP Charges	2,852	5,566	4,995	4,995
1912 Investment Administrative Fees	21,521	20,072	20,000	20,000
2100 Rents and Leases - Equipment	0	0	7,000	7,000
2140 Software Leases & Licenses	1,130	0	0	0
2400 Special Departmental Expense	24,350	0	17,850,918	17,850,918
Total Services & Supplies	765,879	966,721	18,605,913	18,605,913
Other Charges				
3100 Contributions to Non-County Government Agencies	0	12,252	153,220	153,220
Total Other Charges	0	12,252	153,220	153,220
Capital Assets				
Equipment				
4000 Equipment	1,295,600	1,943,400	5,050,000	5,050,000



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
Total Equipment	1,295,600	1,943,400	5,050,000	5,050,000
Total Capital Assets	1,295,600	1,943,400	5,050,000	5,050,000
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	0	750,000	0	0
Total Other Financing Uses	0	750,000	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,061,479	3,672,373	23,809,133	23,809,133
NET COST	(621,397)	1,520,139	21,115,133	21,115,133

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	3,458	6,223	3,000	3,000
Total Revenue from Use of Money and Property	3,458	6,223	3,000	3,000
Intergovernmental Revenues				
6710 State - Citizen Options - Public Safety	877,888	1,320,986	938,000	938,000
Total Intergovernmental Revenues	877,888	1,320,986	938,000	938,000
<b>TOTAL REVENUE</b>	<b>881,345</b>	<b>1,327,209</b>	<b>941,000</b>	<b>941,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	150,117	207,355	146,000	146,000
1912 Investment Administrative Fees	748	1,367	1,000	1,000
2400 Special Departmental Expense	0	0	926,410	926,410
Total Services & Supplies	150,865	208,722	1,073,410	1,073,410
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	900,000	900,000
Total Other Financing Uses	0	0	900,000	900,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>150,865</b>	<b>208,722</b>	<b>1,973,410</b>	<b>1,973,410</b>
<b>NET COST</b>	<b>(730,480)</b>	<b>(1,118,487)</b>	<b>1,032,410</b>	<b>1,032,410</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

BUDGET UNIT: 14J Excess Public Safety  
 Sales Tax  
 FUNCTION: Public Protection  
 ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	40,206	47,947	35,000	35,000
Total Revenue from Use of Money and Property	40,206	47,947	35,000	35,000
Other Financing Sources				
7810 Transfers In - from Fund 100	3,976,719	1,442,706	0	0
Total Other Financing Sources	3,976,719	1,442,706	0	0
TOTAL REVENUE	4,016,925	1,490,654	35,000	35,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	127	141	0	0
1912 Investment Administrative Fees	8,348	10,710	15,000	15,000
Total Services & Supplies	8,475	10,851	15,000	15,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	3,070,075	3,698,635
4801 Transfers Out - to Funds 101-199	0	1,491,336	2,528,486	2,528,486
Total Other Financing Uses	0	1,491,336	5,598,561	6,227,121
TOTAL EXPENDITURES/APPROPRIATIONS	8,475	1,502,187	5,613,561	6,242,121
NET COST	(4,008,450)	11,534	5,578,561	6,207,121

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	4,177,555	3,838,653	4,491,009	4,491,009
Total Fines, Forfeitures & Penalties	4,177,555	3,838,653	4,491,009	4,491,009
Revenue from Use of Money and Property				
6610 Interest	898	884	0	0
Total Revenue from Use of Money and Property	898	884	0	0
Intergovernmental Revenues				
6830 State - Realignment Revenue	42,545,184	54,923,780	63,376,587	63,376,587
6950 State - Disaster Relief	706	0	0	0
6970 State - Other	7,975,652	5,240,971	5,217,447	5,217,447
7110 Federal - Other	4,489,646	2,848,862	1,861,391	1,861,391
Total Intergovernmental Revenues	55,011,189	63,013,613	70,455,425	70,455,425
Charges For Services				
7420 Civil Process Services	0	850	0	0
7550 Institutional Care and Services	1,356,544	1,214,525	1,077,726	1,077,726
7590 Other Charges for Services	2,105,136	1,700,887	1,781,495	1,781,495
Total Charges For Services	3,461,681	2,916,262	2,859,221	2,859,221
Miscellaneous Revenues				
7661 Other Sales - Taxable	1,121	777	0	0
7670 Miscellaneous Revenue	57,813	91,691	40,000	40,000
7680 Six-Month Expired (Outlawed) Checks	1,430	2,501	0	0
7690 Returned Check Charges	1,560	987	2,000	2,000
Total Miscellaneous Revenues	61,924	95,957	42,000	42,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	17,061	75,500	8,200	8,200
7852 Capital Asset Sales - Non-Taxable - Resale	53	22	0	0
Total Other Financing Sources	17,114	75,522	8,200	8,200
<b>TOTAL REVENUE</b>	<b>62,730,361</b>	<b>69,940,891</b>	<b>77,855,855</b>	<b>77,855,855</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	76,845,195	75,971,584	77,955,725	79,219,625
0102 Extra Help	269,801	292,017	393,540	393,540
0103 Overtime	3,391,899	2,412,481	3,366,577	3,366,577
0104 Annual Leave Payoffs	749,954	1,146,511	319,700	319,700
0110 Performance Incentive Pay	6,111	711	0	0
0111 Other Pay	1,446,668	1,539,493	1,579,796	1,579,796
0112 Other Salaries	0	901,004	0	0
0200 Retirement	27,016,188	27,497,948	29,423,392	29,845,560
0204 County Paid Executive Deferred Compensation Plan	29,500	28,166	28,140	28,140
0205 1.62% Retirement ER Contribution 401(A) Plan	1,165	2,711	62,504	62,504
0206 Retiree Medical	2,951,902	3,081,470	3,027,278	3,076,122
0207 Health Reimbursement Account	33	0	0	0
0208 Pension Prepayment Discount	(1,796,192)	(1,898,422)	(2,088,449)	(2,088,449)
0301 Unemployment Insurance	224,159	(9,059)	0	0
0305 Salary Continuance Insurance	17,894	18,018	17,590	17,590
0306 Health Insurance	11,355,481	12,017,995	14,540,904	14,659,224
0308 Dental Insurance	51,910	51,655	55,272	55,272
0309 Life Insurance	8,537	10,331	11,412	11,412
0310 Accidental Death and Dismemberment Insurance	19,841	19,532	21,888	21,888
0319 Other Insurance	738,491	727,758	866,112	878,592
0352 Workers Compensation - General	3,459,398	3,763,888	4,232,575	4,232,575
0354 Workers Compensation - Excess Costs	180,597	257,397	0	0
0401 Medicare	1,091,254	1,099,980	1,084,296	1,102,612
0402 Executive Car Allowance	36,720	36,720	36,720	36,720
0403 Optional Benefit Program	176,667	167,042	175,680	175,680
<b>Total Salaries &amp; Benefits</b>	<b>128,273,172</b>	<b>129,136,932</b>	<b>135,110,652</b>	<b>136,994,680</b>

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies				
0500 Agricultural	1,348	215	2,071	2,071
0600 Clothing and Personal Supplies	172,227	194,254	245,440	245,440
0700 Communications	10,331	4,804	2,295	2,295
0740 Enterprise Telephone Service Charges	751,104	896,629	1,449,224	1,449,224
0741 Telephone Service Charges from Vendors	14,108	43,422	24,644	24,644
0742 Cell Phones, Pagers, Blackberry Devices	119,930	170,765	240,667	240,667
0900 Food	1,178,996	1,085,115	1,221,157	1,221,157
1000 Household Expense	676,637	846,842	780,811	780,811
1001 Household Expense - Trash	111,005	108,549	112,539	112,539
1100 Insurance	1,561,770	1,926,214	1,898,835	1,898,835
1300 Maintenance Equipment - Non-IT Maintenance	344,636	265,334	460,538	460,538
1340 Software Maintenance & Support	78,804	104,856	320,358	320,358
1341 Hardware Maintenance & Support	67,183	127,290	286,443	286,443
1400 Maintenance - Buildings and Improvements	1,967,924	2,166,367	3,232,656	3,232,656
1402 Minor Alterations and Improvements	330,974	953,095	408,299	408,299
1500 Medical, Dental and Laboratory Supplies	9,198	33,850	30,208	30,208
1502 Medical Supplies	80,375	95,582	69,541	69,541
1600 Memberships	72,538	145,394	82,877	82,877
1702 Cash Losses	3,076	20	0	0
1800 Office Expense	554,326	1,120,176	947,561	947,561
1801 Duplicating Services (CEO/Reprographics)	244,910	213,650	222,216	222,216
1802 Periodicals and Journals	400	150	1,200	1,200
1803 Postage	198,300	200,050	242,568	242,568
1806 Printing Costs - Outside Vendors	0	0	1,578	1,578
1809 Minor Office Equipment to be Controlled	70,607	46,888	14,471	14,471
1840 IT Hardware Purchases (Purchases under \$5,000)	121,173	252,112	430,137	430,137

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1900 Professional and Specialized Services	7,788,026	9,202,929	12,661,120	12,661,120
1901 Data Processing Services	4,116	4,366	4,653	4,653
1908 Temporary Help	73,112	33,009	0	0
1909 Contracts	814,839	1,330,626	1,560,000	1,560,000
1920 Non-Claimable Administrative Expense	255,434	229,573	246,572	246,572
1940 Enterprise IT Services	1,990,524	2,335,719	5,523,102	5,523,102
1941 IT Professional Services Contracts	666,035	1,013,622	1,044,357	1,044,357
2100 Rents and Leases - Equipment	495,878	516,175	711,516	711,516
2140 Software Leases & Licenses	327,233	367,925	356,934	356,934
2200 Rents and Leases - Buildings and Improvements	1,980,414	2,103,022	2,339,008	2,339,008
2300 Small Tools and Instruments	8,290	3,097	6,488	6,488
2309 Minor Small Tools/Instruments to be Controlled	118	0	0	0
2400 Special Departmental Expense	384,875	436,765	681,748	681,748
2412 Facilities and Warehouse Supplies	42	0	0	0
2600 Transportation and Travel - General	229,492	294,398	264,322	264,322
2601 Private Auto Mileage	253,848	184,340	252,939	252,939
2602 Garage Expense	926,728	844,117	808,401	808,401
2700 Transportation and Travel - Meetings/Conferences	122,122	155,705	114,804	114,804
2740 IT Training & Travel	103	650	0	0
2800 Utilities	10,990	12,393	11,233	11,233
2801 Utilities - Purchased Electricity	757,524	853,411	821,613	821,613
2802 Utilities - Purchased Gas	53,842	57,159	67,973	67,973
2803 Utilities - Purchased Water	182,624	158,350	192,091	192,091
Total Services & Supplies	26,068,086	31,138,975	40,397,208	40,397,208
Other Charges				
3251 Lease Purchase Principal Payment	0	54,115	72,621	72,621

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Charges, Continued				
3351 Lease Purchase Interest Payment	0	49,363	58,937	58,937
3500 Judgments and Damages	1,032	0	0	0
3700 Taxes and Assessments	0	9,092	0	0
3800 Support and Care of Persons	66,721	99,191	89,870	89,870
Total Other Charges	67,753	211,761	221,428	221,428
Capital Assets				
Equipment				
4000 Equipment	29,892	79,115	10,000	10,000
4040 IT Equipment (Purchases over \$5,000)	179,473	0	10,000	10,000
Total Equipment	209,366	79,115	20,000	20,000
Total Capital Assets	209,366	79,115	20,000	20,000
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	0	1,900,000	0	0
4802 Transfers Out - to Funds 2AA-299	209,284	208,310	0	0
Total Other Financing Uses	209,284	2,108,310	0	0
Intrafund Transfers				
5100 Intrafund Transfers	(776,270)	(786,660)	(741,491)	(741,491)
Total Intrafund Transfers	(776,270)	(786,660)	(741,491)	(741,491)
TOTAL EXPENDITURES/APPROPRIATIONS	154,051,391	161,888,433	175,007,797	176,891,825
NET COST	91,321,030	91,947,542	97,151,942	99,035,970



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	13,084	11,140	11,000	11,000
Total Revenue from Use of Money and Property	13,084	11,140	11,000	11,000
TOTAL REVENUE	13,084	11,140	11,000	11,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	(1,408)	0	0	0
1912 Investment Administrative Fees	2,695	2,487	3,000	3,000
Total Services & Supplies	1,287	2,487	3,000	3,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,287	2,487	3,000	3,000
NET COST	(11,797)	(8,653)	(8,000)	(8,000)

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6520 Other Court Fines	910,721	796,103	760,000	760,000
Total Fines, Forfeitures & Penalties	910,721	796,103	760,000	760,000
Revenue from Use of Money and Property				
6610 Interest	1,934	4,535	3,000	3,000
Total Revenue from Use of Money and Property	1,934	4,535	3,000	3,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	7,115	6,213	6,000	6,000
Total Miscellaneous Revenues	7,115	6,213	6,000	6,000
<b>TOTAL REVENUE</b>	<b>919,771</b>	<b>806,851</b>	<b>769,000</b>	<b>769,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	166	0	500	500
1911 CWCAP Charges	257	229	350	350
1912 Investment Administrative Fees	423	994	1,000	1,000
2400 Special Departmental Expense	0	0	639,488	639,488
Total Services & Supplies	846	1,223	641,338	641,338
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	950,000	950,000
Total Other Financing Uses	0	0	950,000	950,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>846</b>	<b>1,223</b>	<b>1,591,338</b>	<b>1,591,338</b>
<b>NET COST</b>	<b>(918,925)</b>	<b>(805,628)</b>	<b>822,338</b>	<b>822,338</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	10,131	10,801	9,001	9,001
Total Revenue from Use of Money and Property	10,131	10,801	9,001	9,001
Charges For Services				
7590 Other Charges for Services	464,513	853,488	580,000	580,000
Total Charges For Services	464,513	853,488	580,000	580,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	864,541	934,425	950,000	950,000
7662 Other Sales - Non-Taxable - Resale	6,816,218	7,198,392	6,512,000	6,512,000
7670 Miscellaneous Revenue	21,905	23,289	20,000	20,000
7680 Six-Month Expired (Outlawed) Checks	0	48	0	0
Total Miscellaneous Revenues	7,702,664	8,156,154	7,482,000	7,482,000
Other Financing Sources				
7810 Transfers In - from Fund 100	5,096	0	0	0
7812 Transfers In - from Funds 2AA-299	3,426	0	0	0
Total Other Financing Sources	8,522	0	0	0
<b>TOTAL REVENUE</b>	<b>8,185,830</b>	<b>9,020,443</b>	<b>8,071,001</b>	<b>8,071,001</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	1,823,959	1,873,950	1,948,913	1,948,913
0103 Overtime	261,855	166,780	130,000	130,000
0104 Annual Leave Payoffs	7,200	35,857	4,000	4,000
0110 Performance Incentive Pay	2	0	0	0
0111 Other Pay	38,254	36,877	40,000	40,000
0112 Other Salaries	0	19,739	0	0
0200 Retirement	455,702	517,459	590,849	590,849

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	2,626	2,626
0206 Retiree Medical	71,066	76,517	77,197	77,197
0208 Pension Prepayment Discount	(29,112)	(32,842)	(32,384)	(32,384)
0301 Unemployment Insurance	5,761	(232)	0	0
0305 Salary Continuance Insurance	993	1,178	1,154	1,154
0306 Health Insurance	358,508	381,818	448,728	448,728
0308 Dental Insurance	2,831	3,427	3,384	3,384
0309 Life Insurance	472	658	684	684
0310 Accidental Death and Dismemberment Insurance	53	63	72	72
0319 Other Insurance	20,835	21,071	23,088	23,088
0352 Workers Compensation - General	123,598	129,594	145,116	145,116
0401 Medicare	29,907	29,823	28,183	28,183
0403 Optional Benefit Program	10,208	10,500	10,512	10,512
Total Salaries & Benefits	3,182,093	3,272,237	3,422,122	3,422,122
Services & Supplies				
0600 Clothing and Personal Supplies	613,964	550,412	600,000	600,000
0740 Enterprise Telephone Service Charges	29,108	15,851	30,000	30,000
0742 Cell Phones, Pagers, Blackberry Devices	4,111	3,988	5,000	5,000
0900 Food	2,217,850	2,407,020	3,263,378	3,263,378
1000 Household Expense	38,341	40,224	40,000	40,000
1100 Insurance	18,662	18,976	20,126	20,126
1300 Maintenance Equipment - Non-IT Maintenance	2,612	10,862	5,000	5,000
1340 Software Maintenance & Support	24,968	21,714	25,000	25,000
1341 Hardware Maintenance & Support	6,734	4,106	7,000	7,000
1400 Maintenance - Buildings and Improvements	15,244	1,434	20,000	20,000
1500 Medical, Dental and Laboratory Supplies	2	207	300	300

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1600 Memberships	0	0	250	250
1700 Miscellaneous Expense	79	0	0	0
1702 Cash Losses	80	0	0	0
1800 Office Expense	81,081	78,124	100,300	100,300
1801 Duplicating Services (CEO/Reprographics)	232	0	500	500
1840 IT Hardware Purchases (Purchases under \$5,000)	2,446	2,194	4,000	4,000
1900 Professional and Specialized Services	245,112	605,037	281,084	281,084
1911 CWCAP Charges	104,278	145,494	145,494	145,494
1912 Investment Administrative Fees	2,096	2,401	2,000	2,000
1920 Non-Claimable Administrative Expense	4,279	4,005	4,342	4,342
1941 IT Professional Services Contracts	12,000	12,000	12,000	12,000
2100 Rents and Leases - Equipment	1,474	1,374	4,000	4,000
2140 Software Leases & Licenses	4,000	275	1,000	1,000
2300 Small Tools and Instruments	523	2,486	1,000	1,000
2400 Special Departmental Expense	112,778	105,742	115,000	115,000
2600 Transportation and Travel - General	102	173	500	500
2601 Private Auto Mileage	7	0	0	0
2602 Garage Expense	56,519	48,899	50,000	50,000
2700 Transportation and Travel - Meetings/Conferences	405	0	500	500
2801 Utilities - Purchased Electricity	78,257	81,420	83,000	83,000
2802 Utilities - Purchased Gas	195	197	500	500
2803 Utilities - Purchased Water	7,701	7,675	8,000	8,000
Total Services & Supplies	3,685,239	4,172,287	4,829,274	4,829,274
Other Charges				
3700 Taxes and Assessments	2,591	2,715	3,501	3,501
Total Other Charges	2,591	2,715	3,501	3,501

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets				
Equipment				
4000 Equipment	0	6,669	180,000	180,000
4040 IT Equipment (Purchases over \$5,000)	14,114	12,537	10,000	10,000
Total Equipment	14,114	19,206	190,000	190,000
Total Capital Assets	14,114	19,206	190,000	190,000
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	500,000	1,000,000	1,000,000	1,000,000
4802 Transfers Out - to Funds 2AA-299	0	0	8,735	8,735
Total Other Financing Uses	500,000	1,000,000	1,008,735	1,008,735
TOTAL EXPENDITURES/APPROPRIATIONS	7,384,037	8,466,446	9,453,632	9,453,632
NET COST	(801,793)	(553,997)	1,382,631	1,382,631

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	21,059	17,540	20,000	20,000
6620 Rents and Concessions	2,519,258	2,514,831	2,550,000	2,550,000
Total Revenue from Use of Money and Property	2,540,316	2,532,371	2,570,000	2,570,000
Intergovernmental Revenues				
7110 Federal - Other	0	3,592	0	0
Total Intergovernmental Revenues	0	3,592	0	0
Charges For Services				
7560 Educational Services	210,405	185,167	256,825	256,825
7590 Other Charges for Services	256,190	567,457	253,516	253,516
Total Charges For Services	466,595	752,624	510,341	510,341
Miscellaneous Revenues				
7670 Miscellaneous Revenue	40,716	35,552	35,000	35,000
Total Miscellaneous Revenues	40,716	35,552	35,000	35,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	500,000	1,000,000	1,000,000	1,000,000
7812 Transfers In - from Funds 2AA-299	0	2,080	0	0
7852 Capital Asset Sales - Non-Taxable - Resale	0	8,598	0	0
Total Other Financing Sources	500,000	1,010,678	1,000,000	1,000,000
<b>TOTAL REVENUE</b>	<b>3,547,627</b>	<b>4,334,817</b>	<b>4,115,341</b>	<b>4,115,341</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	1,739,088	1,561,675	1,644,072	1,644,072
0103 Overtime	28,994	22,151	64,000	64,000
0104 Annual Leave Payoffs	33,254	2,255	22,000	22,000
0111 Other Pay	14,380	14,934	22,000	22,000

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0112 Other Salaries	0	15,475	0	0
0200 Retirement	456,805	459,771	524,056	524,056
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	7,736	7,736
0206 Retiree Medical	65,386	62,130	63,990	63,990
0207 Health Reimbursement Account	2,631	2,641	3,384	3,384
0208 Pension Prepayment Discount	(38,446)	(36,160)	(37,998)	(37,998)
0301 Unemployment Insurance	4,902	(177)	0	0
0305 Salary Continuance Insurance	824	618	688	688
0306 Health Insurance	257,024	272,232	406,116	406,116
0308 Dental Insurance	3,052	2,314	3,384	3,384
0309 Life Insurance	480	451	684	684
0310 Accidental Death and Dismemberment Insurance	79	65	120	120
0319 Other Insurance	15,113	14,004	21,840	21,840
0352 Workers Compensation - General	64,580	78,912	99,228	99,228
0401 Medicare	24,568	21,547	22,996	22,996
0403 Optional Benefit Program	10,500	7,000	10,512	10,512
Total Salaries & Benefits	2,683,214	2,501,837	2,878,808	2,878,808
Services & Supplies				
0600 Clothing and Personal Supplies	47	0	500	500
0700 Communications	0	0	500	500
0740 Enterprise Telephone Service Charges	27,040	29,457	40,000	40,000
0742 Cell Phones, Pagers, Blackberry Devices	2,196	2,067	8,000	8,000
0900 Food	83	2,397	1,000	1,000
1000 Household Expense	14	764	2,000	2,000
1100 Insurance	45,828	42,596	41,754	41,754
1300 Maintenance Equipment - Non-IT Maintenance	25,968	22,199	60,000	60,000



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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1340 Software Maintenance & Support	0	1,811	3,000	3,000
1400 Maintenance - Buildings and Improvements	3,554	3,941	70,000	70,000
1600 Memberships	0	295	500	500
1800 Office Expense	30,233	35,571	60,000	60,000
1801 Duplicating Services (CEO/Reprographics)	591	431	1,000	1,000
1840 IT Hardware Purchases (Purchases under \$5,000)	3,100	0	0	0
1900 Professional and Specialized Services	611,563	967,485	990,470	990,470
1911 CWCAP Charges	85,831	116,447	116,466	116,466
1912 Investment Administrative Fees	4,279	3,897	10,000	10,000
1920 Non-Claimable Administrative Expense	5,168	4,560	5,094	5,094
2100 Rents and Leases - Equipment	8,397	6,876	35,000	35,000
2140 Software Leases & Licenses	350	0	500	500
2300 Small Tools and Instruments	106	360	500	500
2400 Special Departmental Expense	246,663	225,104	4,918,999	4,918,999
2600 Transportation and Travel - General	41,947	61,975	55,000	55,000
2601 Private Auto Mileage	203	84	500	500
2602 Garage Expense	17,092	17,339	30,000	30,000
2700 Transportation and Travel - Meetings/Conferences	0	1,065	1,500	1,500
Total Services & Supplies	1,160,255	1,546,722	6,452,283	6,452,283
Other Financing Uses				
4802 Transfers Out - to Funds 2AA-299	583	0	0	0
Total Other Financing Uses	583	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,844,052	4,048,559	9,331,091	9,331,091
NET COST	296,425	(286,258)	5,215,750	5,215,750

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	47,707	29,797	10,000	10,000
Total Revenue from Use of Money and Property	47,707	29,797	10,000	10,000
Intergovernmental Revenues				
7130 Other Governmental Agencies	0	73,210	0	0
Total Intergovernmental Revenues	0	73,210	0	0
Charges For Services				
7590 Other Charges for Services	0	252,846	0	0
Total Charges For Services	0	252,846	0	0
Other Financing Sources				
7810 Transfers In - from Fund 100	1,943,076	1,422,979	2,040,000	2,040,000
7811 Transfers In - from Funds 101-199	0	1,491,336	5,528,486	5,528,486
Total Other Financing Sources	1,943,076	2,914,316	7,568,486	7,568,486
<b>TOTAL REVENUE</b>	<b>1,990,783</b>	<b>3,270,169</b>	<b>7,578,486</b>	<b>7,578,486</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	30,818	252,846	196,213	196,213
1800 Office Expense	6	0	0	0
1900 Professional and Specialized Services	504,045	3,300,778	5,458,215	5,458,215
1912 Investment Administrative Fees	9,701	6,889	10,000	10,000
2600 Transportation and Travel - General	3,450	5,500	0	0
Total Services & Supplies	548,021	3,566,013	5,664,428	5,664,428
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
P130 Metal Shop Improvements	0	0	209,000	209,000

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements, Continued				
P542 Musick Master Plan	(14,804)	4,858	0	0
P602 CJX Consolidated Maintenance Project	(70,282)	0	675,025	675,025
P603 JAM Rehab East Kitchen	3,363	1,414,813	0	0
P607 CMJ Overhaul Elec Sld'n Door	53,198	0	0	0
P626 * Obsolete 5/19 * TI HVAC Units/Ducts F, G, H	15,000	0	0	0
P628 Kitchen Floor Tile(Lacy) 05-06	0	0	757,675	757,675
P704 CMJ-WJ/HQ Replace 23 Air Handlers	0	0	622,300	622,300
P744 Loma Ridge - Fire Supprsn Sys	621,550	321,342	0	0
P745 Musick-Re-Skin N Compnd Tents	0	0	280,000	280,000
P773 * OBSOLETE 5-21-14 * Replace In-ground Basement	54,737	0	0	0
P774 Replace Penal Lavatory Valves & Piping to CMJ &	720,674	0	0	0
P779 ICE - MUSICK MODULARS	52,278	19,365	642,139	642,139
P780 ICE - THEO LACY OFFICERRENOVATION ICE STAFF	5,149	1,361,341	0	0
P783 ADA Upgrade	82,922	12,971	31,767	31,767
P784 * Obsolete 7/2/13 * Replace Heavy Duty Washer -	11,480	0	0	0
P785 Replacement of 3 Domestic Hot Water Heat Exchang	315,316	187,548	0	0
P786 Design - Replace IRC Kitchen Floor, Drains & Wa	9,039	484,459	0	0
P788 * OBSOLETE 5-21-14 * Replace Electric Sliding Do	424,186	981	0	0
P789 * OBSOLETE 5-21-14 * Autopsy Area Dehumidifier -	237,299	0	0	0
P790 Digital CCTV Upgrade to High Risk Areas - TLF &	20,946	108,012	0	0
P793 * Obsolete 7/2/13 * Relocate Trailor For Video C	16,169	0	0	0
P795 Phase III - Replace Electric Sliding Doors CMJ-C	0	594,479	0	0
P796 TL - Design Inmate Clothing Storage System	0	94,546	0	0
P797 Design Domestic Water Pump Station CMJ-CWJ-HQ	0	325	0	0
P798 Loma - Re-Design HVAC System	0	0	900,000	900,000

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements, Continued				
P799 * OBSOLETE 5-21-14 * TL Fire Access Road	764	53,960	0	0
P804 Design Security Improvements Aliso Viejo Station	0	765	0	0
P806 ADA Modifications Tank P-13 CWJ	0	214,704	0	0
P818 TI - Replace Second Chiller Central Plant No 1	0	0	490,000	490,000
P819 Improve Basement Level Storm Water Drainage - HQ	0	0	392,000	392,000
P820 Replace Sub Floors & Refurm Restrooms & Showers	0	0	180,000	180,000
P821 Replace Walk-In Refridgerators & Freezers - TLF	0	0	225,000	225,000
P822 Replace 5 Steam Boilers - TLF	0	0	168,000	168,000
P823 Replace BAsement Walk In Freezer - BG	0	0	175,000	175,000
Total Buildings & Improvements	2,558,983	4,874,468	5,747,906	5,747,906
Total Capital Assets	2,558,983	4,874,468	5,747,906	5,747,906
TOTAL EXPENDITURES/APPROPRIATIONS	3,107,003	8,440,481	11,412,334	11,412,334
NET COST	1,116,220	5,170,312	3,833,848	3,833,848

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	2,540	1,810	1,500	1,500
Total Revenue from Use of Money and Property	2,540	1,810	1,500	1,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	95,456	93,569	91,000	91,000
Total Miscellaneous Revenues	95,456	93,569	91,000	91,000
<b>TOTAL REVENUE</b>	<b>97,997</b>	<b>95,379</b>	<b>92,500</b>	<b>92,500</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	51,064	50,432	51,260	51,260
0103 Overtime	0	98	0	0
0104 Annual Leave Payoffs	982	982	0	0
0112 Other Salaries	0	645	0	0
0200 Retirement	11,964	13,725	15,450	15,450
0206 Retiree Medical	1,944	2,027	2,026	2,026
0208 Pension Prepayment Discount	(790)	(902)	(967)	(967)
0301 Unemployment Insurance	140	(6)	0	0
0306 Health Insurance	8,815	9,301	10,068	10,068
0319 Other Insurance	624	614	624	624
0352 Workers Compensation - General	836	864	1,007	1,007
Total Salaries & Benefits	75,579	77,781	79,468	79,468
Services & Supplies				
0500 Agricultural	82	0	500	500
0600 Clothing and Personal Supplies	3,800	2,146	2,500	2,500
0900 Food	47,274	42,835	40,000	40,000
1000 Household Expense	1,772	7,241	10,000	10,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1100 Insurance	396	432	452	452
1300 Maintenance Equipment - Non-IT Maintenance	705	10	0	0
1400 Maintenance - Buildings and Improvements	7,440	14,940	20,000	20,000
1500 Medical, Dental and Laboratory Supplies	108	478	1,000	1,000
1800 Office Expense	723	6,334	500	500
1809 Minor Office Equipment to be Controlled	1,139	0	0	0
1900 Professional and Specialized Services	28,575	27	0	0
1912 Investment Administrative Fees	520	406	0	0
1920 Non-Claimable Administrative Expense	117	108	111	111
2300 Small Tools and Instruments	71	45	0	0
2400 Special Departmental Expense	15,579	20,833	20,000	20,000
2600 Transportation and Travel - General	201	328	500	500
Total Services & Supplies	108,502	96,163	95,563	95,563
TOTAL EXPENDITURES/APPROPRIATIONS	184,081	173,945	175,031	175,031
NET COST	86,084	78,565	82,531	82,531

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	99	74	0	0
Total Revenue from Use of Money and Property	99	74	0	0
TOTAL REVENUE	99	74	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1911 CWCAP Charges	45	108	0	0
1912 Investment Administrative Fees	20	17	0	0
Total Services & Supplies	65	125	0	0
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	22,461	0	0
Total Other Financing Uses	0	22,461	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	65	22,585	0	0
NET COST	(33)	22,512	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Licenses, Permits & Franchises				
6430 Construction Permits	6,424,673	7,407,097	8,301,615	8,301,615
6460 Other Licenses and Permits	18,866	19,125	20,000	20,000
Total Licenses, Permits & Franchises	6,443,539	7,426,222	8,321,615	8,321,615
Intergovernmental Revenues				
6970 State - Other	1,931	2,335	2,000	2,000
Total Intergovernmental Revenues	1,931	2,335	2,000	2,000
Charges For Services				
7380 Planning and Engineering Services	0	2,581	1,000	1,000
7590 Other Charges for Services	719,193	422,322	483,400	483,400
Total Charges For Services	719,193	424,903	484,400	484,400
Miscellaneous Revenues				
7670 Miscellaneous Revenue	116,260	103,510	86,978	86,978
7680 Six-Month Expired (Outlawed) Checks	0	2,989	0	0
7690 Returned Check Charges	151	345	200	200
Total Miscellaneous Revenues	116,411	106,844	87,178	87,178
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	0	300,000	300,000
7852 Capital Asset Sales - Non-Taxable - Resale	35	3,243	2,500	2,500
Total Other Financing Sources	35	3,243	302,500	302,500
<b>TOTAL REVENUE</b>	<b>7,281,109</b>	<b>7,963,546</b>	<b>9,197,693</b>	<b>9,197,693</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	1,299,570	1,300,532	1,504,082	1,504,082
0102 Extra Help	0	0	26,146	26,146
0103 Overtime	12,584	24,453	24,718	24,718



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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Salaries &amp; Benefits, Continued</b>				
0104 Annual Leave Payoffs	37,479	38,865	30,000	30,000
0110 Performance Incentive Pay	0	10	0	0
0111 Other Pay	0	4,257	0	0
0112 Other Salaries	0	17,160	0	0
0200 Retirement	307,015	340,371	435,451	435,451
0202 Early Retirement	21,761	21,761	21,761	21,761
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	13,570	13,570
0206 Retiree Medical	49,236	52,147	59,558	59,558
0208 Pension Prepayment Discount	(18,445)	(23,357)	(23,618)	(23,618)
0301 Unemployment Insurance	3,638	(129)	0	0
0305 Salary Continuance Insurance	459	467	468	468
0306 Health Insurance	154,116	159,160	215,568	215,568
0308 Dental Insurance	1,141	1,157	1,128	1,128
0309 Life Insurance	184	225	228	228
0310 Accidental Death and Dismemberment Insurance	22	22	24	24
0319 Other Insurance	8,618	8,810	10,608	10,608
0352 Workers Compensation - General	187,064	214,476	242,890	242,890
0401 Medicare	17,904	18,282	20,624	20,624
0403 Optional Benefit Program	3,500	3,500	3,504	3,504
<b>Total Salaries &amp; Benefits</b>	<b>2,085,843</b>	<b>2,182,169</b>	<b>2,586,710</b>	<b>2,586,710</b>
<b>Services &amp; Supplies</b>				
0600 Clothing and Personal Supplies	72	0	1,670	1,670
0740 Enterprise Telephone Service Charges	6,373	3,153	6,280	6,280
0742 Cell Phones, Pagers, Blackberry Devices	0	96	3,560	3,560
0900 Food	0	0	800	800
1000 Household Expense	0	0	400	400

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1100 Insurance	14,780	14,764	14,102	14,102
1300 Maintenance Equipment - Non-IT Maintenance	0	1,265	0	0
1341 Hardware Maintenance & Support	58	58	1,000	1,000
1400 Maintenance - Buildings and Improvements	0	1,007	3,000	3,000
1402 Minor Alterations and Improvements	240	9,348	0	0
1500 Medical, Dental and Laboratory Supplies	24	0	0	0
1600 Memberships	610	640	3,480	3,480
1800 Office Expense	3,619	11,576	25,424	25,424
1801 Duplicating Services (CEO/Reprographics)	0	641	0	0
1802 Periodicals and Journals	0	5,065	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	6,848	32,490	32,490
1900 Professional and Specialized Services	4,780,935	5,549,353	6,225,394	6,225,394
1908 Temporary Help	0	14,419	0	0
1920 Non-Claimable Administrative Expense	2,882	2,707	2,784	2,784
2000 Publications and Legal Notices	0	149	0	0
2100 Rents and Leases - Equipment	3,930	7,330	9,500	9,500
2140 Software Leases & Licenses	0	765	60,000	60,000
2300 Small Tools and Instruments	0	500	2,260	2,260
2400 Special Departmental Expense	47,825	63,508	33,125	33,125
2600 Transportation and Travel - General	213	200	4,000	4,000
2601 Private Auto Mileage	114	0	1,000	1,000
2602 Garage Expense	96,341	81,838	113,000	113,000
2700 Transportation and Travel - Meetings/Conferences	2,718	701	5,600	5,600
2890 Intra-Agency Services & Supplies Billing Offsets	(11,645)	(7,325)	0	0
<b>Total Services &amp; Supplies</b>	<b>4,949,088</b>	<b>5,768,606</b>	<b>6,553,869</b>	<b>6,553,869</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets				
Equipment				
4000 Equipment	0	28,197	105,000	105,000
Total Equipment	0	28,197	105,000	105,000
Total Capital Assets	0	28,197	105,000	105,000
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	433,630	118,333	73,114	73,114
Total Other Financing Uses	433,630	118,333	73,114	73,114
Intrafund Transfers				
5100 Intrafund Transfers	(21,919)	(65,602)	(37,000)	(37,000)
Total Intrafund Transfers	(21,919)	(65,602)	(37,000)	(37,000)
TOTAL EXPENDITURES/APPROPRIATIONS	7,446,641	8,031,703	9,281,693	9,281,693
NET COST	165,533	68,157	84,000	84,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

BUDGET UNIT: 113 Building & Safety -  
 Operating Reserve  
 FUNCTION: Public Protection  
 ACTIVITY: Protection Inspection

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	19,826	20,590	25,000	25,000
Total Revenue from Use of Money and Property	19,826	20,590	25,000	25,000
Other Financing Sources				
7810 Transfers In - from Fund 100	433,630	118,333	73,114	73,114
Total Other Financing Sources	433,630	118,333	73,114	73,114
TOTAL REVENUE	453,456	138,924	98,114	98,114
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	4,116	4,593	5,000	5,000
Total Services & Supplies	4,116	4,593	5,000	5,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	300,000	300,000
Total Other Financing Uses	0	0	300,000	300,000
Special Items				
5000 Special Items	0	0	794,380	794,380
Total Special Items	0	0	794,380	794,380
TOTAL EXPENDITURES/APPROPRIATIONS	4,116	4,593	1,099,380	1,099,380
NET COST	(449,340)	(134,331)	1,001,266	1,001,266

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	69,017	35,055	65,000	65,000
Total Revenue from Use of Money and Property	69,017	35,055	65,000	65,000
Charges For Services				
7360 Legal Services	351,877	392,588	650,453	650,453
7440 Estate Fees	537,818	605,238	941,750	941,750
7590 Other Charges for Services	61,545	135,951	111,506	111,506
Total Charges For Services	951,239	1,133,778	1,703,709	1,703,709
Miscellaneous Revenues				
7670 Miscellaneous Revenue	4,466	1,019	500	500
Total Miscellaneous Revenues	4,466	1,019	500	500
<b>TOTAL REVENUE</b>	<b>1,024,722</b>	<b>1,169,851</b>	<b>1,769,209</b>	<b>1,769,209</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	382,047	397,245	678,440	678,440
0102 Extra Help	0	24,876	5,000	5,000
0103 Overtime	1,105	8,114	4,000	4,000
0104 Annual Leave Payoffs	8,699	6,129	9,000	9,000
0111 Other Pay	9,446	11,335	11,000	11,000
0112 Other Salaries	0	5,678	0	0
0200 Retirement	91,771	109,239	193,120	193,120
0204 County Paid Executive Deferred Compensation Plan	0	0	11,482	11,482
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	6,598	6,598
0206 Retiree Medical	14,770	16,372	26,856	26,856
0208 Pension Prepayment Discount	(10,108)	(12,328)	(13,223)	(13,223)
0301 Unemployment Insurance	1,084	(33)	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0305 Salary Continuance Insurance	0	0	610	610
0306 Health Insurance	56,609	58,771	87,192	87,192
0308 Dental Insurance	0	0	2,256	2,256
0309 Life Insurance	0	0	516	516
0310 Accidental Death and Dismemberment Insurance	0	0	60	60
0319 Other Insurance	3,510	3,752	4,992	4,992
0352 Workers Compensation - General	3,404	2,876	2,658	2,658
0401 Medicare	5,692	6,422	9,854	9,854
0402 Executive Car Allowance	0	0	9,180	9,180
0403 Optional Benefit Program	0	0	8,004	8,004
Total Salaries & Benefits	568,029	638,448	1,057,595	1,057,595
Services & Supplies				
0600 Clothing and Personal Supplies	0	0	500	500
0740 Enterprise Telephone Service Charges	12,370	28,052	12,500	12,500
0742 Cell Phones, Pagers, Blackberry Devices	0	764	0	0
0900 Food	0	0	100	100
1000 Household Expense	1,276	5,110	2,000	2,000
1001 Household Expense - Trash	2,613	4,524	3,522	3,522
1100 Insurance	17,518	18,066	29,502	29,502
1340 Software Maintenance & Support	0	0	1,000	1,000
1341 Hardware Maintenance & Support	0	0	5,471	5,471
1400 Maintenance - Buildings and Improvements	9,668	15,239	10,000	10,000
1402 Minor Alterations and Improvements	929	780	1,500	1,500
1500 Medical, Dental and Laboratory Supplies	0	0	1,500	1,500
1600 Memberships	0	0	550	550
1700 Miscellaneous Expense	596	0	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1800 Office Expense	13,678	12,681	10,500	10,500
1801 Duplicating Services (CEO/Reprographics)	614	1,572	1,000	1,000
1802 Periodicals and Journals	0	0	840	840
1803 Postage	3,150	0	3,000	3,000
1806 Printing Costs - Outside Vendors	0	0	500	500
1809 Minor Office Equipment to be Controlled	0	0	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	0	2,000	2,000
1900 Professional and Specialized Services	481,461	498,405	800,811	800,811
1908 Temporary Help	2,000	7,317	5,000	5,000
1920 Non-Claimable Administrative Expense	1,548	1,472	1,559	1,559
1940 Enterprise IT Services	32,066	126,998	36,000	36,000
2140 Software Leases & Licenses	3,843	0	7,000	7,000
2141 IT Hardware Leases	0	0	4,500	4,500
2400 Special Departmental Expense	5,426	5,723	6,000	6,000
2412 Facilities and Warehouse Supplies	740	0	0	0
2600 Transportation and Travel - General	820	3,296	950	950
2601 Private Auto Mileage	1,017	121	3,200	3,200
2602 Garage Expense	7,361	18,537	13,990	13,990
2700 Transportation and Travel - Meetings/Conferences	25	80	2,000	2,000
2740 IT Training & Travel	0	0	500	500
2801 Utilities - Purchased Electricity	26,571	42,629	27,000	27,000
2802 Utilities - Purchased Gas	1,100	2,603	2,098	2,098
2803 Utilities - Purchased Water	1,133	1,949	2,127	2,127
Total Services & Supplies	627,522	795,916	1,003,720	1,003,720
Other Charges				
3700 Taxes and Assessments	825	432	1,500	1,500
Total Other Charges	825	432	1,500	1,500

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
TOTAL EXPENDITURES/APPROPRIATIONS	1,196,375	1,434,796	2,062,815	2,062,815
NET COST	171,653	264,945	293,606	293,606



COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	56,450	24,213	60,000	60,000
Total Revenue from Use of Money and Property	56,450	24,213	60,000	60,000
Intergovernmental Revenues				
6840 State - Health Administration	569,559	599,053	535,000	535,000
Total Intergovernmental Revenues	569,559	599,053	535,000	535,000
Charges For Services				
7360 Legal Services	211,509	158,215	275,265	275,265
7440 Estate Fees	850,855	801,537	1,064,686	1,064,686
7590 Other Charges for Services	56,151	110,277	85,493	85,493
Total Charges For Services	1,118,515	1,070,030	1,425,444	1,425,444
Miscellaneous Revenues				
7670 Miscellaneous Revenue	150	27	2,000	2,000
Total Miscellaneous Revenues	150	27	2,000	2,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	577	607	500	500
Total Other Financing Sources	577	607	500	500
TOTAL REVENUE	1,745,251	1,693,929	2,022,944	2,022,944
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	3,206,163	2,942,281	3,262,554	3,262,554
0103 Overtime	10,339	26,948	10,000	10,000
0104 Annual Leave Payoffs	32,804	99,671	30,000	30,000
0111 Other Pay	45,466	96,538	47,632	47,632
0112 Other Salaries	0	28,413	0	0
0200 Retirement	795,361	798,894	966,926	966,926

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Salaries & Benefits, Continued				
0204 County Paid Executive Deferred Compensation Plan	5,600	3,942	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	0	345	8,580	8,580
0206 Retiree Medical	123,135	118,936	129,154	129,154
0208 Pension Prepayment Discount	(51,622)	(57,428)	(61,944)	(61,944)
0301 Unemployment Insurance	8,921	(370)	9,000	9,000
0305 Salary Continuance Insurance	2,685	2,401	2,338	2,338
0306 Health Insurance	474,728	471,665	551,412	551,412
0308 Dental Insurance	7,987	7,257	6,768	6,768
0309 Life Insurance	1,333	1,441	1,428	1,428
0310 Accidental Death and Dismemberment Insurance	157	139	156	156
0319 Other Insurance	24,014	22,468	26,832	26,832
0352 Workers Compensation - General	64,034	77,086	69,777	69,777
0401 Medicare	45,774	44,355	46,324	46,324
0402 Executive Car Allowance	9,180	6,885	0	0
0403 Optional Benefit Program	25,500	25,500	22,020	22,020
<b>Total Salaries &amp; Benefits</b>	<b>4,831,558</b>	<b>4,717,367</b>	<b>5,128,957</b>	<b>5,128,957</b>
Services & Supplies				
0600 Clothing and Personal Supplies	359	0	0	0
0740 Enterprise Telephone Service Charges	15,157	5,606	34,000	34,000
0742 Cell Phones, Pagers, Blackberry Devices	8,370	10,624	12,000	12,000
0900 Food	0	0	420	420
1000 Household Expense	10,689	8,945	12,500	12,500
1001 Household Expense - Trash	4,173	2,380	6,512	6,512
1100 Insurance	89,922	93,090	74,582	74,582
1340 Software Maintenance & Support	3,729	0	5,000	5,000
1400 Maintenance - Buildings and Improvements	22,193	22,635	27,468	27,468

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies				
1402 Minor Alterations and Improvements	3,112	3,406	5,000	5,000
1500 Medical, Dental and Laboratory Supplies	532	0	1,000	1,000
1600 Memberships	3,524	118	4,350	4,350
1700 Miscellaneous Expense	82	0	0	0
1800 Office Expense	30,862	34,849	35,081	35,081
1801 Duplicating Services (CEO/Reprographics)	770	535	1,500	1,500
1802 Periodicals and Journals	939	852	1,500	1,500
1803 Postage	10,445	7,248	6,500	6,500
1805 Purchasing Stores Office Supplies	0	5,104	0	0
1806 Printing Costs - Outside Vendors	221	0	1,200	1,200
1809 Minor Office Equipment to be Controlled	2,822	0	10,000	10,000
1840 IT Hardware Purchases (Purchases under \$5,000)	244	15,308	15,000	15,000
1900 Professional and Specialized Services	24,175	118,193	1,752,513	1,752,513
1908 Temporary Help	35,223	31,879	0	0
1920 Non-Claimable Administrative Expense	7,533	6,875	7,321	7,321
1940 Enterprise IT Services	122,803	54,717	100,000	100,000
2100 Rents and Leases - Equipment	0	469	0	0
2140 Software Leases & Licenses	25,310	29,203	20,000	20,000
2141 IT Hardware Leases	9,614	8,094	0	0
2400 Special Departmental Expense	17,064	6,872	14,800	14,800
2412 Facilities and Warehouse Supplies	(740)	786	0	0
2600 Transportation and Travel - General	248	0	1,000	1,000
2601 Private Auto Mileage	12,168	8,235	12,000	12,000
2602 Garage Expense	27,157	6,036	30,000	30,000
2700 Transportation and Travel - Meetings/Conferences	8,360	8,327	10,000	10,000
2740 IT Training & Travel	38	30	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2801 Utilities - Purchased Electricity	38,952	28,950	40,000	40,000
2802 Utilities - Purchased Gas	1,704	354	2,575	2,575
2803 Utilities - Purchased Water	2,920	2,138	3,385	3,385
Total Services & Supplies	540,674	521,856	2,247,207	2,247,207
Other Charges				
3700 Taxes and Assessments	4,025	4,649	6,229	6,229
Total Other Charges	4,025	4,649	6,229	6,229
Intrafund Transfers				
5100 Intrafund Transfers	(1,795,665)	(1,806,918)	(1,643,458)	(1,643,458)
Total Intrafund Transfers	(1,795,665)	(1,806,918)	(1,643,458)	(1,643,458)
TOTAL EXPENDITURES/APPROPRIATIONS	3,580,592	3,436,955	5,738,935	5,738,935
NET COST	1,835,341	1,743,025	3,715,991	3,715,991

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Intergovernmental Revenues				
6970 State - Other	427,208	657,642	656,616	656,616
7110 Federal - Other	1,254,356	881,558	1,199,422	1,199,422
Total Intergovernmental Revenues	1,681,564	1,539,200	1,856,038	1,856,038
Charges For Services				
7460 Law Enforcement Services	29,022	48,990	59,823	59,823
Total Charges For Services	29,022	48,990	59,823	59,823
Miscellaneous Revenues				
7670 Miscellaneous Revenue	495	0	0	0
Total Miscellaneous Revenues	495	0	0	0
<b>TOTAL REVENUE</b>	<b>1,711,082</b>	<b>1,588,190</b>	<b>1,915,861</b>	<b>1,915,861</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	1,246,040	1,271,273	1,395,657	1,395,657
0103 Overtime	48,408	30,257	42,829	42,829
0104 Annual Leave Payoffs	4,848	4,047	3,904	3,904
0111 Other Pay	3,115	3,669	2,520	2,520
0112 Other Salaries	0	8,923	0	0
0200 Retirement	313,252	343,110	415,947	415,947
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	2,040	2,040
0206 Retiree Medical	47,709	51,030	55,295	55,295
0208 Pension Prepayment Discount	(19,004)	(22,815)	(26,128)	(26,128)
0301 Unemployment Insurance	3,517	(155)	0	0
0305 Salary Continuance Insurance	1,677	1,756	1,752	1,752
0306 Health Insurance	154,229	178,919	214,152	214,152

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0308 Dental Insurance	5,583	5,785	5,640	5,640
0309 Life Insurance	909	1,126	1,140	1,140
0310 Accidental Death and Dismemberment Insurance	106	108	120	120
0319 Other Insurance	6,794	6,831	8,112	8,112
0352 Workers Compensation - General	52,176	50,388	41,160	41,160
0401 Medicare	18,714	18,926	20,955	20,955
0403 Optional Benefit Program	18,667	17,500	17,520	17,520
Total Salaries & Benefits	1,906,739	1,970,679	2,202,615	2,202,615
Services & Supplies				
0600 Clothing and Personal Supplies	2,554	1,397	3,000	3,000
0700 Communications	8	11,507	15,000	15,000
0740 Enterprise Telephone Service Charges	57,277	72,964	88,000	88,000
0741 Telephone Service Charges from Vendors	10,497	101	200	200
0742 Cell Phones, Pagers, Blackberry Devices	12,922	18,852	14,000	14,000
0900 Food	11,245	8,892	8,000	8,000
1000 Household Expense	0	172	200	200
1100 Insurance	6,384	6,468	7,224	7,224
1300 Maintenance Equipment - Non-IT Maintenance	3,048	2,938	3,000	3,000
1340 Software Maintenance & Support	0	11,076	11,000	11,000
1400 Maintenance - Buildings and Improvements	12,200	4,878	2,000	2,000
1500 Medical, Dental and Laboratory Supplies	0	0	100	100
1600 Memberships	580	525	580	580
1800 Office Expense	44,311	28,626	60,000	60,000
1801 Duplicating Services (CEO/Reprographics)	214	552	500	500
1809 Minor Office Equipment to be Controlled	5,179	0	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1840 IT Hardware Purchases (Purchases under \$5,000)	22,250	6,182	15,000	15,000
1900 Professional and Specialized Services	2,494	66,253	4,000	4,000
1920 Non-Claimable Administrative Expense	2,885	2,817	1,827	1,827
1940 Enterprise IT Services	17,196	453	8,000	8,000
1941 IT Professional Services Contracts	316,667	370,798	310,000	310,000
2100 Rents and Leases - Equipment	4,512	5,886	7,000	7,000
2140 Software Leases & Licenses	159	79	200	200
2200 Rents and Leases - Buildings and Improvements	0	0	500	500
2300 Small Tools and Instruments	0	0	200	200
2400 Special Departmental Expense	76,775	129,512	172,205	172,205
2600 Transportation and Travel - General	15,840	8,424	20,000	20,000
2601 Private Auto Mileage	4,334	6,611	6,500	6,500
2700 Transportation and Travel - Meetings/Conferences	450	1,893	3,000	3,000
2800 Utilities	1,512	0	2,000	2,000
Total Services & Supplies	631,493	767,854	763,236	763,236
Capital Assets				
Equipment				
4000 Equipment	40,111	0	0	0
Total Equipment	40,111	0	0	0
Total Capital Assets	40,111	0	0	0
Intrafund Transfers				
5100 Intrafund Transfers	(439)	0	0	0
Total Intrafund Transfers	(439)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,577,904	2,738,533	2,965,851	2,965,851
NET COST	866,822	1,150,344	1,049,990	1,049,990

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	238,764	168,223	173,765	173,765
Total Licenses, Permits & Franchises	238,764	168,223	173,765	173,765
Revenue from Use of Money and Property				
6620 Rents and Concessions	145,405	150,339	145,327	145,327
Total Revenue from Use of Money and Property	145,405	150,339	145,327	145,327
Intergovernmental Revenues				
7110 Federal - Other	624,611	55,163	0	0
Total Intergovernmental Revenues	624,611	55,163	0	0
Charges For Services				
7330 Communication Services	808,327	771,889	1,366,686	1,366,686
7460 Law Enforcement Services	288,307	305,423	329,000	329,000
7590 Other Charges for Services	76,682	120,598	189,642	189,642
Total Charges For Services	1,173,317	1,197,911	1,885,328	1,885,328
Miscellaneous Revenues				
7665 Tax-Paid Purchases - Resold	318,195	273,427	330,568	330,568
7670 Miscellaneous Revenue	16,930	40,093	0	0
7680 Six-Month Expired (Outlawed) Checks	0	24,525	0	0
Total Miscellaneous Revenues	335,125	338,045	330,568	330,568
Other Financing Sources				
7811 Transfers In - from Funds 101-199	2,525,628	1,706,804	2,390,480	2,390,480
7852 Capital Asset Sales - Non-Taxable - Resale	288	0	0	0
Total Other Financing Sources	2,525,916	1,706,804	2,390,480	2,390,480
<b>TOTAL REVENUE</b>	<b>5,043,137</b>	<b>3,616,485</b>	<b>4,925,468</b>	<b>4,925,468</b>



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	5,112,248	4,950,659	5,375,341	5,375,341
0102 Extra Help	103,329	124,397	135,375	135,375
0103 Overtime	288,980	408,705	340,386	340,386
0104 Annual Leave Payoffs	33,664	45,400	26,632	26,632
0110 Performance Incentive Pay	2	10	0	0
0111 Other Pay	125,080	124,205	135,868	135,868
0112 Other Salaries	0	55,203	0	0
0200 Retirement	1,254,807	1,370,612	1,591,609	1,591,609
0205 1.62% Retirement ER Contribution 401(A) Plan	76	1,039	14,351	14,351
0206 Retiree Medical	199,284	203,314	212,748	212,748
0208 Pension Prepayment Discount	(83,097)	(94,705)	(106,138)	(106,138)
0301 Unemployment Insurance	15,294	(630)	0	0
0305 Salary Continuance Insurance	1,980	2,153	2,112	2,112
0306 Health Insurance	702,930	690,726	863,292	863,292
0308 Dental Insurance	5,926	6,537	6,768	6,768
0309 Life Insurance	957	1,301	1,368	1,368
0310 Accidental Death and Dismemberment Insurance	103	125	144	144
0319 Other Insurance	44,012	40,908	47,892	47,892
0352 Workers Compensation - General	59,014	65,034	64,676	64,676
0401 Medicare	74,723	75,157	74,525	74,525
0403 Optional Benefit Program	21,292	21,583	21,024	21,024
<b>Total Salaries &amp; Benefits</b>	<b>7,960,602</b>	<b>8,091,733</b>	<b>8,807,973</b>	<b>8,807,973</b>
Services & Supplies				
0600 Clothing and Personal Supplies	10,419	4,297	10,020	10,020
0700 Communications	231	0	0	0
0740 Enterprise Telephone Service Charges	114,746	115,671	169,115	169,115

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
0741 Telephone Service Charges from Vendors	167	0	0	0
0742 Cell Phones, Pagers, Blackberry Devices	16,174	19,899	0	0
1000 Household Expense	589	758	10,400	10,400
1001 Household Expense - Trash	9,497	9,548	0	0
1100 Insurance	135,132	127,128	124,119	124,119
1300 Maintenance Equipment - Non-IT Maintenance	194,920	234,804	775,896	775,896
1301 Maintenance - Inventory Parts	832,801	341,932	0	0
1302 Parts not Direct Billed to Customers	383,372	200,663	0	0
1340 Software Maintenance & Support	3,282	1,667	0	0
1341 Hardware Maintenance & Support	5,427	3,882	0	0
1400 Maintenance - Buildings and Improvements	37,081	59,010	64,000	64,000
1402 Minor Alterations and Improvements	8,559	6,565	10,000	10,000
1500 Medical, Dental and Laboratory Supplies	0	289	524	524
1600 Memberships	1,410	1,547	865	865
1800 Office Expense	39,774	45,028	48,350	48,350
1801 Duplicating Services (CEO/Reprographics)	5,373	7,190	3,000	3,000
1803 Postage	1,000	1,000	0	0
1809 Minor Office Equipment to be Controlled	1,600	6,151	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	87,934	65,372	0	0
1900 Professional and Specialized Services	211,475	333,537	119,763	119,763
1920 Non-Claimable Administrative Expense	12,277	11,563	7,421	7,421
1940 Enterprise IT Services	60,588	89,869	143,849	143,849
2100 Rents and Leases - Equipment	7,395	8,273	29,746	29,746
2140 Software Leases & Licenses	42,983	46,835	0	0
2200 Rents and Leases - Buildings and Improvements	25,301	24,448	25,000	25,000
2300 Small Tools and Instruments	3,899	32,165	20,000	20,000

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2400 Special Departmental Expense	74,761	23,155	30,925	30,925
2409 Minor Special Dept. Equipment to be Controlled	13,817	32,853	0	0
2600 Transportation and Travel - General	12,607	6,520	31,516	31,516
2601 Private Auto Mileage	225	396	0	0
2602 Garage Expense	364,174	431,715	347,628	347,628
2700 Transportation and Travel - Meetings/Conferences	0	0	645	645
2801 Utilities - Purchased Electricity	81,577	126,549	105,000	105,000
2802 Utilities - Purchased Gas	15,051	1,852	0	0
2803 Utilities - Purchased Water	2,726	2,818	0	0
Total Services & Supplies	2,818,344	2,424,949	2,077,782	2,077,782
Other Charges				
3700 Taxes and Assessments	0	3,008	3,009	3,009
Total Other Charges	0	3,008	3,009	3,009
Capital Assets				
Equipment				
4000 Equipment	712,336	102,720	133,200	133,200
4040 IT Equipment (Purchases over \$5,000)	48,881	28,295	0	0
Total Equipment	761,217	131,015	133,200	133,200
Total Capital Assets	761,217	131,015	133,200	133,200
Intrafund Transfers				
5100 Intrafund Transfers	(952,806)	(1,838,707)	(740,324)	(740,324)
Total Intrafund Transfers	(952,806)	(1,838,707)	(740,324)	(740,324)
TOTAL EXPENDITURES/APPROPRIATIONS	10,587,357	8,811,998	10,281,640	10,281,640
NET COST	5,544,219	5,195,512	5,356,172	5,356,172

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	485,215	617,029	510,000	510,000
Total Licenses, Permits & Franchises	485,215	617,029	510,000	510,000
Charges For Services				
7420 Civil Process Services	108	0	0	0
7430 Court Fees and Costs	168,162	138,404	170,000	170,000
7470 Recording Fees	10,102,097	7,336,497	5,600,000	5,600,000
7590 Other Charges for Services	527,211	565,171	2,070,000	2,070,000
Total Charges For Services	10,797,578	8,040,072	7,840,000	7,840,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	4,850	7,998	5,700	5,700
7690 Returned Check Charges	2,563	1,724	1,600	1,600
Total Miscellaneous Revenues	7,413	9,722	7,300	7,300
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	4,497,688	5,815,000	5,815,000
7813 Transfers In - from Fund 300	0	5,504	0	0
7852 Capital Asset Sales - Non-Taxable - Resale	0	271	0	0
Total Other Financing Sources	0	4,503,463	5,815,000	5,815,000
<b>TOTAL REVENUE</b>	<b>11,290,206</b>	<b>13,170,285</b>	<b>14,172,300</b>	<b>14,172,300</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	4,908,997	4,927,720	5,033,526	5,033,526
0102 Extra Help	224,286	370,976	330,000	330,000
0103 Overtime	16,997	49,968	50,000	50,000
0104 Annual Leave Payoffs	56,665	50,284	60,000	60,000
0105 Vacation Payoffs	488	488	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Salaries & Benefits, Continued				
0110 Performance Incentive Pay	0	1	0	0
0111 Other Pay	26,827	28,029	26,880	26,880
0112 Other Salaries	0	54,267	0	0
0200 Retirement	1,187,480	1,343,606	1,501,690	1,501,690
0204 County Paid Executive Deferred Compensation Plan	7,728	11,362	10,584	10,584
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	7,874	7,874
0206 Retiree Medical	187,879	199,105	199,196	199,196
0208 Pension Prepayment Discount	(74,823)	(86,634)	(85,022)	(85,022)
0301 Unemployment Insurance	13,879	(602)	0	0
0305 Salary Continuance Insurance	1,621	1,639	2,124	2,124
0306 Health Insurance	898,010	950,723	1,122,888	1,122,888
0308 Dental Insurance	5,435	6,057	9,024	9,024
0309 Life Insurance	888	1,253	1,884	1,884
0310 Accidental Death and Dismemberment Insurance	106	121	204	204
0319 Other Insurance	58,997	60,652	58,032	58,032
0352 Workers Compensation - General	52,528	67,472	78,382	78,382
0401 Medicare	67,733	71,870	69,796	69,796
0402 Executive Car Allowance	6,018	9,180	9,180	9,180
0403 Optional Benefit Program	14,583	20,542	29,028	29,028
<b>Total Salaries &amp; Benefits</b>	<b>7,662,321</b>	<b>8,138,078</b>	<b>8,515,270</b>	<b>8,515,270</b>
Services & Supplies				
0600 Clothing and Personal Supplies	3,315	500	200	200
0700 Communications	0	502	1,000	1,000
0740 Enterprise Telephone Service Charges	109,591	108,689	150,000	150,000
0741 Telephone Service Charges from Vendors	50	97	250	250
0742 Cell Phones, Pagers, Blackberry Devices	6,440	4,281	8,000	8,000

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Services &amp; Supplies, Continued</b>				
0900 Food	227	0	200	200
1000 Household Expense	0	242,513	270,000	270,000
1001 Household Expense - Trash	1,631	7,455	5,800	5,800
1100 Insurance	152,488	156,876	159,663	159,663
1300 Maintenance Equipment - Non-IT Maintenance	12,961	13,178	10,000	10,000
1340 Software Maintenance & Support	102,099	128,956	150,000	150,000
1341 Hardware Maintenance & Support	23,823	24,953	0	0
1400 Maintenance - Buildings and Improvements	22,926	103,343	100,000	100,000
1402 Minor Alterations and Improvements	39,450	25,751	40,000	40,000
1600 Memberships	2,916	2,425	2,000	2,000
1700 Miscellaneous Expense	0	81	0	0
1701 Cash Difference	1,278	2,480	2,000	2,000
1702 Cash Losses	113	27	200	200
1800 Office Expense	127,351	107,361	190,217	190,217
1801 Duplicating Services (CEO/Reprographics)	13,936	19,253	10,000	10,000
1802 Periodicals and Journals	0	1,199	700	700
1803 Postage	231,180	212,695	180,000	180,000
1806 Printing Costs - Outside Vendors	53,822	6,710	15,000	15,000
1809 Minor Office Equipment to be Controlled	9,583	7,728	4,000	4,000
1840 IT Hardware Purchases (Purchases under \$5,000)	107,927	22,037	335,000	335,000
1900 Professional and Specialized Services	498,884	454,280	468,000	468,000
1907 Collection Agency Fees	0	(442)	0	0
1908 Temporary Help	154,221	19,692	10,000	10,000
1911 CWCAP Charges	0	1,120,667	1,000,000	1,000,000
1913 Merchant Fees	49,399	56,399	50,000	50,000
1920 Non-Claimable Administrative Expense	11,146	10,539	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1940 Enterprise IT Services	538,477	280,364	375,000	375,000
1941 IT Professional Services Contracts	53,500	57,302	20,000	20,000
2100 Rents and Leases - Equipment	54,419	74,361	2,000	2,000
2140 Software Leases & Licenses	55,937	89,625	65,000	65,000
2141 IT Hardware Leases	0	5,294	90,000	90,000
2200 Rents and Leases - Buildings and Improvements	224,189	229,071	175,000	175,000
2300 Small Tools and Instruments	0	417	0	0
2400 Special Departmental Expense	1,206	11,999	3,500	3,500
2600 Transportation and Travel - General	9,421	1,927	3,000	3,000
2601 Private Auto Mileage	896	584	500	500
2602 Garage Expense	7,097	13,364	5,000	5,000
2700 Transportation and Travel - Meetings/Conferences	16,002	12,466	10,000	10,000
2740 IT Training & Travel	0	0	1,000	1,000
2800 Utilities	0	15,759	25,000	25,000
2801 Utilities - Purchased Electricity	0	80,690	15,000	15,000
2802 Utilities - Purchased Gas	0	396	500	500
2803 Utilities - Purchased Water	0	56,378	3,000	3,000
Total Services & Supplies	2,697,900	3,790,224	3,955,730	3,955,730
Other Charges				
3700 Taxes and Assessments	986	0	0	0
Total Other Charges	986	0	0	0
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	44,781	367,651	250,000	250,000
Total Equipment	44,781	367,651	250,000	250,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Intangible Assets-Amortizable				
4252 Computer Software - Amortizable	0	0	450,000	450,000
Total Intangible Assets-Amortizable	0	0	450,000	450,000
Total Capital Assets	44,781	367,651	700,000	700,000
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	0	862,869	1,001,300	1,001,300
4803 Transfers Out - to Fund 300	0	10,766	0	0
Total Other Financing Uses	0	873,635	1,001,300	1,001,300
TOTAL EXPENDITURES/APPROPRIATIONS	10,405,987	13,169,587	14,172,300	14,172,300
NET COST	(884,219)	(698)	0	0



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6520 Other Court Fines	2,700,095	2,489,183	2,300,000	2,300,000
Total Fines, Forfeitures & Penalties	2,700,095	2,489,183	2,300,000	2,300,000
Revenue from Use of Money and Property				
6610 Interest	15,805	10,911	10,000	10,000
Total Revenue from Use of Money and Property	15,805	10,911	10,000	10,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	99,356	12,758	15,000	15,000
Total Miscellaneous Revenues	99,356	12,758	15,000	15,000
Other Financing Sources				
7810 Transfers In - from Fund 100	0	5,082,000	3,000,000	3,000,000
Total Other Financing Sources	0	5,082,000	3,000,000	3,000,000
<b>TOTAL REVENUE</b>	<b>2,815,255</b>	<b>7,594,852</b>	<b>5,325,000</b>	<b>5,325,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	894,025	1,011,758	1,592,647	1,592,647
1402 Minor Alterations and Improvements	33,501	31,433	0	0
1900 Professional and Specialized Services	136,105	440,957	168,296	168,296
1912 Investment Administrative Fees	3,139	2,382	2,500	2,500
Total Services & Supplies	1,066,771	1,486,530	1,763,443	1,763,443
Other Charges				
3200 Bond Redemption	1,426,000	1,521,607	1,623,282	1,623,282
3300 Interest on Bonds	1,200,851	1,102,001	996,535	996,535
Total Other Charges	2,626,852	2,623,608	2,619,817	2,619,817

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
P104 Unallocated	0	0	3,168,944	3,168,944
P406 * Obsolete 7/2/13 * JH-Replace Windows In 15 Uni	4,375	0	0	0
PA05 JYC - Pond-Stabilize Bank	63,554	0	0	0
PA12 JYC - Behind Dormitory - Grade, Steps & Walks	115,225	183	0	0
PB11 YGC - Rehab Air Handlers #5,6,7,8 & 9	47,842	203,504	1,112	1,112
PB15 JYC-Dorm-Refurbish Rec Area Restroom & Storage A	91,336	0	0	0
PB17 JH - Unit Q Security Enhancement	55,107	0	0	0
PB19 YLA - Security Enhancement	118,054	29,494	0	0
PB20 YGC - Main BUilding-Kitchen_Dining Replacement	43,121	288,389	0	0
PC01 JYC- Replace Utility Poles	20,266	17,967	4,651	4,651
PC05 JYC - Lon Works	17	0	0	0
PC12 JH - Replace Interior & Exterior Security Doors	6,959	12,617	305,039	305,039
PD03 JYC - Pond Aeration System	0	0	187,602	187,602
PD04 JYC - Add Fire Sprinklers Above Ceilings	0	0	372,652	372,652
PD05 JYC - Pond- Repair Bank Crack	0	0	156,599	156,599
PD06 JYC - Old Joplin Road - Repair Slope	0	0	569,645	569,645
PD07 JYC-Turkey Sprgs Rd-Repair Hairpin Drainage and	0	0	217,221	217,221
PD15 YGC-Storm Water- WQMP- Design and Implmt	0	0	75,319	75,319
PD20 PREA-Prison Rape Elimination Act Project	0	0	61,566	61,566
PD22 YGC- Phase 2 Replace Air Handlers 5,6,& 7	0	262,408	4,000	4,000
PD23 YGC - Prea Improvements	0	0	75,783	75,783
PD24 JYC - Prea Improvements	0	0	200,000	200,000
Total Buildings & Improvements	565,857	814,561	5,400,133	5,400,133
Total Capital Assets	565,857	814,561	5,400,133	5,400,133
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>4,259,479</b>	<b>4,924,698</b>	<b>9,783,393</b>	<b>9,783,393</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
NET COST	1,444,224	(2,670,153)	4,458,393	4,458,393

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6520 Other Court Fines	6,489	0	0	0
Total Fines, Forfeitures & Penalties	6,489	0	0	0
Revenue from Use of Money and Property				
6610 Interest	53	0	0	0
Total Revenue from Use of Money and Property	53	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,200	0	0	0
Total Miscellaneous Revenues	1,200	0	0	0
<b>TOTAL REVENUE</b>	<b>7,741</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1911 CWCAP Charges	191	0	0	0
1912 Investment Administrative Fees	11	0	0	0
Total Services & Supplies	202	0	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	18,486	0	0	0
Total Other Financing Uses	18,486	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>18,689</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>10,947</b>	<b>0</b>	<b>0</b>	<b>0</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	1,763	1,442	1,800	1,800
Total Revenue from Use of Money and Property	1,763	1,442	1,800	1,800
Charges For Services				
7470 Recording Fees	93,420	74,460	75,000	75,000
Total Charges For Services	93,420	74,460	75,000	75,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,175	1,026	1,221	1,221
Total Miscellaneous Revenues	1,175	1,026	1,221	1,221
<b>TOTAL REVENUE</b>	<b>96,358</b>	<b>76,928</b>	<b>78,021</b>	<b>78,021</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	64,221	74,527	82,707	82,707
1903 Surveys and Studies	0	61,835	90,000	90,000
1911 CWCAP Charges	967	788	1,000	1,000
1912 Investment Administrative Fees	367	323	400	400
Total Services & Supplies	65,555	137,473	174,107	174,107
Special Items				
5000 Special Items	0	0	276,193	276,193
Total Special Items	0	0	276,193	276,193
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>65,555</b>	<b>137,473</b>	<b>450,300</b>	<b>450,300</b>
<b>NET COST</b>	<b>(30,803)</b>	<b>60,545</b>	<b>372,279</b>	<b>372,279</b>

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Intergovernmental Revenues				
7130 Other Governmental Agencies	273,500	1,333,125	25,000	25,000
Total Intergovernmental Revenues	273,500	1,333,125	25,000	25,000
Charges For Services				
7470 Recording Fees	5,790,001	3,463,736	3,750,000	3,750,000
7590 Other Charges for Services	0	135,000	202,000	202,000
Total Charges For Services	5,790,001	3,598,736	3,952,000	3,952,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	147,681	128,951	130,000	130,000
Total Miscellaneous Revenues	147,681	128,951	130,000	130,000
Other Financing Sources				
7810 Transfers In - from Fund 100	0	11,050	1,300	1,300
Total Other Financing Sources	0	11,050	1,300	1,300
<b>TOTAL REVENUE</b>	<b>6,211,181</b>	<b>5,071,862</b>	<b>4,108,300</b>	<b>4,108,300</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1340 Software Maintenance & Support	0	390,423	2,207,832	2,207,832
1341 Hardware Maintenance & Support	0	0	65,000	65,000
1800 Office Expense	0	9,563	0	0
1806 Printing Costs - Outside Vendors	0	16,869	30,000	30,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	17,411	50,000	50,000
1900 Professional and Specialized Services	1,300,121	511,261	0	0
1911 CWCAP Charges	0	31,560	3,000	3,000
1940 Enterprise IT Services	0	198,210	70,000	70,000
1941 IT Professional Services Contracts	0	729,749	4,000,000	4,000,000
2140 Software Leases & Licenses	0	274,334	5,000,000	5,000,000
Total Services & Supplies	1,300,121	2,179,380	11,425,832	11,425,832

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Charges				
3700 Taxes and Assessments	0	1,033	1,100	1,100
Total Other Charges	0	1,033	1,100	1,100
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	243,306	80,000	80,000
Total Equipment	0	243,306	80,000	80,000
Intangible Assets-Amortizable				
4252 Computer Software - Amortizable	0	204,750	0	0
Total Intangible Assets-Amortizable	0	204,750	0	0
Total Capital Assets	0	448,056	80,000	80,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	4,497,688	4,815,000	4,815,000
4801 Transfers Out - to Funds 101-199	94,930	94,312	110,000	110,000
Total Other Financing Uses	94,930	4,592,000	4,925,000	4,925,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,395,051	7,220,469	16,431,932	16,431,932
NET COST	(4,816,131)	2,148,607	12,323,632	12,323,632

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

BUDGET UNIT: 12E Clerk Recorder's  
 Operating Reserve Fund  
 FUNCTION: Public Protection  
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Other Financing Sources				
7810 Transfers In - from Fund 100	0	851,819	1,000,000	1,000,000
Total Other Financing Sources	0	851,819	1,000,000	1,000,000
TOTAL REVENUE	0	851,819	1,000,000	1,000,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	1,048,177	1,048,177
Total Services & Supplies	0	0	1,048,177	1,048,177
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	1,000,000	1,000,000
Total Other Financing Uses	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	2,048,177	2,048,177
NET COST	0	(851,819)	1,048,177	1,048,177



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6510 Vehicle Code Fines	261,876	294,596	300,000	300,000
Total Fines, Forfeitures & Penalties	261,876	294,596	300,000	300,000
Revenue from Use of Money and Property				
6610 Interest	4,865	3,787	3,000	3,000
Total Revenue from Use of Money and Property	4,865	3,787	3,000	3,000
<b>TOTAL REVENUE</b>	<b>266,741</b>	<b>298,383</b>	<b>303,000</b>	<b>303,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	416,002	408,019	460,000	460,000
1912 Investment Administrative Fees	1,012	839	1,000	1,000
2400 Special Departmental Expense	0	0	451,042	451,042
Total Services & Supplies	417,014	408,858	912,042	912,042
Other Charges				
3100 Contributions to Non-County Government Agencies	51,598	0	100,000	100,000
Total Other Charges	51,598	0	100,000	100,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>468,612</b>	<b>408,858</b>	<b>1,012,042</b>	<b>1,012,042</b>
<b>NET COST</b>	<b>201,870</b>	<b>110,475</b>	<b>709,042</b>	<b>709,042</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	38,032	43,948	35,000	35,000
Total Revenue from Use of Money and Property	38,032	43,948	35,000	35,000
Intergovernmental Revenues				
7110 Federal - Other	214,033	0	0	0
7130 Other Governmental Agencies	1,940,100	2,023,954	2,218,987	2,218,987
Total Intergovernmental Revenues	2,154,133	2,023,954	2,218,987	2,218,987
Charges For Services				
7590 Other Charges for Services	19,840	42,160	30,000	30,000
Total Charges For Services	19,840	42,160	30,000	30,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	232,398	177,170	0	0
Total Miscellaneous Revenues	232,398	177,170	0	0
<b>TOTAL REVENUE</b>	<b>2,444,403</b>	<b>2,287,232</b>	<b>2,283,987</b>	<b>2,283,987</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1300 Maintenance Equipment - Non-IT Maintenance	50,274	174,612	84,572	84,572
1340 Software Maintenance & Support	27,224	434,358	50,000	50,000
1341 Hardware Maintenance & Support	2,166	3,300	0	0
1400 Maintenance - Buildings and Improvements	0	0	40,416	40,416
1840 IT Hardware Purchases (Purchases under \$5,000)	18,016	24,563	5,000	5,000
1900 Professional and Specialized Services	6,914	3,669	13,312	13,312
1911 CWCAP Charges	15,321	15,780	20,157	20,157
1912 Investment Administrative Fees	8,004	9,775	8,000	8,000
2200 Rents and Leases - Buildings and Improvements	28,531	28,531	30,000	30,000
2400 Special Departmental Expense	0	0	606,761	606,761

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2409 Minor Special Dept. Equipment to be Controlled	8,310	0	0	0
2801 Utilities - Purchased Electricity	20,327	26,160	30,000	30,000
2803 Utilities - Purchased Water	1,213	1,068	600	600
Total Services & Supplies	186,301	721,816	888,818	888,818
Capital Assets				
Equipment				
4000 Equipment	38,658	0	569,861	569,861
4040 IT Equipment (Purchases over \$5,000)	0	115,465	0	0
Total Equipment	38,658	115,465	569,861	569,861
Total Capital Assets	38,658	115,465	569,861	569,861
Other Financing Uses				
4800 Transfers Out - to Fund 100	2,544,152	1,785,811	2,700,408	2,700,408
Total Other Financing Uses	2,544,152	1,785,811	2,700,408	2,700,408
TOTAL EXPENDITURES/APPROPRIATIONS	2,769,111	2,623,092	4,159,087	4,159,087
NET COST	324,708	335,860	1,875,100	1,875,100

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Licenses, Permits & Franchises				
6420 Business Licenses	1,405,513	1,402,952	1,458,000	1,458,000
6430 Construction Permits	34,101	4,180	0	0
6440 Road Privileges and Permits	1,350	1,200	0	0
6450 Zoning Permits	500	0	0	0
6470 Franchises	59,800	17,609	100,000	100,000
Total Licenses, Permits & Franchises	1,501,264	1,425,941	1,558,000	1,558,000
Fines, Forfeitures & Penalties				
6520 Other Court Fines	7,586	11,138	10,000	10,000
6530 Forfeitures and Penalties	24,827	49,866	47,627	47,627
Total Fines, Forfeitures & Penalties	32,413	61,003	57,627	57,627
Revenue from Use of Money and Property				
6620 Rents and Concessions	231	131	375	375
6630 Royalties	162	0	0	0
Total Revenue from Use of Money and Property	393	131	375	375
Intergovernmental Revenues				
6890 State - Agriculture	557,741	479,078	542,000	542,000
6970 State - Other	1,348,471	854,700	719,949	719,949
7110 Federal - Other	5,193	507,640	530,668	530,668
7130 Other Governmental Agencies	112	328	0	0
Total Intergovernmental Revenues	1,911,517	1,841,746	1,792,617	1,792,617
Charges For Services				
7380 Planning and Engineering Services	1,555,046	1,356,390	1,804,280	1,804,280
7410 Agricultural Services	127,965	118,557	132,500	132,500
7470 Recording Fees	327	555	0	0
7480 Road and Street Services	327,343	384,116	7,000	7,000
7590 Other Charges for Services	24,905,803	24,259,867	27,315,989	27,315,989

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE, Continued				
Charges For Services, Continued				
7600 Special Assessments	138,031	114,826	150,000	150,000
Total Charges For Services	27,054,514	26,234,311	29,409,769	29,409,769
Miscellaneous Revenues				
7661 Other Sales - Taxable	8,650	5,301	11,000	11,000
7670 Miscellaneous Revenue	480,374	147,248	56,000	56,000
7680 Six-Month Expired (Outlawed) Checks	6,743	18,113	0	0
7690 Returned Check Charges	1,918	590	0	0
Total Miscellaneous Revenues	497,685	171,252	67,000	67,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	317,000	3,000	3,000
7852 Capital Asset Sales - Non-Taxable - Resale	653	7,355	0	0
Total Other Financing Sources	653	324,355	3,000	3,000
TOTAL REVENUE	30,998,440	30,058,740	32,888,388	32,888,388
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	21,532,833	20,358,925	20,792,808	20,792,808
0102 Extra Help	100,301	257,941	134,958	134,958
0103 Overtime	815,012	829,376	655,605	655,605
0104 Annual Leave Payoffs	506,292	523,956	401,920	401,920
0105 Vacation Payoffs	49,322	26,097	35,000	35,000
0106 Sick Leave Payoffs	20,111	43,640	25,000	25,000
0110 Performance Incentive Pay	13	322	0	0
0111 Other Pay	75,379	90,411	93,808	93,808
0112 Other Salaries	0	150,218	0	0
0150 Labor Burden	0	86	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0160 Labor Overhead	0	82	0	0
0200 Retirement	5,457,277	5,614,366	6,301,761	6,301,761
0202 Early Retirement	26,866	26,866	51,000	51,000
0204 County Paid Executive Deferred Compensation Plan	7,001	11,412	14,550	14,550
0205 1.62% Retirement ER Contribution 401(A) Plan	0	3,839	59,761	59,761
0206 Retiree Medical	820,728	817,329	823,320	823,320
0208 Pension Prepayment Discount	(388,994)	(423,610)	(418,634)	(418,634)
0301 Unemployment Insurance	62,376	(2,408)	0	0
0305 Salary Continuance Insurance	40,729	39,866	42,412	42,412
0306 Health Insurance	2,947,250	3,034,188	3,617,058	3,617,058
0308 Dental Insurance	51,555	48,681	50,760	50,760
0309 Life Insurance	8,929	10,447	11,592	11,592
0310 Accidental Death and Dismemberment Insurance	1,075	1,003	1,692	1,692
0319 Other Insurance	186,887	179,423	167,328	167,328
0352 Workers Compensation - General	673,602	728,254	781,467	781,467
0401 Medicare	283,087	275,777	272,626	272,626
0402 Executive Car Allowance	9,180	12,495	18,360	18,360
0403 Optional Benefit Program	156,750	163,292	164,172	164,172
Total Salaries & Benefits	33,443,561	32,822,274	34,098,324	34,098,324
Services & Supplies				
0600 Clothing and Personal Supplies	3,323	898	8,300	8,300
0700 Communications	0	801	0	0
0740 Enterprise Telephone Service Charges	347,921	315,445	374,500	374,500
0741 Telephone Service Charges from Vendors	0	427	20,000	20,000
0742 Cell Phones, Pagers, Blackberry Devices	192,109	203,068	250,125	250,125
0900 Food	1,654	2,254	3,500	3,500

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1000 Household Expense	974,417	922,582	1,211,178	1,211,178
1001 Household Expense - Trash	3,971	7,868	8,000	8,000
1100 Insurance	990,372	1,024,312	1,004,955	1,004,955
1300 Maintenance Equipment - Non-IT Maintenance	46,121	32,671	28,700	28,700
1340 Software Maintenance & Support	170,863	184,968	475,560	475,560
1341 Hardware Maintenance & Support	138,431	202,909	299,550	299,550
1400 Maintenance - Buildings and Improvements	3,479,205	3,781,258	3,800,803	3,800,803
1402 Minor Alterations and Improvements	512,756	742,883	535,500	535,500
1500 Medical, Dental and Laboratory Supplies	928	636	1,350	1,350
1600 Memberships	51,050	17,686	64,461	64,461
1800 Office Expense	123,743	129,899	196,800	196,800
1801 Duplicating Services (CEO/Reprographics)	10,277	10,531	11,200	11,200
1802 Periodicals and Journals	23,495	25,423	6,550	6,550
1803 Postage	16,745	25,367	39,800	39,800
1806 Printing Costs - Outside Vendors	701	1,873	2,000	2,000
1809 Minor Office Equipment to be Controlled	33,938	37,402	6,600	6,600
1840 IT Hardware Purchases (Purchases under \$5,000)	395,220	239,322	277,625	277,625
1900 Professional and Specialized Services	11,263,309	13,852,055	12,376,922	12,376,922
1908 Temporary Help	68,359	103,042	79,803	79,803
1913 Merchant Fees	2,076	810	48,000	48,000
1920 Non-Claimable Administrative Expense	56,153	48,544	49,437	49,437
1940 Enterprise IT Services	862,429	1,021,571	1,095,348	1,095,348
1941 IT Professional Services Contracts	312,239	283,639	238,545	238,545
2000 Publications and Legal Notices	13,880	8,982	21,750	21,750
2100 Rents and Leases - Equipment	125,253	158,441	168,050	168,050
2140 Software Leases & Licenses	533,406	423,755	534,310	534,310

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2141 IT Hardware Leases	0	0	11,400	11,400
2200 Rents and Leases - Buildings and Improvements	889,740	860,644	910,970	910,970
2300 Small Tools and Instruments	84,022	87,734	81,550	81,550
2400 Special Departmental Expense	165,096	144,284	257,519	257,519
2600 Transportation and Travel - General	13,548	11,957	52,500	17,500
2601 Private Auto Mileage	133,474	125,626	142,350	142,350
2602 Garage Expense	5,223,653	5,520,670	5,428,700	5,428,700
2700 Transportation and Travel - Meetings/Conferences	34,159	25,803	71,395	71,395
2740 IT Training & Travel	13,760	1,187	116,892	116,892
2801 Utilities - Purchased Electricity	149,928	165,008	169,600	169,600
2802 Utilities - Purchased Gas	9,844	8,527	12,500	12,500
2803 Utilities - Purchased Water	126,646	144,446	136,500	136,500
2890 Intra-Agency Services & Supplies Billing Offsets	(4,851,752)	(5,981,685)	(5,623,927)	(5,623,927)
Total Services & Supplies	22,746,460	24,925,524	25,007,171	24,972,171
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(1,707)	(1,415)	(6,000)	(6,000)
Total Services & Supplies Reimbursements	(1,707)	(1,415)	(6,000)	(6,000)
Other Charges				
3251 Lease Purchase Principal Payment	44,345	6,002	5,000	5,000
3351 Lease Purchase Interest Payment	6,349	0	0	0
3700 Taxes and Assessments	15,496	16,378	20,600	20,600
Total Other Charges	66,190	22,379	25,600	25,600
Capital Assets				
Equipment				
4000 Equipment	36,881	30,345	15,000	15,000
4040 IT Equipment (Purchases over \$5,000)	13,673	31,484	408,000	408,000
Total Equipment	50,554	61,829	423,000	423,000



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Buildings & Improvements				
4200 Buildings and Improvements				
PC23 HGO Fire Alarm System Upgrade	145,395	0	0	0
Total Buildings & Improvements	145,395	0	0	0
Total Capital Assets	195,949	61,829	423,000	423,000
Other Financing Uses				
4802 Transfers Out - to Funds 2AA-299	0	0	0	35,000
Total Other Financing Uses	0	0	0	35,000
Intrafund Transfers				
5100 Intrafund Transfers	(10,428,252)	(12,097,109)	(11,530,693)	(11,530,693)
Total Intrafund Transfers	(10,428,252)	(12,097,109)	(11,530,693)	(11,530,693)
TOTAL EXPENDITURES/APPROPRIATIONS	46,022,200	45,733,482	48,017,402	48,017,402
NET COST	15,023,760	15,674,742	15,129,014	15,129,014

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	5,921	6,361	0	0
Total Revenue from Use of Money and Property	5,921	6,361	0	0
Other Financing Sources				
7814 Transfers In - from Funds 400-499	0	263,967	0	0
7815 Transfers In - from Funds 500-599	0	2,444,032	0	0
Total Other Financing Sources	0	2,707,999	0	0
<b>TOTAL REVENUE</b>	<b>5,921</b>	<b>2,714,360</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	0	2,623	0	0
1911 CWCAP Charges	175	178	0	0
1912 Investment Administrative Fees	1,186	1,596	0	0
Total Services & Supplies	1,361	4,397	0	0
Other Financing Uses				
4700 Payments to Refunded Debt Escrow Agents	0	2,300,000	0	0
4804 Transfers Out - to Funds 400-499	0	2,633,167	0	0
4805 Transfers Out - to Funds 500-599	0	2,920,595	0	0
Total Other Financing Uses	0	7,853,763	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,361</b>	<b>7,858,160</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>(4,561)</b>	<b>5,143,800</b>	<b>0</b>	<b>0</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Licenses, Permits & Franchises				
6430 Construction Permits	249,826	61,076	43,431	43,431
6440 Road Privileges and Permits	298,281	393,234	361,134	361,134
Total Licenses, Permits & Franchises	548,108	454,310	404,565	404,565
Fines, Forfeitures & Penalties				
6520 Other Court Fines	8,986	6,815	8,000	8,000
Total Fines, Forfeitures & Penalties	8,986	6,815	8,000	8,000
Revenue from Use of Money and Property				
6610 Interest	286,460	214,425	256,022	256,022
6620 Rents and Concessions	10	9	0	0
Total Revenue from Use of Money and Property	286,470	214,434	256,022	256,022
Intergovernmental Revenues				
6730 State - Highway Users Tax	30,128,258	69,387,636	59,670,119	59,670,119
6920 State - Construction	712,436	5,713,692	5,851,000	5,851,000
6970 State - Other	25,982	13,691	0	0
7050 Federal - Construction	4,140,161	885,206	7,593,731	7,593,731
7070 Federal - Forest Reserve	59,789	60,798	60,000	60,000
7110 Federal - Other	1,350	0	0	0
7130 Other Governmental Agencies	5,617,559	8,144,720	20,457,578	20,457,578
Total Intergovernmental Revenues	40,685,535	84,205,744	93,632,428	93,632,428
Charges For Services				
7380 Planning and Engineering Services	139,516	141,430	145,297	145,297
7480 Road and Street Services	7,634,147	4,570,098	8,994,360	8,994,360
7590 Other Charges for Services	12,210,715	12,342,019	11,364,032	11,364,032
Total Charges For Services	19,984,379	17,053,547	20,503,689	20,503,689
Miscellaneous Revenues				
7661 Other Sales - Taxable	10,374	5,676	10,000	10,000

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE, Continued				
Miscellaneous Revenues, Continued				
7670 Miscellaneous Revenue	734,183	565,001	514,137	514,137
7680 Six-Month Expired (Outlawed) Checks	744	2,791	0	0
Total Miscellaneous Revenues	745,302	573,468	524,137	524,137
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	500,000	0	0
7812 Transfers In - from Funds 2AA-299	0	0	5,000,000	5,000,000
7852 Capital Asset Sales - Non-Taxable - Resale	7,661	31,980	0	0
7853 Capital Asset Sales - Non-Taxable-US Government	2,000	0	0	0
7855 Capital Asset Sales - Land	0	79,437	150,000	150,000
Total Other Financing Sources	9,661	611,417	5,150,000	5,150,000
TOTAL REVENUE	62,268,441	103,119,735	120,478,841	120,478,841
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	14,463,557	14,061,623	15,280,056	15,280,056
0102 Extra Help	160,984	195,938	433,217	433,217
0103 Overtime	300,060	389,191	579,948	579,948
0104 Annual Leave Payoffs	395,902	527,979	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	39	6	0	0
0111 Other Pay	55,109	45,169	54,608	54,608
0112 Other Salaries	0	139,714	0	0
0150 Labor Burden	0	(25)	0	0
0160 Labor Overhead	0	(23)	0	0
0200 Retirement	3,498,473	3,806,245	4,528,329	4,528,329

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Salaries &amp; Benefits, Continued</b>				
0205 1.62% Retirement ER Contribution 401(A) Plan	0	430	41,989	41,989
0206 Retiree Medical	552,242	564,936	605,289	605,289
0208 Pension Prepayment Discount	(245,757)	(289,598)	(290,229)	(290,229)
0301 Unemployment Insurance	41,552	(1,707)	0	0
0305 Salary Continuance Insurance	7,508	7,101	7,462	7,462
0306 Health Insurance	1,960,185	2,005,235	2,500,560	2,500,560
0308 Dental Insurance	20,672	19,680	22,560	22,560
0309 Life Insurance	3,327	3,835	4,560	4,560
0310 Accidental Death and Dismemberment Insurance	391	369	480	480
0319 Other Insurance	114,971	111,259	133,536	133,536
0352 Workers Compensation - General	461,434	563,326	648,150	648,150
0401 Medicare	194,520	195,077	203,180	203,180
0403 Optional Benefit Program	66,792	64,750	70,080	70,080
<b>Total Salaries &amp; Benefits</b>	<b>22,051,960</b>	<b>22,410,509</b>	<b>25,373,775</b>	<b>25,373,775</b>
<b>Services &amp; Supplies</b>				
0600 Clothing and Personal Supplies	31,904	37,974	46,245	46,245
0700 Communications	0	0	11,875	11,875
0740 Enterprise Telephone Service Charges	13,716	7,635	19,942	19,942
0741 Telephone Service Charges from Vendors	67	0	0	0
0742 Cell Phones, Pagers, Blackberry Devices	3,687	11,289	55,323	55,323
0900 Food	236	442	3,750	3,750
1000 Household Expense	39,562	32,601	134,215	134,215
1001 Household Expense - Trash	2,070	5,980	0	0
1100 Insurance	457,590	482,762	393,620	393,620
1300 Maintenance Equipment - Non-IT Maintenance	27,645	41,288	250,800	250,800
1301 Maintenance - Inventory Parts	94	0	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1340 Software Maintenance & Support	111,624	93,349	91,530	91,530
1341 Hardware Maintenance & Support	5,340	(1,128)	12,450	12,450
1400 Maintenance - Buildings and Improvements	531,350	625,218	2,109,843	2,109,843
1402 Minor Alterations and Improvements	81,813	91,747	22,500	22,500
1500 Medical, Dental and Laboratory Supplies	5,864	13,246	12,500	12,500
1600 Memberships	17,617	13,991	39,080	39,080
1800 Office Expense	128,420	211,114	247,160	247,160
1801 Duplicating Services (CEO/Reprographics)	21,112	53,125	58,250	58,250
1802 Periodicals and Journals	4,156	4,208	1,853	1,853
1803 Postage	3,000	3,999	250	250
1806 Printing Costs - Outside Vendors	22,558	6,333	21,500	21,500
1809 Minor Office Equipment to be Controlled	5,525	10,142	38,325	38,325
1840 IT Hardware Purchases (Purchases under \$5,000)	138,437	96,003	177,731	177,731
1900 Professional and Specialized Services	30,961,612	36,827,587	48,194,876	48,194,876
1903 Surveys and Studies	9,845	40,000	515,000	515,000
1908 Temporary Help	53,145	21,656	167,261	167,261
1911 CWCAP Charges	1,365,449	1,588,646	1,200,263	1,200,263
1912 Investment Administrative Fees	58,308	48,189	75,000	75,000
1940 Enterprise IT Services	40,788	28,883	40,000	40,000
1941 IT Professional Services Contracts	173,751	39,218	40,000	40,000
2000 Publications and Legal Notices	10,934	3,377	6,740	6,740
2100 Rents and Leases - Equipment	77,741	89,399	158,150	158,150
2140 Software Leases & Licenses	184,059	92,856	234,551	234,551
2141 IT Hardware Leases	8,314	0	0	0
2200 Rents and Leases - Buildings and Improvements	523,528	505,413	529,825	529,825
2300 Small Tools and Instruments	75,955	95,228	177,930	177,930

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Services & Supplies, Continued				
2309 Minor Small Tools/Instruments to be Controlled	0	4,897	0	0
2400 Special Departmental Expense	758,861	690,436	3,871,244	3,871,244
2600 Transportation and Travel - General	5,557	5,792	12,500	12,500
2601 Private Auto Mileage	3,519	3,867	1,750	1,750
2602 Garage Expense	35,212	42,575	0	0
2700 Transportation and Travel - Meetings/Conferences	23,167	19,606	130,909	130,909
2800 Utilities	189,338	606,977	225,000	225,000
2801 Utilities - Purchased Electricity	251,875	270,771	200,000	200,000
2802 Utilities - Purchased Gas	8,902	7,495	12,000	12,000
2803 Utilities - Purchased Water	93,301	83,806	100,000	100,000
Total Services & Supplies	36,566,547	42,957,991	59,641,741	59,641,741
Other Charges				
3100 Contributions to Non-County Government Agencies	2,299,444	2,455,254	500,000	500,000
3500 Judgments and Damages	0	564,360	0	0
3600 Rights of Way	155,470	17,749	300,000	300,000
3700 Taxes and Assessments	4,715	4,867	10,000	10,000
Total Other Charges	2,459,629	3,042,230	810,000	810,000
Capital Assets				
Equipment				
4000 Equipment	180,237	368,340	1,643,000	1,643,000
4040 IT Equipment (Purchases over \$5,000)	0	0	12,000	12,000
Total Equipment	180,237	368,340	1,655,000	1,655,000
Land				
4100 Land				
L000 Unallocated	0	0	500,000	500,000
LR06 La Pata Ave ROW, Ortega Highway to Calle Saluda	0	0	465,910	465,910

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Capital Assets, Continued				
Land, Continued				
LR09 Crawford Canyon Road Drainage Improvements	0	0	220,000	220,000
LR16 Foothill Boulevard ROW Skyline Drive to La Cuest	0	0	130,000	130,000
LR17 Modjeska Grade Road & Drainage Improvement Segme	0	0	60,000	60,000
Total Land	0	0	1,375,910	1,375,910
Buildings & Improvements				
4200 Buildings and Improvements				
5410 Public Works Manager	(55)	0	0	0
5610 Engineering Manager - Road	0	1,306	0	0
P000 Undesignated Const & Chg Ords	0	0	3,000,000	3,000,000
P082 Antonio Parkway Widening	5,399,535	28,216	0	0
P085 * OBSOLETE 5-21-14 * Midway City Rain Improvemen	118,362	0	0	0
P097 Skyline Drivr Reconstruction - Cowan Heights To	0	474,256	0	0
P098 * OBSOLETE 5-21-14 * Skyline Dr Storm Drain Ph I	(10,000)	0	0	0
P100 * OBSOLETE 5-21-14 * 17th St. Pavement Rehab - P	2,429,698	0	0	0
P381 * OBSOLETE 5-21-14 * Katella Smt St, Macmurray/J	113,798	0	0	0
PR09 Ethelbee Way/Rainier Dr Drainage Imp Santa Clara	284,138	0	0	0
PR11 Laguna Canyon Road - Seg 4 Phs II - IV, El Toro	0	0	1,115,616	1,115,616
PR15 Mltn Pkwy Widening Seg 3-Ph II, 400 n/o El Toro	1,217,040	7,225,875	0	0
PR17 * OBSOLETE 5-21-14 * Orange Park Blvd Bridge Rep	3,749	0	0	0
PR24 Laguna Cyn Rd-El Toro To Sr73	18,891	0	0	0
PR26 Antonio Parkway Landscaping	1,369,778	43,229	0	0
PR27 Antonio Pkwy Corridor Traffic Signal Sync Mtrail	0	0	207,594	207,594
PR29 Cow Camp Rd Seg I Ph 1A, Antonio Pkwy to 1800 E	0	4,999,731	0	0
PR31 Edinger Avenue Bridge Widening at Santa Ana Rive	361,050	4,517,802	0	0
PR35 La Colina Pavmnt Rehab & Restor NP Ave to Tustin	276,163	1,023,403	0	0



COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Capital Assets, Continued				
Buildings & Improvements, Continued				
PR36 Lincoln Avenue Bridge Widening at Santa Ana Rive	0	5,580,438	0	0
PR39 Midway City St & Drnage Impmt Ph III, Worthy Dr	48,747	7,393,082	0	0
PR41 Silverado Canyon Road Slope Repair at Oak Lane	0	0	350,000	350,000
PR44 Modjeska Canyon Road Storm Drain Improvements	549,008	0	0	0
PR45 Cerritos Ave. Reconstruction, Gilbert St. to Bro	0	2,009,372	0	0
PR46 Dale St. Reconst, .10 mile n/o Chapman Ave. to O	0	218,182	0	0
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	3,000,000	3,000,000
PR49 Island Way Improvements, Dana Dr. to Dana Point	0	1,219,765	0	0
PR50 La Pata Avenue Gap Closure/Widening, Phase I & I	0	236,663	22,000,000	22,000,000
PR52 Laguna Canyon Rd. Mitigation, Seg 4, Laguna C.W.	0	0	200,000	200,000
PR54 Riverside Dr & Redlands Dr Improvements, Mesa Dr	0	414,318	0	0
PR56 Cove Road Sidewalk & Storm Drain	0	0	238,000	238,000
PR57 Crystal Canyon Rd. Pavement Rehab. Santiago to T	0	0	935,000	935,000
PR58 Curb Ramp Upgrades Phase II	0	0	200,000	200,000
PR59 Ladera Ranch - Left Turn Channelization, 600ft W	0	0	160,000	160,000
PR60 Lincoln Avenue Widening Mitigation, At Santa Ana	0	0	200,000	200,000
PR61 Traffic Signal Upgrades Newport Blvd at Foothill	0	0	250,000	250,000
Total Buildings & Improvements	12,179,902	35,385,636	41,198,410	41,198,410
Total Capital Assets	12,360,139	35,753,977	44,229,320	44,229,320
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>73,438,275</b>	<b>104,164,707</b>	<b>130,054,836</b>	<b>130,054,836</b>
<b>NET COST</b>	<b>11,169,833</b>	<b>1,044,972</b>	<b>9,575,995</b>	<b>9,575,995</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	2,038	1,726	500	500
Total Revenue from Use of Money and Property	2,038	1,726	500	500
Intergovernmental Revenues				
7130 Other Governmental Agencies	377,867	0	0	0
Total Intergovernmental Revenues	377,867	0	0	0
Charges For Services				
7480 Road and Street Services	627,710	639,695	763,837	763,837
Total Charges For Services	627,710	639,695	763,837	763,837
Miscellaneous Revenues				
7670 Miscellaneous Revenue	95,761	83,617	50,000	50,000
Total Miscellaneous Revenues	95,761	83,617	50,000	50,000
<b>TOTAL REVENUE</b>	<b>1,103,376</b>	<b>725,038</b>	<b>814,337</b>	<b>814,337</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	0	13,944	0	0
1806 Printing Costs - Outside Vendors	0	62	0	0
1900 Professional and Specialized Services	538,974	654,750	523,034	523,034
1903 Surveys and Studies	4,813	0	0	0
1911 CWCAP Charges	5,812	7,868	10,000	10,000
1912 Investment Administrative Fees	365	386	200	200
1940 Enterprise IT Services	0	180	0	0
2400 Special Departmental Expense	1,320	0	0	0
2700 Transportation and Travel - Meetings/Conferences	825	0	0	0
2801 Utilities - Purchased Electricity	2,831	(550)	1,000	1,000
2803 Utilities - Purchased Water	39,728	29,469	30,000	30,000
Total Services & Supplies	594,668	706,110	564,234	564,234

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	500,000	500,000
Total Other Charges	0	0	500,000	500,000
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
P131 * OBSOLETE 5-21-14 * Alton-Irvine to FTC	503,137	0	0	0
Total Buildings & Improvements	503,137	0	0	0
Total Capital Assets	503,137	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,097,805	706,110	1,064,234	1,064,234
NET COST	(5,571)	(18,928)	249,897	249,897

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Charges For Services				
7480 Road and Street Services	1,975,991	9,056,269	33,302,557	33,302,557
Total Charges For Services	1,975,991	9,056,269	33,302,557	33,302,557
TOTAL REVENUE	1,975,991	9,056,269	33,302,557	33,302,557
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
2400 Special Departmental Expense	6,280,000	0	15,300,000	15,300,000
Total Services & Supplies	6,280,000	0	15,300,000	15,300,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,280,000	0	15,300,000	15,300,000
NET COST	4,304,009	(9,056,269)	(18,002,557)	(18,002,557)

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,276	1,100	1,000	1,000
Total Revenue from Use of Money and Property	1,276	1,100	1,000	1,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,156	1,883	1,500	1,500
Total Miscellaneous Revenues	2,156	1,883	1,500	1,500
TOTAL REVENUE	3,432	2,982	2,500	2,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	4,761	4,761
1912 Investment Administrative Fees	263	245	300	300
Total Services & Supplies	263	245	5,061	5,061
TOTAL EXPENDITURES/APPROPRIATIONS	263	245	5,061	5,061
NET COST	(3,169)	(2,737)	2,561	2,561

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	8,332	3,399	2,000	2,000
6620 Rents and Concessions	165,000	180,000	180,000	180,000
Total Revenue from Use of Money and Property	173,332	183,399	182,000	182,000
Intergovernmental Revenues				
7120 Other - In-Lieu Taxes	40,206	89,818	100,000	100,000
Total Intergovernmental Revenues	40,206	89,818	100,000	100,000
<b>TOTAL REVENUE</b>	<b>213,538</b>	<b>273,217</b>	<b>282,000</b>	<b>282,000</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	528,571	1,166,949	279,000	279,000
1912 Investment Administrative Fees	1,688	780	3,000	3,000
Total Services & Supplies	530,259	1,167,729	282,000	282,000
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
5300 Public Finance	800,000	0	0	0
Total Buildings & Improvements	800,000	0	0	0
Total Capital Assets	800,000	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,330,259</b>	<b>1,167,729</b>	<b>282,000</b>	<b>282,000</b>
<b>NET COST</b>	<b>1,116,721</b>	<b>894,511</b>	<b>0</b>	<b>0</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	4,877	3,919	2,500	2,500
6620 Rents and Concessions	2,437,681	3,042,229	3,035,500	3,035,500
Total Revenue from Use of Money and Property	2,442,559	3,046,148	3,038,000	3,038,000
Charges For Services				
7590 Other Charges for Services	261,108	201,956	230,700	230,700
Total Charges For Services	261,108	201,956	230,700	230,700
Miscellaneous Revenues				
7670 Miscellaneous Revenue	19,455	16,988	14,555	14,555
Total Miscellaneous Revenues	19,455	16,988	14,555	14,555
Other Financing Sources				
7810 Transfers In - from Fund 100	1,439,413	1,439,413	1,439,413	1,439,413
Total Other Financing Sources	1,439,413	1,439,413	1,439,413	1,439,413
<b>TOTAL REVENUE</b>	<b>4,162,535</b>	<b>4,704,505</b>	<b>4,722,668</b>	<b>4,722,668</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	143,291	145,276	143,844	143,844
0104 Annual Leave Payoffs	0	0	2,000	2,000
0112 Other Salaries	0	770	0	0
0200 Retirement	33,557	39,074	43,388	43,388
0206 Retiree Medical	5,450	5,787	5,700	5,700
0208 Pension Prepayment Discount	(3,006)	(2,531)	(2,713)	(2,713)
0301 Unemployment Insurance	387	(16)	0	0
0305 Salary Continuance Insurance	0	84	0	0
0306 Health Insurance	19,448	20,127	22,044	22,044
0308 Dental Insurance	0	182	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0309 Life Insurance	0	62	0	0
0310 Accidental Death and Dismemberment Insurance	0	6	0	0
0319 Other Insurance	1,248	1,080	1,248	1,248
0352 Workers Compensation - General	610	684	765	765
0401 Medicare	2,025	2,102	2,090	2,090
0403 Optional Benefit Program	0	2,333	0	0
Total Salaries & Benefits	203,011	215,019	218,366	218,366
Services & Supplies				
0740 Enterprise Telephone Service Charges	10,973	7,403	10,200	10,200
0742 Cell Phones, Pagers, Blackberry Devices	160	172	0	0
1000 Household Expense	4	38	0	0
1001 Household Expense - Trash	15	97	165	165
1100 Insurance	792	864	900	900
1300 Maintenance Equipment - Non-IT Maintenance	46,392	45,738	48,500	48,500
1340 Software Maintenance & Support	0	0	42,000	42,000
1400 Maintenance - Buildings and Improvements	432,106	383,996	315,673	315,673
1402 Minor Alterations and Improvements	1,040	24,284	10,800	10,800
1800 Office Expense	1,735	1,845	2,130	2,130
1806 Printing Costs - Outside Vendors	60	0	0	0
1809 Minor Office Equipment to be Controlled	473	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	0	0	24,000	24,000
1900 Professional and Specialized Services	1,117,586	1,076,357	1,203,873	1,203,873
1901 Data Processing Services	832	0	2,835	2,835
1911 CWCAP Charges	236,810	346,106	224,310	224,310
1912 Investment Administrative Fees	1,030	859	800	800
1913 Merchant Fees	14,283	23,955	25,000	25,000



COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1940 Enterprise IT Services	2,951	3,589	4,500	4,500
1941 IT Professional Services Contracts	0	255	0	0
2000 Publications and Legal Notices	153	0	0	0
2100 Rents and Leases - Equipment	408	993	1,000	1,000
2200 Rents and Leases - Buildings and Improvements	203,693	205,218	203,940	203,940
2400 Special Departmental Expense	11,491	16,721	12,800	12,800
2600 Transportation and Travel - General	0	0	0	0
2601 Private Auto Mileage	180	240	600	600
2602 Garage Expense	662	0	0	0
2801 Utilities - Purchased Electricity	131,774	129,354	143,000	143,000
2802 Utilities - Purchased Gas	116	129	200	200
2803 Utilities - Purchased Water	11,493	13,244	13,000	13,000
Total Services & Supplies	2,227,212	2,281,456	2,290,226	2,290,226
Other Charges				
3200 Bond Redemption	1,062,200	1,099,800	1,123,300	1,123,300
3300 Interest on Bonds	304,834	268,546	246,553	246,553
3700 Taxes and Assessments	20,257	21,270	21,500	21,500
Total Other Charges	1,387,291	1,389,616	1,391,353	1,391,353
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
PK01 Parking Structure Elevator Controls	34,996	278,220	400,000	400,000
Total Buildings & Improvements	34,996	278,220	400,000	400,000
Total Capital Assets	34,996	278,220	400,000	400,000
Other Financing Uses				
4808 Transfers Out - to Funds 800-899	577,693	600,000	600,000	600,000
Total Other Financing Uses	577,693	600,000	600,000	600,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
TOTAL EXPENDITURES/APPROPRIATIONS	4,430,202	4,764,311	4,899,945	4,899,945
NET COST	267,667	59,807	177,277	177,277

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Intergovernmental Revenues				
6970 State - Other	132,620	116,711	20,000	20,000
7110 Federal - Other	0	0	200,680	200,680
7130 Other Governmental Agencies	4,180,444	4,478,689	6,883,301	6,883,301
<b>Total Intergovernmental Revenues</b>	<b>4,313,063</b>	<b>4,595,400</b>	<b>7,103,981</b>	<b>7,103,981</b>
Charges For Services				
7380 Planning and Engineering Services	126,768	161,298	454,539	454,539
7590 Other Charges for Services	3,159,416	3,519,805	4,927,415	4,927,415
<b>Total Charges For Services</b>	<b>3,286,184</b>	<b>3,681,103</b>	<b>5,381,954</b>	<b>5,381,954</b>
Miscellaneous Revenues				
7670 Miscellaneous Revenue	41,280	0	0	0
7680 Six-Month Expired (Outlawed) Checks	2,920	0	0	0
<b>Total Miscellaneous Revenues</b>	<b>44,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Sources				
7811 Transfers In - from Funds 101-199	10,235	147,739	22,161	22,161
7814 Transfers In - from Funds 400-499	1,803,144	2,839,343	3,500,399	3,500,399
7852 Capital Asset Sales - Non-Taxable - Resale	627	3,330	0	0
<b>Total Other Financing Sources</b>	<b>1,814,006</b>	<b>2,990,412</b>	<b>3,522,560</b>	<b>3,522,560</b>
<b>TOTAL REVENUE</b>	<b>9,457,454</b>	<b>11,266,915</b>	<b>16,008,495</b>	<b>16,008,495</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	2,623,174	2,632,267	3,016,846	3,016,846
0102 Extra Help	15,144	171,086	215,581	215,581
0103 Overtime	51,536	28,016	102,574	102,574
0104 Annual Leave Payoffs	65,902	32,052	320,712	320,712
0110 Performance Incentive Pay	2	0	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0111 Other Pay	52,729	53,768	60,000	60,000
0112 Other Salaries	0	27,310	0	0
0150 Labor Burden	0	(11)	0	0
0160 Labor Overhead	0	(11)	0	0
0200 Retirement	651,586	725,958	914,390	914,390
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	4,776	4,776
0206 Retiree Medical	101,744	107,613	119,536	119,536
0208 Pension Prepayment Discount	(46,440)	(50,267)	(54,201)	(54,201)
0301 Unemployment Insurance	7,582	(289)	0	0
0305 Salary Continuance Insurance	1,641	2,023	2,118	2,118
0306 Health Insurance	349,884	368,008	454,116	454,116
0308 Dental Insurance	4,699	5,284	5,640	5,640
0309 Life Insurance	755	1,031	1,140	1,140
0310 Accidental Death and Dismemberment Insurance	86	99	120	120
0319 Other Insurance	19,620	21,297	21,840	21,840
0352 Workers Compensation - General	19,100	19,328	19,465	19,465
0401 Medicare	34,593	34,645	46,043	46,043
0403 Optional Benefit Program	16,288	17,792	17,520	17,520
Total Salaries & Benefits	3,969,624	4,197,000	5,268,216	5,268,216
Services & Supplies				
0600 Clothing and Personal Supplies	6,179	1,442	7,400	7,400
0740 Enterprise Telephone Service Charges	653	601	700	700
0742 Cell Phones, Pagers, Blackberry Devices	1,187	6,359	4,800	4,800
0900 Food	104	396	0	0
1000 Household Expense	23,041	16,157	18,100	18,100
1001 Household Expense - Trash	895	1,612	3,100	3,100

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1100 Insurance	16,364	15,964	16,707	16,707
1300 Maintenance Equipment - Non-IT Maintenance	36,534	44,066	190,050	190,050
1340 Software Maintenance & Support	16,249	17,548	13,210	13,210
1341 Hardware Maintenance & Support	117	269	1,000	1,000
1400 Maintenance - Buildings and Improvements	90,759	64,787	424,300	424,300
1402 Minor Alterations and Improvements	41,391	25,301	32,220	32,220
1500 Medical, Dental and Laboratory Supplies	41,152	62,322	97,200	97,200
1600 Memberships	125,264	155,000	146,410	146,410
1800 Office Expense	18,381	14,449	37,500	37,500
1801 Duplicating Services (CEO/Reprographics)	12,972	1,146	510	510
1802 Periodicals and Journals	249	474	1,100	1,100
1803 Postage	2,241	2,220	2,400	2,400
1806 Printing Costs - Outside Vendors	92	59	0	0
1809 Minor Office Equipment to be Controlled	2,761	9,297	68,400	68,400
1840 IT Hardware Purchases (Purchases under \$5,000)	25,125	17,054	16,250	16,250
1900 Professional and Specialized Services	4,771,836	5,137,949	7,932,771	7,932,771
1920 Non-Claimable Administrative Expense	6,683	6,017	6,402	6,402
1941 IT Professional Services Contracts	10,528	7	8,000	8,000
2000 Publications and Legal Notices	675	1,300	4,000	4,000
2100 Rents and Leases - Equipment	6,038	9,728	6,000	6,000
2140 Software Leases & Licenses	7,709	9,936	14,450	14,450
2200 Rents and Leases - Buildings and Improvements	15,474	12,880	15,474	15,474
2300 Small Tools and Instruments	4,292	2,612	5,000	5,000
2400 Special Departmental Expense	538,082	525,870	797,230	797,230
2600 Transportation and Travel - General	12,552	15,743	17,000	17,000
2601 Private Auto Mileage	6,080	6,793	12,850	12,850

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2602 Garage Expense	2,828	1,719	4,000	4,000
2700 Transportation and Travel - Meetings/Conferences	12,996	17,312	41,470	41,470
2801 Utilities - Purchased Electricity	102,852	125,095	91,730	91,730
2802 Utilities - Purchased Gas	704	600	2,150	2,150
2803 Utilities - Purchased Water	5,029	4,092	4,400	4,400
2890 Intra-Agency Services & Supplies Billing Offsets	0	(26)	0	0
Total Services & Supplies	5,966,070	6,334,148	10,044,284	10,044,284
Other Charges				
3100 Contributions to Non-County Government Agencies	10,235	777,139	615,995	615,995
3700 Taxes and Assessments	160	144	0	0
Total Other Charges	10,395	777,283	615,995	615,995
Capital Assets				
Equipment				
4000 Equipment	6,705	15,219	0	0
Total Equipment	6,705	15,219	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	6,705	15,219	250,000	250,000
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	2,121	0	0	0
Total Other Financing Uses	2,121	0	0	0
Intrafund Transfers				
5100 Intrafund Transfers	(187,912)	(237,639)	(170,000)	(170,000)
Total Intrafund Transfers	(187,912)	(237,639)	(170,000)	(170,000)

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
TOTAL EXPENDITURES/APPROPRIATIONS	9,767,003	11,086,010	16,008,495	16,008,495
NET COST	309,549	(180,904)	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	392,065	487,626	366,297	366,297
Total Licenses, Permits & Franchises	392,065	487,626	366,297	366,297
Fines, Forfeitures & Penalties				
6510 Vehicle Code Fines	32,356	118,111	30,000	30,000
6520 Other Court Fines	815	1,607	0	0
6530 Forfeitures and Penalties	24,384	280,368	46,414	46,414
Total Fines, Forfeitures & Penalties	57,556	400,086	76,414	76,414
Revenue from Use of Money and Property				
6610 Interest	15,667	12,710	13,000	13,000
6620 Rents and Concessions	1,144,157	1,150,527	1,150,527	1,150,527
Total Revenue from Use of Money and Property	1,159,823	1,163,237	1,163,527	1,163,527
Intergovernmental Revenues				
6820 State - California Children's Services	5,152,419	6,160,657	5,600,000	5,600,000
6830 State - Realignment Revenue	184,948,518	177,152,900	149,300,756	149,300,756
6840 State - Health Administration	13,694,744	18,761,434	18,071,377	18,071,377
6860 State - Mental Health	908,426	1,155,340	1,284,756	1,284,756
6880 State - Other Health	452,063	473,582	710,000	710,000
6910 State - Civil Defense	102,820	88,919	60,000	60,000
6930 State - Corrections	587,915	474,929	0	0
6970 State - Other	2,078,462	2,149,246	2,013,928	2,013,928
7040 Federal - Health Administration	8,128,649	10,982,159	12,656,428	12,656,428
7110 Federal - Other	144,089,019	100,673,922	52,987,209	52,987,209
7130 Other Governmental Agencies	1,072,487	971,052	1,082,280	1,082,280
Total Intergovernmental Revenues	361,215,523	319,044,141	243,766,734	243,766,734
Charges For Services				
7430 Court Fees and Costs	855,201	766,667	869,500	869,500



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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE, Continued				
Charges For Services, Continued				
7470 Recording Fees	1,407,889	1,740,879	1,616,040	1,616,040
7490 Health Fees	26,480,482	28,459,897	28,513,273	28,513,273
7510 Mental Health Services	35,157,007	49,335,208	47,567,355	47,567,355
7540 California Children's Services	248,107	223,453	232,000	232,000
7590 Other Charges for Services	138,041	74,823	88,347	88,347
Total Charges For Services	64,286,728	80,600,928	78,886,515	78,886,515
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	16,667	12,050	0	0
7670 Miscellaneous Revenue	(1,566,966)	3,454,839	3,697,913	3,697,913
7680 Six-Month Expired (Outlawed) Checks	2,229	6,006	300	300
7690 Returned Check Charges	1,070	1,185	0	0
7700 Welfare Repayments	852,675	822,406	820,000	820,000
Total Miscellaneous Revenues	(694,325)	4,296,485	4,518,213	4,518,213
Other Financing Sources				
7811 Transfers In - from Funds 101-199	129,775,807	142,488,571	200,156,047	200,156,047
7852 Capital Asset Sales - Non-Taxable - Resale	4,773	1,393	0	0
Total Other Financing Sources	129,780,580	142,489,963	200,156,047	200,156,047
TOTAL REVENUE	556,197,950	548,482,466	528,933,747	528,933,747
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	148,985,385	148,395,610	162,623,625	162,623,625
0102 Extra Help	10,369,864	10,775,982	8,563,832	8,563,832
0103 Overtime	3,480,682	3,875,808	3,360,664	3,360,664
0104 Annual Leave Payoffs	933,481	2,464,929	2,022,784	2,022,784
0105 Vacation Payoffs	4,744	1,827	3,684	3,684

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0106 Sick Leave Payoffs	5,276	0	0	0
0107 Retiree Multi-Year Leave Balance Payoff	0	0	1,451,356	1,451,356
0110 Performance Incentive Pay	136	85	0	0
0111 Other Pay	3,601,888	3,619,023	3,781,855	3,781,855
0112 Other Salaries	0	1,674,824	0	0
0200 Retirement	37,059,939	40,923,855	49,038,288	49,038,288
0202 Early Retirement	295,608	295,608	295,609	295,609
0204 County Paid Executive Deferred Compensation Plan	39,812	45,682	42,936	42,936
0205 1.62% Retirement ER Contribution 401(A) Plan	6,927	41,673	634,982	634,982
0206 Retiree Medical	5,777,251	6,065,791	6,421,149	6,421,149
0207 Health Reimbursement Account	6	0	0	0
0208 Pension Prepayment Discount	(2,405,925)	(2,686,017)	(2,942,361)	(2,942,361)
0301 Unemployment Insurance	452,243	(18,968)	0	0
0305 Salary Continuance Insurance	66,828	63,902	66,926	66,926
0306 Health Insurance	19,075,225	20,203,556	25,916,520	25,916,520
0308 Dental Insurance	201,724	189,777	206,400	206,400
0309 Life Insurance	32,425	37,016	41,916	41,916
0310 Accidental Death and Dismemberment Insurance	3,827	3,561	4,452	4,452
0319 Other Insurance	1,210,449	1,223,771	1,486,368	1,486,368
0352 Workers Compensation - General	2,569,112	2,885,310	3,123,038	3,123,038
0401 Medicare	2,269,041	2,325,634	2,277,225	2,277,225
0402 Executive Car Allowance	48,641	54,392	64,260	64,260
0403 Optional Benefit Program	654,665	602,875	649,956	649,956
Total Salaries & Benefits	234,739,256	243,065,506	269,135,464	269,135,464
Services & Supplies				
0600 Clothing and Personal Supplies	6,311	3,422	7,429	7,429

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
0700 Communications	114,332	1,807	7,000	7,000
0740 Enterprise Telephone Service Charges	1,658,946	1,987,159	2,603,955	2,603,955
0741 Telephone Service Charges from Vendors	55,177	91,477	97,855	97,855
0742 Cell Phones, Pagers, Blackberry Devices	314,930	328,908	375,173	375,173
0900 Food	113,369	83,062	134,243	134,243
1000 Household Expense	297,936	277,388	424,122	424,122
1001 Household Expense - Trash	53,757	54,273	56,684	56,684
1100 Insurance	2,098,910	1,889,120	1,914,868	1,914,868
1300 Maintenance Equipment - Non-IT Maintenance	721,127	648,520	547,808	547,808
1340 Software Maintenance & Support	3,671,907	4,752,368	4,018,795	4,018,795
1341 Hardware Maintenance & Support	507,605	434,034	706,300	706,300
1400 Maintenance - Buildings and Improvements	564,841	687,583	684,694	684,694
1402 Minor Alterations and Improvements	173,897	342,734	446,091	446,091
1500 Medical, Dental and Laboratory Supplies	16	0	7,571	7,571
1501 Pharmaceuticals	3,029,079	3,642,647	3,838,423	3,838,423
1502 Medical Supplies	2,563,144	2,592,365	2,511,367	2,511,367
1503 Dental Supplies	110,492	96,368	113,635	113,635
1504 Contract Pharmacy	28,320,571	26,855,788	8,707,230	8,707,230
1509 Minor Medical Equipment to be Controlled	51,870	32,547	115,443	115,443
1600 Memberships	199,456	274,123	217,068	217,068
1702 Cash Losses	100	0	0	0
1800 Office Expense	801,528	780,480	971,071	971,071
1801 Duplicating Services (CEO/Reprographics)	361,631	390,769	475,899	475,899
1802 Periodicals and Journals	99,530	77,539	519,705	519,705
1803 Postage	328,947	236,222	361,309	361,309
1806 Printing Costs - Outside Vendors	50,103	55,052	144,467	144,467

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1809 Minor Office Equipment to be Controlled	276,329	686,305	633,899	633,899
1840 IT Hardware Purchases (Purchases under \$5,000)	1,191,036	1,243,675	2,077,487	2,077,487
1900 Professional and Specialized Services	383,196,794	333,836,803	331,454,106	331,454,106
1902 Photographic Microfilm Expense	120,805	158,821	159,576	159,576
1904 Ambulance Contracts	110,241	147,596	139,435	139,435
1908 Temporary Help	7,673	27,117	8,909	8,909
1912 Investment Administrative Fees	2,774	2,805	2,150	2,150
1913 Merchant Fees	39,486	45,243	58,750	58,750
1920 Non-Claimable Administrative Expense	351,725	324,107	347,394	347,394
1940 Enterprise IT Services	1,590,043	2,810,917	5,872,838	5,872,838
1941 IT Professional Services Contracts	3,074,923	2,836,739	1,469,117	1,469,117
2000 Publications and Legal Notices	5,761	3,900	12,284	12,284
2100 Rents and Leases - Equipment	718,085	649,843	670,483	670,483
2140 Software Leases & Licenses	1,484,257	1,918,427	1,896,486	1,896,486
2141 IT Hardware Leases	0	0	22,000	22,000
2200 Rents and Leases - Buildings and Improvements	9,583,276	9,270,449	9,133,472	9,133,472
2300 Small Tools and Instruments	4,061	3,337	5,069	5,069
2400 Special Departmental Expense	1,749,974	1,435,750	2,187,663	2,187,663
2600 Transportation and Travel - General	87,986	90,641	106,152	106,152
2601 Private Auto Mileage	1,069,798	1,117,229	1,265,669	1,265,669
2602 Garage Expense	187,118	200,367	196,522	196,522
2700 Transportation and Travel - Meetings/Conferences	278,989	241,010	478,441	478,441
2740 IT Training & Travel	53,416	16,994	235,016	235,016
2800 Utilities	3,417	3,237	118,170	118,170
2801 Utilities - Purchased Electricity	624,707	644,268	725,839	725,839
2802 Utilities - Purchased Gas	60,049	61,286	98,088	98,088

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2803 Utilities - Purchased Water	35,783	40,881	47,791	47,791
2890 Intra-Agency Services & Supplies Billing Offsets	(42,529,217)	(44,137,027)	(47,507,221)	(47,507,221)
Total Services & Supplies	409,648,800	360,296,474	341,923,790	341,923,790
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(7,567)	(2,938)	(15,000)	(15,000)
Total Services & Supplies Reimbursements	(7,567)	(2,938)	(15,000)	(15,000)
Other Charges				
3251 Lease Purchase Principal Payment	1,600,822	1,740,697	1,740,697	1,740,697
3351 Lease Purchase Interest Payment	537,424	397,549	397,549	397,549
3500 Judgments and Damages	67,000	0	0	0
3700 Taxes and Assessments	24,500	31,892	29,228	29,228
3800 Support and Care of Persons	3,491,732	5,532,540	5,528,778	5,528,778
Total Other Charges	5,721,478	7,702,678	7,696,252	7,696,252
Capital Assets				
Equipment				
4000 Equipment	170,548	608,313	418,470	418,470
4040 IT Equipment (Purchases over \$5,000)	633,944	336,152	894,256	894,256
Total Equipment	804,492	944,465	1,312,726	1,312,726
Buildings & Improvements				
4200 Buildings and Improvements				
P100 * OBSOLETE 5-21-14 * Capital Project - PH Admin	319,158	0	0	0
P210 Capital Project MHSA (Prop 63)	453,050	231,908	0	0
Total Buildings & Improvements	772,208	231,908	0	0
Total Capital Assets	1,576,701	1,176,373	1,312,726	1,312,726
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	200,000	9,788,218	500,000	500,000
Total Other Financing Uses	200,000	9,788,218	500,000	500,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Intrafund Transfers				
5100 Intrafund Transfers	(10,956,477)	(12,553,358)	(13,667,480)	(13,667,480)
Total Intrafund Transfers	(10,956,477)	(12,553,358)	(13,667,480)	(13,667,480)
TOTAL EXPENDITURES/APPROPRIATIONS	640,922,190	609,472,953	606,885,752	606,885,752
NET COST	84,724,241	60,990,487	77,952,005	77,952,005

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	34,075	39,645	50,000	50,000
Total Revenue from Use of Money and Property	34,075	39,645	50,000	50,000
Intergovernmental Revenues				
7040 Federal - Health Administration	2,018,163	1,686,943	1,793,542	1,793,542
Total Intergovernmental Revenues	2,018,163	1,686,943	1,793,542	1,793,542
Charges For Services				
7490 Health Fees	5,960	4,185	0	0
Total Charges For Services	5,960	4,185	0	0
<b>TOTAL REVENUE</b>	<b>2,058,199</b>	<b>1,730,773</b>	<b>1,843,542</b>	<b>1,843,542</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	1,595,629	1,442,312	1,620,668	1,620,668
1911 CWCAP Charges	10,570	7,176	10,000	10,000
1912 Investment Administrative Fees	6,770	9,238	8,000	8,000
Total Services & Supplies	1,612,969	1,458,726	1,638,668	1,638,668
Other Financing Uses				
4800 Transfers Out - to Fund 100	217,723	192,057	291,500	291,500
4802 Transfers Out - to Funds 2AA-299	870	0	1,500	1,500
Total Other Financing Uses	218,592	192,057	293,000	293,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,831,561</b>	<b>1,650,782</b>	<b>1,931,668</b>	<b>1,931,668</b>
<b>NET COST</b>	<b>(226,637)</b>	<b>(79,991)</b>	<b>88,126</b>	<b>88,126</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	96,000	1,594,495	0	0
Total Fines, Forfeitures & Penalties	96,000	1,594,495	0	0
Charges For Services				
7430 Court Fees and Costs	1,158,574	1,067,365	1,062,404	1,062,404
7470 Recording Fees	280,561	309,442	215,000	215,000
Total Charges For Services	1,439,135	1,376,806	1,277,404	1,277,404
Miscellaneous Revenues				
7670 Miscellaneous Revenue	7,551	4,700	259,998	259,998
Total Miscellaneous Revenues	7,551	4,700	259,998	259,998
Other Financing Sources				
7810 Transfers In - from Fund 100	0	0	300,000	300,000
7811 Transfers In - from Funds 101-199	94,930	94,312	110,000	110,000
Total Other Financing Sources	94,930	94,312	410,000	410,000
<b>TOTAL REVENUE</b>	<b>1,637,617</b>	<b>3,070,313</b>	<b>1,947,402</b>	<b>1,947,402</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Other Financing Uses				
4800 Transfers Out - to Fund 100	1,333,178	1,066,884	1,965,950	1,965,950
Total Other Financing Uses	1,333,178	1,066,884	1,965,950	1,965,950
Special Items				
5000 Special Items	0	0	300,000	300,000
Total Special Items	0	0	300,000	300,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,333,178</b>	<b>1,066,884</b>	<b>2,265,950</b>	<b>2,265,950</b>
<b>NET COST</b>	<b>(304,438)</b>	<b>(2,003,429)</b>	<b>318,548</b>	<b>318,548</b>



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	21,586	21,165	25,000	25,000
Total Revenue from Use of Money and Property	21,586	21,165	25,000	25,000
Intergovernmental Revenues				
6860 State - Mental Health	113,051	105,579	56,000	56,000
Total Intergovernmental Revenues	113,051	105,579	56,000	56,000
TOTAL REVENUE	134,637	126,744	81,000	81,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	2,848	4,725	10,000	10,000
Total Services & Supplies	2,848	4,725	10,000	10,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	202,074	121,798	73,842	73,842
Total Other Financing Uses	202,074	121,798	73,842	73,842
TOTAL EXPENDITURES/APPROPRIATIONS	204,922	126,523	83,842	83,842
NET COST	70,284	(221)	2,842	2,842

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

BUDGET UNIT: 13W HCA Realignment  
 FUNCTION: Health and Sanitation  
 ACTIVITY: Health

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Other Financing Sources				
7810 Transfers In - from Fund 100	0	9,588,218	0	0
Total Other Financing Sources	0	9,588,218	0	0
TOTAL REVENUE	0	9,588,218	0	0
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	4,443,891	4,443,891
Total Other Financing Uses	0	0	4,443,891	4,443,891
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	4,443,891	4,443,891
NET COST	0	(9,588,218)	4,443,891	4,443,891

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	784,944	705,039	800,000	800,000
Total Revenue from Use of Money and Property	784,944	705,039	800,000	800,000
Intergovernmental Revenues				
6860 State - Mental Health	117,348,367	112,336,392	116,104,530	116,104,530
Total Intergovernmental Revenues	117,348,367	112,336,392	116,104,530	116,104,530
TOTAL REVENUE	118,133,311	113,041,431	116,904,530	116,904,530
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	162,805	157,389	170,000	170,000
Total Services & Supplies	162,805	157,389	170,000	170,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	96,722,890	100,808,494	143,852,795	143,852,795
Total Other Financing Uses	96,722,890	100,808,494	143,852,795	143,852,795
TOTAL EXPENDITURES/APPROPRIATIONS	96,885,695	100,965,883	144,022,795	144,022,795
NET COST	(21,247,616)	(12,075,548)	27,118,265	27,118,265

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	11,390	4,419	5,000	5,000
Total Revenue from Use of Money and Property	11,390	4,419	5,000	5,000
Intergovernmental Revenues				
7110 Federal - Other	2,793,745	5,019,228	4,544,271	4,544,271
Total Intergovernmental Revenues	2,793,745	5,019,228	4,544,271	4,544,271
<b>TOTAL REVENUE</b>	2,805,135	5,023,646	4,549,271	4,549,271
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1912 Investment Administrative Fees	2,453	995	5,000	5,000
Total Services & Supplies	2,453	995	5,000	5,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	3,517,227	4,295,746	4,544,271	4,544,271
Total Other Financing Uses	3,517,227	4,295,746	4,544,271	4,544,271
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	3,519,680	4,296,741	4,549,271	4,549,271
<b>NET COST</b>	714,545	(726,905)	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Fines, Forfeitures & Penalties 6510 Vehicle Code Fines	9,181,213	9,002,742	9,794,390	9,794,390
Total Fines, Forfeitures & Penalties	9,181,213	9,002,742	9,794,390	9,794,390
Revenue from Use of Money and Property 6610 Interest	24,042	16,239	39,878	39,878
Total Revenue from Use of Money and Property	24,042	16,239	39,878	39,878
TOTAL REVENUE	9,205,256	9,018,981	9,834,268	9,834,268
EXPENDITURES/APPROPRIATIONS				
Services & Supplies 1912 Investment Administrative Fees	4,724	3,554	23,016	23,016
Total Services & Supplies	4,724	3,554	23,016	23,016
Other Financing Uses 4800 Transfers Out - to Fund 100	9,496,688	9,198,177	9,811,252	9,811,252
Total Other Financing Uses	9,496,688	9,198,177	9,811,252	9,811,252
TOTAL EXPENDITURES/APPROPRIATIONS	9,501,412	9,201,731	9,834,268	9,834,268
NET COST	296,156	182,750	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Fines, Forfeitures & Penalties				
6520 Other Court Fines	0	100	0	0
Total Fines, Forfeitures & Penalties	0	100	0	0
Revenue from Use of Money and Property				
6610 Interest	505	1,260	0	0
6620 Rents and Concessions	2,800	113	5,700	5,700
Total Revenue from Use of Money and Property	3,305	1,373	5,700	5,700
Intergovernmental Revenues				
6770 State - Public Assistance Administration	171,482,571	193,564,933	212,023,808	212,023,808
6830 State - Realignment Revenue	84,020,539	90,846,599	85,773,124	85,936,000
6970 State - Other	530,070	274,650	136,187	136,187
6980 Federal - Public Assistance Administration	165,600,582	173,152,814	205,645,803	205,759,927
7110 Federal - Other	864,106	1,183,364	982,827	982,827
Total Intergovernmental Revenues	422,497,868	459,022,360	504,561,749	504,838,749
Charges For Services				
7590 Other Charges for Services	2,297	950	2,000	2,000
Total Charges For Services	2,297	950	2,000	2,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	4,041	1,416	1,694	1,694
7670 Miscellaneous Revenue	342,111	320,993	196,278	196,278
7680 Six-Month Expired (Outlawed) Checks	5,946	1,018	1,247	1,247
7690 Returned Check Charges	318	370	0	0
7700 Welfare Repayments	717	0	0	0
Total Miscellaneous Revenues	353,133	323,797	199,219	199,219
Other Financing Sources				
7811 Transfers In - from Funds 101-199	4,959,500	2,472,857	23,009,185	23,009,185
7852 Capital Asset Sales - Non-Taxable - Resale	6,203,012	1,534	0	0
Total Other Financing Sources	11,162,512	2,474,391	23,009,185	23,009,185

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
TOTAL REVENUE	434,019,115	461,822,971	527,777,853	528,054,853
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	193,217,886	200,029,080	216,412,282	216,412,282
0102 Extra Help	1,313,113	358,424	503,724	503,724
0103 Overtime	2,278,172	5,067,023	4,137,049	4,137,049
0104 Annual Leave Payoffs	1,009,281	2,630,234	1,782,433	1,782,433
0105 Vacation Payoffs	74,954	273,196	246,014	246,014
0106 Sick Leave Payoffs	19,177	42,198	25,000	25,000
0110 Performance Incentive Pay	1,211	805	0	0
0111 Other Pay	3,845,426	3,996,504	3,947,129	3,947,129
0112 Other Salaries	0	1,654,453	0	0
0200 Retirement	45,408,725	52,297,497	60,817,231	60,817,231
0202 Early Retirement	425,429	425,429	425,429	425,429
0204 County Paid Executive Deferred Compensation Plan	41,605	37,242	31,749	31,749
0205 1.62% Retirement ER Contribution 401(A) Plan	1,134	8,908	437,437	437,437
0206 Retiree Medical	5,917,418	6,325,308	6,600,661	6,600,661
0208 Pension Prepayment Discount	(2,792,813)	(3,207,930)	(3,701,676)	(3,701,676)
0301 Unemployment Insurance	545,093	(23,057)	5,642	5,642
0305 Salary Continuance Insurance	58,421	59,586	59,182	59,182
0306 Health Insurance	31,436,638	35,080,470	40,914,494	40,914,494
0308 Dental Insurance	181,326	183,639	189,702	189,702
0309 Life Insurance	29,492	36,352	38,754	38,754
0310 Accidental Death and Dismemberment Insurance	3,474	3,497	4,142	4,142
0319 Other Insurance	2,087,225	2,214,386	2,433,576	2,433,576
0352 Workers Compensation - General	4,418,678	4,982,592	5,648,871	5,648,871
0401 Medicare	2,656,833	2,844,669	3,001,304	3,001,304

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Salaries & Benefits, Continued				
0402 Executive Car Allowance	54,366	51,255	54,431	54,431
0403 Optional Benefit Program	602,217	610,568	632,784	632,784
Total Salaries & Benefits	292,834,483	315,982,325	344,647,344	344,647,344
Services & Supplies				
0600 Clothing and Personal Supplies	80,381	80,232	58,000	58,000
0700 Communications	2,905	5,356	5,000	5,000
0701 Telephone/Telegraph - Interfund Transfer	1	121	0	0
0740 Enterprise Telephone Service Charges	3,808,441	4,626,419	8,392,964	8,392,964
0741 Telephone Service Charges from Vendors	121,758	213,747	815,250	815,250
0742 Cell Phones, Pagers, Blackberry Devices	320,179	347,553	527,350	527,350
0900 Food	254,487	273,628	289,100	289,100
1000 Household Expense	2,999,126	2,878,423	3,408,522	3,408,522
1001 Household Expense - Trash	47,071	42,052	45,880	45,880
1100 Insurance	3,129,052	3,484,576	3,507,549	3,507,549
1300 Maintenance Equipment - Non-IT Maintenance	93,039	98,620	97,300	97,300
1340 Software Maintenance & Support	150,329	493,758	404,748	404,748
1341 Hardware Maintenance & Support	482,943	242,170	591,325	591,325
1400 Maintenance - Buildings and Improvements	1,577,211	1,167,491	2,944,857	2,944,857
1402 Minor Alterations and Improvements	237,631	232,949	0	0
1500 Medical, Dental and Laboratory Supplies	7,446	12,419	4,800	4,800
1600 Memberships	126,419	115,218	131,650	131,650
1700 Miscellaneous Expense	56,101	28,932	0	0
1800 Office Expense	1,208,476	1,182,203	3,399,362	3,399,362
1801 Duplicating Services (CEO/Reprographics)	1,337,311	1,744,716	1,414,460	1,414,460
1802 Periodicals and Journals	4,822	1,995	9,250	9,250
1803 Postage	1,867,279	2,316,632	4,200,500	4,200,500



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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Services &amp; Supplies, Continued</b>				
1805 Purchasing Stores Office Supplies	1,391,844	1,841,736	1,615,252	1,615,252
1806 Printing Costs - Outside Vendors	333	0	0	0
1809 Minor Office Equipment to be Controlled	8,848	1,737	250,000	250,000
1840 IT Hardware Purchases (Purchases under \$5,000)	2,472,879	2,992,312	2,983,764	2,983,764
1900 Professional and Specialized Services	33,685,138	37,756,377	47,925,787	47,925,787
1908 Temporary Help	807,257	822,044	1,081,772	1,081,772
1909 Contracts	28,620,238	29,747,266	31,686,811	31,686,811
1920 Non-Claimable Administrative Expense	414,308	397,703	437,026	437,026
1940 Enterprise IT Services	4,027,883	5,088,095	10,632,275	10,632,275
1941 IT Professional Services Contracts	12,343,025	15,638,211	19,006,828	19,006,828
2000 Publications and Legal Notices	8,369	8,158	13,500	13,500
2100 Rents and Leases - Equipment	502,686	515,638	674,500	674,500
2140 Software Leases & Licenses	1,278,873	1,263,135	1,612,075	1,612,075
2141 IT Hardware Leases	0	7,864	0	0
2200 Rents and Leases - Buildings and Improvements	13,308,357	14,702,927	16,268,012	16,268,012
2300 Small Tools and Instruments	732	2,222	3,000	3,000
2400 Special Departmental Expense	481,242	409,326	699,097	699,097
2600 Transportation and Travel - General	131,504	193,552	206,009	206,009
2601 Private Auto Mileage	1,223,174	1,210,218	1,339,835	1,339,835
2602 Garage Expense	244,065	289,493	440,033	440,033
2700 Transportation and Travel - Meetings/Conferences	134,504	159,101	214,600	214,600
2740 IT Training & Travel	462	11,000	29,500	29,500
2801 Utilities - Purchased Electricity	1,102,109	1,043,470	1,188,082	1,188,082
2802 Utilities - Purchased Gas	40,969	44,032	53,462	53,462
2803 Utilities - Purchased Water	95,308	86,557	99,080	99,080
<b>Total Services &amp; Supplies</b>	<b>120,236,511</b>	<b>133,821,385</b>	<b>168,708,167</b>	<b>168,708,167</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Charges				
3251 Lease Purchase Principal Payment	1,038,116	1,257,224	1,535,556	1,535,556
3351 Lease Purchase Interest Payment	2,811,270	2,722,656	2,613,016	2,613,016
3500 Judgments and Damages	457,500	0	10,000	10,000
3700 Taxes and Assessments	20,913	21,411	41,242	41,242
3800 Support and Care of Persons	11,605,042	13,996,335	15,475,693	15,475,693
Total Other Charges	15,932,841	17,997,626	19,675,507	19,675,507
Capital Assets				
Equipment				
4000 Equipment	0	5,166	0	0
4040 IT Equipment (Purchases over \$5,000)	610,736	757,514	655,225	655,225
Total Equipment	610,736	762,680	655,225	655,225
Buildings & Improvements				
4200 Buildings and Improvements				
P424 Eckhoff - Rplace HVAC Units - Phase 1	0	0	5,000,000	5,000,000
P429 OCFC - Replace HVAC NOVA Control	3,453	437,182	0	0
P430 Eckhoff - Parking Lot Repair	0	498,127	700,000	700,000
P431 OCFC - HVAC Units Replacement	0	131,741	0	0
P432 TFC - Exterior Painting	0	48,000	0	0
P433 Walnut - Refurbish Roof	0	92,000	0	0
P434 Eckhoff - Replace Window Gaskets	0	101,414	0	0
P435 Eckhoff - Replace Plumbing Fixtures	0	109,200	0	0
P437 Brookhurst - Carpet Replacement	0	0	302,000	302,000
P438 Brookhurst - Interior Walls Painting	0	0	60,000	60,000
P439 Eckhoff - Reseal and Paint Exterior	0	0	165,000	165,000
Total Buildings & Improvements	3,453	1,417,664	6,227,000	6,227,000
Total Capital Assets	614,189	2,180,344	6,882,225	6,882,225

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	21,664,528	180,488	4,375	4,375
4802 Transfers Out - to Funds 2AA-299	115,965	47,702	136,325	413,325
4805 Transfers Out - to Funds 500-599	184,095	0	150,000	150,000
Total Other Financing Uses	21,964,588	228,190	290,700	567,700
Intrafund Transfers				
5100 Intrafund Transfers	(1,888,858)	(2,135,354)	(1,800,806)	(1,800,806)
Total Intrafund Transfers	(1,888,858)	(2,135,354)	(1,800,806)	(1,800,806)
TOTAL EXPENDITURES/APPROPRIATIONS	449,693,754	468,074,516	538,403,137	538,680,137
NET COST	15,674,639	6,251,545	10,625,284	10,625,284

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Intergovernmental Revenues				
6770 State - Public Assistance Administration	3,938,457	6,251,111	5,395,385	5,395,385
6830 State - Realignment Revenue	14,511,757	14,627,555	15,958,543	15,958,543
6980 Federal - Public Assistance Administration	9,106,728	7,822,256	6,753,815	6,753,815
Total Intergovernmental Revenues	27,556,941	28,700,922	28,107,743	28,107,743
TOTAL REVENUE	27,556,941	28,700,922	28,107,743	28,107,743
EXPENDITURES/APPROPRIATIONS				
Other Charges				
3800 Support and Care of Persons	41,198,263	42,508,003	44,738,098	44,738,098
Total Other Charges	41,198,263	42,508,003	44,738,098	44,738,098
TOTAL EXPENDITURES/APPROPRIATIONS	41,198,263	42,508,003	44,738,098	44,738,098
NET COST	13,641,322	13,807,081	16,630,355	16,630,355

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	35,022	31,292	27,464	27,464
Total Revenue from Use of Money and Property	35,022	31,292	27,464	27,464
Other Financing Sources				
7810 Transfers In - from Fund 100	404,859	180,488	4,375	4,375
Total Other Financing Sources	404,859	180,488	4,375	4,375
<b>TOTAL REVENUE</b>	439,881	211,780	31,839	31,839
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1912 Investment Administrative Fees	7,244	6,980	8,239	8,239
Total Services & Supplies	7,244	6,980	8,239	8,239
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	63,352	63,352
Total Other Financing Uses	0	0	63,352	63,352
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	7,244	6,980	71,591	71,591
<b>NET COST</b>	(432,637)	(204,800)	39,752	39,752

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	93,501	97,679	85,868	85,868
Total Revenue from Use of Money and Property	93,501	97,679	85,868	85,868
Intergovernmental Revenues				
6830 State - Realignment Revenue	8,429,655	7,742,399	10,109,438	10,109,438
6990 Federal - Public Assistance Programs	1,192,546	749,499	1,054,957	1,054,957
Total Intergovernmental Revenues	9,622,201	8,491,898	11,164,395	11,164,395
Other Financing Sources				
7810 Transfers In - from Fund 100	11,338,436	11,835,079	13,883,854	13,883,854
Total Other Financing Sources	11,338,436	11,835,079	13,883,854	13,883,854
TOTAL REVENUE	21,054,138	20,424,656	25,134,117	25,134,117
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	19,495	21,625	14,311	14,311
Total Services & Supplies	19,495	21,625	14,311	14,311
Other Financing Uses				
4800 Transfers Out - to Fund 100	14,778,659	8,841,941	23,501,446	23,501,446
Total Other Financing Uses	14,778,659	8,841,941	23,501,446	23,501,446
TOTAL EXPENDITURES/APPROPRIATIONS	14,798,154	8,863,566	23,515,757	23,515,757
NET COST	(6,255,984)	(11,561,090)	(1,618,360)	(1,618,360)

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Intergovernmental Revenues				
6780 State - Public Assistance Programs	29,065,227	16,925,010	29,248,965	29,248,965
6830 State - Realignment Revenue	43,435,769	64,760,392	49,832,239	49,832,239
6990 Federal - Public Assistance Programs	51,088,000	43,827,338	51,402,762	51,402,762
Total Intergovernmental Revenues	123,588,996	125,512,740	130,483,966	130,483,966
Miscellaneous Revenues				
7700 Welfare Repayments	414,019	1,012,896	707,291	707,291
Total Miscellaneous Revenues	414,019	1,012,896	707,291	707,291
<b>TOTAL REVENUE</b>	124,003,015	126,525,636	131,191,257	131,191,257
<b>EXPENDITURES/APPROPRIATIONS</b>				
Other Charges				
3800 Support and Care of Persons	127,474,518	129,666,297	135,005,114	135,005,114
Total Other Charges	127,474,518	129,666,297	135,005,114	135,005,114
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	127,474,518	129,666,297	135,005,114	135,005,114
<b>NET COST</b>	3,471,502	3,140,661	3,813,857	3,813,857

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Intergovernmental Revenues				
6780 State - Public Assistance Programs	52,506	(13,323)	68,865	68,865
6830 State - Realignment Revenue	58,032,717	59,058,955	62,242,269	62,242,269
6990 Federal - Public Assistance Programs	31,348,617	33,453,298	33,683,837	33,683,837
<b>Total Intergovernmental Revenues</b>	<b>89,433,839</b>	<b>92,498,930</b>	<b>95,994,971</b>	<b>95,994,971</b>
Miscellaneous Revenues				
7670 Miscellaneous Revenue	13,903	28,946	0	0
7700 Welfare Repayments	892,617	1,803,242	1,464,000	1,464,000
<b>Total Miscellaneous Revenues</b>	<b>906,520</b>	<b>1,832,188</b>	<b>1,464,000</b>	<b>1,464,000</b>
Other Financing Sources				
7811 Transfers In - from Funds 101-199	10,439,755	7,092,402	13,636,282	13,636,282
<b>Total Other Financing Sources</b>	<b>10,439,755</b>	<b>7,092,402</b>	<b>13,636,282</b>	<b>13,636,282</b>
<b>TOTAL REVENUE</b>	<b>100,780,114</b>	<b>101,423,520</b>	<b>111,095,253</b>	<b>111,095,253</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1909 Contracts	10,655,320	10,638,545	13,165,000	13,165,000
<b>Total Services &amp; Supplies</b>	<b>10,655,320</b>	<b>10,638,545</b>	<b>13,165,000</b>	<b>13,165,000</b>
Other Charges				
3800 Support and Care of Persons	88,020,186	88,427,780	94,431,377	94,431,377
3807 Temporary Shelter Care	36,379	60,117	0	0
<b>Total Other Charges</b>	<b>88,056,565</b>	<b>88,487,897</b>	<b>94,431,377</b>	<b>94,431,377</b>
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	11,338,436	11,835,079	13,883,854	13,883,854
<b>Total Other Financing Uses</b>	<b>11,338,436</b>	<b>11,835,079</b>	<b>13,883,854</b>	<b>13,883,854</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>110,050,321</b>	<b>110,961,522</b>	<b>121,480,231</b>	<b>121,480,231</b>
<b>NET COST</b>	<b>9,270,206</b>	<b>9,538,001</b>	<b>10,384,978</b>	<b>10,384,978</b>



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Intergovernmental Revenues				
7110 Federal - Other	427,594	410,757	673,838	673,838
Total Intergovernmental Revenues	427,594	410,757	673,838	673,838
Miscellaneous Revenues				
7700 Welfare Repayments	2,899	3,096	1,486	1,486
Total Miscellaneous Revenues	2,899	3,096	1,486	1,486
TOTAL REVENUE	430,493	413,853	675,324	675,324
EXPENDITURES/APPROPRIATIONS				
Other Charges				
3800 Support and Care of Persons	427,823	538,051	675,324	675,324
Total Other Charges	427,823	538,051	675,324	675,324
TOTAL EXPENDITURES/APPROPRIATIONS	427,823	538,051	675,324	675,324
NET COST	(2,670)	124,198	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Miscellaneous Revenues				
7700 Welfare Repayments	509,039	713,094	839,262	839,262
Total Miscellaneous Revenues	509,039	713,094	839,262	839,262
TOTAL REVENUE	509,039	713,094	839,262	839,262
EXPENDITURES/APPROPRIATIONS				
Other Charges				
3800 Support and Care of Persons	5,987,008	9,592,586	6,943,797	6,943,797
Total Other Charges	5,987,008	9,592,586	6,943,797	6,943,797
TOTAL EXPENDITURES/APPROPRIATIONS	5,987,008	9,592,586	6,943,797	6,943,797
NET COST	5,477,970	8,879,492	6,104,535	6,104,535

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Licenses, Permits & Franchises				
6410 Animal Licenses	6,531,486	5,751,651	6,071,363	6,071,363
6420 Business Licenses	255,436	338,245	242,000	242,000
6430 Construction Permits	(60)	41	0	0
6450 Zoning Permits	0	(24)	0	0
Total Licenses, Permits & Franchises	6,786,862	6,089,913	6,313,363	6,313,363
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	1,766,396	1,122,912	1,051,000	1,051,000
Total Fines, Forfeitures & Penalties	1,766,396	1,122,912	1,051,000	1,051,000
Revenue from Use of Money and Property				
6610 Interest	8,624	73	0	0
6620 Rents and Concessions	41,859	42,482	41,724	41,724
Total Revenue from Use of Money and Property	50,482	42,555	41,724	41,724
Intergovernmental Revenues				
6960 State - Veterans' Affairs	155,541	221,958	248,093	248,093
6970 State - Other	1,198,141	1,576,075	1,746,392	1,746,392
7110 Federal - Other	11,909,628	11,739,650	15,144,291	15,144,291
7130 Other Governmental Agencies	2,211,621	1,736,188	2,710,000	2,710,000
Total Intergovernmental Revenues	15,474,931	15,273,871	19,848,776	19,848,776
Charges For Services				
7450 Humane Services	8,245,275	9,215,155	10,102,308	10,102,308
7590 Other Charges for Services	17,811,356	18,332,818	27,606,174	28,237,077
Total Charges For Services	26,056,632	27,547,974	37,708,482	38,339,385
Miscellaneous Revenues				
7661 Other Sales - Taxable	4,951	5,004	5,000	5,000
7670 Miscellaneous Revenue	136,821	188,210	93,650	93,650
7680 Six-Month Expired (Outlawed) Checks	2,826	1,684	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE, Continued				
Miscellaneous Revenues, Continued				
7690 Returned Check Charges	1,911	2,336	2,000	2,000
Total Miscellaneous Revenues	146,509	197,234	100,650	100,650
Other Financing Sources				
7811 Transfers In - from Funds 101-199	0	0	0	3,607,527
7852 Capital Asset Sales - Non-Taxable - Resale	1,167	2,596	2,500	2,500
Total Other Financing Sources	1,167	2,596	2,500	3,610,027
TOTAL REVENUE	50,282,979	50,277,055	65,066,495	69,304,925
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	17,414,540	16,326,681	17,812,666	17,812,666
0102 Extra Help	1,630,224	1,560,711	1,612,181	1,612,181
0103 Overtime	463,015	521,423	475,472	475,472
0104 Annual Leave Payoffs	271,246	259,543	142,600	142,600
0110 Performance Incentive Pay	424	320	0	0
0111 Other Pay	132,784	114,833	38,736	38,736
0112 Other Salaries	0	142,116	0	0
0150 Labor Burden	(3,909)	0	0	0
0200 Retirement	4,356,945	4,420,343	5,284,839	5,284,839
0202 Early Retirement	34,644	34,644	35,453	35,453
0204 County Paid Executive Deferred Compensation Plan	14,817	14,897	14,870	14,870
0205 1.62% Retirement ER Contribution 401(A) Plan	1,300	2,015	48,579	48,579
0206 Retiree Medical	666,577	657,978	705,330	705,330
0207 Health Reimbursement Account	17	0	0	0
0208 Pension Prepayment Discount	(243,391)	(327,294)	(349,747)	(349,747)
0301 Unemployment Insurance	51,737	(2,219)	0	0

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Salaries & Benefits, Continued				
0305 Salary Continuance Insurance	17,507	16,560	17,518	17,518
0306 Health Insurance	2,507,751	2,505,614	3,095,100	3,095,100
0308 Dental Insurance	62,348	58,507	65,424	65,424
0309 Life Insurance	10,101	11,529	13,344	13,344
0310 Accidental Death and Dismemberment Insurance	1,194	1,109	1,416	1,416
0319 Other Insurance	150,805	142,656	166,452	166,452
0350 Workers Compensation Insurance	189,339	(84,412)	300,000	300,000
0352 Workers Compensation - General	480,630	538,316	618,886	618,886
0401 Medicare	304,441	284,895	255,802	255,802
0402 Executive Car Allowance	18,360	18,360	18,360	18,360
0403 Optional Benefit Program	203,927	185,136	205,224	205,224
<b>Total Salaries &amp; Benefits</b>	<b>28,737,373</b>	<b>27,404,260</b>	<b>30,578,505</b>	<b>30,578,505</b>
Services & Supplies				
0600 Clothing and Personal Supplies	36,328	13,021	36,250	36,250
0700 Communications	41,620	46,736	104,280	104,280
0740 Enterprise Telephone Service Charges	107,144	110,307	100,410	100,410
0741 Telephone Service Charges from Vendors	2,347	2,102	13,500	13,500
0742 Cell Phones, Pagers, Blackberry Devices	85,771	94,991	148,650	148,650
1000 Household Expense	84,763	77,926	85,420	85,420
1001 Household Expense - Trash	11,498	12,118	13,430	13,430
1100 Insurance	1,013,889	831,419	805,802	805,802
1300 Maintenance Equipment - Non-IT Maintenance	57,923	61,729	98,596	98,596
1301 Maintenance - Inventory Parts	81	0	0	0
1340 Software Maintenance & Support	50,963	69,031	56,740	56,740
1341 Hardware Maintenance & Support	44,046	69,481	172,113	172,113
1400 Maintenance - Buildings and Improvements	371,021	486,682	429,300	429,300

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1402 Minor Alterations and Improvements	52,921	103,172	38,816	38,816
1501 Pharmaceuticals	257,217	259,686	320,200	320,200
1502 Medical Supplies	68,873	76,008	92,500	92,500
1509 Minor Medical Equipment to be Controlled	0	0	6,300	6,300
1600 Memberships	25,635	36,795	83,867	83,867
1701 Cash Difference	56	0	0	0
1800 Office Expense	174,010	171,526	278,500	278,500
1801 Duplicating Services (CEO/Reprographics)	45,523	34,671	62,730	62,730
1802 Periodicals and Journals	1,982	3,816	16,123	16,123
1803 Postage	196,656	196,179	186,743	186,743
1806 Printing Costs - Outside Vendors	43,761	64,160	82,000	82,000
1809 Minor Office Equipment to be Controlled	130,799	37,157	90,100	90,100
1840 IT Hardware Purchases (Purchases under \$5,000)	305,738	123,396	267,827	267,827
1900 Professional and Specialized Services	6,532,957	22,377,923	31,470,420	35,708,850
1908 Temporary Help	54,681	88,381	109,000	109,000
1909 Contracts	0	0	24,000	24,000
1911 CWCAP Charges	7,534	0	0	0
1913 Merchant Fees	34,436	40,962	40,000	40,000
1920 Non-Claimable Administrative Expense	39,301	38,996	24,453	24,453
1940 Enterprise IT Services	232,003	306,391	319,976	319,976
1941 IT Professional Services Contracts	179,469	230,460	365,712	365,712
2000 Publications and Legal Notices	3,104	1,271	16,395	16,395
2100 Rents and Leases - Equipment	188,703	153,630	209,776	209,776
2140 Software Leases & Licenses	265,057	278,890	913,463	913,463
2200 Rents and Leases - Buildings and Improvements	0	0	905	905
2300 Small Tools and Instruments	462	213	8,500	8,500

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Services & Supplies, Continued				
2400 Special Departmental Expense	666,496	582,679	1,006,000	1,006,000
2600 Transportation and Travel - General	11,125	16,326	31,450	31,450
2601 Private Auto Mileage	34,152	31,271	52,936	52,936
2602 Garage Expense	592,671	547,478	605,995	605,995
2700 Transportation and Travel - Meetings/Conferences	55,285	34,799	124,955	124,955
2740 IT Training & Travel	9,216	10,185	73,800	73,800
2800 Utilities	0	0	1,000	1,000
2801 Utilities - Purchased Electricity	160,454	190,926	225,418	225,418
2802 Utilities - Purchased Gas	15,795	14,576	33,710	33,710
2803 Utilities - Purchased Water	17,334	16,736	25,193	25,193
Total Services & Supplies	12,310,799	27,944,202	39,273,254	43,511,684
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(51,002)	(148)	0	0
Total Services & Supplies Reimbursements	(51,002)	(148)	0	0
Other Charges				
3000 Bad Debts	0	0	125,000	125,000
3100 Contributions to Non-County Government Agencies	13,853,012	315,393	1,434,720	1,434,720
3700 Taxes and Assessments	3,020	1,507	3,100	3,100
Total Other Charges	13,856,032	316,900	1,562,820	1,562,820
Capital Assets				
Equipment				
4000 Equipment	0	8,825	35,000	35,000
4040 IT Equipment (Purchases over \$5,000)	187,958	0	344,000	344,000
Total Equipment	187,958	8,825	379,000	379,000
Buildings & Improvements				
4200 Buildings and Improvements				

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Buildings & Improvements, Continued				
3301 Animal Care Center	0	158,338	0	0
Total Buildings & Improvements	0	158,338	0	0
Total Capital Assets	187,958	167,163	379,000	379,000
Intrafund Transfers				
5100 Intrafund Transfers	(2,336,378)	(3,398,578)	(3,611,398)	(3,611,398)
Total Intrafund Transfers	(2,336,378)	(3,398,578)	(3,611,398)	(3,611,398)
TOTAL EXPENDITURES/APPROPRIATIONS	52,704,781	52,433,798	68,182,181	72,420,611
NET COST	2,421,802	2,156,743	3,115,686	3,115,686



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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	158,652	119,553	121,963	121,963
6620 Rents and Concessions	8,520	8,520	8,520	8,520
Total Revenue from Use of Money and Property	167,172	128,073	130,483	130,483
Miscellaneous Revenues				
7670 Miscellaneous Revenue	55,798	63,113	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	0	7	0	0
Total Miscellaneous Revenues	55,798	63,120	250,000	250,000
<b>TOTAL REVENUE</b>	<b>222,970</b>	<b>191,193</b>	<b>380,483</b>	<b>380,483</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	0	3,754	10,000	10,000
1600 Memberships	0	200	0	0
1900 Professional and Specialized Services	308,731	320,774	3,057,656	3,057,656
1911 CWCAP Charges	5,703	3,369	15,000	15,000
1912 Investment Administrative Fees	8,331	7,006	10,000	10,000
2400 Special Departmental Expense	12,297	13,361	50,000	50,000
Total Services & Supplies	335,062	348,463	3,142,656	3,142,656
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(40,000)	0	0	0
Total Services & Supplies Reimbursements	(40,000)	0	0	0
Other Charges				
3800 Support and Care of Persons	0	14,391	200,000	200,000
Total Other Charges	0	14,391	200,000	200,000
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	3,000,000	0	0	0
Total Other Financing Uses	3,000,000	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
TOTAL EXPENDITURES/APPROPRIATIONS	3,295,062	362,854	3,342,656	3,342,656
NET COST	3,072,092	171,662	2,962,173	2,962,173

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	704	1,065	1,000	1,000
Total Revenue from Use of Money and Property	704	1,065	1,000	1,000
Charges For Services				
7430 Court Fees and Costs	900,264	651,160	900,000	900,000
Total Charges For Services	900,264	651,160	900,000	900,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,444	3,007	3,800	3,800
Total Miscellaneous Revenues	3,444	3,007	3,800	3,800
<b>TOTAL REVENUE</b>	904,412	655,232	904,800	904,800
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	618,305	649,190	904,600	904,600
1912 Investment Administrative Fees	150	234	200	200
Total Services & Supplies	618,454	649,425	904,800	904,800
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	618,454	649,425	904,800	904,800
<b>NET COST</b>	(285,958)	(5,807)	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	698,808	771,191	815,000	815,000
Total Licenses, Permits & Franchises	698,808	771,191	815,000	815,000
Revenue from Use of Money and Property				
6610 Interest	1,026	1,227	1,500	1,500
Total Revenue from Use of Money and Property	1,026	1,227	1,500	1,500
TOTAL REVENUE	699,833	772,417	816,500	816,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	624,136	689,929	816,244	816,244
1912 Investment Administrative Fees	214	274	256	256
Total Services & Supplies	624,350	690,203	816,500	816,500
TOTAL EXPENDITURES/APPROPRIATIONS	624,350	690,203	816,500	816,500
NET COST	(75,484)	(82,214)	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	5,365	29,329	4,500	4,500
Total Revenue from Use of Money and Property	5,365	29,329	4,500	4,500
TOTAL REVENUE	5,365	29,329	4,500	4,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	975,075	975,075
1912 Investment Administrative Fees	1,062	797	2,000	2,000
Total Services & Supplies	1,062	797	977,075	977,075
Other Charges				
3800 Support and Care of Persons	0	67,159	553,622	553,622
Total Other Charges	0	67,159	553,622	553,622
TOTAL EXPENDITURES/APPROPRIATIONS	1,062	67,956	1,530,697	1,530,697
NET COST	(4,303)	38,627	1,526,197	1,526,197

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	0	0	0	0
Total Revenue from Use of Money and Property	0	0	0	0
TOTAL REVENUE	0	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	39	0	0
Total Services & Supplies	0	39	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	0	39	0	0
NET COST	0	39	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Intergovernmental Revenues				
6970 State - Other	70,838	75,649	75,649	75,649
Total Intergovernmental Revenues	70,838	75,649	75,649	75,649
Charges For Services				
7470 Recording Fees	734,257	735,677	721,889	721,889
Total Charges For Services	734,257	735,677	721,889	721,889
Miscellaneous Revenues				
7670 Miscellaneous Revenue	33,574	28,634	28,634	28,634
Total Miscellaneous Revenues	33,574	28,634	28,634	28,634
TOTAL REVENUE	838,668	839,959	826,172	826,172
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses				
4800 Transfers Out - to Fund 100	620,596	723,318	1,229,584	1,229,584
Total Other Financing Uses	620,596	723,318	1,229,584	1,229,584
TOTAL EXPENDITURES/APPROPRIATIONS	620,596	723,318	1,229,584	1,229,584
NET COST	(218,072)	(116,641)	403,412	403,412

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	0	50,000	0	0
Total Other Financing Uses	0	50,000	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	0	50,000	0	0
NET COST	0	50,000	0	0



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	1,502	1,391	1,000	1,000
Total Revenue from Use of Money and Property	1,502	1,391	1,000	1,000
Intergovernmental Revenues				
7110 Federal - Other	17,367,870	14,171,943	23,460,800	23,460,800
Total Intergovernmental Revenues	17,367,870	14,171,943	23,460,800	23,460,800
Miscellaneous Revenues				
7670 Miscellaneous Revenue	10,536	14,152	7,000	7,000
Total Miscellaneous Revenues	10,536	14,152	7,000	7,000
<b>TOTAL REVENUE</b>	<b>17,379,908</b>	<b>14,187,487</b>	<b>23,468,800</b>	<b>23,468,800</b>
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1100 Insurance	1,043	0	0	0
1900 Professional and Specialized Services	11,076,184	13,595,353	19,284,150	19,284,150
1911 CWCAP Charges	108,367	0	183,750	183,750
1912 Investment Administrative Fees	312	322	200	200
2000 Publications and Legal Notices	581	0	700	700
Total Services & Supplies	11,186,485	13,595,675	19,468,800	19,468,800
Other Charges				
3100 Contributions to Non-County Government Agencies	6,188,235	591,812	4,000,000	4,000,000
Total Other Charges	6,188,235	591,812	4,000,000	4,000,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>17,374,721</b>	<b>14,187,487</b>	<b>23,468,800</b>	<b>23,468,800</b>
NET COST	(5,188)	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	28,424	93,906	85,903	85,903
6620 Rents and Concessions	382,367	373,789	329,388	329,388
Total Revenue from Use of Money and Property	410,790	467,695	415,291	415,291
Other Financing Sources				
7810 Transfers In - from Fund 100	21,459,669	200,000	200,000	200,000
Total Other Financing Sources	21,459,669	200,000	200,000	200,000
TOTAL REVENUE	21,870,459	667,695	615,291	615,291
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1912 Investment Administrative Fees	5,882	20,969	25,771	25,771
Total Services & Supplies	5,882	20,969	25,771	25,771
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	11,851,085	11,851,085
Total Other Financing Uses	0	0	11,851,085	11,851,085
TOTAL EXPENDITURES/APPROPRIATIONS	5,882	20,969	11,876,856	11,876,856
NET COST	(21,864,577)	(646,725)	11,261,565	11,261,565

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	28,108	25,376	26,000	26,000
Total Revenue from Use of Money and Property	28,108	25,376	26,000	26,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,611,019	176,645	200,000	200,000
Total Miscellaneous Revenues	2,611,019	176,645	200,000	200,000
Other Financing Sources				
7810 Transfers In - from Fund 100	0	0	0	3,607,527
Total Other Financing Sources	0	0	0	3,607,527
TOTAL REVENUE	2,639,128	202,021	226,000	3,833,527
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	7,594	0	10,000	10,000
1911 CWCAP Charges	369	280	0	0
1912 Investment Administrative Fees	4,438	4,266	5,000	5,000
2000 Publications and Legal Notices	35	0	0	0
2400 Special Departmental Expense	0	0	200,000	200,000
Total Services & Supplies	12,435	4,546	215,000	215,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	0	0	5,100,000	8,707,527
Total Other Financing Uses	0	0	5,100,000	8,707,527
TOTAL EXPENDITURES/APPROPRIATIONS	12,435	4,546	5,315,000	8,922,527
NET COST	(2,626,693)	(197,475)	5,089,000	5,089,000

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	9,869	7,049	15,000	15,000
Total Revenue from Use of Money and Property	9,869	7,049	15,000	15,000
Intergovernmental Revenues				
6980 Federal - Public Assistance Administration	10,273,675	9,256,599	11,294,609	11,294,609
6990 Federal - Public Assistance Programs	120,708,946	121,882,364	126,806,124	126,806,124
7130 Other Governmental Agencies	17,593,720	19,168,814	21,180,000	21,180,000
Total Intergovernmental Revenues	148,576,342	150,307,777	159,280,733	159,280,733
Charges For Services				
7590 Other Charges for Services	39,711	91,051	0	0
Total Charges For Services	39,711	91,051	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	421,532	691,237	617,500	617,500
7680 Six-Month Expired (Outlawed) Checks	50	(1,836)	0	0
Total Miscellaneous Revenues	421,582	689,401	617,500	617,500
Other Financing Sources				
7811 Transfers In - from Funds 101-199	3,000,014	0	0	0
Total Other Financing Sources	3,000,014	0	0	0
<b>TOTAL REVENUE</b>	<b>152,047,517</b>	<b>151,095,278</b>	<b>159,913,233</b>	<b>159,913,233</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	5,242,533	5,228,029	5,234,947	5,234,947
0102 Extra Help	0	9,256	126,520	126,520
0103 Overtime	15,807	10,859	136,080	136,080
0104 Annual Leave Payoffs	34,296	25,243	50,000	50,000
0110 Performance Incentive Pay	19	55	0	0

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Salaries & Benefits, Continued				
0111 Other Pay	63,419	62,472	59,424	59,424
0112 Other Salaries	0	62,650	0	0
0200 Retirement	1,258,016	1,429,544	1,569,269	1,569,269
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	11,282	11,282
0206 Retiree Medical	201,844	212,481	207,306	207,306
0208 Pension Prepayment Discount	(78,841)	(92,067)	(106,339)	(106,339)
0301 Unemployment Insurance	14,462	(603)	0	0
0305 Salary Continuance Insurance	1,423	1,191	1,518	1,518
0306 Health Insurance	959,482	1,004,014	1,174,752	1,174,752
0308 Dental Insurance	4,687	3,830	5,640	5,640
0309 Life Insurance	745	744	1,140	1,140
0310 Accidental Death and Dismemberment Insurance	88	72	120	120
0319 Other Insurance	62,293	62,677	67,392	67,392
0352 Workers Compensation - General	90,182	119,804	166,392	166,392
0401 Medicare	64,682	64,969	73,723	73,723
0403 Optional Benefit Program	14,000	10,516	17,520	17,520
<b>Total Salaries &amp; Benefits</b>	<b>7,949,139</b>	<b>8,215,735</b>	<b>8,796,686</b>	<b>8,796,686</b>
Services & Supplies				
0740 Enterprise Telephone Service Charges	1,242	1,190	1,200	1,200
0741 Telephone Service Charges from Vendors	198	1,242	500	500
0742 Cell Phones, Pagers, Blackberry Devices	4,613	3,185	8,000	8,000
1000 Household Expense	26,026	24,617	30,000	30,000
1001 Household Expense - Trash	4,263	4,209	5,000	5,000
1100 Insurance	55,974	56,479	60,245	60,245
1300 Maintenance Equipment - Non-IT Maintenance	3,310	4,386	5,000	5,000
1301 Maintenance - Inventory Parts	209	0	500	500

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1340 Software Maintenance & Support	43,830	51,175	51,000	51,000
1341 Hardware Maintenance & Support	8,459	7,049	10,000	10,000
1400 Maintenance - Buildings and Improvements	119,245	103,010	130,000	130,000
1402 Minor Alterations and Improvements	56,142	79,446	60,000	60,000
1600 Memberships	15,336	15,534	22,800	22,800
1800 Office Expense	63,528	122,418	90,228	90,228
1801 Duplicating Services (CEO/Reprographics)	7,293	8,535	10,000	10,000
1802 Periodicals and Journals	1,239	0	900	900
1803 Postage	122,353	103,858	150,000	150,000
1806 Printing Costs - Outside Vendors	4,680	1,885	10,000	10,000
1809 Minor Office Equipment to be Controlled	8,807	6,720	106,000	106,000
1840 IT Hardware Purchases (Purchases under \$5,000)	52,597	23,040	152,000	152,000
1900 Professional and Specialized Services	2,363,613	2,760,306	8,577,381	8,577,381
1908 Temporary Help	2,952	32,624	80,000	80,000
1911 CWCAP Charges	87,699	213,616	350,000	350,000
1912 Investment Administrative Fees	8,623	12,638	15,000	15,000
1920 Non-Claimable Administrative Expense	11,797	11,420	7,435	7,435
1940 Enterprise IT Services	97,607	114,921	193,000	193,000
1941 IT Professional Services Contracts	0	1,982	2,000	2,000
2000 Publications and Legal Notices	576	551	6,000	6,000
2100 Rents and Leases - Equipment	29,895	45,572	63,000	63,000
2140 Software Leases & Licenses	51,788	84,624	137,000	137,000
2200 Rents and Leases - Buildings and Improvements	14,400	14,400	18,000	18,000
2300 Small Tools and Instruments	0	11	0	0
2400 Special Departmental Expense	18,517	20,044	24,000	24,000
2600 Transportation and Travel - General	249	341	300	300

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Services & Supplies, Continued				
2601 Private Auto Mileage	13,712	11,402	20,000	20,000
2602 Garage Expense	59,660	46,290	75,000	75,000
2700 Transportation and Travel - Meetings/Conferences	4,583	1,629	27,500	27,500
2740 IT Training & Travel	0	0	10,500	10,500
2801 Utilities - Purchased Electricity	93,166	108,061	100,904	100,904
2802 Utilities - Purchased Gas	727	549	750	750
2803 Utilities - Purchased Water	3,899	3,323	4,000	4,000
Total Services & Supplies	3,462,809	4,102,282	10,615,143	10,615,143
Other Charges				
3000 Bad Debts	89	1	0	0
3100 Contributions to Non-County Government Agencies	819,804	894,526	910,000	910,000
3700 Taxes and Assessments	2,739	2,864	3,000	3,000
3800 Support and Care of Persons	141,477,092	139,603,437	146,750,124	146,750,124
Total Other Charges	142,299,723	140,500,828	147,663,124	147,663,124
Capital Assets				
Equipment				
4000 Equipment	0	0	80,000	80,000
Total Equipment	0	0	80,000	80,000
Total Capital Assets	0	0	80,000	80,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>153,711,671</b>	<b>152,818,846</b>	<b>167,154,953</b>	<b>167,154,953</b>
<b>NET COST</b>	<b>1,664,154</b>	<b>1,723,568</b>	<b>7,241,720</b>	<b>7,241,720</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	81	29	0	0
Total Revenue from Use of Money and Property	81	29	0	0
Intergovernmental Revenues				
7110 Federal - Other	5,555,333	3,981,012	4,629,572	4,629,572
Total Intergovernmental Revenues	5,555,333	3,981,012	4,629,572	4,629,572
Charges For Services				
7590 Other Charges for Services	987,232	1,136,764	1,267,520	1,267,520
Total Charges For Services	987,232	1,136,764	1,267,520	1,267,520
Miscellaneous Revenues				
7670 Miscellaneous Revenue	11,944	15,317	19,800	19,800
Total Miscellaneous Revenues	11,944	15,317	19,800	19,800
<b>TOTAL REVENUE</b>	<b>6,554,590</b>	<b>5,133,122</b>	<b>5,916,892</b>	<b>5,916,892</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	966,721	900,646	958,570	958,570
0103 Overtime	171	343	0	0
0104 Annual Leave Payoffs	1,320	6,105	5,000	5,000
0110 Performance Incentive Pay	2	0	0	0
0111 Other Pay	549	0	0	0
0112 Other Salaries	0	2,413	0	0
0200 Retirement	260,563	238,835	285,022	285,022
0202 Early Retirement	9,863	9,863	9,863	9,863
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	1,142	1,142
0206 Retiree Medical	36,631	35,796	37,952	37,952
0208 Pension Prepayment Discount	(26,330)	(24,844)	(16,871)	(16,871)



COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Salaries & Benefits, Continued				
0301 Unemployment Insurance	2,617	(101)	0	0
0305 Salary Continuance Insurance	2,404	2,504	2,480	2,480
0306 Health Insurance	100,484	90,281	99,780	99,780
0308 Dental Insurance	7,987	8,098	7,896	7,896
0309 Life Insurance	1,287	1,596	1,596	1,596
0310 Accidental Death and Dismemberment Insurance	151	153	168	168
0319 Other Insurance	2,612	1,802	2,496	2,496
0352 Workers Compensation - General	35,304	41,828	44,555	44,555
0401 Medicare	12,523	12,333	13,010	13,010
0403 Optional Benefit Program	24,500	24,484	24,528	24,528
<b>Total Salaries &amp; Benefits</b>	<b>1,439,359</b>	<b>1,352,137</b>	<b>1,477,187</b>	<b>1,477,187</b>
Services & Supplies				
0700 Communications	0	924	0	0
0740 Enterprise Telephone Service Charges	2,059	1,854	3,600	3,600
0741 Telephone Service Charges from Vendors	198	0	0	0
0742 Cell Phones, Pagers, Blackberry Devices	1,168	1,448	3,100	3,100
1000 Household Expense	3,931	1,866	4,519	4,519
1001 Household Expense - Trash	563	363	518	518
1100 Insurance	27,586	12,366	8,216	8,216
1300 Maintenance Equipment - Non-IT Maintenance	1,232	1,056	1,250	1,250
1301 Maintenance - Inventory Parts	19	0	0	0
1340 Software Maintenance & Support	0	200	300	300
1341 Hardware Maintenance & Support	1,278	1,046	2,200	2,200
1400 Maintenance - Buildings and Improvements	69,565	75,984	92,609	92,609
1402 Minor Alterations and Improvements	1,655	2,044	15,000	15,000
1600 Memberships	0	300	200	200

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1800 Office Expense	2,749	2,819	8,000	8,000
1801 Duplicating Services (CEO/Reprographics)	201	0	500	500
1803 Postage	1,953	719	2,000	2,000
1809 Minor Office Equipment to be Controlled	1,033	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	53	0	3,000	3,000
1900 Professional and Specialized Services	2,746,834	1,797,127	1,751,087	1,751,087
1911 CWCAP Charges	216,262	68,991	175,000	175,000
1920 Non-Claimable Administrative Expense	3,545	2,412	1,180	1,180
1940 Enterprise IT Services	14,114	12,003	10,000	10,000
2000 Publications and Legal Notices	3,341	3,798	9,000	9,000
2100 Rents and Leases - Equipment	2,715	6,553	7,500	7,500
2140 Software Leases & Licenses	8,120	10,299	22,000	22,000
2300 Small Tools and Instruments	205	0	100	100
2400 Special Departmental Expense	3,947	3,009	3,000	3,000
2600 Transportation and Travel - General	413	681	300	300
2601 Private Auto Mileage	88	358	500	500
2602 Garage Expense	6,680	2,308	6,000	6,000
2700 Transportation and Travel - Meetings/Conferences	1,325	81	200	200
2740 IT Training & Travel	20	0	0	0
2801 Utilities - Purchased Electricity	13,688	10,369	16,006	16,006
2802 Utilities - Purchased Gas	68	39	85	85
2803 Utilities - Purchased Water	551	230	565	565
Total Services & Supplies	3,137,158	2,021,245	2,147,535	2,147,535
Other Charges				
3100 Contributions to Non-County Government Agencies	2,241,831	1,737,979	2,770,524	2,770,524
3700 Taxes and Assessments	2,494	2,592	2,500	2,500
Total Other Charges	2,244,326	1,740,571	2,773,024	2,773,024

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
TOTAL EXPENDITURES/APPROPRIATIONS	6,820,842	5,113,954	6,397,746	6,397,746
NET COST	266,252	(19,168)	480,854	480,854

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	973	7,624	1,454	1,454
Total Revenue from Use of Money and Property	973	7,624	1,454	1,454
Intergovernmental Revenues				
6970 State - Other	422,160	293,357	1,000,000	1,000,000
Total Intergovernmental Revenues	422,160	293,357	1,000,000	1,000,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	16,415	0	0
Total Miscellaneous Revenues	0	16,415	0	0
<b>TOTAL REVENUE</b>	<b>423,133</b>	<b>317,396</b>	<b>1,001,454</b>	<b>1,001,454</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1900 Professional and Specialized Services	59,787	43,225	349,434	349,434
1912 Investment Administrative Fees	196	246	400	400
2400 Special Departmental Expense	0	855,861	925,000	925,000
Total Services & Supplies	59,982	899,332	1,274,834	1,274,834
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>59,982</b>	<b>899,332</b>	<b>1,274,834</b>	<b>1,274,834</b>
<b>NET COST</b>	<b>(363,150)</b>	<b>581,936</b>	<b>273,380</b>	<b>273,380</b>

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	14	0	0	0
Total Other Financing Uses	14	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	14	0	0	0
NET COST	14	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	80,562	43,721	35,356	35,356
Total Revenue from Use of Money and Property	80,562	43,721	35,356	35,356
TOTAL REVENUE	80,562	43,721	35,356	35,356
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	111,776	125,220	65,574	65,574
Total Services & Supplies	111,776	125,220	65,574	65,574
TOTAL EXPENDITURES/APPROPRIATIONS	111,776	125,220	65,574	65,574
NET COST	31,214	81,499	30,218	30,218

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	0	657,439	656,565	656,565
Total Licenses, Permits & Franchises	0	657,439	656,565	656,565
Revenue from Use of Money and Property				
6610 Interest	5,853	5,305	3,600	3,600
Total Revenue from Use of Money and Property	5,853	5,305	3,600	3,600
Intergovernmental Revenues				
7140 Other Local Entities - Capital Contribution	1,527,461	682,890	709,375	709,375
Total Intergovernmental Revenues	1,527,461	682,890	709,375	709,375
Miscellaneous Revenues				
7670 Miscellaneous Revenue	34,338	28,842	225,000	225,000
Total Miscellaneous Revenues	34,338	28,842	225,000	225,000
Other Financing Sources				
7811 Transfers In - from Funds 101-199	330,000	1,954,000	1,335,000	1,335,000
Total Other Financing Sources	330,000	1,954,000	1,335,000	1,335,000
<b>TOTAL REVENUE</b>	<b>1,897,652</b>	<b>3,328,475</b>	<b>2,929,540</b>	<b>2,929,540</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1809 Minor Office Equipment to be Controlled	2,554	0	1,284	1,284
1900 Professional and Specialized Services	296,531	106,321	19,363	19,363
1912 Investment Administrative Fees	3,295	1,770	2,540	2,540
2000 Publications and Legal Notices	6,336	0	0	0
2100 Rents and Leases - Equipment	676	0	0	0
2400 Special Departmental Expense	842	0	0	0
Total Services & Supplies	310,234	108,091	23,187	23,187

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements				
P452 LAR HVAC Replace	559	361,292	0	0
P453 Westminster HVAC Upgrade	361,872	2,818	175,000	175,000
P456 San Clemente Expansion / Refurbishment	0	111,945	1,663,870	1,663,870
P457 COSTA MESA / DD BEAM REPLACEMENT	267,252	119,926	0	0
P458 Silverado Library Branch Expansion Project	0	0	1,125,000	1,125,000
P530 Fountain Valley Roof Replacement	0	0	160,000	160,000
P531 * OBSOLETE 5-21-14 * Irvine Historic Branch	6,920	0	0	0
P533 Laguna Niguel Expansion	1,486,507	(2,718)	0	0
P539 Garden Grove Reg Air Handler	0	0	229,000	229,000
P540 Headquarters Building Improvements	0	0	577,820	577,820
Total Buildings & Improvements	2,123,111	593,264	3,930,690	3,930,690
Total Capital Assets	2,123,111	593,264	3,930,690	3,930,690
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,433,345</b>	<b>701,354</b>	<b>3,953,877</b>	<b>3,953,877</b>
<b>NET COST</b>	<b>535,693</b>	<b>(2,627,121)</b>	<b>1,024,337</b>	<b>1,024,337</b>



COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	34,908,036	36,304,789	36,870,305	36,870,305
6220 Property Taxes - Current Unsecured	1,275,382	1,316,357	1,409,408	1,409,408
6230 Property Taxes - Prior Secured	161,360	178,144	178,144	178,144
6240 Property Taxes - Prior Unsecured	18,193	25,432	18,193	18,193
6250 Taxes - Special District Augmentation	578,893	600,635	575,000	575,000
6280 Property Taxes - Current Supplemental	471,721	880,844	682,628	682,628
6290 Other Taxes	5,185,020	1,929,450	1,770,132	1,770,132
6300 Property Taxes - Prior Supplemental	12,535	12,089	26,621	26,621
Total Taxes	42,611,140	41,247,740	41,530,431	41,530,431
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	6,143	6,594	18,621	18,621
Total Fines, Forfeitures & Penalties	6,143	6,594	18,621	18,621
Revenue from Use of Money and Property				
6610 Interest	58,801	71,874	48,000	48,000
6620 Rents and Concessions	78,821	103,666	98,620	98,620
Total Revenue from Use of Money and Property	137,623	175,540	146,620	146,620
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	290,743	282,068	282,068	282,068
6970 State - Other	114,881	54,733	54,733	54,733
7110 Federal - Other	10,000	62,628	10,000	10,000
7140 Other Local Entities - Capital Contribution	714	0	0	0
Total Intergovernmental Revenues	416,339	399,429	346,801	346,801
Charges For Services				
7570 Library Services	916,136	883,437	900,000	900,000
7590 Other Charges for Services	201,072	290,227	159,000	159,000
Total Charges For Services	1,117,209	1,173,664	1,059,000	1,059,000

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE, Continued				
Miscellaneous Revenues				
7661 Other Sales - Taxable	130,867	124,329	122,000	122,000
7670 Miscellaneous Revenue	222,479	396,378	329,000	329,000
7680 Six-Month Expired (Outlawed) Checks	1,379	(187)	300	300
7690 Returned Check Charges	0	0	100	100
Total Miscellaneous Revenues	354,725	520,520	451,400	451,400
Other Financing Sources				
7812 Transfers In - from Funds 2AA-299	673	0	0	0
7852 Capital Asset Sales - Non-Taxable - Resale	(11)	1,791	0	0
Total Other Financing Sources	662	1,791	0	0
TOTAL REVENUE	44,643,840	43,525,277	43,552,873	43,552,873
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits				
0101 Regular Salaries	15,150,040	15,338,634	16,251,107	16,251,107
0102 Extra Help	792,027	906,870	1,051,054	1,051,054
0103 Overtime	16,672	14,927	18,620	18,620
0104 Annual Leave Payoffs	150,316	165,648	341,317	341,317
0105 Vacation Payoffs	0	0	25,000	25,000
0106 Sick Leave Payoffs	0	0	70,000	70,000
0110 Performance Incentive Pay	249	406	0	0
0111 Other Pay	183,760	180,433	201,834	201,834
0112 Other Salaries	0	183,404	150,000	150,000
0200 Retirement	3,696,047	4,214,110	4,880,595	4,880,595
0204 County Paid Executive Deferred Compensation Plan	5,768	5,799	5,348	5,348
0205 1.62% Retirement ER Contribution 401(A) Plan	1,446	2,518	61,374	61,374
0206 Retiree Medical	583,603	622,961	643,073	643,073

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Salaries &amp; Benefits, Continued</b>				
0208 Pension Prepayment Discount	(270,569)	(283,313)	(309,043)	(309,043)
0301 Unemployment Insurance	43,991	(1,867)	0	0
0305 Salary Continuance Insurance	2,763	3,003	2,782	2,782
0306 Health Insurance	2,339,743	2,510,360	3,164,868	3,164,868
0308 Dental Insurance	8,393	9,255	9,024	9,024
0309 Life Insurance	1,411	1,858	1,884	1,884
0310 Accidental Death and Dismemberment Insurance	164	179	204	204
0319 Other Insurance	197,973	202,545	238,368	238,368
0352 Workers Compensation - General	126,488	130,628	132,524	132,524
0401 Medicare	214,704	222,705	225,424	225,424
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	28,125	29,000	29,028	29,028
<b>Total Salaries &amp; Benefits</b>	<b>23,282,293</b>	<b>24,469,245</b>	<b>27,203,565</b>	<b>27,203,565</b>
<b>Services &amp; Supplies</b>				
0700 Communications	0	1,082	0	0
0740 Enterprise Telephone Service Charges	195,951	425,260	340,200	340,200
0741 Telephone Service Charges from Vendors	38,334	24,788	60,000	60,000
0742 Cell Phones, Pagers, Blackberry Devices	5,735	9,739	11,300	11,300
0900 Food	16	0	0	0
1000 Household Expense	407,321	386,716	605,894	605,894
1001 Household Expense - Trash	60,326	61,652	63,500	63,500
1100 Insurance	470,462	448,702	433,440	433,440
1300 Maintenance Equipment - Non-IT Maintenance	5,101	2,141	20,178	20,178
1340 Software Maintenance & Support	160,312	124,583	242,000	242,000
1341 Hardware Maintenance & Support	89,622	99,112	140,011	140,011
1400 Maintenance - Buildings and Improvements	715,665	886,812	1,146,521	1,146,521

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Services &amp; Supplies, Continued</b>				
1402 Minor Alterations and Improvements	42,534	97,812	70,000	70,000
1500 Medical, Dental and Laboratory Supplies	0	0	1,500	1,500
1600 Memberships	27,140	2,198	1,400	1,400
1701 Cash Difference	489	828	388	388
1702 Cash Losses	0	0	58	58
1800 Office Expense	200,096	201,063	328,539	328,539
1801 Duplicating Services (CEO/Reprographics)	25,425	45,402	49,400	49,400
1803 Postage	22,223	29,900	36,000	36,000
1806 Printing Costs - Outside Vendors	3,796	9,988	20,000	20,000
1809 Minor Office Equipment to be Controlled	10,455	38,731	40,500	40,500
1840 IT Hardware Purchases (Purchases under \$5,000)	75,431	122,151	334,463	334,463
1900 Professional and Specialized Services	6,321,618	7,000,614	7,547,676	7,547,676
1907 Collection Agency Fees	46,292	37,868	65,000	65,000
1909 Contracts	40,086	28,432	54,733	54,733
1911 CWCAP Charges	750,820	1,065,462	1,271,000	1,271,000
1912 Investment Administrative Fees	11,823	15,661	12,000	12,000
1913 Merchant Fees	8,942	8,477	9,000	9,000
1920 Non-Claimable Administrative Expense	38,299	34,112	21,607	21,607
1940 Enterprise IT Services	347,461	311,642	424,072	424,072
1941 IT Professional Services Contracts	16,097	98,837	0	0
2000 Publications and Legal Notices	3,544	1,366	5,000	5,000
2100 Rents and Leases - Equipment	78,874	62,586	93,000	93,000
2140 Software Leases & Licenses	244,200	234,644	520,156	520,156
2200 Rents and Leases - Buildings and Improvements	146,276	146,235	136,623	136,623
2400 Special Departmental Expense	1,925,408	2,079,563	6,241,461	6,241,461
2412 Facilities and Warehouse Supplies	10,393	2,844	33,170	33,170

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2600 Transportation and Travel - General	497	764	0	0
2601 Private Auto Mileage	17,036	20,259	23,850	23,850
2602 Garage Expense	11,651	382	0	0
2700 Transportation and Travel - Meetings/Conferences	3,466	15,881	33,500	33,500
2800 Utilities	119	0	0	0
2801 Utilities - Purchased Electricity	913,751	1,092,364	997,800	997,800
2802 Utilities - Purchased Gas	29,522	27,764	31,739	31,739
2803 Utilities - Purchased Water	108,390	110,266	112,947	112,947
Total Services & Supplies	13,630,999	15,414,683	21,579,626	21,579,626
Other Charges				
3700 Taxes and Assessments	15,368	15,877	17,019	17,019
Total Other Charges	15,368	15,877	17,019	17,019
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	152,385	21,383	415,094	415,094
Total Equipment	152,385	21,383	415,094	415,094
Total Capital Assets	152,385	21,383	415,094	415,094
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	330,000	1,954,000	1,335,000	1,335,000
4804 Transfers Out - to Funds 400-499	0	0	1,000	1,000
Total Other Financing Uses	330,000	1,954,000	1,336,000	1,336,000
TOTAL EXPENDITURES/APPROPRIATIONS	37,411,045	41,875,187	50,551,304	50,551,304
NET COST	(7,232,795)	(1,650,090)	6,998,431	6,998,431

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	88	0	0	0
Total Revenue from Use of Money and Property	88	0	0	0
Intergovernmental Revenues				
6970 State - Other	12,959	0	0	0
Total Intergovernmental Revenues	12,959	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	10,909	0	0	0
Total Miscellaneous Revenues	10,909	0	0	0
<b>TOTAL REVENUE</b>	<b>23,956</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Services & Supplies				
1911 CWCAP Charges	144	0	0	0
1912 Investment Administrative Fees	19	0	0	0
Total Services & Supplies	163	0	0	0
Other Financing Uses				
4804 Transfers Out - to Funds 400-499	30,747	0	0	0
Total Other Financing Uses	30,747	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>30,910</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>6,953</b>	<b>0</b>	<b>0</b>	<b>0</b>

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Revenue from Use of Money and Property				
6610 Interest	41,960	35,832	40,000	40,000
6620 Rents and Concessions	3,597,504	3,641,403	3,645,568	3,645,568
Total Revenue from Use of Money and Property	3,639,464	3,677,235	3,685,568	3,685,568
Intergovernmental Revenues				
7130 Other Governmental Agencies	0	11,730	0	0
Total Intergovernmental Revenues	0	11,730	0	0
Charges For Services				
7580 Park and Recreation Fees	95,772	111,947	92,000	92,000
7590 Other Charges for Services	318,833	384,924	310,000	310,000
Total Charges For Services	414,604	496,870	402,000	402,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	48,416	17,761	19,592	19,592
Total Miscellaneous Revenues	48,416	17,761	19,592	19,592
Other Financing Sources				
7814 Transfers In - from Funds 400-499	300,000	0	0	0
7852 Capital Asset Sales - Non-Taxable - Resale	0	2,630	0	0
Total Other Financing Sources	300,000	2,630	0	0
<b>TOTAL REVENUE</b>	<b>4,402,484</b>	<b>4,206,226</b>	<b>4,107,160</b>	<b>4,107,160</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	401,423	384,212	412,260	412,260
0103 Overtime	23,923	17,480	25,000	25,000
0104 Annual Leave Payoffs	4,276	6,323	9,000	9,000
0110 Performance Incentive Pay	4	0	0	0
0111 Other Pay	434	352	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)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Salaries &amp; Benefits, Continued</b>				
0112 Other Salaries	0	2,704	0	0
0150 Labor Burden	(0)	0	0	0
0200 Retirement	95,353	104,258	122,494	122,494
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	1,206	1,206
0206 Retiree Medical	15,304	15,352	16,306	16,306
0208 Pension Prepayment Discount	(6,412)	(7,174)	(8,221)	(8,221)
0301 Unemployment Insurance	1,161	(40)	0	0
0305 Salary Continuance Insurance	63	327	248	248
0306 Health Insurance	59,314	61,485	80,256	80,256
0308 Dental Insurance	0	1,484	1,128	1,128
0309 Life Insurance	44	284	228	228
0310 Accidental Death and Dismemberment Insurance	4	27	24	24
0319 Other Insurance	5,714	4,947	5,772	5,772
0352 Workers Compensation - General	30,684	45,836	49,338	49,338
0401 Medicare	6,069	5,921	5,984	5,984
0403 Optional Benefit Program	0	10,792	3,504	3,504
<b>Total Salaries &amp; Benefits</b>	<b>637,357</b>	<b>654,570</b>	<b>724,527</b>	<b>724,527</b>
<b>Services &amp; Supplies</b>				
0600 Clothing and Personal Supplies	120	1,834	9,500	9,500
0740 Enterprise Telephone Service Charges	3,578	4,843	6,000	6,000
1000 Household Expense	26,977	52,360	95,000	95,000
1001 Household Expense - Trash	288	2,524	30,700	30,700
1100 Insurance	12,907	12,365	12,760	12,760
1300 Maintenance Equipment - Non-IT Maintenance	1,057	0	3,000	3,000
1341 Hardware Maintenance & Support	495	0	306	306
1400 Maintenance - Buildings and Improvements	156,358	131,904	379,045	379,045



COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
1402 Minor Alterations and Improvements	77,734	31,496	200,000	200,000
1600 Memberships	145	310	2,000	2,000
1800 Office Expense	4,069	3,476	25,000	25,000
1801 Duplicating Services (CEO/Reprographics)	6,143	1,147	10,000	10,000
1806 Printing Costs - Outside Vendors	0	0	5,000	5,000
1809 Minor Office Equipment to be Controlled	0	556	23,000	23,000
1840 IT Hardware Purchases (Purchases under \$5,000)	2,955	379	5,000	5,000
1900 Professional and Specialized Services	2,155,806	2,330,632	2,989,391	2,989,391
1911 CWCAP Charges	66,924	106,132	122,000	122,000
1912 Investment Administrative Fees	3,742	3,521	5,000	5,000
1913 Merchant Fees	2,240	2,329	3,000	3,000
2100 Rents and Leases - Equipment	4,369	5,344	16,000	16,000
2140 Software Leases & Licenses	0	5,828	0	0
2300 Small Tools and Instruments	5,174	9,359	10,000	10,000
2309 Minor Small Tools/Instruments to be Controlled	0	979	0	0
2400 Special Departmental Expense	22,655	19,794	35,000	35,000
2409 Minor Special Dept. Equipment to be Controlled	375	0	0	0
2601 Private Auto Mileage	571	0	0	0
2602 Garage Expense	10,630	8,486	12,000	12,000
2700 Transportation and Travel - Meetings/Conferences	5,701	6,443	0	0
2801 Utilities - Purchased Electricity	47,145	58,401	60,000	60,000
2802 Utilities - Purchased Gas	3,904	1,344	5,750	5,750
2803 Utilities - Purchased Water	17,358	12,244	30,000	30,000
Total Services & Supplies	2,639,420	2,814,030	4,094,452	4,094,452
Other Charges				
3100 Contributions to Non-County Government Agencies	1,244,494	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Other Charges, Continued				
3700 Taxes and Assessments	5,446	3,448	11,000	11,000
Total Other Charges	1,249,940	3,448	11,000	11,000
Capital Assets				
Equipment				
4000 Equipment	11,829	0	0	0
Total Equipment	11,829	0	0	0
Buildings & Improvements				
4200 Buildings and Improvements				
P837 UNB Install 15 Intrprtv Kiosks	0	0	114,872	114,872
P838 Newport Harbor Patrol Ways Cart P838	0	0	385,000	385,000
P839 UNB East Bluff Drainage Repair P839	0	0	250,000	250,000
P840 UNB Pave Public Parking Lot P840	0	0	336,000	336,000
Total Buildings & Improvements	0	0	1,085,872	1,085,872
Total Capital Assets	11,829	0	1,085,872	1,085,872
TOTAL EXPENDITURES/APPROPRIATIONS	4,538,546	3,472,047	5,915,851	5,915,851
NET COST	136,062	(734,179)	1,808,691	1,808,691

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	25,570	10,103	10,000	10,000
Total Licenses, Permits & Franchises	25,570	10,103	10,000	10,000
Fines, Forfeitures & Penalties				
6520 Other Court Fines	23,791	22,519	20,000	20,000
6530 Forfeitures and Penalties	83,973	80,885	88,000	88,000
Total Fines, Forfeitures & Penalties	107,764	103,405	108,000	108,000
Revenue from Use of Money and Property				
6610 Interest	214,805	193,047	250,000	250,000
6620 Rents and Concessions	22,756,181	23,383,102	22,997,452	22,997,452
Total Revenue from Use of Money and Property	22,970,987	23,576,149	23,247,452	23,247,452
Intergovernmental Revenues				
7130 Other Governmental Agencies	(76,142)	75,673	0	0
Total Intergovernmental Revenues	(76,142)	75,673	0	0
Charges For Services				
7580 Park and Recreation Fees	717,955	703,085	694,000	694,000
Total Charges For Services	717,955	703,085	694,000	694,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	1,765	12	0	0
7670 Miscellaneous Revenue	235,301	132,916	77,200	77,200
7690 Returned Check Charges	1,355	1,533	510	510
Total Miscellaneous Revenues	238,421	134,461	77,710	77,710
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	1,154	0	0	0
Total Other Financing Sources	1,154	0	0	0
TOTAL REVENUE	23,985,707	24,602,875	24,137,162	24,137,162

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS</b>				
Salaries & Benefits				
0101 Regular Salaries	1,170,613	1,154,467	1,210,118	1,210,118
0102 Extra Help	10,041	4,621	0	0
0103 Overtime	7,803	7,202	7,000	7,000
0104 Annual Leave Payoffs	58,967	42,168	49,555	49,555
0111 Other Pay	1,239	944	1,500	1,500
0112 Other Salaries	0	6,469	0	0
0200 Retirement	318,355	310,878	360,909	360,909
0204 County Paid Executive Deferred Compensation Plan	8,187	8,231	8,220	8,220
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	662	662
0206 Retiree Medical	44,903	46,438	47,900	47,900
0208 Pension Prepayment Discount	(20,295)	(22,068)	(22,927)	(22,927)
0301 Unemployment Insurance	3,393	(114)	0	0
0305 Salary Continuance Insurance	2,592	2,605	2,754	2,754
0306 Health Insurance	148,107	158,448	179,448	179,448
0308 Dental Insurance	7,070	7,561	7,896	7,896
0309 Life Insurance	1,197	1,526	1,656	1,656
0310 Accidental Death and Dismemberment Insurance	140	147	180	180
0319 Other Insurance	5,433	5,575	5,928	5,928
0352 Workers Compensation - General	12,748	15,302	12,044	12,044
0401 Medicare	15,946	16,851	16,814	16,814
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	24,625	27,250	25,524	25,524
Total Salaries & Benefits	1,830,246	1,803,680	1,924,361	1,924,361
Services & Supplies				
0500 Agricultural	5	15	0	0
0600 Clothing and Personal Supplies	1,902	662	3,500	3,500

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>EXPENDITURES/APPROPRIATIONS, Continued</b>				
<b>Services &amp; Supplies, Continued</b>				
0702 Telephone/Telegraph - Other	79	178	0	0
0740 Enterprise Telephone Service Charges	21,756	20,074	30,683	30,683
0742 Cell Phones, Pagers, Blackberry Devices	3,720	2,717	6,000	6,000
0900 Food	0	0	200	200
1000 Household Expense	32,394	20,815	35,000	35,000
1001 Household Expense - Trash	7	40	0	0
1100 Insurance	25,402	23,884	25,973	25,973
1300 Maintenance Equipment - Non-IT Maintenance	327	1,424	21,000	21,000
1340 Software Maintenance & Support	0	136	0	0
1400 Maintenance - Buildings and Improvements	89,441	152,503	526,000	526,000
1402 Minor Alterations and Improvements	2,501	314	0	0
1600 Memberships	533	975	1,325	1,325
1800 Office Expense	6,669	13,351	13,000	13,000
1801 Duplicating Services (CEO/Reprographics)	0	147	0	0
1802 Periodicals and Journals	0	1,747	0	0
1803 Postage	51	23	500	500
1806 Printing Costs - Outside Vendors	130	8,003	4,500	4,500
1809 Minor Office Equipment to be Controlled	5,065	0	2,000	2,000
1840 IT Hardware Purchases (Purchases under \$5,000)	5,390	887	10,000	10,000
1900 Professional and Specialized Services	17,640,486	18,817,208	20,979,060	20,979,060
1903 Surveys and Studies	56,565	19,816	155,000	155,000
1911 CWCAP Charges	401,324	438,957	565,446	565,446
1912 Investment Administrative Fees	44,341	43,082	47,500	47,500
1913 Merchant Fees	92,631	102,093	127,000	127,000
1940 Enterprise IT Services	8,257	10,731	13,150	13,150
1941 IT Professional Services Contracts	27,299	18,553	23,214	23,214

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
EXPENDITURES/APPROPRIATIONS, Continued				
Services & Supplies, Continued				
2000 Publications and Legal Notices	0	82	2,500	2,500
2100 Rents and Leases - Equipment	6,734	5,730	10,000	10,000
2200 Rents and Leases - Buildings and Improvements	7,737	7,470	7,800	7,800
2300 Small Tools and Instruments	1,004	712	1,000	1,000
2400 Special Departmental Expense	74,641	75,913	73,900	73,900
2600 Transportation and Travel - General	2,517	2,298	3,625	3,625
2601 Private Auto Mileage	3,131	3,260	6,750	6,750
2602 Garage Expense	13,312	6,855	14,904	14,904
2700 Transportation and Travel - Meetings/Conferences	4,907	5,023	11,000	11,000
2801 Utilities - Purchased Electricity	81,136	89,929	96,000	96,000
2802 Utilities - Purchased Gas	1,778	1,837	2,200	2,200
2803 Utilities - Purchased Water	99,388	83,484	107,250	107,250
Total Services & Supplies	18,762,558	19,980,928	22,926,980	22,926,980
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	350,000	350,000
3700 Taxes and Assessments	69	72	200	200
Total Other Charges	69	72	350,200	350,200
Capital Assets				
Equipment				
4000 Equipment	76,142	0	159,000	159,000
4040 IT Equipment (Purchases over \$5,000)	0	0	17,000	17,000
Total Equipment	76,142	0	176,000	176,000
Buildings & Improvements				
4200 Buildings and Improvements				
6100 Harbor Commercial	1,675	0	0	0
P107 Dana Point Harbor Revitalization	0	0	2,220,000	2,220,000

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 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	1,000,000	1,000,000
P513 DWYC ADA Access Ramp	0	0	255,000	255,000
P514 DPYC ADA Access Ramp	0	0	250,000	250,000
P515 OC SEC Dock Improvements	0	0	225,000	225,000
P516 Sports Fishing Piling Project	0	0	225,000	225,000
Total Buildings & Improvements	1,675	0	4,175,000	4,175,000
Total Capital Assets	77,818	0	4,351,000	4,351,000
Other Financing Uses				
4800 Transfers Out - to Fund 100	10,235	147,739	22,161	22,161
4801 Transfers Out - to Funds 101-199	274,193	281,784	301,821	301,821
Total Other Financing Uses	284,428	429,523	323,982	323,982
Special Items				
5000 Special Items	0	0	500,000	500,000
Total Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	20,955,118	22,214,203	30,376,523	30,376,523
NET COST	(3,030,589)	(2,388,672)	6,239,361	6,239,361

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	8,542	8,296	7,750	7,750
Total Revenue from Use of Money and Property	8,542	8,296	7,750	7,750
Other Financing Sources				
7811 Transfers In - from Funds 101-199	274,193	281,784	301,821	301,821
Total Other Financing Sources	274,193	281,784	301,821	301,821
TOTAL REVENUE	282,735	290,080	309,571	309,571
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	0	0	2,946,473	2,946,473
1912 Investment Administrative Fees	1,772	1,846	1,800	1,800
Total Services & Supplies	1,772	1,846	2,948,273	2,948,273
TOTAL EXPENDITURES/APPROPRIATIONS	1,772	1,846	2,948,273	2,948,273
NET COST	(280,963)	(288,234)	2,638,702	2,638,702



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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
<b>REVENUE</b>				
Taxes				
6210 Property Taxes - Current Secured	18,591,175	19,342,199	20,289,893	20,289,893
6220 Property Taxes - Current Unsecured	685,439	707,312	685,508	685,508
6240 Property Taxes - Prior Unsecured	9,735	13,657	0	0
6280 Property Taxes - Current Supplemental	253,949	474,498	594,215	594,215
6300 Property Taxes - Prior Supplemental	6,724	6,508	0	0
Total Taxes	19,547,023	20,544,175	21,569,616	21,569,616
Fines, Forfeitures & Penalties				
6540 Penalties and Costs on Delinquent Taxes	3,296	3,550	0	0
Total Fines, Forfeitures & Penalties	3,296	3,550	0	0
Intergovernmental Revenues				
6690 State - Homeowners Property Tax Relief	156,516	151,946	160,000	160,000
7130 Other Governmental Agencies	4,000,000	4,000,000	4,000,000	4,000,000
Total Intergovernmental Revenues	4,156,516	4,151,946	4,160,000	4,160,000
Other Financing Sources				
7812 Transfers In - from Funds 2AA-299	9,959,666	17,222,947	8,756,000	8,756,000
Total Other Financing Sources	9,959,666	17,222,947	8,756,000	8,756,000
<b>TOTAL REVENUE</b>	<b>33,666,499</b>	<b>41,922,617</b>	<b>34,485,616</b>	<b>34,485,616</b>
<b>EXPENDITURES/APPROPRIATIONS</b>				
Other Charges				
3200 Bond Redemption	19,825,000	20,780,000	21,790,000	21,790,000
3300 Interest on Bonds	5,173,661	4,217,061	3,203,285	3,203,285
Total Other Charges	24,998,661	24,997,061	24,993,285	24,993,285
Other Financing Uses				
4801 Transfers Out - to Funds 101-199	8,667,838	16,925,555	9,492,331	9,492,331
Total Other Financing Uses	8,667,838	16,925,555	9,492,331	9,492,331

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
TOTAL EXPENDITURES/APPROPRIATIONS	33,666,499	41,922,617	34,485,616	34,485,616
NET COST	0	0	0	0

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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

Detail by Revenue Category and Expenditure Object  (1)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	11,490	7,594	12,000	12,000
Total Revenue from Use of Money and Property	11,490	7,594	12,000	12,000
TOTAL REVENUE	11,490	7,594	12,000	12,000
EXPENDITURES/APPROPRIATIONS				
Other Charges				
3200 Bond Redemption	15,925,000	16,715,000	17,555,000	17,555,000
3300 Interest on Bonds	2,509,750	1,713,500	877,750	877,750
Total Other Charges	18,434,750	18,428,500	18,432,750	18,432,750
TOTAL EXPENDITURES/APPROPRIATIONS	18,434,750	18,428,500	18,432,750	18,432,750
NET COST	18,423,260	18,420,906	18,420,750	18,420,750

COUNTY OF ORANGE  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2014-15

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)	2012-13 Actual  (2)	2013-14 Actual  (3)	2014-15 Recommended  (4)	2014-15 Adopted by the Board of Supervisors  (5)
REVENUE				
Revenue from Use of Money and Property				
6610 Interest	18,218,225	11,774,517	11,035,730	11,035,730
Total Revenue from Use of Money and Property	18,218,225	11,774,517	11,035,730	11,035,730
TOTAL REVENUE	18,218,225	11,774,517	11,035,730	11,035,730
EXPENDITURES/APPROPRIATIONS				
Services & Supplies				
1900 Professional and Specialized Services	45,318	27,102	45,000	45,000
1912 Investment Administrative Fees	195	155	500	500
Total Services & Supplies	45,514	27,257	45,500	45,500
Other Charges				
3200 Bond Redemption	9,598,109	5,731,956	4,965,665	4,965,665
3300 Interest on Bonds	24,295,891	16,057,044	15,394,337	15,394,337
Total Other Charges	33,894,000	21,789,000	20,360,002	20,360,002
TOTAL EXPENDITURES/APPROPRIATIONS	33,939,514	21,816,257	20,405,502	20,405,502
NET COST	15,721,288	10,041,740	9,369,772	9,369,772