



ADOPTED BUDGET

**COMPILED BY
THE ORANGE COUNTY AUDITOR-CONTROLLER'S OFFICE
UNDER THE SUPERVISION OF
ANDREW N. HAMILTON, CPA, AUDITOR-CONTROLLER**

2023-2024

FISCAL YEAR 2023-24

ADOPTED BUDGET



BOARD OF SUPERVISORS

DONALD P. WAGNER, Chairman
Third District

ANDREW DO, Vice Chair
First District

DOUG CHAFFEE
Fourth District

VICENTE SARMIENTO
Second District

KATRINA FOLEY
Fifth District

FRANK KIM
County Executive Officer

Compiled under the supervision of
ANDREW N. HAMILTON, CPA
Auditor-Controller

November 2023



DONALD P. WAGNER
ORANGE COUNTY BOARD OF SUPERVISORS
THIRD DISTRICT

ORANGE COUNTY HALL OF ADMINISTRATION
333 W. SANTA ANA BLVD.
SANTA ANA, CALIFORNIA 92701
PHONE (714) 834-3330 FAX (714) 834-6190
<https://donwagnerca.com/>

November 16, 2023

To the Citizens of Orange County:

In accordance with the provisions of Sections 29000 through 29144 of the Government Code, the County of Orange presents herewith the Adopted County Budget of the fiscal year ending June 30, 2024, as adopted by the Board of Supervisors on June 27, 2023.

Property tax rates have been calculated, levied, and distributed in accordance with the provisions of Revenue and Taxation Code Sections 93 through 100.

The Adopted County Budget and those of Special Districts governed by the Board of Supervisors are within the limitations established by Article XIII B of the State Constitution, "Government Spending Limitations," which was adopted by the electorate at the General Election held November 6, 1979.

We hope that this budget document will be of interest and use to you. Requests for copies of the Adopted Budget should be addressed to the Auditor-Controller's Office, Cost, Revenue and Budget Unit, 1770 N. Broadway, Santa Ana, California 92706. The budget document is also available online on the Auditor-Controller's website <https://ocauditor.gov>.

Sincerely,

A handwritten signature in blue ink, appearing to read "Donald P. Wagner", is written over a light blue circular background.

Donald P. Wagner
Chairman, Orange County Board of Supervisors
Supervisor, Third District

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GLOSSARY

<u>ACCOUNT</u>	A classification of expenditure or revenue. Example: "Office Expense" is an account in "Services & Supplies."
<u>ACTIVITY</u>	A specific line of work performed to accomplish a function for which a governmental unit is responsible. This designation is required by the State Controller. Example: "Police Protection" is an activity performed in discharging the "Public Protection" function.
<u>ADOPTED BUDGET</u>	Adopted legal spending plan for the fiscal year.
<u>APPROPRIATION</u>	An authorization granted by a legislative body to make expenditures and to incur obligations for a specific purpose. An appropriation is usually limited as to the time when it may be committed or expended.
<u>ASSIGNED FUND BALANCE</u>	Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
<u>AVAILABLE FINANCING</u>	All the means of financing a budget (fund balance plus revenues) except for encumbered, general, and other reserves.
<u>BUDGET</u>	The plan of financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year.
<u>BUDGET DOCUMENT</u>	Written instrument used by the budget-making authority to present a comprehensive financial program.
<u>CAPITAL ASSET</u>	An asset of a long term character such as land, buildings, equipment and intangible assets such as computer software.
<u>CAPITAL PROJECTS</u>	A program itemizing the County's acquisitions, additions and improvements to capital assets. Examples: buildings, building improvements and land purchases.
<u>COMMITTED FUND BALANCE</u>	Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
<u>CONTINGENCY</u>	An amount not to exceed fifteen percent of the fund in which it is allocated, appropriated for unforeseen expenditure requirements.
<u>DEBT SERVICE FUND</u>	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
<u>DEPARTMENT</u>	An organizational device used by County management to group programs of a like nature.
<u>ENCUMBRANCE</u>	An obligation in the form of a purchase order, contract, or other commitment which is chargeable to an appropriation and for which a part of the appropriation is reserved. In some cases, reserves are carried over into succeeding fiscal years.
<u>ENTERPRISE FUND</u>	A fund established to finance and account for the operation and maintenance of facilities and services which are predominantly self-supporting by user charges. Example: Airport.
<u>EXPENDITURE</u>	Designates the cost of goods delivered or services rendered whether paid or unpaid, for governmental funds such as the General Fund and special revenue funds.
<u>EXPENSE</u>	Designates the cost of goods delivered or services rendered whether paid or unpaid, for proprietary funds.
<u>FISCAL YEAR</u>	Year running from July 1 to June 30 and designated by the calendar year in which it ends.

GLOSSARY

<u>FUNCTION</u>	A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. This designation is specified by the State Controller. Example: "Public Protection."
<u>FUND</u>	Independent fiscal and accounting entity which includes all accounts for which a legal appropriation is approved by the Board of Supervisors. Example: Library.
<u>FUND BALANCE</u>	The amount of assets either reserved or designated for specific purposes or available for financing the program of expenditures and other requirements of the budget year.
<u>GENERAL FUND</u>	The main operating fund of the County, which is used to account for expenditures and revenues for countywide activities.
<u>INTERNAL SERVICE FUND</u>	An organization created to perform specified services for other County departments. The services performed are charged to the user departments. Example: Reprographics Internal Service Fund.
<u>INTRAFUND TRANSFER</u>	A transfer of costs from one department to another within the General Fund.
<u>NONSPENDABLE FUND BALANCE</u>	Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).
<u>OBLIGATED FUND BALANCES</u>	All amounts that are unavailable for financing budgetary requirements in the budget year. This would include nonspendable, restricted, committed, and assigned fund balances.
<u>OTHER CHARGES</u>	Accounts established for expenditures other than salaries and benefits, services and supplies, and capital assets. Example: "Support and Care of Persons."
<u>RECOMMENDED BUDGET</u>	The County Executive Office's recommended level of funding before it is adopted by the Board of Supervisors.
<u>RESTRICTED FUND BALANCE</u>	Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
<u>REVENUE</u>	Money received to finance ongoing County governmental services. Examples: Property taxes, interest, fines, fees, state revenues, federal revenues, charges for services, etc.
<u>SALARIES AND EMPLOYEE BENEFITS</u>	Accounts established for all expenditures for employee-related costs.
<u>SCHEDULE</u>	A listing of financial data in a form and manner prescribed by the State.
<u>SERVICES AND SUPPLIES</u>	Accounts established for the non-salary operating expenditures of County departments and programs.
<u>SPECIAL DISTRICT</u>	Separate unit of local government organized to perform a single function. Examples: Street Lighting, Flood Control.

Fund Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2023 (2)	Decreases to Obligated Fund Balances/ Net Position (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances/ Net Position (7)	Total Financing Uses (8)
GOVERNMENTAL FUNDS							
General Fund	0	0	4,902,963,782	4,902,963,782	4,902,963,782	0	4,902,963,782
Special Revenue Funds	(39,059,524)	395,214,563	1,126,508,301	1,482,663,340	1,481,612,510	1,050,830	1,482,663,340
Capital Projects Funds	0	171,857,550	180,399,415	352,256,965	344,839,430	7,417,535	352,256,965
Debt Service Funds	0	0	133,700,000	133,700,000	133,700,000	0	133,700,000
Permanent Funds	0	0	6,000	6,000	6,000	0	6,000
TOTAL GOVERNMENTAL FUNDS	(39,059,524)	567,072,113	6,343,577,498	6,871,590,087	6,863,121,722	8,468,365	6,871,590,087
OTHER FUNDS							
Internal Service Funds	42,049,054	13,209,278	541,713,309	596,971,641	584,049,850	12,921,791	596,971,641
Enterprise Funds	315,672,399	36,050,800	677,912,979	1,029,636,178	1,015,593,747	14,042,431	1,029,636,178
Special Districts and Other Agencies	0	313,635,803	515,787,409	829,423,212	829,423,212	0	829,423,212
TOTAL OTHER FUNDS	357,721,453	362,895,881	1,735,413,697	2,456,031,031	2,429,066,809	26,964,222	2,456,031,031
TOTAL ALL FUNDS	318,661,929	929,967,994	8,078,991,195	9,327,621,118	9,292,188,531	35,432,587	9,327,621,118

*Footnote: Actual Fund Balance not available at time of adoption. Actuals are available from County of Orange, Auditor-Controller.

COUNTY OF ORANGE
STATE OF CALIFORNIA
GOVERNMENTAL FUNDS SUMMARY
FISCAL YEAR 2023-24

Fund Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2023 (2)	Decreases to Obligated Fund Balances (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances (7)	Total Financing Uses (8)
GENERAL FUND							
100 County General Fund	0	0	4,902,963,782	4,902,963,782	4,902,963,782	0	4,902,963,782
TOTAL GENERAL FUND	0	0	4,902,963,782	4,902,963,782	4,902,963,782	0	4,902,963,782
SPECIAL REVENUE FUNDS							
102 Social Services Agency (SSA) Leased Facilities	0	0	1,672,000	1,672,000	1,671,409	591	1,672,000
106 County Tidelands - Newport Bay	0	2,017,840	6,643,169	8,661,009	8,661,009	0	8,661,009
107 Remittance Processing Equipment Replacement	0	0	10,500	10,500	10,500	0	10,500
108 OC Dana Point Harbor	0	12,752,717	4,029,514	16,782,231	16,782,231	0	16,782,231
109 County Automated Fingerprint ID	0	487,440	1,799,250	2,286,690	2,286,690	0	2,286,690
113 Building and Safety - Operating Reserve	0	1,236,906	121,500	1,358,406	1,358,406	0	1,358,406
115 OC Road	0	0	88,927,629	88,927,629	88,927,629	0	88,927,629
116 Narcotic Forfeiture and Seizure	0	211,290	182,830	394,120	394,120	0	394,120
117 OC Housing Authority - Operating Reserve	0	8,644,810	290,049	8,934,859	8,934,859	0	8,934,859
119 OC Public Libraries - Capital	0	6,334,761	12,349,495	18,684,256	18,684,256	0	18,684,256
120 OC Public Libraries	0	12,519,671	72,690,647	85,210,318	85,110,318	100,000	85,210,318
121 OC Animal Care Donations	0	100,000	129,000	229,000	229,000	0	229,000
122 Motor Vehicle Theft Task Force	0	0	5,862,039	5,862,039	5,041,800	820,239	5,862,039
123 Dispute Resolution Program	0	66,500	703,000	769,500	769,500	0	769,500
124 Domestic Violence Program	0	0	897,000	897,000	897,000	0	897,000
126 Regional Narcotics Suppression Program - Other	0	840,144	1,380,000	2,220,144	2,220,144	0	2,220,144
128 Survey Monument Preservation	0	54,752	77,000	131,752	131,752	0	131,752
12A MHSA Housing Fund	0	6,000,000	567,623	6,567,623	6,567,623	0	6,567,623
12C Child Support Program Development	0	539,899	2,600,454	3,140,353	3,140,353	0	3,140,353
12D Clerk-Recorder Special Revenue Fund	0	3,569,504	4,727,730	8,297,234	8,297,234	0	8,297,234
12E Clerk-Recorder Operating Reserve Fund	0	307,000	300,000	607,000	607,000	0	607,000
12G Real Estate Prosecution Fund	0	0	1,090,332	1,090,332	1,090,332	0	1,090,332
12H Proposition 64 - Consumer Protection	0	1,364,808	1,150,000	2,514,808	2,514,808	0	2,514,808

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

COUNTY OF ORANGE
STATE OF CALIFORNIA
GOVERNMENTAL FUNDS SUMMARY
FISCAL YEAR 2023-24

SCHEDULE 2
Page 2 of 4

Fund Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2023 (2)	Decreases to Obligated Fund Balances (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances (7)	Total Financing Uses (8)
SPECIAL REVENUE FUNDS							
12J Proposition 69 - DNA Identification Fund	0	1,024,590	560,000	1,584,590	1,584,590	0	1,584,590
12L Care Coordination Fund	0	0	19,305,000	19,305,000	19,305,000	0	19,305,000
12M OC CARES FUND	0	92,342,643	15,000,000	107,342,643	107,342,643	0	107,342,643
12P Assessor Property Characteristics Revenue	0	0	130,000	130,000	0	130,000	130,000
12S SSA Donations and Fees	0	347,686	790,314	1,138,000	1,138,000	0	1,138,000
12W SSA Wraparound	0	7,615,771	18,090,536	25,706,307	25,706,307	0	25,706,307
132 Sheriff Narcotics Program – Dept of Justice	0	11,550,534	0	11,550,534	11,550,534	0	11,550,534
133 Sheriff Narcotics Program - Other	0	393,198	20,000	413,198	413,198	0	413,198
134 Orange County Jail Fund	0	4,141	100	4,241	4,241	0	4,241
135 Real Estate Development Program	0	751,400	3,224,600	3,976,000	3,976,000	0	3,976,000
137 Parking Facilities	0	138,884	6,276,550	6,415,434	6,415,434	0	6,415,434
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	0	0	514,641	514,641	514,641	0	514,641
139 Sheriff Narcotics Program - CALMMET - Treasury	0	99,403	1,000	100,403	100,403	0	100,403
13B Traffic Violator Fund	0	785,413	281,880	1,067,293	1,067,293	0	1,067,293
13M Orange County Opioid Settlement Fund	0	0	3,659,159	3,659,159	3,659,159	0	3,659,159
13N Orange County Tobacco Settlement Fund	0	19,993,468	30,345,824	50,339,292	50,339,292	0	50,339,292
13P State Criminal Alien Assistance Program (SCAAP)	0	222,875	2,506,000	2,728,875	2,728,875	0	2,728,875
13R Sheriff-Coroner Replacement & Maintenance Fund	0	21,019,636	2,883,830	23,903,466	23,903,466	0	23,903,466
13S Emergency Medical Services	0	0	7,260,283	7,260,283	7,260,283	0	7,260,283
13T HCA Purpose Restricted Revenues	0	3,389,233	2,335,000	5,724,233	5,724,233	0	5,724,233
13U HCA Interest Bearing Purpose Restricted Revenue	0	0	282,407	282,407	282,407	0	282,407
13Y Mental Health Services Act	0	69,740,238	312,513,425	382,253,663	382,253,663	0	382,253,663
13Z Bioterrorism Center for Disease Control Fund	0	0	5,056,587	5,056,587	5,056,587	0	5,056,587
140 Air Quality Improvement	0	58,300	170,000	228,300	228,300	0	228,300
141 Sheriff's Substation Fee Program	0	64,310	16,786	81,096	81,096	0	81,096
142 Sheriff's Court Ops - Special Collections	0	1,119,538	1,155,000	2,274,538	2,274,538	0	2,274,538
143 Jail Commissary	0	997,224	6,122,689	7,119,913	7,119,913	0	7,119,913

Fund Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2023 (2)	Decreases to Obligated Fund Balances (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances (7)	Total Financing Uses (8)
SPECIAL REVENUE FUNDS							
144 Inmate Welfare Fund	0	11,095,513	2,677,672	13,773,185	13,773,185	0	13,773,185
146 Workforce Innovation and Opportunity Act	0	0	13,784,155	13,784,155	13,784,155	0	13,784,155
148 Foothill Circulation Phasing Plan	0	469,700	105,000	574,700	574,700	0	574,700
14D Cal-ID Operational Costs	0	463,281	1,233,329	1,696,610	1,696,610	0	1,696,610
14E Cal-ID System Costs	0	40,622,787	3,250,000	43,872,787	43,872,787	0	43,872,787
14G Sheriff's Supplemental Law Enforcement Service	0	2,291,184	1,123,859	3,415,043	3,415,043	0	3,415,043
14H DA's Supplemental Law Enforcement Services	0	1,153,458	1,498,584	2,652,042	2,652,042	0	2,652,042
14J Excess Public Safety Sales Tax	0	6,109,266	250,000	6,359,266	6,359,266	0	6,359,266
14R Ward Welfare	0	101,255	1,200	102,455	102,455	0	102,455
14T Operations Facilities Development and Maintenance Fund	0	12,763,762	745,476	13,509,238	13,509,238	0	13,509,238
151 South County Roadway Improvement Prog (SCRIP)	(39,059,524)	0	39,659,524	600,000	600,000	0	600,000
158 Major Thoroughfare & Bridge Fee Program	0	0	1,301,000	1,301,000	1,301,000	0	1,301,000
15B CEO Single Family Housing	0	1,500,000	20,000	1,520,000	1,520,000	0	1,520,000
15F Orange County Housing Authority (OCHA)	0	17,576,550	278,625,869	296,202,419	296,202,419	0	296,202,419
15G OC Housing	0	1,964,940	37,296,950	39,261,890	39,261,890	0	39,261,890
15H CalHome Program Reuse Fund	0	61,001	9,030	70,031	70,031	0	70,031
15L 800 MHz CCCS	0	2,175,309	10,671,800	12,847,109	12,847,109	0	12,847,109
15N Delta Special Revenue	0	12,680	2,300	14,980	14,980	0	14,980
15T El Toro Improvement Fund	0	1,500,000	5,198,977	6,698,977	6,698,977	0	6,698,977
15U Strategic Priority - Affordable Housing	0	150,000	50,000	200,000	200,000	0	200,000
16D OC Animal Shelter Construction Fund	0	212,000	2,519,550	2,731,550	2,731,550	0	2,731,550
174 OC Road - Capital Improvement Projects	0	6,285,350	79,781,654	86,067,004	86,067,004	0	86,067,004
TOTAL SPECIAL REVENUE FUNDS	(39,059,524)	395,214,563	1,126,508,301	1,482,663,340	1,481,612,510	1,050,830	1,482,663,340

Fund Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2023 (2)	Decreases to Obligated Fund Balances (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances (7)	Total Financing Uses (8)
CAPITAL PROJECTS FUNDS							
104 Criminal Justice Facilities - ACO	0	3,150,266	1,712,000	4,862,266	4,862,266	0	4,862,266
14Q Sheriff-Coroner Construction and Facility Dev.	0	1,805,312	43,212,944	45,018,256	45,018,256	0	45,018,256
15D Countywide Capital Projects Non-General Fund	0	155,918,081	129,474,471	285,392,552	277,975,017	7,417,535	285,392,552
15I Countywide IT Projects Non-General Fund	0	10,983,891	6,000,000	16,983,891	16,983,891	0	16,983,891
TOTAL CAPITAL PROJECTS FUNDS	0	171,857,550	180,399,415	352,256,965	344,839,430	7,417,535	352,256,965
DEBT SERVICE FUNDS							
15Y Teeter Series A Debt Service Fund	0	0	133,700,000	133,700,000	133,700,000	0	133,700,000
TOTAL DEBT SERVICE FUNDS	0	0	133,700,000	133,700,000	133,700,000	0	133,700,000
PERMANENT FUNDS							
15K Limestone Regional Park Mitigation Endowment	0	0	6,000	6,000	6,000	0	6,000
TOTAL PERMANENT FUNDS	0	0	6,000	6,000	6,000	0	6,000
TOTAL GOVERNMENTAL FUNDS	(39,059,524)	567,072,113	6,343,577,498	6,871,590,087	6,863,121,722	8,468,365	6,871,590,087
Appropriations Limit 15,692,450,720							
Appropriations Subject to Limit 1,235,196,079							

*Footnote: Actual Fund Balance not available at time of adoption. Actuals are available from County of Orange, Auditor-Controller.

Actual ☐
Estimated ☒

Fund Name (1)	* Total Fund Balance June 30, 2023 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2023 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
GENERAL FUND					
100 County General Fund	1,317,149,031	3,365,275	356,716,675	957,067,081	0
TOTAL GENERAL FUND	1,317,149,031	3,365,275	356,716,675	957,067,081	0
SPECIAL REVENUE FUNDS					
102 Social Services Agency (SSA) Leased Facilities	4,968,438	0	4,968,438	0	0
106 County Tidelands - Newport Bay	8,261,161	23,468	8,237,693	0	0
107 Remittance Processing Equipment Replacement	559,687	0	559,687	0	0
108 OC Dana Point Harbor	54,844,202	700,000	54,144,202	0	0
109 County Automated Fingerprint ID	857,434	0	857,434	0	0
113 Building and Safety - Operating Reserve	4,213,941	0	4,213,941	0	0
115 OC Road	140,652,173	0	140,652,173	0	0
116 Narcotic Forfeiture and Seizure	493,190	0	493,190	0	0
117 OC Housing Authority - Operating Reserve	13,425,224	0	13,425,224	0	0
119 OC Public Libraries - Capital	8,248,018	1,913,257	6,334,761	0	0
120 OC Public Libraries	86,691,651	0	86,691,651	0	0
121 OC Animal Care Donations	100,384	0	100,384	0	0
122 Motor Vehicle Theft Task Force	3,168,385	0	3,168,385	0	0
123 Dispute Resolution Program	387,267	0	387,267	0	0
124 Domestic Violence Program	513,965	0	513,965	0	0
126 Regional Narcotics Suppression Program - Other	857,011	16,867	840,144	0	0
128 Survey Monument Preservation	283,918	0	283,918	0	0

Actual ☐
Estimated ☒

Fund Name (1)	* Total Fund Balance June 30, 2023 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2023 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
SPECIAL REVENUE FUNDS					
12A MHSA Housing Fund	73,387,659	0	73,387,659	0	0
12C Child Support Program Development	13,354,783	0	13,354,783	0	0
12D Clerk-Recorder Special Revenue Fund	14,359,415	0	14,359,415	0	0
12E Clerk-Recorder Operating Reserve Fund	14,794,448	0	14,794,448	0	0
12H Proposition 64 - Consumer Protection	5,168,112	0	5,168,112	0	0
12J Proposition 69 - DNA Identification Fund	1,158,919	0	1,158,919	0	0
12M OC CARES FUND	92,342,643	0	92,342,643	0	0
12P Assessor Property Characteristics Revenue	1,312,645	0	1,312,645	0	0
12S SSA Donations and Fees	2,121,961	0	2,076,961	45,000	0
12W SSA Wraparound	28,755,488	0	28,755,488	0	0
132 Sheriff Narcotics Program – Dept of Justice	11,551,912	1,378	11,550,534	0	0
133 Sheriff Narcotics Program - Other	402,771	430	402,341	0	0
134 Orange County Jail Fund	4,331	0	4,331	0	0
135 Real Estate Development Program	6,953,487	76,101	6,877,386	0	0
137 Parking Facilities	3,503,631	20,365	3,483,266	0	0
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	1,384,058	0	1,384,058	0	0
139 Sheriff Narcotics Program - CALMMET - Treasury	222,096	462	221,634	0	0
13B Traffic Violator Fund	837,305	0	837,305	0	0
13N Orange County Tobacco Settlement Fund	19,993,468	0	19,993,468	0	0
13P State Criminal Alien Assistance Program (SCAAP)	222,875	0	222,875	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund	21,883,790	0	21,883,790	0	0

Actual ☐
Estimated ☒

Fund Name (1)	* Total Fund Balance June 30, 2023 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2023 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
SPECIAL REVENUE FUNDS					
13S Emergency Medical Services	14,416	0	14,416	0	0
13T HCA Purpose Restricted Revenues	10,286,960	0	10,286,960	0	0
13U HCA Interest Bearing Purpose Restricted Revenue	4,053,777	0	4,053,777	0	0
13W HCA Realignment	18,529,465	0	8,443,231	10,086,234	0
13Y Mental Health Services Act	158,415,566	0	158,415,566	0	0
13Z Bioterrorism Center for Disease Control Fund	1,252	0	1,252	0	0
140 Air Quality Improvement	341,533	0	341,533	0	0
141 Sheriff's Substation Fee Program	913,339	2,782	910,557	0	0
142 Sheriff's Court Ops - Special Collections	1,119,538	0	1,119,538	0	0
143 Jail Commissary	3,723,504	6,271	3,717,233	0	0
144 Inmate Welfare Fund	11,737,076	0	11,737,076	0	0
148 Foothill Circulation Phasing Plan	882,582	0	882,582	0	0
14D Cal-ID Operational Costs	463,819	0	463,819	0	0
14E Cal-ID System Costs	41,904,995	178,351	41,726,644	0	0
14G Sheriff's Supplemental Law Enforcement Service	2,294,958	0	2,294,958	0	0
14H DA's Supplemental Law Enforcement Services	1,153,458	0	1,153,458	0	0
14J Excess Public Safety Sales Tax	17,571,205	0	17,571,205	0	0
14R Ward Welfare	128,404	0	128,404	0	0
14T Operations Facilities Development and Maintenance Fund	15,800,480	0	15,800,480	0	0
14U Court Facilities Fund	1,352,563	0	1,352,563	0	0
151 South County Roadway Improvement Prog (SCRIP)	(39,059,524)	0	0	0	(39,059,524)

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Actual ☐
Estimated ☒

Fund Name (1)	* Total Fund Balance June 30, 2023 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2023 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
SPECIAL REVENUE FUNDS					
158 Major Thoroughfare & Bridge Fee Program	18,069,941	0	18,069,941	0	0
15B CEO Single Family Housing	4,656,120	0	3,656,120	1,000,000	0
15F Orange County Housing Authority (OCHA)	17,576,590	40	17,576,550	0	0
15G OC Housing	24,969,425	0	24,969,425	0	0
15H CalHome Program Reuse Fund	1,328,958	0	1,328,958	0	0
15L 800 MHz CCCS	2,175,309	0	2,175,309	0	0
15N Delta Special Revenue	125,623	0	125,623	0	0
15Q Pension Obligation Bond Amortization	135,745,141	0	135,745,141	0	0
15T El Toro Improvement Fund	8,958,781	0	8,958,781	0	0
15U Strategic Priority - Affordable Housing	4,209,859	0	4,209,859	0	0
16D OC Animal Shelter Construction Fund	219,002	0	219,002	0	0
174 OC Road - Capital Improvement Projects	61,864,412	0	61,864,412	0	0
TOTAL SPECIAL REVENUE FUNDS	1,173,770,373	2,939,772	1,198,758,891	11,131,234	(39,059,524)
CAPITAL PROJECTS FUNDS					
104 Criminal Justice Facilities - ACO	3,582,582	45,530	3,537,052	0	0
14Q Sheriff-Coroner Construction and Facility Dev.	3,318,856	1,232,934	2,085,922	0	0
15D Countywide Capital Projects Non-General Fund	211,928,845	5,047,617	0	206,881,228	0
15I Countywide IT Projects Non-General Fund	30,057,403	0	0	30,057,403	0
TOTAL CAPITAL PROJECTS FUNDS	248,887,686	6,326,081	5,622,974	236,938,631	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Actual ☐
Estimated ☒

Fund Name (1)	* Total Fund Balance June 30, 2023 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2023 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
DEBT SERVICE FUNDS					
15Y Teeter Series A Debt Service Fund	140,603,483	0	140,603,483	0	0
TOTAL DEBT SERVICE FUNDS	140,603,483	0	140,603,483	0	0
PERMANENT FUNDS					
15K Limestone Regional Park Mitigation Endowment	216,701	0	216,701	0	0
TOTAL PERMANENT FUNDS	216,701	0	216,701	0	0
TOTAL GOVERNMENTAL FUNDS	2,880,627,274	12,631,128	1,701,918,724	1,205,136,946	(39,059,524)

*Footnote: Actual Fund Balance not available at time of adoption. Actuals are available from County of Orange, Auditor-Controller.

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
GENERAL FUND						
100 County General Fund						
Nonspendable for Inventory	1,660,930	0	0	0	0	1,660,930
Nonspendable for Prepaid Costs	3,920	0	0	0	0	3,920
Restricted for Purpose-Restricted Specific	198,806,443	0	0	0	0	198,806,443
Restricted for 2011 Public Safety Realignment	156,245,382	0	0	0	0	156,245,382
Assigned	183,806,993	0	0	0	0	183,806,993
Assigned for Contingencies	95,000,000	0	0	0	0	95,000,000
Assigned for Maintenance & Construction	6,696,539	0	0	0	0	6,696,539
Assigned for Capital Projects	47,643,909	0	0	0	0	47,643,909
Assigned for Reserve Target	622,072,430	0	0	0	0	622,072,430
Assigned for Imprest Cash/Cash Difference	1,847,210	0	0	0	0	1,847,210
TOTAL GENERAL FUND	1,313,783,756	0	0	0	0	1,313,783,756
SPECIAL REVENUE FUNDS						
102 Social Services Agency (SSA) Leased Facilities						
Restricted	4,968,438	0	0	591	591	4,969,029
106 County Tideland - Newport Bay						
Restricted	8,237,693	2,017,840	2,017,840	0	0	6,219,853
107 Remittance Processing Equipment Replacement						
Restricted	559,687	0	0	0	0	559,687
108 OC Dana Point Harbor						
Restricted	54,144,202	12,752,717	12,752,717	0	0	41,391,485
109 County Automated Fingerprint ID						
Restricted	857,434	487,440	487,440	0	0	369,994
113 Building and Safety - Operating Reserve						
Restricted	4,213,941	1,236,906	1,236,906	0	0	2,977,035

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
SPECIAL REVENUE FUNDS						
115 OC Road						
Restricted	140,652,173	0	0	0	0	140,652,173
116 Narcotic Forfeiture and Seizure						
Restricted	493,190	211,290	211,290	0	0	281,900
117 OC Housing Authority - Operating Reserve						
Restricted	13,425,224	8,644,810	8,644,810	0	0	4,780,414
119 OC Public Libraries - Capital						
Restricted	6,334,761	6,334,761	6,334,761	0	0	0
120 OC Public Libraries						
Restricted	86,691,651	12,519,671	12,519,671	100,000	100,000	74,271,980
121 OC Animal Care Donations						
Restricted	100,384	100,000	100,000	0	0	384
122 Motor Vehicle Theft Task Force						
Restricted	3,168,385	0	0	820,239	820,239	3,988,624
123 Dispute Resolution Program						
Restricted	387,267	66,500	66,500	0	0	320,767
124 Domestic Violence Program						
Restricted	513,965	0	0	0	0	513,965
126 Regional Narcotics Suppression Program - Other						
Restricted	840,144	840,144	840,144	0	0	0
128 Survey Monument Preservation						
Restricted	283,918	54,752	54,752	0	0	229,166
12A MHSA Housing Fund						
Restricted	73,387,659	6,000,000	6,000,000	0	0	67,387,659
12C Child Support Program Development						
Restricted	13,354,783	539,899	539,899	0	0	12,814,884

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
SPECIAL REVENUE FUNDS						
12D Clerk-Recorder Special Revenue Fund Restricted	14,359,415	3,569,504	3,569,504	0	0	10,789,911
12E Clerk-Recorder Operating Reserve Fund Restricted	14,794,448	307,000	307,000	0	0	14,487,448
12H Proposition 64 - Consumer Protection Restricted	5,168,112	1,364,808	1,364,808	0	0	3,803,304
12J Proposition 69 - DNA Identification Fund Restricted	1,158,919	1,024,590	1,024,590	0	0	134,329
12M OC CARES FUND Restricted	92,342,643	91,900,000	92,342,643	0	0	0
12P Assessor Property Characteristics Revenue Restricted	1,312,645	0	0	130,000	130,000	1,442,645
12S SSA Donations and Fees Restricted	2,076,961	347,686	347,686	0	0	1,729,275
Assigned for Imprest Cash/Cash Difference	45,000	0	0	0	0	45,000
12W SSA Wraparound Restricted	28,755,488	7,615,771	7,615,771	0	0	21,139,717
132 Sheriff Narcotics Program – Dept of Justice Restricted	11,550,534	11,550,534	11,550,534	0	0	0
133 Sheriff Narcotics Program - Other Restricted	402,341	393,198	393,198	0	0	9,143
134 Orange County Jail Fund Restricted	4,331	4,141	4,141	0	0	190
135 Real Estate Development Program Restricted	6,877,386	751,400	751,400	0	0	6,125,986
137 Parking Facilities Restricted	3,483,266	138,884	138,884	0	0	3,344,382

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
SPECIAL REVENUE FUNDS						
138 Medi-Cal Admin. Activities/Targeted Case Mgmt. Restricted	1,384,058	0	0	0	0	1,384,058
139 Sheriff Narcotics Program - CALMMET - Treasury Restricted	221,634	99,403	99,403	0	0	122,231
13B Traffic Violator Fund Restricted	837,305	785,413	785,413	0	0	51,892
13N Orange County Tobacco Settlement Fund Restricted	19,993,468	19,993,468	19,993,468	0	0	0
13P State Criminal Alien Assistance Program (SCAAP) Restricted	222,875	222,875	222,875	0	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund Restricted	21,883,790	21,019,636	21,019,636	0	0	864,154
13S Emergency Medical Services Restricted	14,416	0	0	0	0	14,416
13T HCA Purpose Restricted Revenues Restricted	10,286,960	3,389,233	3,389,233	0	0	6,897,727
13U HCA Interest Bearing Purpose Restricted Revenue Restricted	4,053,777	0	0	0	0	4,053,777
13W HCA Realignment Restricted	8,443,231	0	0	0	0	8,443,231
Assigned	10,086,234	0	0	0	0	10,086,234
13Y Mental Health Services Act Restricted	158,415,566	69,349,606	69,740,238	0	0	88,675,328
13Z Bioterrorism Center for Disease Control Fund Restricted	1,252	0	0	0	0	1,252
140 Air Quality Improvement Restricted	341,533	58,300	58,300	0	0	283,233

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
SPECIAL REVENUE FUNDS						
141 Sheriff's Substation Fee Program Restricted	910,557	64,310	64,310	0	0	846,247
142 Sheriff's Court Ops - Special Collections Restricted	1,119,538	1,119,538	1,119,538	0	0	0
143 Jail Commissary Nonspendable for Inventory	216,392	0	0	0	0	216,392
Restricted	3,500,841	997,224	997,224	0	0	2,503,617
144 Inmate Welfare Fund Restricted	11,737,076	11,095,513	11,095,513	0	0	641,563
148 Foothill Circulation Phasing Plan Restricted	882,582	469,700	469,700	0	0	412,882
14D Cal-ID Operational Costs Restricted	463,819	463,281	463,281	0	0	538
14E Cal-ID System Costs Restricted	41,726,644	40,622,787	40,622,787	0	0	1,103,857
14G Sheriff's Supplemental Law Enforcement Service Restricted	2,294,958	2,291,184	2,291,184	0	0	3,774
14H DA's Supplemental Law Enforcement Services Restricted	1,153,458	1,153,458	1,153,458	0	0	0
14J Excess Public Safety Sales Tax Restricted	17,571,205	4,615,689	6,109,266	0	0	11,461,939
14R Ward Welfare Restricted	128,404	101,255	101,255	0	0	27,149
14T Operations Facilities Development and Maintenance Fund Restricted	15,800,480	12,763,762	12,763,762	0	0	3,036,718
14U Court Facilities Fund Restricted	1,352,563	0	0	0	0	1,352,563

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
SPECIAL REVENUE FUNDS						
158 Major Thoroughfare & Bridge Fee Program						
Restricted	18,069,941	0	0	0	0	18,069,941
15B CEO Single Family Housing						
Restricted	3,656,120	500,000	500,000	0	0	3,156,120
Assigned	1,000,000	1,000,000	1,000,000	0	0	0
15F Orange County Housing Authority (OCHA)						
Restricted	17,576,550	17,576,550	17,576,550	0	0	0
15G OC Housing						
Restricted	24,969,425	1,964,940	1,964,940	0	0	23,004,485
15H CalHome Program Reuse Fund						
Restricted	1,328,958	61,001	61,001	0	0	1,267,957
15L 800 MHz CCCS						
Restricted	2,175,309	2,175,309	2,175,309	0	0	0
15N Delta Special Revenue						
Restricted	125,623	12,680	12,680	0	0	112,943
15Q Pension Obligation Bond Amortization						
Nonspendable for Prepaid Costs	135,745,141	0	0	0	0	135,745,141
15T El Toro Improvement Fund						
Restricted	8,958,781	1,500,000	1,500,000	0	0	7,458,781
15U Strategic Priority - Affordable Housing						
Restricted	4,209,859	150,000	150,000	0	0	4,059,859
16D OC Animal Shelter Construction Fund						
Restricted	219,002	212,000	212,000	0	0	7,002
174 OC Road - Capital Improvement Projects						
Restricted	61,864,412	6,285,350	6,285,350	0	0	55,579,062
TOTAL SPECIAL REVENUE FUNDS	1,209,890,125	392,887,711	395,214,563	1,050,830	1,050,830	815,726,392

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
CAPITAL PROJECTS FUNDS						
104 Criminal Justice Facilities - ACO Restricted	3,537,052	3,150,266	3,150,266	0	0	386,786
14Q Sheriff-Coroner Construction and Facility Dev. Restricted	2,085,922	1,805,312	1,805,312	0	0	280,610
15D Countywide Capital Projects Non-General Fund Assigned for Capital Projects	206,881,228	155,918,081	155,918,081	7,417,535	7,417,535	58,380,682
15I Countywide IT Projects Non-General Fund Assigned for Capital Projects	30,057,403	10,983,891	10,983,891	0	0	19,073,512
TOTAL CAPITAL PROJECTS FUNDS	242,561,605	171,857,550	171,857,550	7,417,535	7,417,535	78,121,590
DEBT SERVICE FUNDS						
15Y Teeter Series A Debt Service Fund Restricted	140,603,483	0	0	0	0	140,603,483
TOTAL DEBT SERVICE FUNDS	140,603,483	0	0	0	0	140,603,483
PERMANENT FUNDS						
15K Limestone Regional Park Mitigation Endowment Nonspendable for Endowment	216,701	0	0	0	0	216,701
TOTAL PERMANENT FUNDS	216,701	0	0	0	0	216,701
TOTAL GOVERNMENTAL FUNDS	2,907,055,670	564,745,261	567,072,113	8,468,365	8,468,365	2,348,451,922

*Footnote: Actual Fund Balance not available at time of adoption. Actuals are available from County of Orange, Auditor-Controller.

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Description (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY SOURCE				
Taxes	958,697,795	1,009,944,458	1,037,764,554	1,037,764,554
Licenses, Permits & Franchises	26,655,128	28,656,309	30,175,747	30,175,747
Fines, Forfeitures & Penalties	61,378,781	63,659,503	57,097,675	57,097,675
Revenue from Use of Money and Property	34,679,915	111,074,637	63,057,949	63,057,949
Intergovernmental Revenues	3,066,179,680	3,149,488,281	3,435,405,892	3,453,881,747
Charges For Services	601,441,490	618,389,415	661,446,895	662,698,597
Miscellaneous Revenues	85,058,863	94,897,778	98,898,267	99,193,180
Other Financing Sources	603,281,449	1,408,969,933	937,086,284	939,708,049
TOTAL SUMMARIZATION BY SOURCE	5,437,373,101	6,485,080,314	6,320,933,263	6,343,577,498
SUMMARIZATION BY FUND				
100 County General Fund	4,220,117,759	4,636,688,121	4,880,614,460	4,902,963,782
102 Social Services Agency (SSA) Leased Facilities	2,714,549	1,554,016	1,672,000	1,672,000
104 Criminal Justice Facilities - ACO	14,709,052	3,091,452	1,712,000	1,712,000
106 County Tidelands - Newport Bay	8,364,690	7,353,592	6,643,169	6,643,169
107 Remittance Processing Equipment Replacement	4,837	14,043	10,500	10,500
108 OC Dana Point Harbor	3,560,399	4,600,944	4,029,514	4,029,514
109 County Automated Fingerprint ID	1,932,471	1,869,907	1,799,250	1,799,250
113 Building and Safety - Operating Reserve	71,076	722,968	121,500	121,500

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Description (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
115 OC Road	82,545,920	86,645,675	88,927,629	88,927,629
116 Narcotic Forfeiture and Seizure	251,683	375,203	182,830	182,830
117 OC Housing Authority - Operating Reserve	89,945	6,361,947	290,049	290,049
119 OC Public Libraries - Capital	7,135,130	2,568,650	12,349,495	12,349,495
120 OC Public Libraries	69,471,330	81,146,812	72,690,647	72,690,647
121 OC Animal Care Donations	194,499	144,705	129,000	129,000
122 Motor Vehicle Theft Task Force	4,994,496	5,919,637	5,862,039	5,862,039
123 Dispute Resolution Program	637,078	677,467	703,000	703,000
124 Domestic Violence Program	865,747	727,407	897,000	897,000
126 Regional Narcotics Suppression Program - Other	304,517	1,508,077	1,380,000	1,380,000
128 Survey Monument Preservation	77,610	48,707	77,000	77,000
12A MHSA Housing Fund	1,234,801	46,867,400	567,623	567,623
12C Child Support Program Development	2,190,234	3,103,954	2,600,454	2,600,454
12D Clerk-Recorder Special Revenue Fund	6,049,576	5,781,741	4,727,730	4,727,730
12E Clerk-Recorder Operating Reserve Fund	3,453,719	387,395	300,000	300,000
12G Real Estate Prosecution Fund	1,407,572	543,406	1,090,332	1,090,332
12H Proposition 64 - Consumer Protection	1,353,327	501,188	1,150,000	1,150,000
12J Proposition 69 - DNA Identification Fund	532,688	569,470	560,000	560,000
12L Care Coordination Fund	0	22,764,275	19,305,000	19,305,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Description (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
12M OC CARES FUND	0	214,448,344	15,000,000	15,000,000
12P Assessor Property Characteristics Revenue	129,051	127,489	130,000	130,000
12S SSA Donations and Fees	853,089	851,246	790,314	790,314
12W SSA Wraparound	16,102,271	17,583,843	18,090,536	18,090,536
132 Sheriff Narcotics Program – Dept of Justice	36,876	6,490,370	0	0
133 Sheriff Narcotics Program - Other	1,151,800	575,722	20,000	20,000
134 Orange County Jail Fund	87	142	100	100
135 Real Estate Development Program	1,921,998	3,949,104	3,224,600	3,224,600
137 Parking Facilities	6,080,394	7,289,922	6,276,550	6,276,550
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	792,437	505,645	514,641	514,641
139 Sheriff Narcotics Program - CALMMET - Treasury	170,089	223,328	1,000	1,000
13B Traffic Violator Fund	203,634	278,144	281,880	281,880
13M Orange County Opioid Settlement Fund	0	11,596,200	3,364,246	3,659,159
13N Orange County Tobacco Settlement Fund	34,269,247	31,090,656	30,345,824	30,345,824
13P State Criminal Alien Assistance Program (SCAAP)	1,166	4,598,372	2,506,000	2,506,000
13R Sheriff-Coroner Replacement & Maintenance Fund	2,674,665	2,902,880	2,883,830	2,883,830
13S Emergency Medical Services	6,417,158	6,188,244	7,260,283	7,260,283
13T HCA Purpose Restricted Revenues	1,411,655	1,350,157	2,335,000	2,335,000
13U HCA Interest Bearing Purpose Restricted Revenue	4,271,186	(340,935)	282,407	282,407

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Description (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
13Y Mental Health Services Act	249,887,430	172,016,080	312,513,425	312,513,425
13Z Bioterrorism Center for Disease Control Fund	2,139,680	1,872,969	5,056,587	5,056,587
140 Air Quality Improvement	165,637	186,066	170,000	170,000
141 Sheriff's Substation Fee Program	439,279	25,006	16,786	16,786
142 Sheriff's Court Ops - Special Collections	849,998	1,053,138	1,155,000	1,155,000
143 Jail Commissary	6,019,427	6,203,449	6,122,689	6,122,689
144 Inmate Welfare Fund	2,425,772	3,178,438	2,677,672	2,677,672
146 Workforce Innovation and Opportunity Act	9,521,161	6,659,804	13,784,155	13,784,155
148 Foothill Circulation Phasing Plan	61,256	154,221	105,000	105,000
14D Cal-ID Operational Costs	1,341,121	1,275,830	1,233,329	1,233,329
14E Cal-ID System Costs	3,121,330	4,010,039	3,250,000	3,250,000
14G Sheriff's Supplemental Law Enforcement Service	1,749,244	1,869,585	1,123,859	1,123,859
14H DA's Supplemental Law Enforcement Services	1,436,753	1,517,050	1,498,584	1,498,584
14J Excess Public Safety Sales Tax	14,293,376	1,372,979	250,000	250,000
14Q Sheriff-Coroner Construction and Facility Dev.	125,893,306	214,992,050	43,212,944	43,212,944
14R Ward Welfare	42,271	33,447	1,200	1,200
14T Operations Facilities Development and Maintenance Fund	558,662	977,765	745,476	745,476
151 South County Roadway Improvement Prog (SCRIP)	4,841,716	6,344,854	39,659,524	39,659,524
158 Major Thoroughfare & Bridge Fee Program	24,561,771	1,818,698	1,301,000	1,301,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Description (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
15B CEO Single Family Housing	2,025,620	94,332	20,000	20,000
15D Countywide Capital Projects Non-General Fund	73,978,288	322,560,941	129,474,471	129,474,471
15F Orange County Housing Authority (OCHA)	229,305,459	236,783,046	278,625,869	278,625,869
15G OC Housing	8,154,916	60,166,588	37,296,950	37,296,950
15H CalHome Program Reuse Fund	133,034	69,613	9,030	9,030
15I Countywide IT Projects Non-General Fund	4,010,000	22,046,790	6,000,000	6,000,000
15J Pension Obligation Bonds Debt Service	1,975,510	0	0	0
15K Limestone Regional Park Mitigation Endowment	2,041	9,387	6,000	6,000
15L 800 MHz CCCS	5,587,975	8,172,587	10,671,800	10,671,800
15N Delta Special Revenue	772	3,348	2,300	2,300
15Q Pension Obligation Bond Amortization	(3,018,731)	8,937,578	0	0
15T El Toro Improvement Fund	4,390,634	5,101,379	5,198,977	5,198,977
15U Strategic Priority - Affordable Housing	0	184,994	50,000	50,000
15Y Teeter Series A Debt Service Fund	93,398,426	96,177,140	133,700,000	133,700,000
16D OC Animal Shelter Construction Fund	2,563,550	2,567,699	2,519,550	2,519,550
174 OC Road - Capital Improvement Projects	54,764,909	64,396,392	79,781,654	79,781,654
TOTAL SUMMARIZATION BY FUND	5,437,373,101	6,485,080,314	6,320,933,263	6,343,577,498

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
Taxes						
		6210 Property Taxes - Current Secured	316,480,785	337,590,201	346,741,000	346,741,000
		6220 Property Taxes - Current Unsecured	9,562,839	9,637,088	9,962,000	9,962,000
		6230 Property Taxes - Prior Secured	1,986,460	0	0	0
		6240 Property Taxes - Prior Unsecured	213,284	200,330	213,000	213,000
		6260 Property Taxes - VLF Swap	455,578,358	484,542,949	501,502,000	501,502,000
		6270 Sales and Use Taxes	10,901,706	12,527,206	11,891,000	11,891,000
		6280 Property Taxes - Current Supplemental	6,956,601	13,997,141	10,929,000	10,929,000
		6290 Other Taxes	89,129,744	78,755,513	85,466,000	85,466,000
		6300 Property Taxes - Prior Supplemental	202,518	169,518	203,000	203,000
		Total Taxes	891,012,295	937,419,946	966,907,000	966,907,000
Licenses, Permits & Franchises						
		6410 Animal Licenses	4,930,962	5,186,211	5,013,400	5,013,400
		6420 Business Licenses	2,511,610	2,615,502	2,626,067	2,626,067
		6430 Construction Permits	11,436,274	12,543,651	14,113,941	14,113,941
		6440 Road Privileges and Permits	736,029	881,873	830,500	830,500
		6460 Other Licenses and Permits	3,490,218	3,947,608	4,079,349	4,079,349
		6470 Franchises	2,655,676	2,727,233	2,593,509	2,593,509
		Total Licenses, Permits & Franchises	25,760,769	27,902,078	29,256,766	29,256,766
Fines, Forfeitures & Penalties						
		6510 Vehicle Code Fines	1,184,762	1,080,254	1,018,172	1,018,172
		6520 Other Court Fines	1,703,571	1,411,200	1,582,050	1,582,050
		6530 Forfeitures and Penalties	4,070,216	4,085,160	4,023,288	4,023,288
		6540 Penalties and Costs on Delinquent Taxes	31,838,257	37,803,989	31,618,500	31,618,500
		Total Fines, Forfeitures & Penalties	38,796,806	44,380,603	38,242,010	38,242,010

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
Revenue from Use of Money and Property						
		6610 Interest	10,474,444	48,053,663	28,632,647	28,632,647
		6620 Short-Term Leases/Rents/Concessions-Other	487,937	99,229	786,756	786,756
		6621 Lease Revenues	629,407	780,308	0	0
		6640 Interest Lease	302,062	322,653	0	0
		Total Revenue from Use of Money and Property	11,893,850	49,255,853	29,419,403	29,419,403
Intergovernmental Revenues						
		6690 State - Homeowners Property Tax Relief	1,425,764	1,456,835	1,455,000	1,455,000
		6700 State - Prop 172 Public Safety Sales Tax	408,403,074	418,170,989	432,679,306	432,679,306
		6740 State - Motor Vehicle In-Lieu Tax	3,051,009	2,730,405	2,581,000	2,581,000
		6770 State - Public Assistance Administration	277,663,391	288,143,092	312,794,510	314,735,676
		6780 State - Public Assistance Programs	25,819,424	22,137,236	28,532,032	28,532,032
		6820 State - California Children's Services	9,991,363	7,616,218	8,004,597	8,004,597
		6830 State - Realignment Revenue	677,658,674	759,778,927	829,020,888	831,803,906
		6840 State - Health Administration	19,231,487	21,730,258	41,407,652	45,878,741
		6860 State - Mental Health	10,235,695	11,816,757	10,032,276	10,032,276
		6880 State - Other Health	6,717,520	4,465,882	710,764	710,764
		6890 State - Agriculture	992,900	1,004,524	1,023,598	1,023,598
		6960 State - Veterans' Affairs	436,241	477,720	500,000	519,112
		6970 State - Other	80,971,697	83,957,786	83,541,874	90,930,210
		6980 Federal - Public Assistance Administration	218,931,472	235,433,270	263,033,343	264,088,085
		6990 Federal - Public Assistance Programs	87,400,229	86,436,941	98,054,812	98,054,812
		7040 Federal - Health Administration	13,921,430	18,599,314	28,420,970	28,670,970
		7060 Federal - Disaster Relief	392,775,465	399,254,399	311,297,686	311,297,686
		7090 Federal - In-Lieu Taxes	136,486	146,094	136,000	136,000
		7110 Federal - Other	113,723,435	115,599,556	126,937,900	127,049,034

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
Intergovernmental Revenues						
		7130 Other Governmental Agencies	10,360,237	11,274,849	15,027,896	15,485,154
		Total Intergovernmental Revenues	2,359,846,993	2,490,231,052	2,595,192,104	2,613,667,959
Charges For Services						
		7310 Assessment and Tax Collection Fees	26,620,044	35,043,974	28,966,300	28,966,300
		7320 Auditing and Accounting Fees	837,154	1,001,356	737,265	737,265
		7330 Communication Services	950,005	637,400	943,346	943,346
		7340 Election Services	9,382,296	8,375,892	1,879,225	1,879,225
		7360 Legal Services	4,623,673	5,104,431	4,882,182	4,882,182
		7370 Personnel Services	1,667,090	2,009,352	2,371,862	2,371,862
		7380 Planning and Engineering Services	1,779,435	1,956,808	2,477,549	2,477,549
		7410 Agricultural Services	84,612	93,672	81,406	81,406
		7420 Civil Process Services	578,770	971,699	646,498	646,498
		7430 Court Fees and Costs	8,444,800	7,890,854	9,425,003	9,425,003
		7440 Estate Fees	1,583,497	1,447,087	1,044,000	1,044,000
		7450 Humane Services	12,273,192	15,150,729	19,028,815	19,028,815
		7460 Law Enforcement Services	201,003,293	213,433,474	221,382,708	221,583,724
		7470 Recording Fees	17,373,991	11,192,726	16,514,660	16,514,660
		7480 Road and Street Services	307,567	2,122	5,000	5,000
		7490 Health Fees	31,615,734	36,344,043	39,617,590	39,617,590
		7510 Mental Health Services	108,519,584	118,888,878	126,576,157	126,576,157
		7540 California Children's Services	33,468	30,318	38,304	38,304
		7550 Institutional Care and Services	5,254	1,535	0	0
		7560 Educational Services	1,028,993	1,856,799	1,752,362	1,752,362
		7590 Other Charges for Services	99,456,215	105,510,996	132,966,581	134,017,267

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
Charges For Services						
		7591 Other Charges for Services - CWCAP Charges	11,959,585	11,439,667	13,555,946	13,555,946
		7600 Special Assessments	159,011	188,284	121,000	121,000
		Total Charges For Services	540,287,263	578,572,096	625,013,759	626,265,461
Miscellaneous Revenues						
		7661 Other Sales - Taxable	58,067	74,917	57,890	57,890
		7662 Other Sales - Non-Taxable - Resale	26,627	24,310	8,728	8,728
		7664 Other Sales - Non-Taxable - Intra-County	25	40	0	0
		7665 Tax-Paid Purchases - Resold	128,079	190,818	99,039	99,039
		7670 Miscellaneous Revenue	35,997,465	38,786,511	18,864,691	18,864,691
		7680 Six-Month Expired (Outlawed) Checks	2,346,543	2,816,238	1,726,141	1,726,141
		7690 Returned Check Charges	55,899	57,472	28,625	28,625
		7700 Welfare Repayments	3,473,895	4,120,250	3,749,965	3,749,965
		Total Miscellaneous Revenues	42,086,600	46,070,556	24,535,079	24,535,079
Other Financing Sources						
		7811 Transfers In - from Funds 101-199	298,975,439	449,418,100	560,704,796	563,326,561
		7812 Transfers In - from Funds 2AA-299	7,158,041	10,218,449	7,796,000	7,796,000
		7814 Transfers In - from Funds 400-499	4,149,486	3,137,089	3,527,543	3,527,543
		7815 Transfers In - from Funds 500-599	0	0	6,000	6,000
		7852 Capital Asset Sales - Non-Taxable - Resale	150,217	82,299	14,000	14,000
		Total Other Financing Sources	310,433,183	462,855,937	572,048,339	574,670,104
		Total 100 County General Fund Financing Sources	4,220,117,759	4,636,688,121	4,880,614,460	4,902,963,782
TOTAL GENERAL FUND FINANCING SOURCES			4,220,117,759	4,636,688,121	4,880,614,460	4,902,963,782

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
GENERAL FUND						
SPECIAL REVENUE FUNDS						
102 Social Services Agency (SSA) Leased Facilities						
	Revenue from Use of Money and Property					
	6610 Interest		14,486	93,482	150,000	150,000
	Total Revenue from Use of Money and Property		14,486	93,482	150,000	150,000
	Miscellaneous Revenues					
	7670 Miscellaneous Revenue		1,418	74	0	0
	Total Miscellaneous Revenues		1,418	74	0	0
	Other Financing Sources					
	7810 Transfers In - from Fund 100		2,698,645	1,460,460	1,522,000	1,522,000
	Total Other Financing Sources		2,698,645	1,460,460	1,522,000	1,522,000
	Total 102 Social Services Agency (SSA) Leased Facilities Financing Sources		2,714,549	1,554,016	1,672,000	1,672,000
106 County Tidelands - Newport Bay						
	Licenses, Permits & Franchises					
	6460 Other Licenses and Permits		20,106	27,573	13,481	13,481
	Total Licenses, Permits & Franchises		20,106	27,573	13,481	13,481
	Fines, Forfeitures & Penalties					
	6530 Forfeitures and Penalties		0	380	2,074	2,074
	Total Fines, Forfeitures & Penalties		0	380	2,074	2,074
	Revenue from Use of Money and Property					
	6610 Interest		63,358	270,886	192,679	192,679

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
106 County Tidelands - Newport Bay						
Revenue from Use of Money and Property						
6620 Short-Term Leases/Rents/Concessions-Other			5,695,129	6,144,944	5,013,516	5,013,516
6621 Lease Revenues			25,424	46,246	94,039	94,039
6640 Interest Lease			29,889	61,650	0	0
Total Revenue from Use of Money and Property			5,813,800	6,523,726	5,300,234	5,300,234
Charges For Services						
7580 Park and Recreation Fees			40,671	20,919	27,380	27,380
7590 Other Charges for Services			750	(750)	0	0
Total Charges For Services			41,421	20,169	27,380	27,380
Miscellaneous Revenues						
7670 Miscellaneous Revenue			282,250	99,044	0	0
Total Miscellaneous Revenues			282,250	99,044	0	0
Other Financing Sources						
7814 Transfers In - from Funds 400-499			2,207,113	682,700	1,300,000	1,300,000
Total Other Financing Sources			2,207,113	682,700	1,300,000	1,300,000
Total 106 County Tidelands - Newport Bay Financing Sources			8,364,690	7,353,592	6,643,169	6,643,169
107 Remittance Processing Equipment Replacement						
Revenue from Use of Money and Property						
6610 Interest			4,630	14,019	10,500	10,500
Total Revenue from Use of Money and Property			4,630	14,019	10,500	10,500

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
107 Remittance Processing Equipment Replacement						
Miscellaneous Revenues						
7670 Miscellaneous Revenue			207	24	0	0
Total Miscellaneous Revenues			207	24	0	0
Total 107 Remittance Processing Equipment Replacement Financing Sources			4,837	14,043	10,500	10,500
108 OC Dana Point Harbor						
Fines, Forfeitures & Penalties						
6520 Other Court Fines			132	0	1,500	1,500
6530 Forfeitures and Penalties			0	0	500	500
Total Fines, Forfeitures & Penalties			132	0	2,000	2,000
Revenue from Use of Money and Property						
6610 Interest			348,294	1,497,866	843,897	843,897
6620 Short-Term Leases/Rents/Concessions-Other			3,102,322	3,008,468	3,090,820	3,090,820
Total Revenue from Use of Money and Property			3,450,616	4,506,334	3,934,717	3,934,717
Charges For Services						
7580 Park and Recreation Fees			94,029	89,490	70,797	70,797
Total Charges For Services			94,029	89,490	70,797	70,797
Miscellaneous Revenues						
7670 Miscellaneous Revenue			15,622	1,810	22,000	22,000
Total Miscellaneous Revenues			15,622	1,810	22,000	22,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		108 OC Dana Point Harbor				
		Other Financing Sources				
		7852 Capital Asset Sales - Non-Taxable - Resale	0	3,310	0	0
		Total Other Financing Sources	0	3,310	0	0
		Total 108 OC Dana Point Harbor Financing Sources	3,560,399	4,600,944	4,029,514	4,029,514
		109 County Automated Fingerprint ID				
		Revenue from Use of Money and Property				
		6610 Interest	5,482	30,050	4,000	4,000
		Total Revenue from Use of Money and Property	5,482	30,050	4,000	4,000
		Intergovernmental Revenues				
		7060 Federal - Disaster Relief	23,978	4,518	0	0
		Total Intergovernmental Revenues	23,978	4,518	0	0
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	47	30	0	0
		Total Miscellaneous Revenues	47	30	0	0
		Other Financing Sources				
		7811 Transfers In - from Funds 101-199	1,902,964	1,835,309	1,795,250	1,795,250
		Total Other Financing Sources	1,902,964	1,835,309	1,795,250	1,795,250
		Total 109 County Automated Fingerprint ID Financing Sources	1,932,471	1,869,907	1,799,250	1,799,250

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STATE OF CALIFORNIA
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GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		113 Building and Safety - Operating Reserve				
		Licenses, Permits & Franchises				
		6430 Construction Permits	12,348	10,718	10,500	10,500
		6440 Road Privileges and Permits	(104)	263	0	0
		6460 Other Licenses and Permits	(409)	(141)	0	0
		Total Licenses, Permits & Franchises	11,835	10,840	10,500	10,500
		Revenue from Use of Money and Property				
		6610 Interest	57,385	277,171	110,000	110,000
		Total Revenue from Use of Money and Property	57,385	277,171	110,000	110,000
		Charges For Services				
		7380 Planning and Engineering Services	141	737	0	0
		7590 Other Charges for Services	(471)	0	0	0
		Total Charges For Services	(330)	737	0	0
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	2,186	298	0	0
		Total Miscellaneous Revenues	2,186	298	0	0
		Other Financing Sources				
		7810 Transfers In - from Fund 100	0	433,922	1,000	1,000
		Total Other Financing Sources	0	433,922	1,000	1,000
		Total 113 Building and Safety - Operating Reserve Financing Sources	71,076	722,968	121,500	121,500

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		115 OC Road				
		Licenses, Permits & Franchises				
		6440 Road Privileges and Permits	(403)	1,658	0	0
		Total Licenses, Permits & Franchises	(403)	1,658	0	0
		Fines, Forfeitures & Penalties				
		6520 Other Court Fines	1,707	1,539	2,000	2,000
		Total Fines, Forfeitures & Penalties	1,707	1,539	2,000	2,000
		Revenue from Use of Money and Property				
		6610 Interest	692,282	3,866,520	1,000,000	1,000,000
		Total Revenue from Use of Money and Property	692,282	3,866,520	1,000,000	1,000,000
		Intergovernmental Revenues				
		6730 State - Highway Users Tax	56,866,019	59,312,091	69,849,233	69,849,233
		6760 State - Other State In-Lieu Tax	12	24	0	0
		6920 State - Construction	0	200,000	100,000	100,000
		6970 State - Other	0	500,000	0	0
		7060 Federal - Disaster Relief	115,372	230,049	0	0
		7070 Federal - Forest Reserve	29,618	29,324	0	0
		7130 Other Governmental Agencies	4,579,214	5,758,635	4,800,957	4,800,957
		Total Intergovernmental Revenues	61,590,235	66,030,123	74,750,190	74,750,190
		Charges For Services				
		7480 Road and Street Services	1,820,873	1,924,347	2,320,000	2,320,000
		7590 Other Charges for Services	11,701,579	13,415,198	9,550,439	9,550,439
		Total Charges For Services	13,522,452	15,339,545	11,870,439	11,870,439
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	25,817	75,795	0	0

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
115 OC Road						
Miscellaneous Revenues						
7680 Six-Month Expired (Outlawed) Checks			1,982	(498)	0	0
Total Miscellaneous Revenues			27,799	75,297	0	0
Other Financing Sources						
7811 Transfers In - from Funds 101-199			6,491,830	1,238,277	1,295,000	1,295,000
7814 Transfers In - from Funds 400-499			20,913	5,464	10,000	10,000
7852 Capital Asset Sales - Non-Taxable - Resale			199,105	87,252	0	0
Total Other Financing Sources			6,711,848	1,330,993	1,305,000	1,305,000
Total 115 OC Road Financing Sources			82,545,920	86,645,675	88,927,629	88,927,629
116 Narcotic Forfeiture and Seizure						
Fines, Forfeitures & Penalties						
6530 Forfeitures and Penalties			243,411	349,515	169,021	169,021
Total Fines, Forfeitures & Penalties			243,411	349,515	169,021	169,021
Revenue from Use of Money and Property						
6610 Interest			7,958	25,647	13,809	13,809
Total Revenue from Use of Money and Property			7,958	25,647	13,809	13,809
Miscellaneous Revenues						
7670 Miscellaneous Revenue			314	41	0	0
Total Miscellaneous Revenues			314	41	0	0
Total 116 Narcotic Forfeiture and Seizure Financing Sources			251,683	375,203	182,830	182,830

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
117 OC Housing Authority - Operating Reserve						
Revenue from Use of Money and Property						
6610 Interest			66,803	341,278	181,529	181,529
6620 Short-Term Leases/Rents/Concessions-Other			8,520	8,520	8,520	8,520
Total Revenue from Use of Money and Property			75,323	349,798	190,049	190,049
Intergovernmental Revenues						
7060 Federal - Disaster Relief			0	82,988	0	0
Total Intergovernmental Revenues			0	82,988	0	0
Miscellaneous Revenues						
7670 Miscellaneous Revenue			14,622	9,368	100,000	100,000
Total Miscellaneous Revenues			14,622	9,368	100,000	100,000
Other Financing Sources						
7810 Transfers In - from Fund 100			0	5,917,012	0	0
7852 Capital Asset Sales - Non-Taxable - Resale			0	2,781	0	0
Total Other Financing Sources			0	5,919,793	0	0
Total 117 OC Housing Authority - Operating Reserve Financing Sources			89,945	6,361,947	290,049	290,049
119 OC Public Libraries - Capital						
Revenue from Use of Money and Property						
6610 Interest			30,826	159,864	59,592	59,592
Total Revenue from Use of Money and Property			30,826	159,864	59,592	59,592
Miscellaneous Revenues						
7670 Miscellaneous Revenue			228,216	408,786	364,752	364,752

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
119 OC Public Libraries - Capital						
	Miscellaneous Revenues					
	Total Miscellaneous Revenues		228,216	408,786	364,752	364,752
	Other Financing Sources					
	7811 Transfers In - from Funds 101-199		6,876,088	2,000,000	11,925,151	11,925,151
	Total Other Financing Sources		6,876,088	2,000,000	11,925,151	11,925,151
	Total 119 OC Public Libraries - Capital Financing Sources		7,135,130	2,568,650	12,349,495	12,349,495
120 OC Public Libraries						
	Taxes					
	6210 Property Taxes - Current Secured		57,206,161	61,051,705	61,960,010	61,960,010
	6220 Property Taxes - Current Unsecured		1,752,387	1,764,851	1,685,242	1,685,242
	6230 Property Taxes - Prior Secured		548,083	0	588,539	588,539
	6240 Property Taxes - Prior Unsecured		38,957	36,692	30,181	30,181
	6250 Taxes - Special District Augmentation		643,241	655,930	657,859	657,859
	6280 Property Taxes - Current Supplemental		1,272,973	2,560,977	1,161,386	1,161,386
	6290 Other Taxes		6,186,743	6,423,338	4,731,599	4,731,599
	6300 Property Taxes - Prior Supplemental		36,955	31,019	42,738	42,738
	Total Taxes		67,685,500	72,524,512	70,857,554	70,857,554
	Fines, Forfeitures & Penalties					
	6540 Penalties and Costs on Delinquent Taxes		10,008	7,663	11,813	11,813
	Total Fines, Forfeitures & Penalties		10,008	7,663	11,813	11,813
	Revenue from Use of Money and Property					
	6610 Interest		423,921	2,498,138	715,699	715,699

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
120 OC Public Libraries						
Revenue from Use of Money and Property						
		6620 Short-Term Leases/Rents/Concessions-Other	22,260	1,484	0	0
		Total Revenue from Use of Money and Property	446,181	2,499,622	715,699	715,699
Intergovernmental Revenues						
		6690 State - Homeowners Property Tax Relief	261,137	266,794	262,225	262,225
		6970 State - Other	303,368	199,793	235,000	235,000
		7060 Federal - Disaster Relief	81,157	407,131	0	0
		7110 Federal - Other	3,000	19,000	130,000	130,000
		Total Intergovernmental Revenues	648,662	892,718	627,225	627,225
Charges For Services						
		7570 Library Services	66,810	85,234	57,850	57,850
		7590 Other Charges for Services	365,942	522,052	275,000	275,000
		Total Charges For Services	432,752	607,286	332,850	332,850
Miscellaneous Revenues						
		7661 Other Sales - Taxable	50,266	61,799	50,506	50,506
		7670 Miscellaneous Revenue	160,980	184,628	90,000	90,000
		7680 Six-Month Expired (Outlawed) Checks	1,250	202	0	0
		Total Miscellaneous Revenues	212,496	246,629	140,506	140,506
Other Financing Sources						
		7810 Transfers In - from Fund 100	0	65,165	0	0
		7852 Capital Asset Sales - Non-Taxable - Resale	35,731	1,643,417	5,000	5,000
		7855 Capital Asset Sales - Land	0	2,659,800	0	0
		Total Other Financing Sources	35,731	4,368,382	5,000	5,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
120 OC Public Libraries						
Total 120 OC Public Libraries Financing Sources			69,471,330	81,146,812	72,690,647	72,690,647
121 OC Animal Care Donations						
Revenue from Use of Money and Property						
6610 Interest			1,282	6,883	4,000	4,000
Total Revenue from Use of Money and Property			1,282	6,883	4,000	4,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			193,217	137,802	125,000	125,000
7680 Six-Month Expired (Outlawed) Checks			0	20	0	0
Total Miscellaneous Revenues			193,217	137,822	125,000	125,000
Total 121 OC Animal Care Donations Financing Sources			194,499	144,705	129,000	129,000
122 Motor Vehicle Theft Task Force						
Revenue from Use of Money and Property						
6610 Interest			5,182	65,081	48,715	48,715
Total Revenue from Use of Money and Property			5,182	65,081	48,715	48,715
Intergovernmental Revenues						
6970 State - Other			4,988,940	5,854,448	5,813,324	5,813,324
Total Intergovernmental Revenues			4,988,940	5,854,448	5,813,324	5,813,324
Miscellaneous Revenues						
7670 Miscellaneous Revenue			374	108	0	0
Total Miscellaneous Revenues			374	108	0	0

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STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
122 Motor Vehicle Theft Task Force						
Total 122 Motor Vehicle Theft Task Force Financing Sources			4,994,496	5,919,637	5,862,039	5,862,039
123 Dispute Resolution Program						
Revenue from Use of Money and Property						
6610 Interest			1,407	9,277	3,000	3,000
Total Revenue from Use of Money and Property			1,407	9,277	3,000	3,000
Charges For Services						
7430 Court Fees and Costs			635,608	668,183	700,000	700,000
Total Charges For Services			635,608	668,183	700,000	700,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			63	7	0	0
Total Miscellaneous Revenues			63	7	0	0
Total 123 Dispute Resolution Program Financing Sources			637,078	677,467	703,000	703,000
124 Domestic Violence Program						
Licenses, Permits & Franchises						
6460 Other Licenses and Permits			862,821	714,160	895,000	895,000
Total Licenses, Permits & Franchises			862,821	714,160	895,000	895,000
Revenue from Use of Money and Property						
6610 Interest			2,836	13,233	2,000	2,000
Total Revenue from Use of Money and Property			2,836	13,233	2,000	2,000

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STATE OF CALIFORNIA
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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	124 Domestic Violence Program					
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	90	14	0	0
	Total Miscellaneous Revenues		90	14	0	0
	Total 124 Domestic Violence Program Financing Sources		865,747	727,407	897,000	897,000
	126 Regional Narcotics Suppression Program - Other					
	Revenue from Use of Money and Property					
		6610 Interest	11,376	44,715	25,000	25,000
	Total Revenue from Use of Money and Property		11,376	44,715	25,000	25,000
	Intergovernmental Revenues					
		6970 State - Other	0	7,801	50,000	50,000
		7110 Federal - Other	292,625	1,455,489	1,305,000	1,305,000
	Total Intergovernmental Revenues		292,625	1,463,290	1,355,000	1,355,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	516	72	0	0
	Total Miscellaneous Revenues		516	72	0	0
	Total 126 Regional Narcotics Suppression Program - Other Financing Sources		304,517	1,508,077	1,380,000	1,380,000
	128 Survey Monument Preservation					
	Revenue from Use of Money and Property					
		6610 Interest	1,646	8,518	2,000	2,000
	Total Revenue from Use of Money and Property		1,646	8,518	2,000	2,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		128 Survey Monument Preservation				
		Charges For Services				
		7470 Recording Fees	75,900	40,180	75,000	75,000
		Total Charges For Services	75,900	40,180	75,000	75,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	64	9	0	0
		Total Miscellaneous Revenues	64	9	0	0
		Total 128 Survey Monument Preservation Financing Sources	77,610	48,707	77,000	77,000
		12A MHSA Housing Fund				
		Revenue from Use of Money and Property				
		6610 Interest	163,538	1,114,280	567,623	567,623
		Total Revenue from Use of Money and Property	163,538	1,114,280	567,623	567,623
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	1,802	782	0	0
		Total Miscellaneous Revenues	1,802	782	0	0
		Other Financing Sources				
		7810 Transfers In - from Fund 100	1,069,461	45,752,338	0	0
		Total Other Financing Sources	1,069,461	45,752,338	0	0
		Total 12A MHSA Housing Fund Financing Sources	1,234,801	46,867,400	567,623	567,623

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GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		12C Child Support Program Development				
		Revenue from Use of Money and Property				
		6610 Interest	110,637	534,773	416,592	416,592
		Total Revenue from Use of Money and Property	110,637	534,773	416,592	416,592
		Intergovernmental Revenues				
		6970 State - Other	560,955	873,325	742,513	742,513
		7110 Federal - Other	1,514,275	1,695,277	1,441,349	1,441,349
		Total Intergovernmental Revenues	2,075,230	2,568,602	2,183,862	2,183,862
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	4,367	579	0	0
		Total Miscellaneous Revenues	4,367	579	0	0
		Total 12C Child Support Program Development Financing Sources	2,190,234	3,103,954	2,600,454	2,600,454
		12D Clerk-Recorder Special Revenue Fund				
		Revenue from Use of Money and Property				
		6610 Interest	89,885	396,479	300,000	300,000
		Total Revenue from Use of Money and Property	89,885	396,479	300,000	300,000
		Intergovernmental Revenues				
		7130 Other Governmental Agencies	1,178,528	1,272,379	711,189	711,189
		Total Intergovernmental Revenues	1,178,528	1,272,379	711,189	711,189
		Charges For Services				
		7470 Recording Fees	3,781,464	2,052,951	3,161,808	3,161,808
		7590 Other Charges for Services	995,733	1,109,466	554,733	554,733
		Total Charges For Services	4,777,197	3,162,417	3,716,541	3,716,541

COUNTY OF ORANGE
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DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12D Clerk-Recorder Special Revenue Fund						
Miscellaneous Revenues						
7670 Miscellaneous Revenue			3,520	466	0	0
Total Miscellaneous Revenues			3,520	466	0	0
Other Financing Sources						
7810 Transfers In - from Fund 100			446	950,000	0	0
Total Other Financing Sources			446	950,000	0	0
Total 12D Clerk-Recorder Special Revenue Fund Financing Sources			6,049,576	5,781,741	4,727,730	4,727,730
12E Clerk-Recorder Operating Reserve Fund						
Revenue from Use of Money and Property						
6610 Interest			60,300	383,307	300,000	300,000
Total Revenue from Use of Money and Property			60,300	383,307	300,000	300,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			668	315	0	0
Total Miscellaneous Revenues			668	315	0	0
Other Financing Sources						
7810 Transfers In - from Fund 100			3,392,751	3,773	0	0
Total Other Financing Sources			3,392,751	3,773	0	0
Total 12E Clerk-Recorder Operating Reserve Fund Financing Sources			3,453,719	387,395	300,000	300,000

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GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		12G Real Estate Prosecution Fund				
		Revenue from Use of Money and Property				
		6610 Interest	5,031	6,000	4,000	4,000
		Total Revenue from Use of Money and Property	5,031	6,000	4,000	4,000
		Charges For Services				
		7470 Recording Fees	1,402,439	537,379	1,086,332	1,086,332
		Total Charges For Services	1,402,439	537,379	1,086,332	1,086,332
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	102	27	0	0
		Total Miscellaneous Revenues	102	27	0	0
		Total 12G Real Estate Prosecution Fund Financing Sources	1,407,572	543,406	1,090,332	1,090,332
		12H Proposition 64 - Consumer Protection				
		Fines, Forfeitures & Penalties				
		6530 Forfeitures and Penalties	1,307,619	322,260	1,000,000	1,000,000
		Total Fines, Forfeitures & Penalties	1,307,619	322,260	1,000,000	1,000,000
		Revenue from Use of Money and Property				
		6610 Interest	43,956	178,700	150,000	150,000
		Total Revenue from Use of Money and Property	43,956	178,700	150,000	150,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	1,752	228	0	0
		Total Miscellaneous Revenues	1,752	228	0	0
		Total 12H Proposition 64 - Consumer Protection Financing Sources	1,353,327	501,188	1,150,000	1,150,000

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12J Proposition 69 - DNA Identification Fund						
	Revenue from Use of Money and Property					
	6610 Interest		14,184	68,414	35,000	35,000
	Total Revenue from Use of Money and Property		14,184	68,414	35,000	35,000
	Charges For Services					
	7430 Court Fees and Costs		517,960	493,472	525,000	525,000
	Total Charges For Services		517,960	493,472	525,000	525,000
	Miscellaneous Revenues					
	7670 Miscellaneous Revenue		544	73	0	0
	7680 Six-Month Expired (Outlawed) Checks		0	7,511	0	0
	Total Miscellaneous Revenues		544	7,584	0	0
	Total 12J Proposition 69 - DNA Identification Fund Financing Sources		532,688	569,470	560,000	560,000
12L Care Coordination Fund						
	Revenue from Use of Money and Property					
	6610 Interest		0	137,248	400,000	400,000
	Total Revenue from Use of Money and Property		0	137,248	400,000	400,000
	Intergovernmental Revenues					
	6970 State - Other		0	7,040,844	18,905,000	18,905,000
	Total Intergovernmental Revenues		0	7,040,844	18,905,000	18,905,000

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DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		12L Care Coordination Fund				
		Other Financing Sources				
		7810 Transfers In - from Fund 100	0	6,073,657	0	0
		7811 Transfers In - from Funds 101-199	0	9,512,526	0	0
		Total Other Financing Sources	0	15,586,183	0	0
		Total 12L Care Coordination Fund Financing Sources	0	22,764,275	19,305,000	19,305,000
		12M OC CARES FUND				
		Other Financing Sources				
		7810 Transfers In - from Fund 100	0	214,448,344	15,000,000	15,000,000
		Total Other Financing Sources	0	214,448,344	15,000,000	15,000,000
		Total 12M OC CARES FUND Financing Sources	0	214,448,344	15,000,000	15,000,000
		12P Assessor Property Characteristics Revenue				
		Charges For Services				
		7310 Assessment and Tax Collection Fees	129,051	127,489	130,000	130,000
		Total Charges For Services	129,051	127,489	130,000	130,000
		Total 12P Assessor Property Characteristics Revenue Financing Sources	129,051	127,489	130,000	130,000

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		12S SSA Donations and Fees				
		Intergovernmental Revenues				
		6970 State - Other	60,134	57,247	55,321	55,321
		Total Intergovernmental Revenues	60,134	57,247	55,321	55,321
		Charges For Services				
		7470 Recording Fees	743,675	737,504	710,993	710,993
		Total Charges For Services	743,675	737,504	710,993	710,993
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	49,280	56,495	24,000	24,000
		Total Miscellaneous Revenues	49,280	56,495	24,000	24,000
		Total 12S SSA Donations and Fees Financing Sources	853,089	851,246	790,314	790,314
		12W SSA Wraparound				
		Revenue from Use of Money and Property				
		6610 Interest	240,260	928,923	1,076,600	1,076,600
		Total Revenue from Use of Money and Property	240,260	928,923	1,076,600	1,076,600
		Intergovernmental Revenues				
		6830 State - Realignment Revenue	6,302,747	6,552,226	6,808,248	6,808,248
		6990 Federal - Public Assistance Programs	1,294,138	1,342,442	913,776	913,776
		Total Intergovernmental Revenues	7,596,885	7,894,668	7,722,024	7,722,024
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	8,221	1,239	0	0
		Total Miscellaneous Revenues	8,221	1,239	0	0

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GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	12W SSA Wraparound					
	Other Financing Sources					
		7810 Transfers In - from Fund 100	8,256,905	8,759,013	9,291,912	9,291,912
	Total Other Financing Sources		8,256,905	8,759,013	9,291,912	9,291,912
	Total 12W SSA Wraparound Financing Sources		16,102,271	17,583,843	18,090,536	18,090,536
	132 Sheriff Narcotics Program – Dept of Justice					
	Intergovernmental Revenues					
		7110 Federal - Other	29,527	6,489,910	0	0
	Total Intergovernmental Revenues		29,527	6,489,910	0	0
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	7,346	426	0	0
	Total Miscellaneous Revenues		7,346	426	0	0
	Other Financing Sources					
		7852 Capital Asset Sales - Non-Taxable - Resale	3	34	0	0
	Total Other Financing Sources		3	34	0	0
	Total 132 Sheriff Narcotics Program – Dept of Justice Financing Sources		36,876	6,490,370	0	0
	133 Sheriff Narcotics Program - Other					
	Revenue from Use of Money and Property					
		6610 Interest	19,921	81,344	20,000	20,000
	Total Revenue from Use of Money and Property		19,921	81,344	20,000	20,000

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STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	133 Sheriff Narcotics Program - Other					
	Intergovernmental Revenues					
	6970 State - Other		1,130,885	494,173	0	0
	Total Intergovernmental Revenues		1,130,885	494,173	0	0
	Miscellaneous Revenues					
	7670 Miscellaneous Revenue		994	205	0	0
	Total Miscellaneous Revenues		994	205	0	0
	Total 133 Sheriff Narcotics Program - Other Financing Sources		1,151,800	575,722	20,000	20,000
	134 Orange County Jail Fund					
	Fines, Forfeitures & Penalties					
	6520 Other Court Fines		0	32	0	0
	Total Fines, Forfeitures & Penalties		0	32	0	0
	Revenue from Use of Money and Property					
	6610 Interest		26	110	100	100
	Total Revenue from Use of Money and Property		26	110	100	100
	Miscellaneous Revenues					
	7670 Miscellaneous Revenue		61	0	0	0
	Total Miscellaneous Revenues		61	0	0	0
	Total 134 Orange County Jail Fund Financing Sources		87	142	100	100

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		135 Real Estate Development Program				
		Revenue from Use of Money and Property				
		6610 Interest	45,999	207,522	100,000	100,000
		6620 Short-Term Leases/Rents/Concessions-Other	778,859	2,362,980	2,600,000	2,600,000
		6621 Lease Revenues	275,879	439,057	55,200	55,200
		6640 Interest Lease	14,981	29,651	9,400	9,400
		Total Revenue from Use of Money and Property	1,115,718	3,039,210	2,764,600	2,764,600
		Intergovernmental Revenues				
		7060 Federal - Disaster Relief	2,944	0	0	0
		Total Intergovernmental Revenues	2,944	0	0	0
		Charges For Services				
		7590 Other Charges for Services	441,406	497,087	100,000	100,000
		Total Charges For Services	441,406	497,087	100,000	100,000
		Miscellaneous Revenues				
		7665 Tax-Paid Purchases - Resold	5,817	0	0	0
		7670 Miscellaneous Revenue	1,509	57,361	0	0
		Total Miscellaneous Revenues	7,326	57,361	0	0
		Other Financing Sources				
		7814 Transfers In - from Funds 400-499	354,604	355,446	360,000	360,000
		Total Other Financing Sources	354,604	355,446	360,000	360,000
		Total 135 Real Estate Development Program Financing Sources	1,921,998	3,949,104	3,224,600	3,224,600

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
137 Parking Facilities						
		Revenue from Use of Money and Property				
		6610 Interest	11,367	99,188	47,600	47,600
		6620 Short-Term Leases/Rents/Concessions-Other	5,841,072	6,770,087	6,152,215	6,152,215
		Total Revenue from Use of Money and Property	5,852,439	6,869,275	6,199,815	6,199,815
		Intergovernmental Revenues				
		7060 Federal - Disaster Relief	6,027	304,821	0	0
		Total Intergovernmental Revenues	6,027	304,821	0	0
		Charges For Services				
		7590 Other Charges for Services	88,232	61,856	73,800	73,800
		Total Charges For Services	88,232	61,856	73,800	73,800
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	421	5,008	2,935	2,935
		Total Miscellaneous Revenues	421	5,008	2,935	2,935
		Other Financing Sources				
		7810 Transfers In - from Fund 100	0	48,962	0	0
		7852 Capital Asset Sales - Non-Taxable - Resale	133,275	0	0	0
		Total Other Financing Sources	133,275	48,962	0	0
		Total 137 Parking Facilities Financing Sources	6,080,394	7,289,922	6,276,550	6,276,550
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.						
		Revenue from Use of Money and Property				
		6610 Interest	29,141	131,010	55,000	55,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.						
Revenue from Use of Money and Property						
Total Revenue from Use of Money and Property			29,141	131,010	55,000	55,000
Intergovernmental Revenues						
7040 Federal - Health Administration			761,493	374,484	459,641	459,641
Total Intergovernmental Revenues			761,493	374,484	459,641	459,641
Miscellaneous Revenues						
7670 Miscellaneous Revenue			1,803	151	0	0
Total Miscellaneous Revenues			1,803	151	0	0
Total 138 Medi-Cal Admin. Activities/Targeted Case Mgmt. Financing Sources			792,437	505,645	514,641	514,641
139 Sheriff Narcotics Program - CALMMET - Treasury						
Revenue from Use of Money and Property						
6610 Interest			10,101	38,519	1,000	1,000
Total Revenue from Use of Money and Property			10,101	38,519	1,000	1,000
Intergovernmental Revenues						
7110 Federal - Other			159,542	184,756	0	0
Total Intergovernmental Revenues			159,542	184,756	0	0
Miscellaneous Revenues						
7670 Miscellaneous Revenue			446	53	0	0
Total Miscellaneous Revenues			446	53	0	0
Total 139 Sheriff Narcotics Program - CALMMET - Treasury Financing Sources			170,089	223,328	1,000	1,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13B Traffic Violator Fund						
	Fines, Forfeitures & Penalties					
	6510 Vehicle Code Fines		199,034	256,658	264,434	264,434
	Total Fines, Forfeitures & Penalties		199,034	256,658	264,434	264,434
	Revenue from Use of Money and Property					
	6610 Interest		4,406	21,463	17,446	17,446
	Total Revenue from Use of Money and Property		4,406	21,463	17,446	17,446
	Miscellaneous Revenues					
	7670 Miscellaneous Revenue		194	23	0	0
	Total Miscellaneous Revenues		194	23	0	0
	Total 13B Traffic Violator Fund Financing Sources		203,634	278,144	281,880	281,880
13M Orange County Opioid Settlement Fund						
	Miscellaneous Revenues					
	7670 Miscellaneous Revenue		0	11,596,200	3,364,246	3,659,159
	Total Miscellaneous Revenues		0	11,596,200	3,364,246	3,659,159
	Total 13M Orange County Opioid Settlement Fund Financing Sources		0	11,596,200	3,364,246	3,659,159

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13N Orange County Tobacco Settlement Fund						
Miscellaneous Revenues						
7610 Tobacco Settlement			34,269,247	31,090,656	30,345,824	30,345,824
Total Miscellaneous Revenues			34,269,247	31,090,656	30,345,824	30,345,824
Total 13N Orange County Tobacco Settlement Fund Financing Sources			34,269,247	31,090,656	30,345,824	30,345,824
13P State Criminal Alien Assistance Program (SCAAP)						
Revenue from Use of Money and Property						
6610 Interest			1,014	85,000	6,000	6,000
Total Revenue from Use of Money and Property			1,014	85,000	6,000	6,000
Intergovernmental Revenues						
7110 Federal - Other			0	4,513,367	2,500,000	2,500,000
Total Intergovernmental Revenues			0	4,513,367	2,500,000	2,500,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			152	5	0	0
Total Miscellaneous Revenues			152	5	0	0
Total 13P State Criminal Alien Assistance Program (SCAAP) Financing Sources			1,166	4,598,372	2,506,000	2,506,000
13R Sheriff-Coroner Replacement & Maintenance Fund						
Revenue from Use of Money and Property						
6610 Interest			116,800	578,325	250,000	250,000
Total Revenue from Use of Money and Property			116,800	578,325	250,000	250,000

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GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		13R Sheriff-Coroner Replacement & Maintenance Fund				
		Charges For Services				
		7330 Communication Services	1,254	150	1,000	1,000
		7460 Law Enforcement Services	1,098,031	825,748	820,077	820,077
		Total Charges For Services	1,099,285	825,898	821,077	821,077
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	3,710	1,216	0	0
		Total Miscellaneous Revenues	3,710	1,216	0	0
		Other Financing Sources				
		7810 Transfers In - from Fund 100	1,454,870	1,480,431	1,812,753	1,812,753
		7852 Capital Asset Sales - Non-Taxable - Resale	0	17,010	0	0
		Total Other Financing Sources	1,454,870	1,497,441	1,812,753	1,812,753
		Total 13R Sheriff-Coroner Replacement & Maintenance Fund Financing Sources	2,674,665	2,902,880	2,883,830	2,883,830
		13S Emergency Medical Services				
		Fines, Forfeitures & Penalties				
		6510 Vehicle Code Fines	6,391,963	6,066,857	7,212,323	7,212,323
		Total Fines, Forfeitures & Penalties	6,391,963	6,066,857	7,212,323	7,212,323
		Revenue from Use of Money and Property				
		6610 Interest	24,028	121,261	47,960	47,960
		Total Revenue from Use of Money and Property	24,028	121,261	47,960	47,960
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	1,167	126	0	0
		Total Miscellaneous Revenues	1,167	126	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		13S Emergency Medical Services				
		Total 13S Emergency Medical Services Financing Sources	6,417,158	6,188,244	7,260,283	7,260,283
		13T HCA Purpose Restricted Revenues				
		Fines, Forfeitures & Penalties				
		6530 Forfeitures and Penalties	137,722	77,116	270,000	270,000
		Total Fines, Forfeitures & Penalties	137,722	77,116	270,000	270,000
		Charges For Services				
		7430 Court Fees and Costs	707,729	677,873	615,000	615,000
		7470 Recording Fees	470,346	501,556	490,000	490,000
		Total Charges For Services	1,178,075	1,179,429	1,105,000	1,105,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	0	0	250,000	250,000
		Total Miscellaneous Revenues	0	0	250,000	250,000
		Other Financing Sources				
		7810 Transfers In - from Fund 100	0	0	600,000	600,000
		7811 Transfers In - from Funds 101-199	95,858	93,612	110,000	110,000
		Total Other Financing Sources	95,858	93,612	710,000	710,000
		Total 13T HCA Purpose Restricted Revenues Financing Sources	1,411,655	1,350,157	2,335,000	2,335,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		13U HCA Interest Bearing Purpose Restricted Revenue				
		Revenue from Use of Money and Property				
		6610 Interest	47,431	114,520	100,000	100,000
		Total Revenue from Use of Money and Property	47,431	114,520	100,000	100,000
		Intergovernmental Revenues				
		6970 State - Other	4,185,374	(466,600)	0	0
		Total Intergovernmental Revenues	4,185,374	(466,600)	0	0
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	3,049	935	0	0
		Total Miscellaneous Revenues	3,049	935	0	0
		Other Financing Sources				
		7810 Transfers In - from Fund 100	35,332	10,210	182,407	182,407
		Total Other Financing Sources	35,332	10,210	182,407	182,407
		Total 13U HCA Interest Bearing Purpose Restricted Revenue Financing Sources	4,271,186	(340,935)	282,407	282,407
		13Y Mental Health Services Act				
		Revenue from Use of Money and Property				
		6610 Interest	1,318,055	5,917,408	3,963,425	3,963,425
		Total Revenue from Use of Money and Property	1,318,055	5,917,408	3,963,425	3,963,425
		Intergovernmental Revenues				
		6860 State - Mental Health	248,519,816	160,339,488	308,550,000	308,550,000
		6970 State - Other	0	5,752,338	0	0
		Total Intergovernmental Revenues	248,519,816	166,091,826	308,550,000	308,550,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13Y Mental Health Services Act						
Miscellaneous Revenues						
7670 Miscellaneous Revenue			49,559	6,846	0	0
Total Miscellaneous Revenues			49,559	6,846	0	0
Total 13Y Mental Health Services Act Financing Sources			249,887,430	172,016,080	312,513,425	312,513,425
13Z Bioterrorism Center for Disease Control Fund						
Revenue from Use of Money and Property						
6610 Interest			(2,212)	1,626	5,000	5,000
Total Revenue from Use of Money and Property			(2,212)	1,626	5,000	5,000
Intergovernmental Revenues						
7110 Federal - Other			2,141,813	1,870,083	5,051,587	5,051,587
Total Intergovernmental Revenues			2,141,813	1,870,083	5,051,587	5,051,587
Miscellaneous Revenues						
7670 Miscellaneous Revenue			79	8	0	0
7680 Six-Month Expired (Outlawed) Checks			0	1,252	0	0
Total Miscellaneous Revenues			79	1,260	0	0
Total 13Z Bioterrorism Center for Disease Control Fund Financing Sources			2,139,680	1,872,969	5,056,587	5,056,587
140 Air Quality Improvement						
Revenue from Use of Money and Property						
6610 Interest			2,135	10,582	5,000	5,000
Total Revenue from Use of Money and Property			2,135	10,582	5,000	5,000

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
140 Air Quality Improvement						
Intergovernmental Revenues						
7130 Other Governmental Agencies			163,435	175,473	165,000	165,000
Total Intergovernmental Revenues			163,435	175,473	165,000	165,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			67	11	0	0
Total Miscellaneous Revenues			67	11	0	0
Total 140 Air Quality Improvement Financing Sources			165,637	186,066	170,000	170,000
141 Sheriff's Substation Fee Program						
Revenue from Use of Money and Property						
6610 Interest			3,663	24,988	16,786	16,786
Total Revenue from Use of Money and Property			3,663	24,988	16,786	16,786
Charges For Services						
7600 Special Assessments			435,228	0	0	0
Total Charges For Services			435,228	0	0	0
Miscellaneous Revenues						
7670 Miscellaneous Revenue			388	18	0	0
Total Miscellaneous Revenues			388	18	0	0
Total 141 Sheriff's Substation Fee Program Financing Sources			439,279	25,006	16,786	16,786

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		142 Sheriff's Court Ops - Special Collections				
		Fines, Forfeitures & Penalties				
		6520 Other Court Fines	841,441	1,012,179	1,085,000	1,085,000
		Total Fines, Forfeitures & Penalties	841,441	1,012,179	1,085,000	1,085,000
		Revenue from Use of Money and Property				
		6610 Interest	8,208	40,917	70,000	70,000
		Total Revenue from Use of Money and Property	8,208	40,917	70,000	70,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	349	42	0	0
		Total Miscellaneous Revenues	349	42	0	0
		Total 142 Sheriff's Court Ops - Special Collections Financing Sources	849,998	1,053,138	1,155,000	1,155,000
		143 Jail Commissary				
		Revenue from Use of Money and Property				
		6610 Interest	24,355	112,275	95,000	95,000
		Total Revenue from Use of Money and Property	24,355	112,275	95,000	95,000
		Intergovernmental Revenues				
		7060 Federal - Disaster Relief	21,163	19,980	0	0
		Total Intergovernmental Revenues	21,163	19,980	0	0
		Charges For Services				
		7590 Other Charges for Services	949,803	1,270,465	1,079,000	1,079,000
		Total Charges For Services	949,803	1,270,465	1,079,000	1,079,000

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		143 Jail Commissary				
		Miscellaneous Revenues				
		7661 Other Sales - Taxable	510,208	473,626	413,000	413,000
		7662 Other Sales - Non-Taxable - Resale	4,512,857	4,326,614	4,535,689	4,535,689
		7670 Miscellaneous Revenue	1,041	459	0	0
		Total Miscellaneous Revenues	5,024,106	4,800,699	4,948,689	4,948,689
		Other Financing Sources				
		7852 Capital Asset Sales - Non-Taxable - Resale	0	30	0	0
		Total Other Financing Sources	0	30	0	0
		Total 143 Jail Commissary Financing Sources	6,019,427	6,203,449	6,122,689	6,122,689
		144 Inmate Welfare Fund				
		Revenue from Use of Money and Property				
		6610 Interest	64,203	289,104	135,210	135,210
		6620 Short-Term Leases/Rents/Concessions-Other	1,523,373	1,679,671	1,470,000	1,470,000
		Total Revenue from Use of Money and Property	1,587,576	1,968,775	1,605,210	1,605,210
		Intergovernmental Revenues				
		6970 State - Other	0	63,013	0	0
		7060 Federal - Disaster Relief	25,992	24,903	0	0
		Total Intergovernmental Revenues	25,992	87,916	0	0
		Charges For Services				
		7560 Educational Services	125,942	112,779	72,700	72,700
		7590 Other Charges for Services	683,981	1,003,645	999,762	999,762
		Total Charges For Services	809,923	1,116,424	1,072,462	1,072,462

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
144 Inmate Welfare Fund						
Miscellaneous Revenues						
7670 Miscellaneous Revenue			2,281	446	0	0
Total Miscellaneous Revenues			2,281	446	0	0
Other Financing Sources						
7852 Capital Asset Sales - Non-Taxable - Resale			0	4,877	0	0
Total Other Financing Sources			0	4,877	0	0
Total 144 Inmate Welfare Fund Financing Sources			2,425,772	3,178,438	2,677,672	2,677,672
146 Workforce Innovation and Opportunity Act						
Revenue from Use of Money and Property						
6610 Interest			1,410	3,362	0	0
Total Revenue from Use of Money and Property			1,410	3,362	0	0
Intergovernmental Revenues						
7110 Federal - Other			9,421,922	6,655,963	13,784,155	13,784,155
Total Intergovernmental Revenues			9,421,922	6,655,963	13,784,155	13,784,155
Miscellaneous Revenues						
7670 Miscellaneous Revenue			97,829	479	0	0
Total Miscellaneous Revenues			97,829	479	0	0
Total 146 Workforce Innovation and Opportunity Act Financing Sources			9,521,161	6,659,804	13,784,155	13,784,155

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		148 Foothill Circulation Phasing Plan				
		Revenue from Use of Money and Property				
		6610 Interest	6,163	29,459	5,000	5,000
		Total Revenue from Use of Money and Property	6,163	29,459	5,000	5,000
		Charges For Services				
		7480 Road and Street Services	54,907	124,739	100,000	100,000
		Total Charges For Services	54,907	124,739	100,000	100,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	186	23	0	0
		Total Miscellaneous Revenues	186	23	0	0
		Total 148 Foothill Circulation Phasing Plan Financing Sources	61,256	154,221	105,000	105,000
		14D Cal-ID Operational Costs				
		Revenue from Use of Money and Property				
		6610 Interest	4,632	20,657	5,000	5,000
		Total Revenue from Use of Money and Property	4,632	20,657	5,000	5,000
		Charges For Services				
		7590 Other Charges for Services	1,276,025	1,196,524	1,170,663	1,170,663
		Total Charges For Services	1,276,025	1,196,524	1,170,663	1,170,663
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	166	23	0	0
		Total Miscellaneous Revenues	166	23	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		14D Cal-ID Operational Costs				
		Other Financing Sources				
		7810 Transfers In - from Fund 100	60,298	58,626	57,666	57,666
		Total Other Financing Sources	60,298	58,626	57,666	57,666
		Total 14D Cal-ID Operational Costs Financing Sources	1,341,121	1,275,830	1,233,329	1,233,329
		14E Cal-ID System Costs				
		Revenue from Use of Money and Property				
		6610 Interest	212,537	1,040,528	250,000	250,000
		Total Revenue from Use of Money and Property	212,537	1,040,528	250,000	250,000
		Intergovernmental Revenues				
		6970 State - Other	2,901,512	2,968,239	3,000,000	3,000,000
		Total Intergovernmental Revenues	2,901,512	2,968,239	3,000,000	3,000,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	7,281	1,272	0	0
		Total Miscellaneous Revenues	7,281	1,272	0	0
		Total 14E Cal-ID System Costs Financing Sources	3,121,330	4,010,039	3,250,000	3,250,000
		14G Sheriff's Supplemental Law Enforcement Service				
		Revenue from Use of Money and Property				
		6610 Interest	9,296	71,629	29,095	29,095
		Total Revenue from Use of Money and Property	9,296	71,629	29,095	29,095

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
14G Sheriff's Supplemental Law Enforcement Service						
Intergovernmental Revenues						
6710 State - Citizen Options - Public Safety			1,739,652	1,797,908	1,094,764	1,094,764
Total Intergovernmental Revenues			1,739,652	1,797,908	1,094,764	1,094,764
Miscellaneous Revenues						
7670 Miscellaneous Revenue			296	48	0	0
Total Miscellaneous Revenues			296	48	0	0
Total 14G Sheriff's Supplemental Law Enforcement Service Financing Sources			1,749,244	1,869,585	1,123,859	1,123,859
14H DA's Supplemental Law Enforcement Services						
Revenue from Use of Money and Property						
6610 Interest			12,131	51,403	33,000	33,000
Total Revenue from Use of Money and Property			12,131	51,403	33,000	33,000
Intergovernmental Revenues						
6710 State - Citizen Options - Public Safety			1,424,332	1,465,584	1,465,584	1,465,584
Total Intergovernmental Revenues			1,424,332	1,465,584	1,465,584	1,465,584
Miscellaneous Revenues						
7670 Miscellaneous Revenue			290	63	0	0
Total Miscellaneous Revenues			290	63	0	0
Total 14H DA's Supplemental Law Enforcement Services Financing Sources			1,436,753	1,517,050	1,498,584	1,498,584

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SPECIAL REVENUE FUNDS						
	14J Excess Public Safety Sales Tax					
	Revenue from Use of Money and Property					
	6610 Interest		128,111	544,894	250,000	250,000
	Total Revenue from Use of Money and Property		128,111	544,894	250,000	250,000
	Miscellaneous Revenues					
	7670 Miscellaneous Revenue		463	690	0	0
	Total Miscellaneous Revenues		463	690	0	0
	Other Financing Sources					
	7810 Transfers In - from Fund 100		14,164,802	827,395	0	0
	Total Other Financing Sources		14,164,802	827,395	0	0
	Total 14J Excess Public Safety Sales Tax Financing Sources		14,293,376	1,372,979	250,000	250,000
	14R Ward Welfare					
	Revenue from Use of Money and Property					
	6610 Interest		1,995	4,753	1,200	1,200
	Total Revenue from Use of Money and Property		1,995	4,753	1,200	1,200
	Miscellaneous Revenues					
	7670 Miscellaneous Revenue		40,276	28,694	0	0
	Total Miscellaneous Revenues		40,276	28,694	0	0
	Total 14R Ward Welfare Financing Sources		42,271	33,447	1,200	1,200

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SPECIAL REVENUE FUNDS						
14T Operations Facilities Development and Maintenance Fund						
Revenue from Use of Money and Property						
6610 Interest			119,804	558,021	328,000	328,000
6620 Short-Term Leases/Rents/Concessions-Other			233,926	219,122	217,476	217,476
Total Revenue from Use of Money and Property			353,730	777,143	545,476	545,476
Miscellaneous Revenues						
7670 Miscellaneous Revenue			4,932	622	0	0
Total Miscellaneous Revenues			4,932	622	0	0
Other Financing Sources						
7810 Transfers In - from Fund 100			200,000	200,000	200,000	200,000
Total Other Financing Sources			200,000	200,000	200,000	200,000
Total 14T Operations Facilities Development and Maintenance Fund Financing Sources			558,662	977,765	745,476	745,476
151 South County Roadway Improvement Prog (SCRIP)						
Charges For Services						
7480 Road and Street Services			4,841,716	6,344,854	5,000,000	5,000,000
Total Charges For Services			4,841,716	6,344,854	5,000,000	5,000,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			0	0	34,659,524	34,659,524
Total Miscellaneous Revenues			0	0	34,659,524	34,659,524
Total 151 South County Roadway Improvement Prog (SCRIP) Financing Sources			4,841,716	6,344,854	39,659,524	39,659,524

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SPECIAL REVENUE FUNDS						
158 Major Thoroughfare & Bridge Fee Program						
Revenue from Use of Money and Property						
6610 Interest			0	0	201,000	201,000
Total Revenue from Use of Money and Property			0	0	201,000	201,000
Charges For Services						
7480 Road and Street Services			24,561,771	1,818,698	1,100,000	1,100,000
Total Charges For Services			24,561,771	1,818,698	1,100,000	1,100,000
Total 158 Major Thoroughfare & Bridge Fee Program Financing Sources			24,561,771	1,818,698	1,301,000	1,301,000
15B CEO Single Family Housing						
Revenue from Use of Money and Property						
6610 Interest			24,827	94,203	20,000	20,000
Total Revenue from Use of Money and Property			24,827	94,203	20,000	20,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			2,000,793	129	0	0
Total Miscellaneous Revenues			2,000,793	129	0	0
Total 15B CEO Single Family Housing Financing Sources			2,025,620	94,332	20,000	20,000
15F Orange County Housing Authority (OCHA)						
Revenue from Use of Money and Property						
6610 Interest			5,993	24,707	8,961	8,961
Total Revenue from Use of Money and Property			5,993	24,707	8,961	8,961

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SPECIAL REVENUE FUNDS						
15F Orange County Housing Authority (OCHA)						
Intergovernmental Revenues						
		6980 Federal - Public Assistance Administration	17,787,786	18,862,079	20,476,699	20,476,699
		6990 Federal - Public Assistance Programs	181,108,734	189,226,282	227,691,803	227,691,803
		7060 Federal - Disaster Relief	4,144	26,516	0	0
		7130 Other Governmental Agencies	30,383,976	28,586,450	30,429,194	30,429,194
		Total Intergovernmental Revenues	229,284,640	236,701,327	278,597,696	278,597,696
Charges For Services						
		7590 Other Charges for Services	243	17	3,500	3,500
		Total Charges For Services	243	17	3,500	3,500
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	13,040	56,690	15,712	15,712
		7680 Six-Month Expired (Outlawed) Checks	1,543	305	0	0
		Total Miscellaneous Revenues	14,583	56,995	15,712	15,712
		Total 15F Orange County Housing Authority (OCHA) Financing Sources	229,305,459	236,783,046	278,625,869	278,625,869
15G OC Housing						
Revenue from Use of Money and Property						
		6610 Interest	30,509	624,646	250,000	250,000
		Total Revenue from Use of Money and Property	30,509	624,646	250,000	250,000
Intergovernmental Revenues						
		6970 State - Other	1,145,178	9,335,821	5,257,078	5,257,078
		7060 Federal - Disaster Relief	207,112	2,749,199	0	0
		7110 Federal - Other	5,409,394	3,938,415	8,433,824	8,433,824

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
15G OC Housing						
Intergovernmental Revenues						
Total Intergovernmental Revenues			6,761,684	16,023,435	13,690,902	13,690,902
Charges For Services						
7590 Other Charges for Services			1,362,252	1,746,101	2,756,048	2,756,048
Total Charges For Services			1,362,252	1,746,101	2,756,048	2,756,048
Miscellaneous Revenues						
7670 Miscellaneous Revenue			471	2,006	0	0
Total Miscellaneous Revenues			471	2,006	0	0
Other Financing Sources						
7810 Transfers In - from Fund 100			0	39,768,141	20,100,000	20,100,000
7811 Transfers In - from Funds 101-199			0	2,000,000	500,000	500,000
7852 Capital Asset Sales - Non-Taxable - Resale			0	2,259	0	0
Total Other Financing Sources			0	41,770,400	20,600,000	20,600,000
Total 15G OC Housing Financing Sources			8,154,916	60,166,588	37,296,950	37,296,950
15H CalHome Program Reuse Fund						
Revenue from Use of Money and Property						
6610 Interest			34,358	25,688	9,030	9,030
Total Revenue from Use of Money and Property			34,358	25,688	9,030	9,030
Miscellaneous Revenues						
7670 Miscellaneous Revenue			98,676	43,925	0	0
Total Miscellaneous Revenues			98,676	43,925	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
15H CalHome Program Reuse Fund						
Total 15H CalHome Program Reuse Fund Financing Sources			133,034	69,613	9,030	9,030
15L 800 MHz CCCS						
Revenue from Use of Money and Property						
6610 Interest			65,095	155,751	125,000	125,000
Total Revenue from Use of Money and Property			65,095	155,751	125,000	125,000
Intergovernmental Revenues						
7130 Other Governmental Agencies			4,241,589	6,243,871	9,310,700	9,310,700
Total Intergovernmental Revenues			4,241,589	6,243,871	9,310,700	9,310,700
Charges For Services						
7590 Other Charges for Services			1,277,177	1,772,211	1,236,100	1,236,100
Total Charges For Services			1,277,177	1,772,211	1,236,100	1,236,100
Miscellaneous Revenues						
7670 Miscellaneous Revenue			3,950	666	0	0
7680 Six-Month Expired (Outlawed) Checks			20	0	0	0
Total Miscellaneous Revenues			3,970	666	0	0
Other Financing Sources						
7852 Capital Asset Sales - Non-Taxable - Resale			144	88	0	0
Total Other Financing Sources			144	88	0	0
Total 15L 800 MHz CCCS Financing Sources			5,587,975	8,172,587	10,671,800	10,671,800

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
15N Delta Special Revenue						
	Revenue from Use of Money and Property					
	6610 Interest		741	3,344	2,300	2,300
	Total Revenue from Use of Money and Property		741	3,344	2,300	2,300
	Miscellaneous Revenues					
	7670 Miscellaneous Revenue		31	4	0	0
	Total Miscellaneous Revenues		31	4	0	0
	Total 15N Delta Special Revenue Financing Sources		772	3,348	2,300	2,300
15Q Pension Obligation Bond Amortization						
	Revenue from Use of Money and Property					
	6610 Interest		(3,018,731)	8,937,578	0	0
	Total Revenue from Use of Money and Property		(3,018,731)	8,937,578	0	0
	Total 15Q Pension Obligation Bond Amortization Financing Sources		(3,018,731)	8,937,578	0	0
15T El Toro Improvement Fund						
	Revenue from Use of Money and Property					
	6610 Interest		33,340	271,275	200,000	200,000
	Total Revenue from Use of Money and Property		33,340	271,275	200,000	200,000
	Intergovernmental Revenues					
	7060 Federal - Disaster Relief		(1,961,434)	0	0	0
	7120 Other - In-Lieu Taxes		6,317,971	4,829,929	4,998,977	4,998,977
	Total Intergovernmental Revenues		4,356,537	4,829,929	4,998,977	4,998,977

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
15T El Toro Improvement Fund						
Miscellaneous Revenues						
7670 Miscellaneous Revenue			757	175	0	0
Total Miscellaneous Revenues			757	175	0	0
Total 15T El Toro Improvement Fund Financing Sources			4,390,634	5,101,379	5,198,977	5,198,977
15U Strategic Priority - Affordable Housing						
Revenue from Use of Money and Property						
6610 Interest			0	184,994	50,000	50,000
Total Revenue from Use of Money and Property			0	184,994	50,000	50,000
Total 15U Strategic Priority - Affordable Housing Financing Sources			0	184,994	50,000	50,000
16D OC Animal Shelter Construction Fund						
Revenue from Use of Money and Property						
6610 Interest			95,577	100,121	52,012	52,012
Total Revenue from Use of Money and Property			95,577	100,121	52,012	52,012
Intergovernmental Revenues						
7140 Other Local Entities - Capital Contribution			2,467,538	2,467,538	2,467,538	2,467,538
Total Intergovernmental Revenues			2,467,538	2,467,538	2,467,538	2,467,538
Miscellaneous Revenues						
7670 Miscellaneous Revenue			435	40	0	0
Total Miscellaneous Revenues			435	40	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
16D OC Animal Shelter Construction Fund						
Total 16D OC Animal Shelter Construction Fund Financing Sources			2,563,550	2,567,699	2,519,550	2,519,550
174 OC Road - Capital Improvement Projects						
Revenue from Use of Money and Property						
6610 Interest			431,233	2,683,750	700,000	700,000
Total Revenue from Use of Money and Property			431,233	2,683,750	700,000	700,000
Intergovernmental Revenues						
6970 State - Other			41,643,961	46,611,287	51,413,798	51,413,798
7050 Federal - Construction			1,731,892	3,557,955	11,422,315	11,422,315
7060 Federal - Disaster Relief			0	8,015	0	0
7130 Other Governmental Agencies			198,878	581,484	545,647	545,647
Total Intergovernmental Revenues			43,574,731	50,758,741	63,381,760	63,381,760
Charges For Services						
7480 Road and Street Services			406,030	38,839	1,570,154	1,570,154
7590 Other Charges for Services			0	326	0	0
Total Charges For Services			406,030	39,165	1,570,154	1,570,154
Miscellaneous Revenues						
7670 Miscellaneous Revenue			5,057	18,485	0	0
7680 Six-Month Expired (Outlawed) Checks			0	29,820	0	0
Total Miscellaneous Revenues			5,057	48,305	0	0
Other Financing Sources						
7811 Transfers In - from Funds 101-199			10,347,858	10,866,431	14,129,740	14,129,740
Total Other Financing Sources			10,347,858	10,866,431	14,129,740	14,129,740

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		174 OC Road - Capital Improvement Projects				
		Total 174 OC Road - Capital Improvement Projects Financing Sources	54,764,909	64,396,392	79,781,654	79,781,654
TOTAL SPECIAL REVENUE FUNDS FINANCING SOURCES			903,288,719	1,189,514,433	1,126,213,388	1,126,508,301
CAPITAL PROJECTS FUNDS						
		104 Criminal Justice Facilities - ACO				
		Fines, Forfeitures & Penalties				
		6520 Other Court Fines	58,774	55,486	57,000	57,000
		6530 Forfeitures and Penalties	691,249	780,744	780,000	780,000
		Total Fines, Forfeitures & Penalties	750,023	836,230	837,000	837,000
		Revenue from Use of Money and Property				
		6610 Interest	45,677	131,256	0	0
		Total Revenue from Use of Money and Property	45,677	131,256	0	0
		Intergovernmental Revenues				
		6920 State - Construction	9,815,255	388,598	875,000	875,000
		Total Intergovernmental Revenues	9,815,255	388,598	875,000	875,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	2,257	1,115	0	0
		7680 Six-Month Expired (Outlawed) Checks	0	5,520	0	0
		Total Miscellaneous Revenues	2,257	6,635	0	0
		Other Financing Sources				
		7810 Transfers In - from Fund 100	4,095,840	1,728,733	0	0
		Total Other Financing Sources	4,095,840	1,728,733	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
CAPITAL PROJECTS FUNDS						
104 Criminal Justice Facilities - ACO						
Total 104 Criminal Justice Facilities - ACO Financing Sources			14,709,052	3,091,452	1,712,000	1,712,000
14Q Sheriff-Coroner Construction and Facility Dev.						
Revenue from Use of Money and Property						
6610 Interest			158,717	1,111,829	150,000	150,000
Total Revenue from Use of Money and Property			158,717	1,111,829	150,000	150,000
Intergovernmental Revenues						
6920 State - Construction			0	25,019,795	0	0
6970 State - Other			54,145,031	22,202,128	9,000,000	9,000,000
Total Intergovernmental Revenues			54,145,031	47,221,923	9,000,000	9,000,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			2,826	757	0	0
Total Miscellaneous Revenues			2,826	757	0	0
Other Financing Sources						
7810 Transfers In - from Fund 100			1,800,000	1,300,000	0	0
7811 Transfers In - from Funds 101-199			69,786,732	74,351,655	34,062,944	34,062,944
7818 Transfers In - from Funds 800-899			0	91,005,886	0	0
Total Other Financing Sources			71,586,732	166,657,541	34,062,944	34,062,944
Total 14Q Sheriff-Coroner Construction and Facility Dev. Financing Sources			125,893,306	214,992,050	43,212,944	43,212,944

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
CAPITAL PROJECTS FUNDS						
15D Countywide Capital Projects Non-General Fund						
Intergovernmental Revenues						
		6970 State - Other	0	6,196,886	5,000,000	5,000,000
		7060 Federal - Disaster Relief	595,036	2,235,273	0	0
		7110 Federal - Other	0	0	2,697,349	2,697,349
		Total Intergovernmental Revenues	595,036	8,432,159	7,697,349	7,697,349
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	204,554	23,922	0	0
		Total Miscellaneous Revenues	204,554	23,922	0	0
Other Financing Sources						
		7810 Transfers In - from Fund 100	72,532,925	313,754,640	27,397,917	27,397,917
		7811 Transfers In - from Funds 101-199	645,773	350,220	94,379,205	94,379,205
		Total Other Financing Sources	73,178,698	314,104,860	121,777,122	121,777,122
		Total 15D Countywide Capital Projects Non-General Fund Financing Sources	73,978,288	322,560,941	129,474,471	129,474,471
15I Countywide IT Projects Non-General Fund						
Intergovernmental Revenues						
		6890 State - Agriculture	0	0	2,000,000	2,000,000
		Total Intergovernmental Revenues	0	0	2,000,000	2,000,000
Other Financing Sources						
		7810 Transfers In - from Fund 100	4,010,000	22,046,790	4,000,000	4,000,000
		Total Other Financing Sources	4,010,000	22,046,790	4,000,000	4,000,000
		Total 15I Countywide IT Projects Non-General Fund Financing Sources	4,010,000	22,046,790	6,000,000	6,000,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
CAPITAL PROJECTS FUNDS						
15I Countywide IT Projects Non-General Fund						
TOTAL CAPITAL PROJECTS FUNDS FINANCING SOURCES			218,590,646	562,691,233	180,399,415	180,399,415
DEBT SERVICE FUNDS						
15J Pension Obligation Bonds Debt Service						
Revenue from Use of Money and Property						
6610 Interest			1,975,510	0	0	0
Total Revenue from Use of Money and Property			1,975,510	0	0	0
Total 15J Pension Obligation Bonds Debt Service Financing Sources			1,975,510	0	0	0
15Y Teeter Series A Debt Service Fund						
Fines, Forfeitures & Penalties						
6540 Penalties and Costs on Delinquent Taxes			12,698,915	10,348,471	8,000,000	8,000,000
Total Fines, Forfeitures & Penalties			12,698,915	10,348,471	8,000,000	8,000,000
Revenue from Use of Money and Property						
6610 Interest			657,954	3,517,765	700,000	700,000
Total Revenue from Use of Money and Property			657,954	3,517,765	700,000	700,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			63,557	2,904	0	0
Total Miscellaneous Revenues			63,557	2,904	0	0
Other Financing Sources						
7840 Long-Term Debt Proceeds			79,978,000	82,308,000	125,000,000	125,000,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2021-22 Actual (4)	2022-23 Actual (5)	2023-24 Recommended (6)	2023-24 Adopted by the Board of Supervisors (7)
DEBT SERVICE FUNDS						
		15Y Teeter Series A Debt Service Fund				
		Other Financing Sources				
		Total Other Financing Sources	79,978,000	82,308,000	125,000,000	125,000,000
		Total 15Y Teeter Series A Debt Service Fund Financing Sources	93,398,426	96,177,140	133,700,000	133,700,000
TOTAL DEBT SERVICE FUNDS FINANCING SOURCES			95,373,936	96,177,140	133,700,000	133,700,000
PERMANENT FUNDS						
		15K Limestone Regional Park Mitigation Endowment				
		Revenue from Use of Money and Property				
		6610 Interest	1,966	9,377	6,000	6,000
		Total Revenue from Use of Money and Property	1,966	9,377	6,000	6,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	75	10	0	0
		Total Miscellaneous Revenues	75	10	0	0
		Total 15K Limestone Regional Park Mitigation Endowment Financing Sources	2,041	9,387	6,000	6,000
TOTAL PERMANENT FUNDS FINANCING SOURCES			2,041	9,387	6,000	6,000
TOTAL ALL FUNDS			5,437,373,101	6,485,080,314	6,320,933,263	6,343,577,498

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

SCHEDULE 7
Page 1 of 7

Description (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
General	426,212,706	955,265,518	1,102,338,133	1,116,179,656
Public Protection	1,794,811,789	2,076,783,595	1,891,550,147	1,899,872,660
Public Ways and Facilities	170,920,611	170,435,966	264,402,990	265,502,445
Health and Sanitation	1,100,162,545	1,323,358,963	1,577,118,607	1,590,488,021
Public Assistance	1,348,969,392	1,449,618,034	1,766,938,651	1,777,361,381
Education	67,370,932	62,323,415	103,794,574	103,794,574
Recreation & Cultural Services	13,937,540	16,585,392	25,449,240	25,449,240
	4,922,385,515	6,054,370,883	6,731,592,342	6,778,647,977
Appropriations For Contingencies				
100 County General Fund	0	0	106,558,293	84,473,745
Total Appropriations For Contingencies	0	0	106,558,293	84,473,745
Subtotal Financing Uses	4,922,385,515	6,054,370,883	6,838,150,635	6,863,121,722
Provision for Obligated Fund Balance				
100 County General Fund	358,955,650	284,470,667	0	0
102 Social Services Agency (SSA) Leased Facilities	210,374	0	591	591
104 Criminal Justice Facilities - ACO	0	633,554	0	0
106 County Tidelands - Newport Bay	2,262,315	1,642,992	0	0
107 Remittance Processing Equipment Replacement	0	46,758	0	0
108 OC Dana Point Harbor	0	11,333	0	0
109 County Automated Fingerprint ID	190,228	0	0	0
113 Building and Safety - Operating Reserve	127,423	718,626	0	0
115 OC Road	18,660,880	17,104,289	0	0
116 Narcotic Forfeiture and Seizure	0	99,426	0	0
117 OC Housing Authority - Operating Reserve	0	6,170,693	0	0
119 OC Public Libraries - Capital	1,756,420	0	0	0
120 OC Public Libraries	6,548,765	21,918,918	100,000	100,000
121 OC Animal Care Donations	137,990	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Description (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
Provision for Obligated Fund Balance				
122 Motor Vehicle Theft Task Force	1,032,231	2,251,275	820,239	820,239
123 Dispute Resolution Program	76,650	113,121	0	0
124 Domestic Violence Program	111,663	0	0	0
126 Regional Narcotics Suppression Program - Other	0	40,271	0	0
128 Survey Monument Preservation	66,735	0	0	0
12A MHSA Housing Fund	0	42,813,405	0	0
12C Child Support Program Development	823,422	1,643,494	0	0
12E Clerk-Recorder Operating Reserve Fund	3,435,900	0	0	0
12J Proposition 69 - DNA Identification Fund	157,373	0	0	0
12L Care Coordination Fund	0	12,751,139	0	0
12M OC CARES FUND	0	214,448,344	0	0
12P Assessor Property Characteristics Revenue	129,051	127,489	130,000	130,000
12S SSA Donations and Fees	112,488	69,565	0	0
12W SSA Wraparound	0	720,292	0	0
132 Sheriff Narcotics Program – Dept of Justice	0	2,906,951	0	0
133 Sheriff Narcotics Program - Other	810,616	0	0	0
134 Orange County Jail Fund	0	39	0	0
135 Real Estate Development Program	0	394,513	0	0
137 Parking Facilities	1,597,080	1,779,474	0	0
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	0	145,155	0	0
139 Sheriff Narcotics Program - CALMMET - Treasury	4,561	0	0	0
13B Traffic Violator Fund	0	43,645	0	0
13M Orange County Opioid Settlement Fund	0	10,190,888	0	0
13N Orange County Tobacco Settlement Fund	3,811,476	0	0	0
13P State Criminal Alien Assistance Program (SCAAP)	1,068	2,586,063	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund	959,767	0	0	0
13S Emergency Medical Services	14,416	22,611	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Description (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
Provision for Obligated Fund Balance				
13U HCA Interest Bearing Purpose Restricted Revenue	52,923	57,280	0	0
13W HCA Realignment	1,000,000	2,100,000	0	0
13Y Mental Health Services Act	58,540,702	0	0	0
13Z Bioterrorism Center for Disease Control Fund	0	2,804	0	0
140 Air Quality Improvement	89,172	45,077	0	0
141 Sheriff's Substation Fee Program	438,770	0	0	0
142 Sheriff's Court Ops - Special Collections	69,109	0	0	0
143 Jail Commissary	0	79,050	0	0
144 Inmate Welfare Fund	0	210,662	0	0
148 Foothill Circulation Phasing Plan	5,780	31,494	0	0
14D Cal-ID Operational Costs	7,132	0	0	0
14E Cal-ID System Costs	245,320	2,218,679	0	0
14G Sheriff's Supplemental Law Enforcement Service	748,181	868,366	0	0
14H DA's Supplemental Law Enforcement Services	76,278	0	0	0
14Q Sheriff-Coroner Construction and Facility Dev.	0	6,274,644	0	0
158 Major Thoroughfare & Bridge Fee Program	18,069,941	578,605	0	0
15B CEO Single Family Housing	2,023,216	0	0	0
15D Countywide Capital Projects Non-General Fund	29,329,086	202,029,097	7,417,535	7,417,535
15F Orange County Housing Authority (OCHA)	6,632,256	408,554	0	0
15G OC Housing	3,999,186	44,786,814	0	0
15H CalHome Program Reuse Fund	107,480	67,525	0	0
15I Countywide IT Projects Non-General Fund	292,487	19,376,485	0	0
15K Limestone Regional Park Mitigation Endowment	1,851	9,238	0	0
15L 800 MHz CCCS	0	38,413	0	0
15N Delta Special Revenue	0	837	0	0
15Q Pension Obligation Bond Amortization	0	8,937,578	0	0
15T El Toro Improvement Fund	3,065,356	3,723,801	0	0

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

SCHEDULE 7
Page 4 of 7

Description (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
Provision for Obligated Fund Balance				
15U Strategic Priority - Affordable Housing	0	126,949	0	0
15Y Teeter Series A Debt Service Fund	55,317,537	0	0	0
16D OC Animal Shelter Construction Fund	7,002	32,455	0	0
174 OC Road - Capital Improvement Projects	9,484,365	35,901,244	0	0
Total Provision for Obligated Fund Balance	591,597,672	953,770,641	8,468,365	8,468,365
TOTAL FINANCING USES	5,513,983,187	7,008,141,524	6,846,619,000	6,871,590,087
SUMMARIZATION BY FUND				
100 County General Fund	4,201,790,692	4,976,356,173	4,880,614,460	4,902,963,782
102 Social Services Agency (SSA) Leased Facilities	2,714,549	3,064,147	1,672,000	1,672,000
104 Criminal Justice Facilities - ACO	20,532,361	4,039,330	4,862,266	4,862,266
106 County Tidelands - Newport Bay	8,535,931	7,403,702	8,661,009	8,661,009
107 Remittance Processing Equipment Replacement	468,381	47,040	10,500	10,500
108 OC Dana Point Harbor	7,663,734	10,835,866	16,782,231	16,782,231
109 County Automated Fingerprint ID	1,932,930	1,894,513	2,286,690	2,286,690
113 Building and Safety - Operating Reserve	980,690	722,968	1,358,406	1,358,406
115 OC Road	86,017,363	85,831,388	88,927,629	88,927,629
116 Narcotic Forfeiture and Seizure	409,472	375,520	394,120	394,120
117 OC Housing Authority - Operating Reserve	250,001	6,361,947	8,934,859	8,934,859
119 OC Public Libraries - Capital	7,844,674	2,692,965	18,684,256	18,684,256
120 OC Public Libraries	67,831,443	81,549,368	85,210,318	85,210,318
121 OC Animal Care Donations	194,499	167,337	229,000	229,000
122 Motor Vehicle Theft Task Force	5,031,448	5,915,417	5,862,039	5,862,039
123 Dispute Resolution Program	640,421	675,840	769,500	769,500
124 Domestic Violence Program	865,747	796,659	897,000	897,000
126 Regional Narcotics Suppression Program - Other	1,405,251	1,288,273	2,220,144	2,220,144
128 Survey Monument Preservation	77,609	57,677	131,752	131,752

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Description (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
12A MHSA Housing Fund	4,051,585	46,867,399	6,567,623	6,567,623
12C Child Support Program Development	2,999,841	3,600,447	3,140,353	3,140,353
12D Clerk-Recorder Special Revenue Fund	8,058,333	7,322,608	8,297,234	8,297,234
12E Clerk-Recorder Operating Reserve Fund	3,453,720	1,740,395	607,000	607,000
12G Real Estate Prosecution Fund	2,210,249	745,619	1,090,332	1,090,332
12H Proposition 64 - Consumer Protection	2,010,808	1,918,206	2,514,808	2,514,808
12J Proposition 69 - DNA Identification Fund	532,687	673,134	1,584,590	1,584,590
12L Care Coordination Fund	0	22,764,276	19,305,000	19,305,000
12M OC CARES FUND	0	214,448,344	106,900,000	107,342,643
12P Assessor Property Characteristics Revenue	129,051	127,489	130,000	130,000
12S SSA Donations and Fees	853,088	851,246	1,138,000	1,138,000
12W SSA Wraparound	25,865,613	17,583,843	25,706,307	25,706,307
132 Sheriff Narcotics Program – Dept of Justice	1,174,325	5,876,612	11,550,534	11,550,534
133 Sheriff Narcotics Program - Other	1,151,139	3,411,109	413,198	413,198
134 Orange County Jail Fund	119	142	4,241	4,241
135 Real Estate Development Program	2,558,541	3,994,867	3,976,000	3,976,000
137 Parking Facilities	6,227,470	7,363,774	6,415,434	6,415,434
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	804,094	505,645	514,641	514,641
139 Sheriff Narcotics Program - CALMMET - Treasury	234,814	1,633,334	100,403	100,403
13B Traffic Violator Fund	215,751	278,143	1,067,293	1,067,293
13M Orange County Opioid Settlement Fund	0	11,596,199	3,364,246	3,659,159
13N Orange County Tobacco Settlement Fund	34,269,247	34,274,268	50,339,292	50,339,292
13P State Criminal Alien Assistance Program (SCAAP)	1,166	4,598,372	2,728,875	2,728,875
13R Sheriff-Coroner Replacement & Maintenance Fund	3,167,123	1,042,745	23,903,466	23,903,466
13S Emergency Medical Services	6,366,456	6,188,244	7,260,283	7,260,283
13T HCA Purpose Restricted Revenues	4,967,448	7,421,208	5,724,233	5,724,233
13U HCA Interest Bearing Purpose Restricted Revenue	5,166,894	1,809,043	282,407	282,407
13W HCA Realignment	1,000,000	2,100,000		

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Description (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
13Y Mental Health Services Act	249,887,429	295,593,925	381,863,031	382,253,663
13Z Bioterrorism Center for Disease Control Fund	2,141,953	1,872,969	5,056,587	5,056,587
140 Air Quality Improvement	221,875	179,403	228,300	228,300
141 Sheriff's Substation Fee Program	490,084	57,498	81,096	81,096
142 Sheriff's Court Ops - Special Collections	849,997	1,221,699	2,274,538	2,274,538
143 Jail Commissary	6,374,898	6,439,864	7,119,913	7,119,913
144 Inmate Welfare Fund	3,281,316	3,209,666	13,773,185	13,773,185
146 Workforce Innovation and Opportunity Act	9,516,607	6,651,078	13,784,155	13,784,155
148 Foothill Circulation Phasing Plan	61,256	154,220	574,700	574,700
14D Cal-ID Operational Costs	1,341,121	1,286,598	1,696,610	1,696,610
14E Cal-ID System Costs	2,718,730	4,269,076	43,872,787	43,872,787
14G Sheriff's Supplemental Law Enforcement Service	1,749,243	1,869,585	3,415,043	3,415,043
14H DA's Supplemental Law Enforcement Services	1,436,754	2,156,604	2,652,042	2,652,042
14J Excess Public Safety Sales Tax	18,991,791	15,083,687	4,865,689	6,359,266
14Q Sheriff-Coroner Construction and Facility Dev.	145,289,034	222,849,330	45,018,256	45,018,256
14R Ward Welfare	182,384	186,088	102,455	102,455
14T Operations Facilities Development and Maintenance Fund	1,014,790	7,059,380	13,509,238	13,509,238
151 South County Roadway Improvement Prog (SCRIP)	5,554,887	2,048,574	600,000	600,000
158 Major Thoroughfare & Bridge Fee Program	24,561,771	1,818,699	1,301,000	1,301,000
15B CEO Single Family Housing	3,025,620	3,002,173	1,520,000	1,520,000
15D Countywide Capital Projects Non-General Fund	91,788,265	310,242,305	285,392,552	285,392,552
15F Orange County Housing Authority (OCHA)	229,379,758	236,631,140	296,202,419	296,202,419
15G OC Housing	13,321,269	59,283,271	39,261,890	39,261,890
15H CalHome Program Reuse Fund	133,035	69,614	70,031	70,031
15I Countywide IT Projects Non-General Fund	4,217,533	22,071,218	16,983,891	16,983,891
15J Pension Obligation Bonds Debt Service	3,550,357	0	0	0
15K Limestone Regional Park Mitigation Endowment	2,041	9,387	6,000	6,000
15L 800 MHz CCCS	8,985,260	8,325,468	12,847,109	12,847,109

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Description (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
15N Delta Special Revenue	6,772	7,673	14,980	14,980
15Q Pension Obligation Bond Amortization	10,000,000	8,937,578	0	0
15T El Toro Improvement Fund	4,382,938	4,822,201	6,698,977	6,698,977
15U Strategic Priority - Affordable Housing	68,737	224,928	200,000	200,000
15Y Teeter Series A Debt Service Fund	93,398,425	108,059,012	133,700,000	133,700,000
16D OC Animal Shelter Construction Fund	2,563,549	2,567,699	2,731,550	2,731,550
174 OC Road - Capital Improvement Projects	40,836,950	69,067,071	86,067,004	86,067,004
TOTAL FINANCING USES	5,513,983,187	7,008,141,524	6,846,619,000	6,871,590,087

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Function, Activity and Budget Unit (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
GENERAL				
Legislative and Administrative				
006 Board of Supervisors - 1st District	1,503,387	1,488,839	1,893,971	1,893,971
007 Board of Supervisors - 2nd District	1,277,781	1,612,954	1,893,971	1,893,971
008 Board of Supervisors - 3rd District	1,472,255	1,676,307	1,893,971	1,893,971
009 Board of Supervisors - 4th District	1,351,039	1,567,371	1,893,971	1,893,971
010 Board of Supervisors - 5th District	1,361,369	1,591,204	1,893,971	1,893,971
011 Clerk of the Board	5,614,682	9,449,061	9,460,180	10,218,024
017 County Executive Office	21,489,984	67,968,633	69,806,375	71,514,618
079 Internal Audit	2,637,453	2,940,916	3,291,683	3,291,683
087 American Rescue Plan Act	1,200,000	70,090,966	273,887,685	273,887,685
15Y Teeter Series A Debt Service	38,080,888	108,059,012	133,700,000	133,700,000
Total Legislative and Administrative	75,988,838	266,445,263	499,615,778	502,081,865
Finance				
002 Assessor	41,567,081	43,675,142	45,212,422	45,212,422
003 Auditor-Controller	18,587,792	19,507,939	20,415,827	21,375,349
074 Treasurer-Tax Collector	14,140,821	16,228,836	16,582,180	16,582,180
107 Remittance Processing Equipment Replacement	468,381	282	10,500	10,500
Total Finance	74,764,075	79,412,199	82,220,929	83,180,451
Counsel				
025 County Counsel	12,124,548	14,123,901	12,739,855	12,739,855
Total Counsel	12,124,548	14,123,901	12,739,855	12,739,855
Personnel				
054 Human Resource Services	8,659,385	7,977,282	7,875,353	7,875,353
Total Personnel	8,659,385	7,977,282	7,875,353	7,875,353

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Function, Activity and Budget Unit (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
GENERAL				
Elections				
031 Registrar of Voters	26,798,358	29,572,989	23,666,471	27,079,084
Total Elections	26,798,358	29,572,989	23,666,471	27,079,084
Property Management				
019 Capital Acquisition Financing	1,619,457	1,659,063	1,926,271	1,926,271
035 CEO Real Estate	8,804,807	9,747,746	10,244,198	10,244,198
040 Utilities	30,504,746	31,953,090	37,941,847	42,367,445
Total Property Management	40,929,010	43,359,899	50,112,316	54,537,914
Plant Acquisition				
036 Capital Projects	18,068,844	12,235,905	12,133,931	12,133,931
135 Real Estate Development Program	2,558,541	3,600,353	3,976,000	3,976,000
15D Countywide Capital Projects Non-General Fund	62,459,179	108,213,210	277,975,017	277,975,017
Total Plant Acquisition	83,086,564	124,049,468	294,084,948	294,084,948

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Function, Activity and Budget Unit (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
GENERAL				
Other General				
004 Miscellaneous	23,679,258	315,088,339	34,510,859	34,510,859
014 CAPS Program	12,145,663	12,437,823	11,358,029	12,130,348
015 Property Tax System Centralized O&M Support	5,180,881	5,395,699	2,903,438	4,378,272
022 Prepaid Pension Obligation	15,144	9,733	5,000	5,000
037 OCIT Shared Services	4,614,201	5,206,535	4,903,123	4,903,123
038 Data Systems Development Projects	4,036,663	4,369,833	4,000,000	4,000,000
039 IBM Mainframe	2,395,550	1,511,237	1,668,243	1,668,243
050 Performance Audit	411,010	13,538	0	0
051 Office of Independent Review	731,726	926,110	1,147,815	1,478,365
052 OC Campaign Finance and Ethics Commission	437,895	500,298	505,561	505,561
056 Employee Benefits	2,269,889	2,487,777	3,030,380	3,030,380
086 FEMA Reimbursements	0	5,350,915	535,100	535,100
128 Survey Monument Preservation	10,874	57,678	131,752	131,752
13N OC Tobacco Settlement Fund	30,457,771	34,274,268	50,339,292	50,339,292
15I Countywide IT Projects Non-General Fund	3,925,046	2,694,734	16,983,891	16,983,891
15J Pension Obligations Bonds Debt Service	3,550,357	0	0	0
15Q Pension Obligation Bond Amort	10,000,000	0	0	0
Total Other General	103,861,928	390,324,517	132,022,483	134,600,186
TOTAL GENERAL	426,212,706	955,265,518	1,102,338,133	1,116,179,656

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Function, Activity and Budget Unit (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
PUBLIC PROTECTION				
Judicial				
026 District Attorney - Public Administrator	178,040,681	182,453,397	190,698,685	192,192,262
027 Child Support Services	51,039,837	51,317,055	54,278,679	54,278,679
041 Grand Jury	543,616	596,393	585,885	585,885
045 Juvenile Justice Commission	142,267	156,574	180,151	180,151
048 Pretrial Services	2,023,323	2,249,287	2,153,735	2,153,735
058 Public Defender	92,162,221	173,823,647	107,793,883	109,322,299
073 Alternate Defense	5,335,339	5,204,145	5,678,891	5,678,891
081 Trial Courts	66,310,815	125,247,374	66,383,426	66,383,426
116 Narcotic Forfeiture & Seizure	409,472	276,094	394,120	394,120
122 Motor Vehicle Theft Task Force	3,999,217	3,664,144	5,041,800	5,041,800
12C Child Support Program Development	2,176,419	1,956,953	3,140,353	3,140,353
12G Real Estate Prosecution Fund	2,210,249	745,619	1,090,332	1,090,332
12H Proposition 64 - Consumer Protection	2,010,808	1,918,206	2,514,808	2,514,808
12J Proposition 69 - DNA Identification Fund	375,314	673,134	1,584,590	1,584,590
14H District Attorney's Supp Law Enforcement Svcs	1,360,476	2,156,604	2,652,042	2,652,042
15N Delta Special Revenue	6,772	6,837	14,980	14,980
Total Judicial	408,146,826	552,445,463	444,186,360	447,208,353

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Function, Activity and Budget Unit (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
PUBLIC PROTECTION				
Police Protection				
060 Sheriff-Coroner	634,096,805	671,530,465	680,274,493	683,791,527
109 County Automated Fingerprint Identification	1,742,702	1,894,515	2,286,690	2,286,690
126 Regional Narcotics Suppression Program - Other	1,405,251	1,248,002	2,220,144	2,220,144
132 Sheriff Narcotics Program - Department of Justice	1,174,325	2,969,661	11,550,534	11,550,534
133 Sheriff Narcotics Program - Other	340,523	3,411,109	413,198	413,198
139 Sheriff Narcotics Program - CALMMET - Treasury	230,253	1,633,333	100,403	100,403
13P State Criminal Alien Assistance Program (SCAAP)	98	2,012,309	2,728,875	2,728,875
13R Sheriff-Coroner Replacement & Maintenance Fund (SCRAM)	2,207,356	1,042,744	23,903,466	23,903,466
141 Sheriff's Substations Fee Program	51,314	57,498	81,096	81,096
142 Sheriff's Court Ops - Special Collections	780,888	1,221,699	2,274,538	2,274,538
14D Cal-ID Operational Costs	1,333,989	1,286,598	1,696,610	1,696,610
14E Cal-ID System Costs	2,473,410	2,050,396	43,872,787	43,872,787
14G Sheriff's Supplemental Law Enforcement Services	1,001,062	1,001,219	3,415,043	3,415,043
14J Excess Public Safety Sales Tax	18,991,791	15,083,687	4,865,689	6,359,266
Total Police Protection	665,829,767	706,443,235	779,683,566	784,694,177
Detention And Correction				
057 Probation	186,771,144	219,598,350	216,099,466	216,099,466
060 Sheriff-Coroner	249,321,237	253,971,041	247,961,760	247,961,760
134 Orange County Jail Fund	119	103	4,241	4,241
143 Jail Commissary	6,374,898	6,360,814	7,119,913	7,119,913
144 Inmate Welfare Fund	3,281,316	2,999,004	13,773,185	13,773,185
14Q Sheriff-Coroner Construction and Facility Development	145,289,034	216,574,682	45,018,256	45,018,256
14R Ward Welfare	182,384	186,088	102,455	102,455
Total Detention And Correction	591,220,132	699,690,082	530,079,276	530,079,276

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Function, Activity and Budget Unit (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
PUBLIC PROTECTION				
Protection Inspection				
071 Building & Safety General Fund	13,482,270	14,060,334	16,291,481	16,291,481
113 Building & Safety - Operating Reserve	853,267	4,342	1,358,406	1,358,406
Total Protection Inspection	14,335,537	14,064,676	17,649,887	17,649,887
Other Protection				
012 OC Community Resources	(393)	0	0	0
024 OC Animal Care	19,645,246	23,296,970	26,660,816	26,660,816
029 Public Administrator	3,945,707	3,888,112	4,287,692	4,287,692
030 HCA Public Guardian	6,057,841	7,744,729	5,471,343	5,761,252
059 Clerk-Recorder	20,087,915	17,985,083	18,953,300	18,953,300
060 Sheriff-Coroner	25,120,630	27,532,329	33,936,455	33,936,455
104 Criminal Justice Facilities - Accumulative Capital Outlay	20,532,361	3,405,778	4,862,266	4,862,266
121 OC Animal Care Donations	56,509	167,338	229,000	229,000
12D Clerk-Recorder Special Revenue Fund	8,058,333	7,322,607	8,297,234	8,297,234
12E Clerk-Recorder Operating Reserve Fund	17,820	1,740,395	607,000	607,000
13B Traffic Violator Fund	215,751	234,498	1,067,293	1,067,293
15L 800 MHz CCCS	8,985,260	8,287,056	12,847,109	12,847,109
16D OC Animal Shelter Construction Fund	2,556,547	2,535,244	2,731,550	2,731,550
Total Other Protection	115,279,527	104,140,139	119,951,058	120,240,967
TOTAL PUBLIC PROTECTION	1,794,811,789	2,076,783,595	1,891,550,147	1,899,872,660

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Function, Activity and Budget Unit (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
PUBLIC WAYS AND FACILITIES				
Public Ways				
080 OC Public Works	54,161,378	58,448,942	73,818,246	74,917,701
115 OC Road	67,356,483	68,727,100	88,927,629	88,927,629
148 Foothill Circulation Phasing Plan	55,476	122,726	574,700	574,700
151 South County Roadway Improvement Prog (SCRIP)	5,554,887	2,048,574	600,000	600,000
158 Major Thoroughfare & Bridge Fee Program	6,491,830	1,240,094	1,301,000	1,301,000
15T El Toro Improvement Fund	1,317,582	1,098,400	6,698,977	6,698,977
174 OC Road - Capital Improvement Projects	31,352,585	33,165,831	86,067,004	86,067,004
Total Public Ways	166,290,221	164,851,667	257,987,556	259,087,011
Parking Facilities				
137 Parking Facilities	4,630,390	5,584,299	6,415,434	6,415,434
Total Parking Facilities	4,630,390	5,584,299	6,415,434	6,415,434
TOTAL PUBLIC WAYS AND FACILITIES	170,920,611	170,435,966	264,402,990	265,502,445

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Function, Activity and Budget Unit (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
HEALTH AND SANITATION				
Health				
034 OC Watersheds	14,136,597	14,136,298	18,873,948	19,331,206
042 Health Care Agency	875,167,012	994,519,844	1,153,950,931	1,166,177,542
138 Medi-Cal Administrative Activities/Targeted Case Management	804,094	360,490	514,641	514,641
13M Orange County Opioid Settlement Fund	0	1,405,311	3,364,246	3,659,159
13T HCA Purpose Restricted Revenues	4,967,448	7,421,208	5,724,233	5,724,233
13U HCA Interest Bearing Purpose Restricted Revenue	5,113,971	1,751,762	282,407	282,407
13Y Mental Health Services Act	191,346,727	295,593,925	381,863,031	382,253,663
13Z Bioterrorism Center for Disease Control Fund	2,141,953	1,870,165	5,056,587	5,056,587
140 Air Quality Improvement	132,703	134,326	228,300	228,300
Total Health	1,093,810,505	1,317,193,329	1,569,858,324	1,583,227,738
Hospital Care				
13S Emergency Medical Services	6,352,040	6,165,634	7,260,283	7,260,283
Total Hospital Care	6,352,040	6,165,634	7,260,283	7,260,283
TOTAL HEALTH AND SANITATION	1,100,162,545	1,323,358,963	1,577,118,607	1,590,488,021

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Function, Activity and Budget Unit (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
PUBLIC ASSISTANCE				
Administration				
063 Social Services Agency	635,608,795	691,304,442	743,087,165	749,103,281
102 Social Services Agency (SSA) Leased Facilities	2,504,175	3,064,147	1,671,409	1,671,409
12W SSA Wraparound	25,865,613	16,863,551	25,706,307	25,706,307
Total Administration	663,978,583	711,232,140	770,464,881	776,480,997
Aid Programs				
063 Social Services Agency	343,626,241	369,625,901	397,126,305	400,294,651
12M OC CARES Fund	0	0	106,900,000	107,342,643
Total Aid Programs	343,626,241	369,625,901	504,026,305	507,637,294
General Relief				
063 Social Services Agency	13,009,774	16,189,718	16,657,225	16,657,225
12L Care Coordination Fund	0	10,013,137	19,305,000	19,305,000
Total General Relief	13,009,774	26,202,855	35,962,225	35,962,225

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Function, Activity and Budget Unit (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
PUBLIC ASSISTANCE				
Other Assistance				
012 OC Community Resources	78,297,075	68,639,086	73,630,525	74,426,150
117 OC Housing Authority - Operating Reserves	250,001	191,254	8,934,859	8,934,859
123 Dispute Resolution Program	563,771	562,720	769,500	769,500
124 Domestic Violence Program	754,084	796,659	897,000	897,000
12A MHSA Housing Fund	4,051,585	4,053,994	6,567,623	6,567,623
12S SSA Donations & Fees	740,600	781,681	1,138,000	1,138,000
146 Workforce Investment Act	9,516,607	6,651,078	13,784,155	13,784,155
14T Facilities Development And Maintenance Fund	1,014,790	7,059,380	13,509,238	13,509,238
15B CEO Single Family Housing	1,002,404	3,002,173	1,520,000	1,520,000
15F Orange County Housing Authority (OCHA)	222,747,502	236,222,587	296,202,419	296,202,419
15G OC Housing	9,322,083	14,496,459	39,261,890	39,261,890
15H CalHome Program Reuse Fund	25,555	2,088	70,031	70,031
15U Strategic Priority Affordable Housing	68,737	97,979	200,000	200,000
Total Other Assistance	328,354,794	342,557,138	456,485,240	457,280,865
TOTAL PUBLIC ASSISTANCE	1,348,969,392	1,449,618,034	1,766,938,651	1,777,361,381

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Function, Activity and Budget Unit (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EDUCATION				
Library Services				
119 OC Public Libraries - Capital	6,088,254	2,692,963	18,684,256	18,684,256
120 OC Public Libraries	61,282,678	59,630,452	85,110,318	85,110,318
Total Library Services	67,370,932	62,323,415	103,794,574	103,794,574
TOTAL EDUCATION	67,370,932	62,323,415	103,794,574	103,794,574

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

Function, Activity and Budget Unit (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
RECREATION & CULTURAL SERVICES				
Recreation Facilities				
15K Limestone Regional Park Mitigation Maintenance Endowment	190	149	6,000	6,000
Total Recreation Facilities	190	149	6,000	6,000
Small Craft Harbors				
106 County Tidelands - Newport Bay	6,273,616	5,760,711	8,661,009	8,661,009
108 OC Dana Point Harbor	7,663,734	10,824,532	16,782,231	16,782,231
Total Small Craft Harbors	13,937,350	16,585,243	25,443,240	25,443,240
TOTAL RECREATION & CULTURAL SERVICES	13,937,540	16,585,392	25,449,240	25,449,240
GRAND TOTAL FINANCING USES BY FUNCTION	4,922,385,515	6,054,370,883	6,731,592,342	6,778,647,977

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 002 Assessor

FUNCTION: General

ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	554,989	127,858	0	0
Charges For Services	84,965	72,696	75,000	75,000
Miscellaneous Revenues	547	2,235	0	0
Other Financing Sources	0	20	0	0
TOTAL REVENUE	640,501	202,809	75,000	75,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	34,217,411	35,777,839	37,141,714	37,141,714
Services & Supplies	4,657,375	4,510,056	4,979,498	4,979,498
Other Charges	2,438,770	2,777,491	2,857,410	2,857,410
Intrafund Transfers	0	(42,900)	(46,200)	(46,200)
Capital Assets				
Equipment	75,906	652,656	180,000	180,000
Intangible Assets-Amortizable	177,619	0	100,000	100,000
Total Capital Assets	253,525	652,656	280,000	280,000
TOTAL EXPENDITURES/APPROPRIATIONS	41,567,081	43,675,142	45,212,422	45,212,422
NET COST	40,926,580	43,472,333	45,137,422	45,137,422

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 003 Auditor-Controller

FUNCTION: General

ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	479,691	343,737	0	0
Charges For Services	9,383,953	9,611,580	9,828,007	9,941,493
Miscellaneous Revenues	6,583	11,474	2,730	2,730
TOTAL REVENUE	9,870,227	9,966,791	9,830,737	9,944,223
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	49,879,624	52,634,547	54,915,483	56,771,541
Services & Supplies	3,061,218	3,264,218	4,227,181	4,245,601
Other Charges	19,715	62,235	25,400	25,400
Intrafund Transfers	(34,372,765)	(36,505,868)	(38,834,237)	(39,749,193)
Capital Assets				
Equipment	0	52,807	82,000	82,000
Total Capital Assets	0	52,807	82,000	82,000
TOTAL EXPENDITURES/APPROPRIATIONS	18,587,792	19,507,939	20,415,827	21,375,349
NET COST	8,717,565	9,541,148	10,585,090	11,431,126

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 004 Miscellaneous

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,285,371	14,885,512	21,579,316	21,579,316
Intergovernmental Revenues	59,657,574	55,771,611	5,281,752	5,281,752
Charges For Services	12,693,993	12,185,910	14,182,102	14,182,102
Miscellaneous Revenues	27,477,593	27,836,847	12,963,852	12,963,852
Other Financing Sources	9,665,277	12,978,349	10,313,550	10,313,550
TOTAL REVENUE	110,779,808	123,658,229	64,320,572	64,320,572
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	688,260	844,083	3,439,344	3,439,344
Other Charges	10,362,780	3,012,162	3,580,546	3,580,546
Other Financing Uses	13,290,283	312,049,779	28,163,000	28,163,000
Intrafund Transfers	(662,065)	(817,685)	(672,031)	(672,031)
Appropriation For Contingencies	0	0	106,558,293	84,473,745
TOTAL EXPENDITURES/APPROPRIATIONS	23,679,258	315,088,339	141,069,152	118,984,604
NET COST	(87,100,550)	191,430,110	76,748,580	54,664,032

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 006 Board of Supervisors - 1st District

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	(147)	0	0	0
TOTAL REVENUE	(147)	0	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,335,419	1,428,736	1,804,578	1,804,578
Services & Supplies	266,205	118,062	118,000	118,000
Intrafund Transfers	(98,237)	(57,959)	(28,607)	(28,607)
TOTAL EXPENDITURES/APPROPRIATIONS	1,503,387	1,488,839	1,893,971	1,893,971
NET COST	1,503,534	1,488,839	1,893,971	1,893,971

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 007 Board of Supervisors - 2nd District

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	(41)	0	0	0
Miscellaneous Revenues	1,303	0	0	0
TOTAL REVENUE	1,262	0	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,227,581	1,423,828	1,743,310	1,743,310
Services & Supplies	65,349	233,291	150,661	150,661
Intrafund Transfers	(15,149)	(44,165)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,277,781	1,612,954	1,893,971	1,893,971
NET COST	1,276,519	1,612,954	1,893,971	1,893,971

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 008 Board of Supervisors - 3rd District

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,417,985	1,559,299	1,880,156	1,880,156
Services & Supplies	54,270	127,765	13,815	13,815
Intrafund Transfers	0	(10,757)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,472,255	1,676,307	1,893,971	1,893,971
NET COST	1,472,255	1,676,307	1,893,971	1,893,971

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 009 Board of Supervisors - 4th District

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	0	60,000	0	0
TOTAL REVENUE	0	60,000	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,316,341	1,611,471	2,033,099	2,033,099
Services & Supplies	65,824	96,484	13,000	13,000
Intrafund Transfers	(31,126)	(140,584)	(152,128)	(152,128)
TOTAL EXPENDITURES/APPROPRIATIONS	1,351,039	1,567,371	1,893,971	1,893,971
NET COST	1,351,039	1,507,371	1,893,971	1,893,971

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 010 Board of Supervisors - 5th District

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	(469)	0	0	0
TOTAL REVENUE	(469)	0	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,298,330	1,477,499	1,968,865	1,968,865
Services & Supplies	145,142	193,957	13,698	13,698
Intrafund Transfers	(82,103)	(80,252)	(88,592)	(88,592)
TOTAL EXPENDITURES/APPROPRIATIONS	1,361,369	1,591,204	1,893,971	1,893,971
NET COST	1,361,838	1,591,204	1,893,971	1,893,971

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

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

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	(862)	0	0	0
Charges For Services	67,765	70,704	64,000	64,000
Miscellaneous Revenues	3,433	7,917	1,000	1,000
Other Financing Sources	310,656	0	0	0
TOTAL REVENUE	380,992	78,621	65,000	65,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	2,881,822	3,168,049	3,231,696	3,231,696
Services & Supplies	2,983,158	3,790,124	2,761,522	3,519,366
Other Charges	0	2,828,088	3,766,962	3,766,962
Intrafund Transfers	(250,298)	(337,200)	(300,000)	(300,000)
TOTAL EXPENDITURES/APPROPRIATIONS	5,614,682	9,449,061	9,460,180	10,218,024
NET COST	5,233,690	9,370,440	9,395,180	10,153,024

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 012 OC Community Resources

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	(393)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	(393)	0	0	0
NET COST	(393)	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 012 OC Community Resources

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	0	3,299	0	0
Intergovernmental Revenues	49,136,211	39,059,527	37,589,200	37,740,284
Charges For Services	22,214,721	22,506,544	29,878,688	30,455,762
Miscellaneous Revenues	60,814	64,510	3,000	3,000
Other Financing Sources	7,624	38	0	0
TOTAL REVENUE	71,419,370	61,633,918	67,470,888	68,199,046
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	16,119,787	17,379,094	20,627,826	21,423,451
Services & Supplies	60,619,718	55,591,780	56,413,708	56,413,708
Other Charges	5,453,566	1,926,907	1,319,733	1,319,733
Other Financing Uses	81,381	46,360	47,000	47,000
Intrafund Transfers	(4,046,088)	(6,334,905)	(4,777,742)	(4,777,742)
Capital Assets				
Equipment	68,711	29,850	0	0
Total Capital Assets	68,711	29,850	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	78,297,075	68,639,086	73,630,525	74,426,150
NET COST	6,877,705	7,005,168	6,159,637	6,227,104

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 014 CAPS Program

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Other Financing Sources	146,000	527,614	0	0
TOTAL REVENUE	146,000	527,614	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	11,597,453	10,890,415	11,260,248	12,032,567
Other Charges	50,543	714,410	47,781	47,781
Other Financing Uses	10,000	0	0	0
Intrafund Transfers	(39,775)	0	0	0
Capital Assets				
Equipment	20,894	11,935	50,000	50,000
Intangible Assets-Amortizable	506,548	821,063	0	0
Total Capital Assets	527,442	832,998	50,000	50,000
TOTAL EXPENDITURES/APPROPRIATIONS	12,145,663	12,437,823	11,358,029	12,130,348
NET COST	11,999,663	11,910,209	11,358,029	12,130,348

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 015 Property Tax System Centralized O&M Support

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Other Financing Sources	1,957,000	144,066	0	0
TOTAL REVENUE	1,957,000	144,066	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,108,119	4,285,346	2,890,336	4,365,170
Other Charges	2,709	21,420	3,102	3,102
Capital Assets				
Equipment	20,669	11,935	10,000	10,000
Intangible Assets-Amortizable	1,049,384	1,076,998	0	0
Total Capital Assets	1,070,053	1,088,933	10,000	10,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,180,881	5,395,699	2,903,438	4,378,272
NET COST	3,223,881	5,251,633	2,903,438	4,378,272

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

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

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	2,953,172	20,660,345	12,587,473	12,815,498
Charges For Services	1,506,333	4,300,256	4,237,961	4,237,961
Miscellaneous Revenues	1,150,681	671,104	406,500	406,500
Other Financing Sources	0	9,418,015	20,164,350	20,606,993
TOTAL REVENUE	5,610,186	35,049,720	37,396,284	38,066,952
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	14,286,293	19,172,782	18,401,280	19,609,931
Services & Supplies	9,102,006	53,671,368	66,368,572	66,868,164
Services & Supplies Reimbursements	(4,312)	(13,712)	(10,000)	(10,000)
Other Charges	1,637	1,514,703	1,559,786	1,559,786
Intrafund Transfers	(1,901,491)	(6,376,508)	(16,925,763)	(16,925,763)
Capital Assets				
Equipment	5,851	0	0	0
Intangible Assets-Amortizable	0	0	412,500	412,500
Total Capital Assets	5,851	0	412,500	412,500
TOTAL EXPENDITURES/APPROPRIATIONS	21,489,984	67,968,633	69,806,375	71,514,618
NET COST	15,879,798	32,918,913	32,410,091	33,447,666

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 019 Capital Acquisition Financing

FUNCTION: General

ACTIVITY: Property Management

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	1,614,815	1,649,546	1,876,271	1,876,271
TOTAL REVENUE	1,614,815	1,649,546	1,876,271	1,876,271
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,450	8,050	20,000	20,000
Services & Supplies Reimbursements	(1,200)	0	(600)	(600)
Other Charges	8,346,819	17,480,624	28,408,500	28,408,500
Other Financing Uses	1,634,811	2,185,612	50,451	50,451
Intrafund Transfers	(8,365,423)	(18,015,223)	(26,552,080)	(26,552,080)
TOTAL EXPENDITURES/APPROPRIATIONS	1,619,457	1,659,063	1,926,271	1,926,271
NET COST	4,642	9,517	50,000	50,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 022 Prepaid Pension Obligation

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	944	52,863	0	0
Miscellaneous Revenues	15,144	9,733	5,000	5,000
TOTAL REVENUE	16,088	62,596	5,000	5,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies Reimbursements	(13,637)	(8,128)	0	0
Other Charges	2,433,624	1,519,399	0	0
Special Items	0	0	5,000	5,000
Intrafund Transfers	(2,404,843)	(1,501,538)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	15,144	9,733	5,000	5,000
NET COST	(944)	(52,863)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 024 OC Animal Care

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	5,158,618	5,423,909	5,223,400	5,223,400
Fines, Forfeitures & Penalties	825,548	813,636	856,000	856,000
Revenue from Use of Money and Property	18	0	0	0
Intergovernmental Revenues	28,396	211,091	0	0
Charges For Services	12,584,923	15,421,426	19,388,815	19,388,815
Miscellaneous Revenues	(177,945)	183,061	15,000	15,000
Other Financing Sources	41,122	108,196	104,000	104,000
TOTAL REVENUE	18,460,680	22,161,319	25,587,215	25,587,215
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	12,193,662	13,990,784	15,989,452	15,989,452
Services & Supplies	7,088,459	7,889,036	9,562,045	9,562,045
Other Charges	358,629	749,820	868,119	868,119
Other Financing Uses	4,496	667,330	204,000	204,000
Capital Assets				
Equipment	0	0	37,200	37,200
Total Capital Assets	0	0	37,200	37,200
TOTAL EXPENDITURES/APPROPRIATIONS	19,645,246	23,296,970	26,660,816	26,660,816
NET COST	1,184,566	1,135,651	1,073,601	1,073,601

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 025 County Counsel

FUNCTION: General

ACTIVITY: Counsel

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	238,585	37,426	0	0
Charges For Services	3,918,051	4,458,644	4,336,340	4,336,340
Miscellaneous Revenues	117	2,212	0	0
TOTAL REVENUE	4,156,753	4,498,282	4,336,340	4,336,340
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	22,660,296	23,797,684	24,084,409	24,084,409
Services & Supplies	3,606,254	3,448,230	3,119,524	3,119,524
Other Charges	292,866	992,015	1,162,896	1,162,896
Intrafund Transfers	(14,434,868)	(14,114,028)	(15,626,974)	(15,626,974)
TOTAL EXPENDITURES/APPROPRIATIONS	12,124,548	14,123,901	12,739,855	12,739,855
NET COST	7,967,795	9,625,619	8,403,515	8,403,515

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 026 District Attorney - Public Administrator

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	128,655	234,250	206,599	206,599
Intergovernmental Revenues	100,362,925	100,546,985	105,250,849	105,250,849
Charges For Services	1,926,676	1,495,125	1,478,377	1,478,377
Miscellaneous Revenues	331,335	511,362	142,152	142,152
Other Financing Sources	7,149,967	8,494,110	12,525,522	14,019,099
TOTAL REVENUE	109,899,558	111,281,832	119,603,499	121,097,076
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	158,148,837	165,525,397	169,802,568	171,296,145
Services & Supplies	24,208,257	20,425,951	26,757,576	26,757,576
Other Charges	578,212	2,235,296	687,749	687,749
Other Financing Uses	1,580,767	505,735	392,000	392,000
Intrafund Transfers	(7,386,307)	(7,827,796)	(8,293,603)	(8,293,603)
Capital Assets				
Equipment	910,915	1,588,814	1,352,395	1,352,395
Total Capital Assets	910,915	1,588,814	1,352,395	1,352,395
TOTAL EXPENDITURES/APPROPRIATIONS	178,040,681	182,453,397	190,698,685	192,192,262
NET COST	68,141,123	71,171,565	71,095,186	71,095,186

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 027 Child Support Services

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	48,824,615	49,304,846	51,106,021	51,106,021
Miscellaneous Revenues	45,511	60,730	45,000	45,000
Other Financing Sources	2,164,867	1,947,704	3,127,658	3,127,658
TOTAL REVENUE	51,034,993	51,313,280	54,278,679	54,278,679
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	40,914,305	40,680,773	43,090,922	43,090,922
Services & Supplies	8,733,589	9,251,933	9,793,910	9,793,910
Other Charges	1,391,943	1,387,286	1,403,847	1,403,847
Intrafund Transfers	0	(2,937)	(55,000)	(55,000)
Capital Assets				
Equipment	0	0	45,000	45,000
Total Capital Assets	0	0	45,000	45,000
TOTAL EXPENDITURES/APPROPRIATIONS	51,039,837	51,317,055	54,278,679	54,278,679
NET COST	4,844	3,775	0	0

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STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 029 Public Administrator

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	177,327	193,321	400,000	400,000
Intergovernmental Revenues	11,143	3,642	0	0
Charges For Services	1,285,459	1,359,867	1,243,000	1,243,000
Miscellaneous Revenues	26,471	28,696	30,000	30,000
TOTAL REVENUE	1,500,400	1,585,526	1,673,000	1,673,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	2,335,138	2,360,022	2,578,166	2,578,166
Services & Supplies	1,756,311	1,682,533	1,858,448	1,858,448
Other Charges	1,485	1,502	1,485	1,485
Other Financing Uses	37,752	0	0	0
Intrafund Transfers	(184,979)	(155,945)	(150,407)	(150,407)
TOTAL EXPENDITURES/APPROPRIATIONS	3,945,707	3,888,112	4,287,692	4,287,692
NET COST	2,445,307	2,302,586	2,614,692	2,614,692

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 030 HCA Public Guardian

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	54,340	336,788	210,000	210,000
Intergovernmental Revenues	193,942	1,540,665	85,000	374,909
Charges For Services	1,107,139	1,163,704	422,497	422,497
Miscellaneous Revenues	0	6	0	0
TOTAL REVENUE	1,355,421	3,041,163	717,497	1,007,406
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,630,875	4,276,992	4,273,846	4,501,458
Services & Supplies	4,814,355	4,831,339	5,655,034	5,699,731
Services & Supplies Reimbursements	(5,983)	(4,449)	(21,700)	(21,700)
Other Charges	69,976	60,836	70,479	88,079
Other Financing Uses	0	1,293,386	0	0
Intrafund Transfers	(2,451,382)	(2,713,375)	(4,506,316)	(4,506,316)
TOTAL EXPENDITURES/APPROPRIATIONS	6,057,841	7,744,729	5,471,343	5,761,252
NET COST	4,702,420	4,703,566	4,753,846	4,753,846

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 031 Registrar of Voters

FUNCTION: General

ACTIVITY: Elections

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	0	0	4,000	4,000
Intergovernmental Revenues	765,547	393,829	751,297	751,297
Charges For Services	9,473,527	8,456,826	1,944,225	1,944,225
Miscellaneous Revenues	15,814	13,413	9,000	9,000
Other Financing Sources	0	0	2,790,000	2,790,000
TOTAL REVENUE	10,254,888	8,864,068	5,498,522	5,498,522
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	13,295,470	12,598,441	10,821,065	12,273,879
Services & Supplies	13,167,827	10,764,253	9,781,310	11,741,109
Other Charges	12,742	412,556	36,000	36,000
Other Financing Uses	19,451	4,000,000	121,000	121,000
Intrafund Transfers	(3,511)	(27,235)	0	0
Capital Assets				
Equipment	102,669	1,617,878	2,700,000	2,700,000
Intangible Assets-Amortizable	203,710	207,096	207,096	207,096
Total Capital Assets	306,379	1,824,974	2,907,096	2,907,096
TOTAL EXPENDITURES/APPROPRIATIONS	26,798,358	29,572,989	23,666,471	27,079,084
NET COST	16,543,470	20,708,921	18,167,949	21,580,562

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

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

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	0	0	6,000	6,000
Intergovernmental Revenues	5,819,266	6,991,053	9,420,395	9,877,653
Charges For Services	4,922,573	4,750,622	5,733,065	5,733,065
Miscellaneous Revenues	6,266	(476)	20,000	20,000
Other Financing Sources	4,166,224	3,153,010	3,694,488	3,694,488
TOTAL REVENUE	14,914,329	14,894,209	18,873,948	19,331,206
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	5,879,943	5,482,073	6,542,273	6,999,531
Services & Supplies	8,251,273	8,642,839	11,677,880	11,677,880
Other Charges	302,046	352,975	475,945	475,945
Other Financing Uses	0	43,489	174,600	174,600
Intrafund Transfers	(322,627)	(434,702)	(81,750)	(81,750)
Capital Assets				
Equipment	25,962	49,624	85,000	85,000
Total Capital Assets	25,962	49,624	85,000	85,000
TOTAL EXPENDITURES/APPROPRIATIONS	14,136,597	14,136,298	18,873,948	19,331,206
NET COST	(777,732)	(757,911)	0	0

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 035 CEO Real Estate

FUNCTION: General

ACTIVITY: Property Management

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	0	92,562	0	0
Intergovernmental Revenues	218,495	24,520	0	0
Charges For Services	4,849,666	4,221,201	4,300,000	4,300,000
Miscellaneous Revenues	1,457	4,718	0	0
Other Financing Sources	0	1,745,000	2,000,000	2,000,000
TOTAL REVENUE	5,069,618	6,088,001	6,300,000	6,300,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	5,294,896	5,652,655	5,664,647	5,664,647
Services & Supplies	3,977,383	4,865,288	5,376,019	5,376,019
Other Charges	690,004	1,175,031	1,117,407	1,117,407
Other Financing Uses	0	0	61,000	61,000
Intrafund Transfers	(1,157,476)	(1,945,228)	(1,974,875)	(1,974,875)
TOTAL EXPENDITURES/APPROPRIATIONS	8,804,807	9,747,746	10,244,198	10,244,198
NET COST	3,735,189	3,659,745	3,944,198	3,944,198

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 036 Capital Projects

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	44,813	92,807	0	0
Other Financing Uses	17,990,893	12,134,444	12,133,931	12,133,931
Capital Assets				
Structures & Improvements				
PF16 GATES - REPLACE VAV BOXES PHASE II OF III	11,637	7,406	0	0
PH17 909 MAIN - REPLACE CHILLER AND COOLING TOWER	16,920	0	0	0
PI25 MULTIPLE DEPARTMENT - MOVEMENT COORDINATION	4,581	1,248	0	0
Total Structures & Improvements	33,138	8,654	0	0
Total Capital Assets	33,138	8,654	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	18,068,844	12,235,905	12,133,931	12,133,931
NET COST	18,068,844	12,235,905	12,133,931	12,133,931

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 037 OCIT Shared Services

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	25,560	68,437	0	0
Charges For Services	4,601,527	5,149,109	4,903,123	4,903,123
TOTAL REVENUE	4,627,087	5,217,546	4,903,123	4,903,123
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	22,294,991	21,979,206	24,233,182	24,233,182
Services & Supplies	906,636	1,229,522	1,274,829	1,274,829
Other Charges	14,996	19,168	17,422	17,422
Intrafund Transfers	(18,602,422)	(18,021,361)	(20,637,310)	(20,637,310)
Capital Assets				
Equipment	0	0	15,000	15,000
Total Capital Assets	0	0	15,000	15,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,614,201	5,206,535	4,903,123	4,903,123
NET COST	(12,886)	(11,011)	0	0

COUNTY OF ORANGE
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BUDGET UNIT: 038 Data Systems Development Projects

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	0	369,833	0	0
TOTAL REVENUE	0	369,833	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	36,663	0	0	0
Other Financing Uses	4,000,000	4,369,833	4,000,000	4,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,036,663	4,369,833	4,000,000	4,000,000
NET COST	4,036,663	4,000,000	4,000,000	4,000,000

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GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 039 IBM Mainframe

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,395,550	1,511,237	1,668,243	1,668,243
TOTAL EXPENDITURES/APPROPRIATIONS	2,395,550	1,511,237	1,668,243	1,668,243
NET COST	2,395,550	1,511,237	1,668,243	1,668,243

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 040 Utilities

FUNCTION: General

ACTIVITY: Property Management

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	18,018	6,089	0	0
Charges For Services	7,741,066	9,048,961	13,492,452	13,492,452
Miscellaneous Revenues	20,438	29,291	0	0
Other Financing Sources	217,550	6,265,059	5,012,873	5,012,873
TOTAL REVENUE	7,997,072	15,349,400	18,505,325	18,505,325
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,097,434	3,145,854	3,647,294	3,647,294
Services & Supplies	37,588,195	41,619,162	45,165,027	49,590,625
Services & Supplies Reimbursements	(9,371,784)	(9,884,753)	(10,676,000)	(10,676,000)
Other Charges	4,846,705	4,849,509	5,093,000	5,093,000
Other Financing Uses	2,030,792	2,207,487	2,417,535	2,417,535
Intrafund Transfers	(8,060,454)	(10,533,210)	(12,597,882)	(12,597,882)
Capital Assets				
Structures & Improvements				
PD01 CUF - REPLACE EMERGENCY GENERATOR	130,165	49,260	0	0
PD17 CUF - REPLACE STEAM & CONDENSATE LINES TO JAIL/IRC	243,693	348,893	946,873	946,873
PD18 CUF - REPLACE GAS COMPRESSORS	0	51,110	2,250,000	2,250,000
PD21 CUF - REPLACE AIR RECEIVER TANK	0	49,286	0	0
PD23 CUF - STEAM LINES REPAIR LEG 3	0	11,799	0	0
PD24 CUF - GCS OPERATOR INTERFACE SYSTEM	0	38,693	0	0
PD26 CUF - LEG 2 ENGINEERING DESIGN	0	0	220,000	220,000
PD28 CUF - ROOF INSPECTION AND REPLACEMENT	0	0	1,476,000	1,476,000
Total Structures & Improvements	373,858	549,041	4,892,873	4,892,873
Total Capital Assets	373,858	549,041	4,892,873	4,892,873
TOTAL EXPENDITURES/APPROPRIATIONS	30,504,746	31,953,090	37,941,847	42,367,445
NET COST	22,507,674	16,603,690	19,436,522	23,862,120

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

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

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	543,616	596,393	585,885	585,885
TOTAL EXPENDITURES/APPROPRIATIONS	543,616	596,393	585,885	585,885
NET COST	543,616	596,393	585,885	585,885

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 042 Health Care Agency

FUNCTION: Health and Sanitation

ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	1,390,340	1,394,846	1,708,366	1,708,366
Fines, Forfeitures & Penalties	29,181	20,241	0	0
Revenue from Use of Money and Property	1,448,498	1,382,107	1,000,000	1,000,000
Intergovernmental Revenues	391,413,984	414,675,391	438,135,183	447,644,420
Charges For Services	145,013,165	158,512,090	169,240,531	169,240,531
Miscellaneous Revenues	2,672,451	4,879,840	2,606,889	2,606,889
Other Financing Sources	233,864,791	340,047,815	447,030,798	447,716,343
TOTAL REVENUE	775,832,410	920,912,330	1,059,721,767	1,069,916,549
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	339,273,262	351,147,108	396,858,113	403,309,199
Services & Supplies	533,395,437	532,470,995	748,330,902	754,873,382
Services & Supplies Reimbursements	(2,887)	(5,724)	(8,000)	(8,000)
Other Charges	17,533,600	26,925,620	25,727,061	25,973,461
Other Financing Uses	2,071,366	105,061,274	982,407	982,407
Intrafund Transfers	(19,839,497)	(23,044,285)	(27,292,441)	(28,305,796)
Capital Assets				
Equipment	1,392,713	1,416,036	7,021,225	7,021,225
Intangible Assets-Amortizable	1,343,018	548,820	2,331,664	2,331,664
Total Capital Assets	2,735,731	1,964,856	9,352,889	9,352,889
TOTAL EXPENDITURES/APPROPRIATIONS	875,167,012	994,519,844	1,153,950,931	1,166,177,542
NET COST	99,334,602	73,607,514	94,229,164	96,260,993

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 045 Juvenile Justice Commission

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	142,267	156,574	180,151	180,151
TOTAL EXPENDITURES/APPROPRIATIONS	142,267	156,574	180,151	180,151
NET COST	142,267	156,574	180,151	180,151

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 048 Pretrial Services

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,023,323	2,249,287	2,153,735	2,153,735
TOTAL EXPENDITURES/APPROPRIATIONS	2,023,323	2,249,287	2,153,735	2,153,735
NET COST	2,023,323	2,249,287	2,153,735	2,153,735

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 050 Performance Audit

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	411,010	13,538	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	411,010	13,538	0	0
NET COST	411,010	13,538	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 051 Office of Independent Review

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	645,818	656,928	1,055,171	1,246,817
Services & Supplies	46,167	216,740	47,574	163,878
Other Charges	39,741	51,242	45,070	67,670
Capital Assets				
Intangible Assets-Amortizable	0	1,200	0	0
Total Capital Assets	0	1,200	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	731,726	926,110	1,147,815	1,478,365
NET COST	731,726	926,110	1,147,815	1,478,365

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 052 OC Campaign Finance and Ethics Commission

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	0	20	0	0
Intergovernmental Revenues	(82)	0	0	0
Charges For Services	4,325	4,750	3,750	3,750
TOTAL REVENUE	4,243	4,770	3,750	3,750
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	422,613	484,013	486,337	486,337
Services & Supplies	15,282	18,818	19,224	19,224
Intrafund Transfers	0	(2,533)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	437,895	500,298	505,561	505,561
NET COST	433,652	495,528	501,811	501,811

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 054 Human Resource Services

FUNCTION: General

ACTIVITY: Personnel

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	1,499,533	52,496	0	0
Charges For Services	2,382,647	3,065,101	3,053,354	3,053,354
Miscellaneous Revenues	2,162	821	0	0
Other Financing Sources	17,690	78,635	0	0
TOTAL REVENUE	3,902,032	3,197,053	3,053,354	3,053,354
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	23,415,623	27,904,676	29,099,555	29,099,555
Services & Supplies	3,634,822	3,740,407	4,093,575	4,093,575
Other Charges	4,836	831,484	1,056,492	1,056,492
Intrafund Transfers	(18,395,896)	(24,499,285)	(26,374,269)	(26,374,269)
TOTAL EXPENDITURES/APPROPRIATIONS	8,659,385	7,977,282	7,875,353	7,875,353
NET COST	4,757,353	4,780,229	4,821,999	4,821,999

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 056 Employee Benefits

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	24,552	4,297	0	0
Charges For Services	1,700,296	1,740,239	2,223,027	2,223,027
Miscellaneous Revenues	129,285	432,896	144,650	144,650
TOTAL REVENUE	1,854,133	2,177,432	2,367,677	2,367,677
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,830,464	4,424,768	4,934,606	5,054,620
Services & Supplies	4,483,978	4,695,995	7,226,295	7,226,295
Other Charges	4,263	443,446	582,036	582,036
Intrafund Transfers	(6,048,816)	(7,076,432)	(9,712,557)	(9,832,571)
TOTAL EXPENDITURES/APPROPRIATIONS	2,269,889	2,487,777	3,030,380	3,030,380
NET COST	415,756	310,345	662,703	662,703

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

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

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	149,604	46,651	31,300	31,300
Revenue from Use of Money and Property	47	0	0	0
Intergovernmental Revenues	90,891,405	120,084,543	110,342,727	110,342,727
Charges For Services	262,772	561,906	443,176	443,176
Miscellaneous Revenues	147,945	13,179	32,413	32,413
Other Financing Sources	216,361	186,951	102,655	102,655
TOTAL REVENUE	91,668,134	120,893,230	110,952,271	110,952,271
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	141,895,335	141,533,760	147,052,393	147,052,393
Services & Supplies	32,565,847	34,817,452	64,750,854	64,750,854
Other Charges	1,651,360	2,843,579	2,992,276	2,992,276
Other Financing Uses	11,583,185	40,953,600	740,723	740,723
Intrafund Transfers	(1,207,360)	(1,165,509)	(1,347,780)	(1,347,780)
Capital Assets				
Equipment	282,777	615,468	1,911,000	1,911,000
Total Capital Assets	282,777	615,468	1,911,000	1,911,000
TOTAL EXPENDITURES/APPROPRIATIONS	186,771,144	219,598,350	216,099,466	216,099,466
NET COST	95,103,010	98,705,120	105,147,195	105,147,195

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 058 Public Defender

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	8,318,247	81,848,552	11,400,141	12,928,557
Charges For Services	10,413	0	0	0
Miscellaneous Revenues	34,018	7,799	0	0
Other Financing Sources	6	0	0	0
TOTAL REVENUE	8,362,684	81,856,351	11,400,141	12,928,557
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	78,008,322	84,475,003	86,980,667	88,002,605
Services & Supplies	9,785,435	10,862,153	13,603,067	14,014,470
Other Charges	3,414,100	3,911,614	4,625,832	4,720,907
Other Financing Uses	0	72,383,135	0	0
Intrafund Transfers	(97,625)	(115,614)	(103,500)	(103,500)
Capital Assets				
Equipment	1,051,989	2,307,356	2,687,817	2,687,817
Total Capital Assets	1,051,989	2,307,356	2,687,817	2,687,817
TOTAL EXPENDITURES/APPROPRIATIONS	92,162,221	173,823,647	107,793,883	109,322,299
NET COST	83,799,537	91,967,296	96,393,742	96,393,742

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 059 Clerk-Recorder

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	808,119	658,163	783,000	783,000
Intergovernmental Revenues	(113)	0	0	0
Charges For Services	14,539,535	8,876,636	11,966,100	11,966,100
Miscellaneous Revenues	53,420	71,028	54,200	54,200
Other Financing Sources	4,665,999	8,488,067	6,150,000	6,150,000
TOTAL REVENUE	20,066,960	18,093,894	18,953,300	18,953,300
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	11,360,011	11,679,691	12,629,242	12,629,242
Services & Supplies	4,256,582	4,125,509	4,671,417	4,671,417
Other Charges	1,256,396	1,465,820	1,441,641	1,441,641
Other Financing Uses	3,393,197	953,773	0	0
Intrafund Transfers	(178,271)	(239,710)	(239,000)	(239,000)
Capital Assets				
Equipment	0	0	450,000	450,000
Total Capital Assets	0	0	450,000	450,000
TOTAL EXPENDITURES/APPROPRIATIONS	20,087,915	17,985,083	18,953,300	18,953,300
NET COST	20,955	(108,811)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 060 Sheriff-Coroner

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	649,854	1,168,613	844,511	844,511
Fines, Forfeitures & Penalties	1,271,884	927,611	1,132,718	1,132,718
Revenue from Use of Money and Property	2,781,911	40,604	2,910	2,910
Intergovernmental Revenues	435,438,724	403,135,036	413,670,747	416,986,765
Charges For Services	202,252,853	215,915,956	223,500,860	223,701,876
Miscellaneous Revenues	715,015	833,403	655,691	655,691
Other Financing Sources	3,061,027	6,580,465	4,597,934	4,597,934
TOTAL REVENUE	646,171,268	628,601,688	644,405,371	647,922,405
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	503,853,653	521,303,469	543,389,631	545,880,048
Services & Supplies	85,641,256	100,042,318	116,496,378	116,496,378
Other Charges	1,722,662	4,620,223	12,416,985	12,416,985
Other Financing Uses	49,046,869	35,354,583	8,144,933	8,909,933
Intrafund Transfers	(9,405,624)	(10,088,461)	(10,446,032)	(10,446,032)
Capital Assets				
Equipment	3,017,989	11,862,065	8,428,676	8,690,293
Structures & Improvements				
P120 BELL BUILDING	0	8,003,068	0	0
Total Structures & Improvements	0	8,003,068	0	0
Intangible Assets-Amortizable	220,000	433,200	1,843,922	1,843,922
Total Capital Assets	3,237,989	20,298,333	10,272,598	10,534,215
TOTAL EXPENDITURES/APPROPRIATIONS	634,096,805	671,530,465	680,274,493	683,791,527
NET COST	(12,074,463)	42,928,777	35,869,122	35,869,122

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 060 Sheriff-Coroner
FUNCTION: Public Protection
ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	57,562,254	68,644,040	68,090,284	68,090,284
Charges For Services	341,009	248,789	222,124	222,124
Miscellaneous Revenues	379,642	382,481	239,774	239,774
Other Financing Sources	7,537,270	8,898,021	9,569,162	9,569,162
TOTAL REVENUE	65,820,175	78,173,331	78,121,344	78,121,344
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	232,084,753	234,177,485	220,887,772	220,887,772
Services & Supplies	17,439,871	19,001,783	24,934,495	24,934,495
Other Charges	0	105,120	0	0
Other Financing Uses	200,000	200,000	524,000	524,000
Intrafund Transfers	(966,391)	(342,562)	(191,621)	(191,621)
Capital Assets				
Equipment	305,463	829,215	1,807,114	1,807,114
Structures & Improvements				
P225 CENTRAL MEN'S JAIL - BODY SCANNER (PROJECT #21048)	257,541	0	0	0
Total Structures & Improvements	257,541	0	0	0
Total Capital Assets	563,004	829,215	1,807,114	1,807,114
TOTAL EXPENDITURES/APPROPRIATIONS	249,321,237	253,971,041	247,961,760	247,961,760
NET COST	183,501,062	175,797,710	169,840,416	169,840,416

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 060 Sheriff-Coroner

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	358,881	395,495	370,673	370,673
Revenue from Use of Money and Property	36,756	36,756	36,756	36,756
Intergovernmental Revenues	1,249,915	527,469	259,804	259,804
Charges For Services	1,900,655	1,523,497	1,763,103	1,763,103
Miscellaneous Revenues	866,704	936,118	626,602	626,602
Other Financing Sources	4,279,926	1,000,359	4,021,864	4,021,864
TOTAL REVENUE	8,692,837	4,419,694	7,078,802	7,078,802
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	18,426,351	18,719,829	20,796,340	20,796,340
Services & Supplies	6,757,664	8,135,759	12,187,106	12,187,106
Other Charges	0	463,452	3,009	3,009
Intrafund Transfers	(139,961)	(23,556)	0	0
Capital Assets				
Equipment	76,576	236,845	950,000	950,000
Total Capital Assets	76,576	236,845	950,000	950,000
TOTAL EXPENDITURES/APPROPRIATIONS	25,120,630	27,532,329	33,936,455	33,936,455
NET COST	16,427,793	23,112,635	26,857,653	26,857,653

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 063 Social Services Agency

FUNCTION: Public Assistance

ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	32,005	25,585	10,000	10,000
Intergovernmental Revenues	592,660,271	654,824,538	694,094,234	697,090,142
Charges For Services	1,313	892	600	600
Miscellaneous Revenues	510,145	367,786	92,249	92,249
Other Financing Sources	21,184,306	18,511,787	30,207,471	30,207,471
TOTAL REVENUE	614,388,040	673,730,588	724,404,554	727,400,462
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	439,142,528	466,070,193	481,114,989	482,998,011
Services & Supplies	160,042,100	174,405,461	206,234,184	210,367,278
Other Charges	31,758,426	40,012,936	44,070,280	44,070,280
Other Financing Uses	3,216,883	6,576,509	2,286,040	2,286,040
Intrafund Transfers	(612,407)	(377,352)	(488,328)	(488,328)
Capital Assets				
Equipment	12,399	238,361	450,000	450,000
Structures & Improvements				
P300 WALNUT FACILITY	0	0	1,000,000	1,000,000
P424 ADMIN - ECKHOFF - REPLACE HVAC UNITS - PHASE 1	0	0	1,000,000	1,000,000
P441 ECKHOFF - MODERNIZE ELEVATORS	0	0	320,000	320,000
P443 ORANGEWOOD CHILDREN AND FAMILY CENTER - HVAC UNITS	1,217,784	1,365,071	150,000	150,000
P446 ECKHOFF - HVAC DUCTING SYSTEM	7,297	0	0	0
P448 ORANGEWOOD CHILDREN AND FAMILY CENTER - REPLACE ROOFS	579,288	0	0	0
P450 ORANGEWOOD CHILDREN AND FAMILY CENTER - REHAB KITCHEN	199,275	2,892,426	1,200,000	1,200,000
P451 840 ECKHOFF OFFICE & ADA MODIFICATIONS	45,222	76,896	5,230,000	5,230,000
P452 OCFC-PARKING LOT ADA UPGRADES	0	43,941	520,000	520,000
Total Structures & Improvements	2,048,866	4,378,334	9,420,000	9,420,000
Total Capital Assets	2,061,265	4,616,695	9,870,000	9,870,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 063 Social Services Agency

FUNCTION: Public Assistance

ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
TOTAL EXPENDITURES/APPROPRIATIONS	635,608,795	691,304,442	743,087,165	749,103,281
NET COST	21,220,755	17,573,854	18,682,611	21,702,819

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 063 Social Services Agency

FUNCTION: Public Assistance

ACTIVITY: Aid Programs

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	300,463,666	324,056,234	350,126,900	350,126,900
Miscellaneous Revenues	1,896,578	2,083,289	1,889,465	1,889,465
Other Financing Sources	8,882,318	9,237,044	9,920,014	9,920,014
TOTAL REVENUE	311,242,562	335,376,567	361,936,379	361,936,379
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	0	3,096	0	0
Services & Supplies	8,693,834	8,238,479	9,515,444	9,515,444
Other Charges	327,346,594	353,119,641	378,681,929	381,850,275
Other Financing Uses	8,256,905	8,759,013	9,291,912	9,291,912
Intrafund Transfers	(671,092)	(494,328)	(362,980)	(362,980)
TOTAL EXPENDITURES/APPROPRIATIONS	343,626,241	369,625,901	397,126,305	400,294,651
NET COST	32,383,679	34,249,334	35,189,926	38,358,272

COUNTY OF ORANGE
STATE OF CALIFORNIA
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GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 063 Social Services Agency

FUNCTION: Public Assistance

ACTIVITY: General Relief

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	800,563	809,166	840,000	840,000
TOTAL REVENUE	800,563	809,166	840,000	840,000
EXPENDITURES/APPROPRIATIONS				
Other Charges	13,009,774	16,189,718	16,657,225	16,657,225
TOTAL EXPENDITURES/APPROPRIATIONS	13,009,774	16,189,718	16,657,225	16,657,225
NET COST	12,209,211	15,380,552	15,817,225	15,817,225

COUNTY OF ORANGE
STATE OF CALIFORNIA
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GOVERNMENTAL FUNDS
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BUDGET UNIT: 071 Building & Safety General Fund

FUNCTION: Public Protection

ACTIVITY: Protection Inspection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	12,490,560	13,787,006	15,344,481	15,344,481
Intergovernmental Revenues	31,672	12,618	2,500	2,500
Charges For Services	108,524	77,078	144,000	144,000
Miscellaneous Revenues	2,020	231	6,500	6,500
Other Financing Sources	882,144	0	710,000	710,000
TOTAL REVENUE	13,514,920	13,876,933	16,207,481	16,207,481
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	6,139,452	6,216,441	7,274,922	7,274,922
Services & Supplies	7,074,758	7,569,775	8,769,114	8,769,114
Other Charges	659,987	577,591	645,445	645,445
Other Financing Uses	14,620	433,922	184,000	184,000
Intrafund Transfers	(406,547)	(737,395)	(582,000)	(582,000)
TOTAL EXPENDITURES/APPROPRIATIONS	13,482,270	14,060,334	16,291,481	16,291,481
NET COST	(32,650)	183,401	84,000	84,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
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BUDGET UNIT: 073 Alternate Defense

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	0	288	500	500
TOTAL REVENUE	0	288	500	500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,335,339	5,204,145	5,678,891	5,678,891
TOTAL EXPENDITURES/APPROPRIATIONS	5,335,339	5,204,145	5,678,891	5,678,891
NET COST	5,335,339	5,203,857	5,678,391	5,678,391

COUNTY OF ORANGE
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BUDGET UNIT: 074 Treasurer-Tax Collector

FUNCTION: General

ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	1,333,681	1,166,847	1,113,500	1,113,500
Revenue from Use of Money and Property	(19,307)	29,451	12,000	12,000
Intergovernmental Revenues	158,406	13,125	0	0
Charges For Services	9,154,874	8,828,815	11,101,800	11,101,800
Miscellaneous Revenues	487,090	971,576	45,000	45,000
TOTAL REVENUE	11,114,744	11,009,814	12,272,300	12,272,300
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	7,599,010	8,165,374	8,962,136	8,962,136
Services & Supplies	7,064,518	8,657,744	8,397,259	8,397,259
Other Charges	1,403,594	1,420,276	1,420,885	1,420,885
Intrafund Transfers	(1,926,301)	(2,014,558)	(2,198,100)	(2,198,100)
TOTAL EXPENDITURES/APPROPRIATIONS	14,140,821	16,228,836	16,582,180	16,582,180
NET COST	3,026,077	5,219,022	4,309,880	4,309,880

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BUDGET UNIT: 079 Internal Audit

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	(76)	0	0	0
Charges For Services	22,493	91,504	0	0
TOTAL REVENUE	22,417	91,504	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	2,185,542	2,393,677	2,647,684	2,647,684
Services & Supplies	338,257	433,662	530,361	530,361
Other Charges	113,654	113,577	113,638	113,638
TOTAL EXPENDITURES/APPROPRIATIONS	2,637,453	2,940,916	3,291,683	3,291,683
NET COST	2,615,036	2,849,412	3,291,683	3,291,683

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 080 OC Public Works
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	2,248,721	2,348,734	2,388,826	2,388,826
Fines, Forfeitures & Penalties	109,578	116,171	111,500	111,500
Intergovernmental Revenues	3,528,146	3,243,050	3,567,976	3,567,976
Charges For Services	32,108,264	36,293,595	50,092,133	50,452,259
Miscellaneous Revenues	35,416	10,886	141	141
Other Financing Sources	15,058	45,612	0	0
TOTAL REVENUE	38,045,183	42,058,048	56,160,576	56,520,702
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	33,521,532	41,134,360	48,672,920	49,408,287
Services & Supplies	31,665,402	27,921,337	38,149,116	38,149,116
Services & Supplies Reimbursements	(5,379)	(6,262)	(3,000)	(3,000)
Other Charges	1,508,321	2,340,598	1,850,999	1,850,999
Other Financing Uses	0	0	0	364,088
Intrafund Transfers	(12,701,596)	(13,161,771)	(14,961,789)	(14,961,789)
Capital Assets				
Equipment	173,098	220,680	110,000	110,000
Total Capital Assets	173,098	220,680	110,000	110,000
TOTAL EXPENDITURES/APPROPRIATIONS	54,161,378	58,448,942	73,818,246	74,917,701
NET COST	16,116,195	16,390,894	17,657,670	18,396,999

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BUDGET UNIT: 080 OC Public Works

FUNCTION: Public Assistance

ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	0	124	0	0
TOTAL REVENUE	0	124	0	0
NET COST	0	(124)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	4,444,099	4,418,034	4,275,393	4,275,393
Revenue from Use of Money and Property	91,319	46,730	41,421	41,421
Intergovernmental Revenues	4,937,943	64,242,598	4,834,836	4,834,836
Charges For Services	10,431,699	8,430,455	11,637,049	11,637,049
Miscellaneous Revenues	28	0	0	0
TOTAL REVENUE	19,905,088	77,137,817	20,788,699	20,788,699
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,204,117	6,145,576	6,251,969	6,251,969
Other Charges	59,150,068	59,150,068	59,150,068	59,150,068
Other Financing Uses	956,712	59,952,309	981,389	981,389
Intrafund Transfers	(82)	(579)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	66,310,815	125,247,374	66,383,426	66,383,426
NET COST	46,405,727	48,109,557	45,594,727	45,594,727

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 086 FEMA Reimbursements

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	0	5,350,915	535,100	535,100
TOTAL REVENUE	0	5,350,915	535,100	535,100
EXPENDITURES/APPROPRIATIONS				
Other Charges	0	5,350,915	535,100	535,100
TOTAL EXPENDITURES/APPROPRIATIONS	0	5,350,915	535,100	535,100
NET COST	0	0	0	0

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BUDGET UNIT: 087 American Rescue Plan Act

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	197,768,462	70,090,966	273,887,685	273,887,685
TOTAL REVENUE	197,768,462	70,090,966	273,887,685	273,887,685
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	57,672,542	37,480,489	37,480,489
Other Charges	1,200,000	12,023,000	19,084,168	19,084,168
Other Financing Uses	0	395,424	20,100,000	20,100,000
Special Items	0	0	197,223,028	197,223,028
TOTAL EXPENDITURES/APPROPRIATIONS	1,200,000	70,090,966	273,887,685	273,887,685
NET COST	(196,568,462)	0	0	0

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BUDGET UNIT: 100 County General Fund-Level Transactions

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	891,012,295	937,419,946	966,907,000	966,907,000
Licenses, Permits & Franchises	2,655,676	2,725,312	2,593,509	2,593,509
Fines, Forfeitures & Penalties	30,504,576	36,637,142	30,505,000	30,505,000
Revenue from Use of Money and Property	6,004,621	32,130,275	6,127,000	6,127,000
Intergovernmental Revenues	4,613,474	4,333,524	4,172,000	4,172,000
Charges For Services	21,690,089	30,127,206	24,114,000	24,114,000
Miscellaneous Revenues	2,753,741	2,753,845	1,782,000	1,782,000
Other Financing Sources	0	25,000,000	6,000	6,000
TOTAL REVENUE	959,234,472	1,071,127,250	1,036,206,509	1,036,206,509
NET COST	(959,234,472)	(1,071,127,250)	(1,036,206,509)	(1,036,206,509)

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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BUDGET UNIT: 102 Social Services Agency (SSA) Leased Facilities

FUNCTION: Public Assistance

ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	14,486	93,482	150,000	150,000
Miscellaneous Revenues	1,418	74	0	0
Other Financing Sources	2,698,645	1,460,460	1,522,000	1,522,000
TOTAL REVENUE	2,714,549	1,554,016	1,672,000	1,672,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,358	1,353	3,000	3,000
Other Financing Uses	2,502,817	3,062,794	104,000	104,000
Special Items	0	0	1,564,409	1,564,409
TOTAL EXPENDITURES/APPROPRIATIONS	2,504,175	3,064,147	1,671,409	1,671,409
NET COST	(210,374)	1,510,131	(591)	(591)

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BUDGET UNIT: 104 Criminal Justice Facilities - Accumulative Capital Outlay

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	750,023	836,230	837,000	837,000
Revenue from Use of Money and Property	45,677	131,256	0	0
Intergovernmental Revenues	9,815,255	388,598	875,000	875,000
Miscellaneous Revenues	2,257	6,635	0	0
Other Financing Sources	4,095,840	1,728,733	0	0
TOTAL REVENUE	14,709,052	3,091,452	1,712,000	1,712,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	54,211	17,953	263,506	263,506
Other Charges	2,597,575	0	0	0
Other Financing Uses	5,064,746	0	0	0
Capital Assets				
Structures & Improvements				
PD10 JH-REHAB ROOF - ADMIN, IRC AND UNITS Y & Z	0	415,169	0	0
PD19 JH - SECURITY CAMERA AND DATA RETENTION PRJCT	138,011	6,618	0	0
PE13 JH - GYM/VISITATION CENTER	8,462,397	670,767	0	0
PF59 JH-REDESIGN AND REPLACE KITCHEN WALK-IN FREEZERS	2,089	0	0	0
PH01 JH-REFURBISH MAIN CONTROL	28,796	397,029	0	0
PH09 JH-REPLACE EXHAUST FANS	152,815	0	0	0
PH19 23271 VERDUGO PROBATION BUILDING TI	17,132	0	0	0
PH20 GAO - TRAINING ROOMS	62,780	0	0	0
PI02 JH - REPLACE AIR HANDLING UNITS - PHASE II	1,447,355	39,566	0	0
PI07 JH - REFURBISH SHOWER/RESTROOM UNIT B, C, M & O	628,303	433,336	15,000	15,000
PI23 JH - HARDENING	112,472	18,137	0	0
PJ08 NYRC - RELOCATION AND IMPROVEMENTS	1,456,251	198,176	0	0
PK02 YGC - SCAN ALUM WIRE INFERED AND TORQUE LUGS	626	0	0	0
PK03 JH Y-Z GATE - 2500KW GENERATOR UPGRADE	0	20,927	4,200,760	4,200,760

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BUDGET UNIT: 104 Criminal Justice Facilities - Accumulative Capital Outlay

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PK04 JH - MAIN CONTROL SYSTEM REPLACEMENT	306,802	1,001,722	0	0
PL01 JH - CAMERA REPLACEMENT PHASE I	0	186,378	0	0
PL02 JH - REPLACE AC IN SCHOOL ADMINISTRATION BUILDING	0	0	383,000	383,000
Total Structures & Improvements	12,815,829	3,387,825	4,598,760	4,598,760
Total Capital Assets	12,815,829	3,387,825	4,598,760	4,598,760
TOTAL EXPENDITURES/APPROPRIATIONS	20,532,361	3,405,778	4,862,266	4,862,266
NET COST	5,823,309	314,326	3,150,266	3,150,266

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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 106 County Tidelands - Newport Bay

FUNCTION: Recreation & Cultural Services

ACTIVITY: Small Craft Harbors

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	20,106	27,573	13,481	13,481
Fines, Forfeitures & Penalties	0	380	2,074	2,074
Revenue from Use of Money and Property	5,813,800	6,523,726	5,300,234	5,300,234
Charges For Services	41,421	20,169	27,380	27,380
Miscellaneous Revenues	282,250	99,044	0	0
Other Financing Sources	2,207,113	682,700	1,300,000	1,300,000
TOTAL REVENUE	8,364,690	7,353,592	6,643,169	6,643,169
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,262,592	5,748,120	6,609,606	6,609,606
Other Charges	11,024	12,591	2,051,403	2,051,403
TOTAL EXPENDITURES/APPROPRIATIONS	6,273,616	5,760,711	8,661,009	8,661,009
NET COST	(2,091,074)	(1,592,881)	2,017,840	2,017,840

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BUDGET UNIT: 107 Remittance Processing Equipment Replacement

FUNCTION: General

ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	4,630	14,019	10,500	10,500
Miscellaneous Revenues	207	24	0	0
TOTAL REVENUE	4,837	14,043	10,500	10,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	538	282	730	730
Special Items	0	0	9,770	9,770
Capital Assets				
Equipment	467,843	0	0	0
Total Capital Assets	467,843	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	468,381	282	10,500	10,500
NET COST	463,544	(13,761)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	132	0	2,000	2,000
Revenue from Use of Money and Property	3,450,616	4,506,334	3,934,717	3,934,717
Charges For Services	94,029	89,490	70,797	70,797
Miscellaneous Revenues	15,622	1,810	22,000	22,000
Other Financing Sources	0	3,310	0	0
TOTAL REVENUE	3,560,399	4,600,944	4,029,514	4,029,514
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,663,734	10,824,532	11,640,286	11,640,286
Other Financing Uses	0	0	166,945	166,945
Capital Assets				
Structures & Improvements				
P107 DANA POINT HARBOR REVITALIZATION	0	0	275,000	275,000
P117 DANA POINT HARBOR - STABILIZATION OF CLIFF FACE ABOVE HARBOR	0	0	4,700,000	4,700,000
Total Structures & Improvements	0	0	4,975,000	4,975,000
Total Capital Assets	0	0	4,975,000	4,975,000
TOTAL EXPENDITURES/APPROPRIATIONS	7,663,734	10,824,532	16,782,231	16,782,231
NET COST	4,103,335	6,223,588	12,752,717	12,752,717

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GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 109 County Automated Fingerprint Identification

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	5,482	30,050	4,000	4,000
Intergovernmental Revenues	23,978	4,518	0	0
Miscellaneous Revenues	47	30	0	0
Other Financing Sources	1,902,964	1,835,309	1,795,250	1,795,250
TOTAL REVENUE	1,932,471	1,869,907	1,799,250	1,799,250
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,703,755	1,855,317	1,963,159	1,963,159
Services & Supplies	38,947	39,198	90,744	90,744
Special Items	0	0	232,787	232,787
TOTAL EXPENDITURES/APPROPRIATIONS	1,742,702	1,894,515	2,286,690	2,286,690
NET COST	(189,769)	24,608	487,440	487,440

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 113 Building & Safety - Operating Reserve

FUNCTION: Public Protection

ACTIVITY: Protection Inspection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	11,835	10,840	10,500	10,500
Revenue from Use of Money and Property	57,385	277,171	110,000	110,000
Charges For Services	(330)	737	0	0
Miscellaneous Revenues	2,186	298	0	0
Other Financing Sources	0	433,922	1,000	1,000
TOTAL REVENUE	71,076	722,968	121,500	121,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,529	4,342	5,500	5,500
Other Financing Uses	847,738	0	700,000	700,000
Special Items	0	0	652,906	652,906
TOTAL EXPENDITURES/APPROPRIATIONS	853,267	4,342	1,358,406	1,358,406
NET COST	782,191	(718,626)	1,236,906	1,236,906

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 115 OC Road

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	(403)	1,658	0	0
Fines, Forfeitures & Penalties	1,707	1,539	2,000	2,000
Revenue from Use of Money and Property	692,282	3,866,520	1,000,000	1,000,000
Intergovernmental Revenues	61,590,235	66,030,123	74,750,190	74,750,190
Charges For Services	13,522,452	15,339,545	11,870,439	11,870,439
Miscellaneous Revenues	27,799	75,297	0	0
Other Financing Sources	6,711,848	1,330,993	1,305,000	1,305,000
TOTAL REVENUE	82,545,920	86,645,675	88,927,629	88,927,629
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	20,954,721	22,839,140	24,583,504	24,583,504
Services & Supplies	31,907,961	32,095,871	44,485,685	44,485,685
Other Charges	702,980	2,489,894	4,945,900	4,945,900
Other Financing Uses	10,892,149	10,997,147	14,472,040	14,472,040
Capital Assets				
Equipment	177,124	194,561	440,500	440,500
Land				
LR19 LAGUNA CANYON ROAD SEGMENT 4, PHASES II TO IV RO	1,530,565	0	0	0
Total Land	1,530,565	0	0	0
Structures & Improvements				
PR11 LAGUNA CANYON ROAD - SEG 4 PHS II - IV EL TORO ROAD TO SR-73	112,425	90,691	0	0
PR47 EDINGER AVENUE BRIDGE REPLACEMENT OVER BOLSA CHICA CHANNEL	6,258	0	0	0
PR48 GILBERT ST IMPROVEMENTS PHASE II, KATELLA AVE TO BALL RD	13,506	0	0	0
PR79 BREA BLVD/BREA CYN RD, CANYONDALE TO LA COUNTY	643,685	3,331	0	0
PR91 MODJESKA CANYON RD BRIDGE REPLACEMENT 55C-172	113,445	3,859	0	0
PR96 SILVERADO CANYON RD BRIDGE 55C-0174 REPLACEMENT	104,017	0	0	0
PR97 SILVERADO CANYON RD BRIDGE 55C-0175 REPLACEMENT	9,405	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 115 OC Road

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PR98 SILVERADO CANYON RD BRIDGE 55C-0177 REPLACEMENT	188,242	12,606	0	0
Total Structures & Improvements	1,190,983	110,487	0	0
Total Capital Assets	2,898,672	305,048	440,500	440,500
TOTAL EXPENDITURES/APPROPRIATIONS	67,356,483	68,727,100	88,927,629	88,927,629
NET COST	(15,189,437)	(17,918,575)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 116 Narcotic Forfeiture & Seizure

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	243,411	349,515	169,021	169,021
Revenue from Use of Money and Property	7,958	25,647	13,809	13,809
Miscellaneous Revenues	314	41	0	0
TOTAL REVENUE	251,683	375,203	182,830	182,830
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	179,445	14,843	44,120	44,120
Other Charges	0	184,251	0	0
Other Financing Uses	230,027	77,000	90,000	90,000
Capital Assets				
Equipment	0	0	260,000	260,000
Total Capital Assets	0	0	260,000	260,000
TOTAL EXPENDITURES/APPROPRIATIONS	409,472	276,094	394,120	394,120
NET COST	157,789	(99,109)	211,290	211,290

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 117 OC Housing Authority - Operating Reserves

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	75,323	349,798	190,049	190,049
Intergovernmental Revenues	0	82,988	0	0
Miscellaneous Revenues	14,622	9,368	100,000	100,000
Other Financing Sources	0	5,919,793	0	0
TOTAL REVENUE	89,945	6,361,947	290,049	290,049
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	237,057	102,366	8,834,859	8,834,859
Other Charges	12,944	88,888	100,000	100,000
TOTAL EXPENDITURES/APPROPRIATIONS	250,001	191,254	8,934,859	8,934,859
NET COST	160,056	(6,170,693)	8,644,810	8,644,810

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 119 OC Public Libraries - Capital

FUNCTION: Education

ACTIVITY: Library Services

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	30,826	159,864	59,592	59,592
Miscellaneous Revenues	228,216	408,786	364,752	364,752
Other Financing Sources	6,876,088	2,000,000	11,925,151	11,925,151
TOTAL REVENUE	7,135,130	2,568,650	12,349,495	12,349,495
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,388,384	1,325,213	3,936,706	3,936,706
Capital Assets				
Structures & Improvements				
P551 OCPL ENGINEERING CHANGE ORDER	0	0	1,047,550	1,047,550
P571 FOOTHILL RANCH REFURBISHMENT	0	0	1,200,000	1,200,000
P572 BREA REFURBISHMENT	606,235	1,030,504	0	0
P575 EL TORO LIBRARY - TENANT ENHANCEMENTS AND ROOF REPLACEMENT	387,983	0	0	0
P577 DANA POINT LIBRARY - TENANT ENHANCEMENTS	0	0	5,000,000	5,000,000
PL01 WESTMINSTER LIBRARY - TENANT ENHANCEMENTS	1,159,718	0	0	0
PL02 CYPRESS LIBRARY -TENANT ENHANCEMENTS	1,155,959	0	0	0
PL03 RANCHO SANTA MARGARITA LIBRARY-TENANT ENHANCEMENTS	27,139	1,778	0	0
PL04 SAN JUAN CAPISTRANO REFURBISHMENT	1,362,836	335,468	0	0
PL08 ALISO VIEJO LIBRARY - TENANT ENHANCEMENTS	0	0	4,000,000	4,000,000
PL10 LOS ALAMITOS/ROSSMOOR-TENANT ENHANCEMENTS, HVAC AND ROOF	0	0	3,500,000	3,500,000
Total Structures & Improvements	4,699,870	1,367,750	14,747,550	14,747,550
Total Capital Assets	4,699,870	1,367,750	14,747,550	14,747,550
TOTAL EXPENDITURES/APPROPRIATIONS	6,088,254	2,692,963	18,684,256	18,684,256
NET COST	(1,046,876)	124,313	6,334,761	6,334,761

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 120 OC Public Libraries

FUNCTION: Education

ACTIVITY: Library Services

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	67,685,500	72,524,512	70,857,554	70,857,554
Fines, Forfeitures & Penalties	10,008	7,663	11,813	11,813
Revenue from Use of Money and Property	446,181	2,499,622	715,699	715,699
Intergovernmental Revenues	648,662	892,718	627,225	627,225
Charges For Services	432,752	607,286	332,850	332,850
Miscellaneous Revenues	212,496	246,629	140,506	140,506
Other Financing Sources	35,731	4,368,382	5,000	5,000
TOTAL REVENUE	69,471,330	81,146,812	72,690,647	72,690,647
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	30,756,702	32,298,869	34,528,862	34,528,862
Services & Supplies	23,498,712	24,511,778	37,214,770	37,214,770
Other Charges	19,858	509,413	284,935	284,935
Other Financing Uses	6,904,181	2,000,000	11,997,751	11,997,751
Capital Assets				
Equipment	103,225	310,392	1,084,000	1,084,000
Total Capital Assets	103,225	310,392	1,084,000	1,084,000
TOTAL EXPENDITURES/APPROPRIATIONS	61,282,678	59,630,452	85,110,318	85,110,318
NET COST	(8,188,652)	(21,516,360)	12,419,671	12,419,671

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 121 OC Animal Care Donations

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,282	6,883	4,000	4,000
Miscellaneous Revenues	193,217	137,822	125,000	125,000
TOTAL REVENUE	194,499	144,705	129,000	129,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	17,733	71,250	129,000	129,000
Other Financing Uses	38,776	96,088	100,000	100,000
TOTAL EXPENDITURES/APPROPRIATIONS	56,509	167,338	229,000	229,000
NET COST	(137,990)	22,633	100,000	100,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 122 Motor Vehicle Theft Task Force

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	5,182	65,081	48,715	48,715
Intergovernmental Revenues	4,988,940	5,854,448	5,813,324	5,813,324
Miscellaneous Revenues	374	108	0	0
TOTAL REVENUE	4,994,496	5,919,637	5,862,039	5,862,039
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,667,780	2,301,480	3,245,114	3,245,114
Other Charges	146,406	150,798	175,322	175,322
Other Financing Uses	1,185,031	1,065,115	1,526,362	1,526,362
Capital Assets				
Equipment	0	146,751	95,002	95,002
Total Capital Assets	0	146,751	95,002	95,002
TOTAL EXPENDITURES/APPROPRIATIONS	3,999,217	3,664,144	5,041,800	5,041,800
NET COST	(995,279)	(2,255,493)	(820,239)	(820,239)

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 123 Dispute Resolution Program

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,407	9,277	3,000	3,000
Charges For Services	635,608	668,183	700,000	700,000
Miscellaneous Revenues	63	7	0	0
TOTAL REVENUE	637,078	677,467	703,000	703,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	563,771	562,720	769,500	769,500
TOTAL EXPENDITURES/APPROPRIATIONS	563,771	562,720	769,500	769,500
NET COST	(73,307)	(114,747)	66,500	66,500

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 124 Domestic Violence Program

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	862,821	714,160	895,000	895,000
Revenue from Use of Money and Property	2,836	13,233	2,000	2,000
Miscellaneous Revenues	90	14	0	0
TOTAL REVENUE	865,747	727,407	897,000	897,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	754,084	796,659	897,000	897,000
TOTAL EXPENDITURES/APPROPRIATIONS	754,084	796,659	897,000	897,000
NET COST	(111,663)	69,252	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 126 Regional Narcotics Suppression Program - Other

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	11,376	44,715	25,000	25,000
Intergovernmental Revenues	292,625	1,463,290	1,355,000	1,355,000
Miscellaneous Revenues	516	72	0	0
TOTAL REVENUE	304,517	1,508,077	1,380,000	1,380,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,354,777	1,207,405	1,846,633	1,846,633
Special Items	0	0	13,511	13,511
Capital Assets				
Equipment	50,474	40,597	360,000	360,000
Total Capital Assets	50,474	40,597	360,000	360,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,405,251	1,248,002	2,220,144	2,220,144
NET COST	1,100,734	(260,075)	840,144	840,144

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 128 Survey Monument Preservation

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,646	8,518	2,000	2,000
Charges For Services	75,900	40,180	75,000	75,000
Miscellaneous Revenues	64	9	0	0
TOTAL REVENUE	77,610	48,707	77,000	77,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	10,874	57,678	131,752	131,752
TOTAL EXPENDITURES/APPROPRIATIONS	10,874	57,678	131,752	131,752
NET COST	(66,736)	8,971	54,752	54,752

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 12A MHSA Housing Fund

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	163,538	1,114,280	567,623	567,623
Miscellaneous Revenues	1,802	782	0	0
Other Financing Sources	1,069,461	45,752,338	0	0
TOTAL REVENUE	1,234,801	46,867,400	567,623	567,623
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	14,533	12,903	540,623	540,623
Other Charges	4,037,052	4,041,091	6,027,000	6,027,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,051,585	4,053,994	6,567,623	6,567,623
NET COST	2,816,784	(42,813,406)	6,000,000	6,000,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 12C Child Support Program Development

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	110,637	534,773	416,592	416,592
Intergovernmental Revenues	2,075,230	2,568,602	2,183,862	2,183,862
Miscellaneous Revenues	4,367	579	0	0
TOTAL REVENUE	2,190,234	3,103,954	2,600,454	2,600,454
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	11,552	9,337	12,695	12,695
Other Financing Uses	2,164,867	1,947,616	3,127,658	3,127,658
TOTAL EXPENDITURES/APPROPRIATIONS	2,176,419	1,956,953	3,140,353	3,140,353
NET COST	(13,815)	(1,147,001)	539,899	539,899

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 12D Clerk-Recorder Special Revenue Fund

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	89,885	396,479	300,000	300,000
Intergovernmental Revenues	1,178,528	1,272,379	711,189	711,189
Charges For Services	4,777,197	3,162,417	3,716,541	3,716,541
Miscellaneous Revenues	3,520	466	0	0
Other Financing Sources	446	950,000	0	0
TOTAL REVENUE	6,049,576	5,781,741	4,727,730	4,727,730
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,308,132	1,384,370	1,394,489	1,394,489
Other Charges	343	40,907	42,745	42,745
Other Financing Uses	4,749,858	5,897,330	5,660,000	5,660,000
Special Items	0	0	1,000,000	1,000,000
Capital Assets				
Equipment	0	0	200,000	200,000
Total Capital Assets	0	0	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	8,058,333	7,322,607	8,297,234	8,297,234
NET COST	2,008,757	1,540,866	3,569,504	3,569,504

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 12E Clerk-Recorder Operating Reserve Fund

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	60,300	383,307	300,000	300,000
Miscellaneous Revenues	668	315	0	0
Other Financing Sources	3,392,751	3,773	0	0
TOTAL REVENUE	3,453,719	387,395	300,000	300,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,828	6,046	7,000	7,000
Other Financing Uses	11,992	1,734,349	600,000	600,000
TOTAL EXPENDITURES/APPROPRIATIONS	17,820	1,740,395	607,000	607,000
NET COST	(3,435,899)	1,353,000	307,000	307,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 12G Real Estate Prosecution Fund

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	5,031	6,000	4,000	4,000
Charges For Services	1,402,439	537,379	1,086,332	1,086,332
Miscellaneous Revenues	102	27	0	0
TOTAL REVENUE	1,407,572	543,406	1,090,332	1,090,332
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	549	119	500	500
Other Financing Uses	2,209,700	745,500	653,899	653,899
Special Items	0	0	435,933	435,933
TOTAL EXPENDITURES/APPROPRIATIONS	2,210,249	745,619	1,090,332	1,090,332
NET COST	802,677	202,213	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 12H Proposition 64 - Consumer Protection

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	1,307,619	322,260	1,000,000	1,000,000
Revenue from Use of Money and Property	43,956	178,700	150,000	150,000
Miscellaneous Revenues	1,752	228	0	0
TOTAL REVENUE	1,353,327	501,188	1,150,000	1,150,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,208	2,832	5,000	5,000
Other Financing Uses	2,006,600	1,915,374	2,509,808	2,509,808
TOTAL EXPENDITURES/APPROPRIATIONS	2,010,808	1,918,206	2,514,808	2,514,808
NET COST	657,481	1,417,018	1,364,808	1,364,808

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BUDGET UNIT: 12J Proposition 69 - DNA Identification Fund

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	14,184	68,414	35,000	35,000
Charges For Services	517,960	493,472	525,000	525,000
Miscellaneous Revenues	544	7,584	0	0
TOTAL REVENUE	532,688	569,470	560,000	560,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,364	1,061	2,000	2,000
Other Charges	192,483	237,460	1,000,000	1,000,000
Other Financing Uses	181,467	434,613	582,590	582,590
TOTAL EXPENDITURES/APPROPRIATIONS	375,314	673,134	1,584,590	1,584,590
NET COST	(157,374)	103,664	1,024,590	1,024,590

COUNTY OF ORANGE
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BUDGET UNIT: 12L Care Coordination Fund

FUNCTION: Public Assistance

ACTIVITY: General Relief

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	0	137,248	400,000	400,000
Intergovernmental Revenues	0	7,040,844	18,905,000	18,905,000
Other Financing Sources	0	15,586,183	0	0
TOTAL REVENUE	0	22,764,275	19,305,000	19,305,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	2,292	5,000	5,000
Other Financing Uses	0	10,010,845	19,300,000	19,300,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	10,013,137	19,305,000	19,305,000
NET COST	0	(12,751,138)	0	0

COUNTY OF ORANGE
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BUDGET UNIT: 12M OC CARES Fund

FUNCTION: Public Assistance

ACTIVITY: Aid Programs

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Other Financing Sources	0	214,448,344	15,000,000	15,000,000
TOTAL REVENUE	0	214,448,344	15,000,000	15,000,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	0	15,000,000	15,000,000
Other Financing Uses	0	0	91,900,000	92,342,643
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	106,900,000	107,342,643
NET COST	0	(214,448,344)	91,900,000	92,342,643

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 12P Assessor Property Characteristics Revenue

FUNCTION: General

ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	129,051	127,489	130,000	130,000
TOTAL REVENUE	129,051	127,489	130,000	130,000
NET COST	(129,051)	(127,489)	(130,000)	(130,000)

COUNTY OF ORANGE
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BUDGET UNIT: 12S SSA Donations & Fees

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	60,134	57,247	55,321	55,321
Charges For Services	743,675	737,504	710,993	710,993
Miscellaneous Revenues	49,280	56,495	24,000	24,000
TOTAL REVENUE	853,089	851,246	790,314	790,314
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	24,556	62,670	298,000	298,000
Other Financing Uses	716,044	719,011	840,000	840,000
TOTAL EXPENDITURES/APPROPRIATIONS	740,600	781,681	1,138,000	1,138,000
NET COST	(112,489)	(69,565)	347,686	347,686

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BUDGET UNIT: 12W SSA Wraparound

FUNCTION: Public Assistance

ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	240,260	928,923	1,076,600	1,076,600
Intergovernmental Revenues	7,596,885	7,894,668	7,722,024	7,722,024
Miscellaneous Revenues	8,221	1,239	0	0
Other Financing Sources	8,256,905	8,759,013	9,291,912	9,291,912
TOTAL REVENUE	16,102,271	17,583,843	18,090,536	18,090,536
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	22,683	14,168	21,100	21,100
Other Financing Uses	25,842,930	16,849,383	25,685,207	25,685,207
TOTAL EXPENDITURES/APPROPRIATIONS	25,865,613	16,863,551	25,706,307	25,706,307
NET COST	9,763,342	(720,292)	7,615,771	7,615,771

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BUDGET UNIT: 132 Sheriff Narcotics Program - Department of Justice

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	29,527	6,489,910	0	0
Miscellaneous Revenues	7,346	426	0	0
Other Financing Sources	3	34	0	0
TOTAL REVENUE	36,876	6,490,370	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,004,000	2,010,874	2,520,025	2,520,025
Other Charges	150,000	0	0	0
Other Financing Uses	0	0	1,000,000	1,000,000
Special Items	0	0	5,971,749	5,971,749
Capital Assets				
Equipment	20,325	958,787	2,058,760	2,058,760
Total Capital Assets	20,325	958,787	2,058,760	2,058,760
TOTAL EXPENDITURES/APPROPRIATIONS	1,174,325	2,969,661	11,550,534	11,550,534
NET COST	1,137,449	(3,520,709)	11,550,534	11,550,534

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BUDGET UNIT: 133 Sheriff Narcotics Program - Other

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	19,921	81,344	20,000	20,000
Intergovernmental Revenues	1,130,885	494,173	0	0
Miscellaneous Revenues	994	205	0	0
TOTAL REVENUE	1,151,800	575,722	20,000	20,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	40,523	84,659	155,674	155,674
Other Charges	0	1,450	0	0
Other Financing Uses	300,000	3,325,000	0	0
Special Items	0	0	57,524	57,524
Capital Assets				
Equipment	0	0	200,000	200,000
Total Capital Assets	0	0	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	340,523	3,411,109	413,198	413,198
NET COST	(811,277)	2,835,387	393,198	393,198

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BUDGET UNIT: 134 Orange County Jail Fund

FUNCTION: Public Protection

ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	0	32	0	0
Revenue from Use of Money and Property	26	110	100	100
Miscellaneous Revenues	61	0	0	0
TOTAL REVENUE	87	142	100	100
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	119	103	172	172
Special Items	0	0	4,069	4,069
TOTAL EXPENDITURES/APPROPRIATIONS	119	103	4,241	4,241
NET COST	32	(39)	4,141	4,141

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DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 135 Real Estate Development Program

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,115,718	3,039,210	2,764,600	2,764,600
Intergovernmental Revenues	2,944	0	0	0
Charges For Services	441,406	497,087	100,000	100,000
Miscellaneous Revenues	7,326	57,361	0	0
Other Financing Sources	354,604	355,446	360,000	360,000
TOTAL REVENUE	1,921,998	3,949,104	3,224,600	3,224,600
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,342,971	637,846	676,000	676,000
Other Charges	0	267,507	0	0
Other Financing Uses	215,570	2,695,000	3,300,000	3,300,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,558,541	3,600,353	3,976,000	3,976,000
NET COST	636,543	(348,751)	751,400	751,400

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

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	5,852,439	6,869,275	6,199,815	6,199,815
Intergovernmental Revenues	6,027	304,821	0	0
Charges For Services	88,232	61,856	73,800	73,800
Miscellaneous Revenues	421	5,008	2,935	2,935
Other Financing Sources	133,275	48,962	0	0
TOTAL REVENUE	6,080,394	7,289,922	6,276,550	6,276,550
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	378,299	371,617	426,913	426,913
Services & Supplies	3,589,045	4,204,392	5,006,546	5,006,546
Other Charges	49,537	77,215	71,500	71,500
Other Financing Uses	600,000	931,075	600,000	600,000
Special Items	0	0	300,000	300,000
Capital Assets				
Equipment	7,428	0	10,000	10,000
Structures & Improvements				
PK01 PARKING STRUCTURE ELEVATOR CONTROLS	6,081	0	0	0
Total Structures & Improvements	6,081	0	0	0
Intangible Assets-Amortizable	0	0	475	475
Total Capital Assets	13,509	0	10,475	10,475
TOTAL EXPENDITURES/APPROPRIATIONS	4,630,390	5,584,299	6,415,434	6,415,434
NET COST	(1,450,004)	(1,705,623)	138,884	138,884

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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 138 Medi-Cal Administrative Activities/Targeted Case Management

FUNCTION: Health and Sanitation

ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	29,141	131,010	55,000	55,000
Intergovernmental Revenues	761,493	374,484	459,641	459,641
Miscellaneous Revenues	1,803	151	0	0
TOTAL REVENUE	792,437	505,645	514,641	514,641
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	653,890	308,455	342,291	342,291
Other Financing Uses	150,204	52,035	172,350	172,350
TOTAL EXPENDITURES/APPROPRIATIONS	804,094	360,490	514,641	514,641
NET COST	11,657	(145,155)	0	0

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FISCAL YEAR 2023-24

BUDGET UNIT: 139 Sheriff Narcotics Program - CALMMET - Treasury

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	10,101	38,519	1,000	1,000
Intergovernmental Revenues	159,542	184,756	0	0
Miscellaneous Revenues	446	53	0	0
TOTAL REVENUE	170,089	223,328	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	207,449	(13,503)	61,973	61,973
Other Charges	0	1,096	0	0
Other Financing Uses	0	1,640,000	0	0
Special Items	0	0	38,430	38,430
Capital Assets				
Equipment	22,804	0	0	0
Intangible Assets-Amortizable	0	5,740	0	0
Total Capital Assets	22,804	5,740	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	230,253	1,633,333	100,403	100,403
NET COST	60,164	1,410,005	99,403	99,403

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BUDGET UNIT: 13B Traffic Violator Fund

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	199,034	256,658	264,434	264,434
Revenue from Use of Money and Property	4,406	21,463	17,446	17,446
Miscellaneous Revenues	194	23	0	0
TOTAL REVENUE	203,634	278,144	281,880	281,880
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	426	394	536	536
Other Financing Uses	215,325	234,104	221,422	221,422
Special Items	0	0	845,335	845,335
TOTAL EXPENDITURES/APPROPRIATIONS	215,751	234,498	1,067,293	1,067,293
NET COST	12,117	(43,646)	785,413	785,413

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 13M Orange County Opioid Settlement Fund

FUNCTION: Health and Sanitation

ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	0	11,596,200	3,364,246	3,659,159
TOTAL REVENUE	0	11,596,200	3,364,246	3,659,159
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	0	1,405,311	3,364,246	3,659,159
TOTAL EXPENDITURES/APPROPRIATIONS	0	1,405,311	3,364,246	3,659,159
NET COST	0	(10,190,889)	0	0

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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 13N OC Tobacco Settlement Fund

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	34,269,247	31,090,656	30,345,824	30,345,824
TOTAL REVENUE	34,269,247	31,090,656	30,345,824	30,345,824
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	30,457,771	34,274,268	50,339,292	50,339,292
TOTAL EXPENDITURES/APPROPRIATIONS	30,457,771	34,274,268	50,339,292	50,339,292
NET COST	(3,811,476)	3,183,612	19,993,468	19,993,468

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BUDGET UNIT: 13P State Criminal Alien Assistance Program (SCAAP)

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,014	85,000	6,000	6,000
Intergovernmental Revenues	0	4,513,367	2,500,000	2,500,000
Miscellaneous Revenues	152	5	0	0
TOTAL REVENUE	1,166	4,598,372	2,506,000	2,506,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	98	728	5,000	5,000
Other Financing Uses	0	2,011,581	2,500,000	2,500,000
Special Items	0	0	223,875	223,875
TOTAL EXPENDITURES/APPROPRIATIONS	98	2,012,309	2,728,875	2,728,875
NET COST	(1,068)	(2,586,063)	222,875	222,875

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 13R Sheriff-Coroner Replacement & Maintenance Fund (SCRAM)

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	116,800	578,325	250,000	250,000
Charges For Services	1,099,285	825,898	821,077	821,077
Miscellaneous Revenues	3,710	1,216	0	0
Other Financing Sources	1,454,870	1,497,441	1,812,753	1,812,753
TOTAL REVENUE	2,674,665	2,902,880	2,883,830	2,883,830
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	502,116	845,726	749,500	749,500
Other Financing Uses	1,431,510	0	0	0
Special Items	0	0	19,479,966	19,479,966
Capital Assets				
Equipment	273,730	197,018	3,674,000	3,674,000
Total Capital Assets	273,730	197,018	3,674,000	3,674,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,207,356	1,042,744	23,903,466	23,903,466
NET COST	(467,309)	(1,860,136)	21,019,636	21,019,636

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BUDGET UNIT: 13S Emergency Medical Services

FUNCTION: Health and Sanitation

ACTIVITY: Hospital Care

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	6,391,963	6,066,857	7,212,323	7,212,323
Revenue from Use of Money and Property	24,028	121,261	47,960	47,960
Miscellaneous Revenues	1,167	126	0	0
TOTAL REVENUE	6,417,158	6,188,244	7,260,283	7,260,283
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,372	2,009	9,712	9,712
Other Financing Uses	6,349,668	6,163,625	7,250,571	7,250,571
TOTAL EXPENDITURES/APPROPRIATIONS	6,352,040	6,165,634	7,260,283	7,260,283
NET COST	(65,118)	(22,610)	0	0

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BUDGET UNIT: 13T HCA Purpose Restricted Revenues

FUNCTION: Health and Sanitation

ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	137,722	77,116	270,000	270,000
Charges For Services	1,178,075	1,179,429	1,105,000	1,105,000
Miscellaneous Revenues	0	0	250,000	250,000
Other Financing Sources	95,858	93,612	710,000	710,000
TOTAL REVENUE	1,411,655	1,350,157	2,335,000	2,335,000
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	4,967,448	7,421,208	5,124,233	5,124,233
Special Items	0	0	600,000	600,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,967,448	7,421,208	5,724,233	5,724,233
NET COST	3,555,793	6,071,051	3,389,233	3,389,233

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STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 13U HCA Interest Bearing Purpose Restricted Revenue

FUNCTION: Health and Sanitation

ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	47,431	114,520	100,000	100,000
Intergovernmental Revenues	4,185,374	(466,600)	0	0
Miscellaneous Revenues	3,049	935	0	0
Other Financing Sources	35,332	10,210	182,407	182,407
TOTAL REVENUE	4,271,186	(340,935)	282,407	282,407
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	17,673	11,037	15,000	15,000
Other Financing Uses	5,096,298	1,740,725	70,000	70,000
Special Items	0	0	197,407	197,407
TOTAL EXPENDITURES/APPROPRIATIONS	5,113,971	1,751,762	282,407	282,407
NET COST	842,785	2,092,697	0	0

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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BUDGET UNIT: 13Y Mental Health Services Act

FUNCTION: Health and Sanitation

ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,318,055	5,917,408	3,963,425	3,963,425
Intergovernmental Revenues	248,519,816	166,091,826	308,550,000	308,550,000
Miscellaneous Revenues	49,559	6,846	0	0
TOTAL REVENUE	249,887,430	172,016,080	312,513,425	312,513,425
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	126,336	104,040	135,000	135,000
Other Financing Uses	191,220,391	295,489,885	381,728,031	382,118,663
TOTAL EXPENDITURES/APPROPRIATIONS	191,346,727	295,593,925	381,863,031	382,253,663
NET COST	(58,540,703)	123,577,845	69,349,606	69,740,238

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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BUDGET UNIT: 13Z Bioterrorism Center for Disease Control Fund

FUNCTION: Health and Sanitation

ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	(2,212)	1,626	5,000	5,000
Intergovernmental Revenues	2,141,813	1,870,083	5,051,587	5,051,587
Miscellaneous Revenues	79	1,260	0	0
TOTAL REVENUE	2,139,680	1,872,969	5,056,587	5,056,587
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	141	82	5,000	5,000
Other Financing Uses	2,141,812	1,870,083	5,051,587	5,051,587
TOTAL EXPENDITURES/APPROPRIATIONS	2,141,953	1,870,165	5,056,587	5,056,587
NET COST	2,273	(2,804)	0	0

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STATE OF CALIFORNIA
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BUDGET UNIT: 140 Air Quality Improvement

FUNCTION: Health and Sanitation

ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	2,135	10,582	5,000	5,000
Intergovernmental Revenues	163,435	175,473	165,000	165,000
Miscellaneous Revenues	67	11	0	0
TOTAL REVENUE	165,637	186,066	170,000	170,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	38,281	35,413	48,300	48,300
Capital Assets				
Equipment	94,422	98,913	180,000	180,000
Total Capital Assets	94,422	98,913	180,000	180,000
TOTAL EXPENDITURES/APPROPRIATIONS	132,703	134,326	228,300	228,300
NET COST	(32,934)	(51,740)	58,300	58,300

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BUDGET UNIT: 141 Sheriff's Substations Fee Program

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	3,663	24,988	16,786	16,786
Charges For Services	435,228	0	0	0
Miscellaneous Revenues	388	18	0	0
TOTAL REVENUE	439,279	25,006	16,786	16,786
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	51,314	397	1,000	1,000
Other Financing Uses	0	57,101	0	0
Special Items	0	0	80,096	80,096
TOTAL EXPENDITURES/APPROPRIATIONS	51,314	57,498	81,096	81,096
NET COST	(387,965)	32,492	64,310	64,310

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BUDGET UNIT: 142 Sheriff's Court Ops - Special Collections

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	841,441	1,012,179	1,085,000	1,085,000
Revenue from Use of Money and Property	8,208	40,917	70,000	70,000
Miscellaneous Revenues	349	42	0	0
TOTAL REVENUE	849,998	1,053,138	1,155,000	1,155,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,248	21,699	2,500	2,500
Other Financing Uses	779,640	1,200,000	1,200,000	1,200,000
Special Items	0	0	681,042	681,042
Capital Assets				
Intangible Assets-Amortizable	0	0	390,996	390,996
Total Capital Assets	0	0	390,996	390,996
TOTAL EXPENDITURES/APPROPRIATIONS	780,888	1,221,699	2,274,538	2,274,538
NET COST	(69,110)	168,561	1,119,538	1,119,538

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

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	24,355	112,275	95,000	95,000
Intergovernmental Revenues	21,163	19,980	0	0
Charges For Services	949,803	1,270,465	1,079,000	1,079,000
Miscellaneous Revenues	5,024,106	4,800,699	4,948,689	4,948,689
Other Financing Sources	0	30	0	0
TOTAL REVENUE	6,019,427	6,203,449	6,122,689	6,122,689
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,488,016	3,568,934	3,733,113	3,733,113
Services & Supplies	2,868,246	2,784,236	2,813,654	2,813,654
Other Financing Uses	18,636	7,644	136,000	136,000
Special Items	0	0	7,146	7,146
Capital Assets				
Equipment	0	0	430,000	430,000
Total Capital Assets	0	0	430,000	430,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,374,898	6,360,814	7,119,913	7,119,913
NET COST	355,471	157,365	997,224	997,224

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BUDGET UNIT: 144 Inmate Welfare Fund

FUNCTION: Public Protection

ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,587,576	1,968,775	1,605,210	1,605,210
Intergovernmental Revenues	25,992	87,916	0	0
Charges For Services	809,923	1,116,424	1,072,462	1,072,462
Miscellaneous Revenues	2,281	446	0	0
Other Financing Sources	0	4,877	0	0
TOTAL REVENUE	2,425,772	3,178,438	2,677,672	2,677,672
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	2,008,129	2,136,484	2,077,428	2,077,428
Services & Supplies	1,260,760	862,520	1,275,016	1,275,016
Other Financing Uses	12,427	0	0	0
Special Items	0	0	10,170,741	10,170,741
Capital Assets				
Equipment	0	0	250,000	250,000
Total Capital Assets	0	0	250,000	250,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,281,316	2,999,004	13,773,185	13,773,185
NET COST	855,544	(179,434)	11,095,513	11,095,513

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BUDGET UNIT: 146 Workforce Investment Act

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,410	3,362	0	0
Intergovernmental Revenues	9,421,922	6,655,963	13,784,155	13,784,155
Miscellaneous Revenues	97,829	479	0	0
TOTAL REVENUE	9,521,161	6,659,804	13,784,155	13,784,155
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,799,883	5,844,462	11,101,892	11,101,892
Other Charges	1,716,724	806,616	2,682,263	2,682,263
TOTAL EXPENDITURES/APPROPRIATIONS	9,516,607	6,651,078	13,784,155	13,784,155
NET COST	(4,554)	(8,726)	0	0

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BUDGET UNIT: 148 Foothill Circulation Phasing Plan

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	6,163	29,459	5,000	5,000
Charges For Services	54,907	124,739	100,000	100,000
Miscellaneous Revenues	186	23	0	0
TOTAL REVENUE	61,256	154,221	105,000	105,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	55,476	122,726	424,700	424,700
Special Items	0	0	150,000	150,000
TOTAL EXPENDITURES/APPROPRIATIONS	55,476	122,726	574,700	574,700
NET COST	(5,780)	(31,495)	469,700	469,700

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DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 14D Cal-ID Operational Costs

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	4,632	20,657	5,000	5,000
Charges For Services	1,276,025	1,196,524	1,170,663	1,170,663
Miscellaneous Revenues	166	23	0	0
Other Financing Sources	60,298	58,626	57,666	57,666
TOTAL REVENUE	1,341,121	1,275,830	1,233,329	1,233,329
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,914	1,882	2,251	2,251
Other Financing Uses	1,332,075	1,284,716	1,228,329	1,228,329
Special Items	0	0	466,030	466,030
TOTAL EXPENDITURES/APPROPRIATIONS	1,333,989	1,286,598	1,696,610	1,696,610
NET COST	(7,132)	10,768	463,281	463,281

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BUDGET UNIT: 14E Cal-ID System Costs

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	212,537	1,040,528	250,000	250,000
Intergovernmental Revenues	2,901,512	2,968,239	3,000,000	3,000,000
Miscellaneous Revenues	7,281	1,272	0	0
TOTAL REVENUE	3,121,330	4,010,039	3,250,000	3,250,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,065,578	1,498,679	2,062,331	2,062,331
Other Charges	4,701	1,124	153,220	153,220
Other Financing Uses	570,889	550,593	566,921	566,921
Special Items	0	0	23,015,315	23,015,315
Capital Assets				
Equipment	832,242	0	18,075,000	18,075,000
Total Capital Assets	832,242	0	18,075,000	18,075,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,473,410	2,050,396	43,872,787	43,872,787
NET COST	(647,920)	(1,959,643)	40,622,787	40,622,787

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BUDGET UNIT: 14G Sheriff's Supplemental Law Enforcement Services

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	9,296	71,629	29,095	29,095
Intergovernmental Revenues	1,739,652	1,797,908	1,094,764	1,094,764
Miscellaneous Revenues	296	48	0	0
TOTAL REVENUE	1,749,244	1,869,585	1,123,859	1,123,859
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,062	1,219	1,300	1,300
Other Financing Uses	1,000,000	1,000,000	1,000,000	1,000,000
Special Items	0	0	2,413,743	2,413,743
TOTAL EXPENDITURES/APPROPRIATIONS	1,001,062	1,001,219	3,415,043	3,415,043
NET COST	(748,182)	(868,366)	2,291,184	2,291,184

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BUDGET UNIT: 14H District Attorney's Supp Law Enforcement Svcs

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	12,131	51,403	33,000	33,000
Intergovernmental Revenues	1,424,332	1,465,584	1,465,584	1,465,584
Miscellaneous Revenues	290	63	0	0
TOTAL REVENUE	1,436,753	1,517,050	1,498,584	1,498,584
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,401	1,191	1,778	1,778
Other Financing Uses	1,359,075	2,155,413	2,650,264	2,650,264
TOTAL EXPENDITURES/APPROPRIATIONS	1,360,476	2,156,604	2,652,042	2,652,042
NET COST	(76,277)	639,554	1,153,458	1,153,458

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BUDGET UNIT: 14J Excess Public Safety Sales Tax

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	128,111	544,894	250,000	250,000
Miscellaneous Revenues	463	690	0	0
Other Financing Sources	14,164,802	827,395	0	0
TOTAL REVENUE	14,293,376	1,372,979	250,000	250,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	13,302	14,042	20,500	20,500
Other Financing Uses	18,978,489	15,069,645	4,845,189	6,338,766
TOTAL EXPENDITURES/APPROPRIATIONS	18,991,791	15,083,687	4,865,689	6,359,266
NET COST	4,698,415	13,710,708	4,615,689	6,109,266

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BUDGET UNIT: 14Q Sheriff-Coroner Construction and Facility Development

FUNCTION: Public Protection

ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	158,717	1,111,829	150,000	150,000
Intergovernmental Revenues	54,145,031	47,221,923	9,000,000	9,000,000
Miscellaneous Revenues	2,826	757	0	0
Other Financing Sources	71,586,732	166,657,541	34,062,944	34,062,944
TOTAL REVENUE	125,893,306	214,992,050	43,212,944	43,212,944
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	16,620	22,671	15,000	15,000
Other Financing Uses	10,031,458	20,066,000	21,739,178	21,739,178
Capital Assets				
Land				
L120 BELL BUILDING - LAND	0	49,000,000	0	0
Total Land	0	49,000,000	0	0
Structures & Improvements				
P120 BELL BUILDING	0	42,000,000	0	0
P162 AV REAR PARKING LOT	2,000	0	0	0
P178 CENTRAL MEN'S JAIL/JAMES A. MUSICK FACILITY LAUNDRY UPGRADE	181,171	72,985	0	0
P179 CENTRAL JAIL COMPLEX/THEO LACY FACILITY CCTV INFRASTRUCTURE	2,299,134	216,626	0	0
P17A JAIL SECURITY ELECTRONIC CONTROL SYSTEMS UPGRADE	536,375	238,858	4,300,000	4,300,000
P182 INTAKE RELEASE CENTER EMERGENCY GENERATORS REPLACEMENT	447,857	1,099,148	0	0
P183 THEO LACY FACILITY EMERGENCY GENERATOR REPLACEMENT	201,136	815,698	0	0
P186 HQ INCREASE SECURITY	5,003	0	0	0
P190 KATELLA RANGE FACILITY UPGRADE	3,138,256	7,498,233	0	0
P196 TLF REFURBISH COOLING TOWER FOR CP1	20,072	0	0	0
P19C CMJ/CWJ ELECTRICAL INFRASTRUCTURE UPGRADE	0	134	0	0
P19F LOMA RIDGE EMERGENCY GENERATORS REPLACEMENT	31,940	181,807	469,296	469,296
P204 CWJ REFURBISH KITCHEN & SERVING LINE	673,572	0	0	0

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BUDGET UNIT: 14Q Sheriff-Coroner Construction and Facility Development

FUNCTION: Public Protection

ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
P206 HQ RENOVATE ELECTRICAL SYSTEM	209,099	364,615	0	0
P209 CWJ - RED TEAM - RENOVATE ATTORNEY BONDS BOOTH AREA	0	61,098	0	0
P210 IRC - MOD K-13 MENTAL HEALTH UPGRADES	0	160	0	0
P211 IRC - TRIAGE MENTAL HEALTH UPGRADES	7,484	0	0	0
P212 INTAKE RELEASE CENTER - MOD K MENTAL HEALTH UPGRADES	2,852,916	57,438	0	0
P213 INTAKE RELEASE CENTER - MOD L MENTAL HEALTH UPGRADES	6,414	372,560	4,287,525	4,287,525
P214 INTAKE RELEASE CENTER - MOD M MENTAL HEALTH UPGRADES	120,395	4,683,034	0	0
P215 CRIME LAB SPACE REMODEL. (6TH & 7TH FL)	154,205	179,873	0	0
P216 CCTV CENTRAL JAIL COMPLEX POWER UPGRADE	1,966,414	83,116	0	0
P217 IRC - BODY SCANNER	249,180	0	0	0
P219 CORONER - ROOF REPLACEMENT	401,959	5,194	0	0
P221 LOMA EOC UPS EXPANSION	210,862	138,705	0	0
P222 TL - REALIGNMENT E BARRACKS	420,954	511,992	0	0
P223 JAM - REPLACE LAUNDRY WASHER EXTRACTOR	23,021	793,599	0	0
P224 TLF - F BARRACKS SHOWERS & RESTROOM RENV (E&W)	29,027	427,918	0	0
P226 TL-SECURITY BLOCK WALL (PROJECT # 20069)	15,404	93,855	0	0
P227 IRC FIRE MONITORING SYSTEM REPAIR (PROJECT # 21068)	248,638	843,863	0	0
P228 OC JAIL FACILITIES ADA COMPLIANCE UPGRADE	96,121	369,660	959,070	959,070
P23A IRC - REPLACE CAROUSEL AND STATIONS (PROJ. 19081)	0	1,466	0	0
P23C TLF REPLACE CENTRAL PLANT BOILER (PROJ. 19083)	0	0	906,483	906,483
P23D IRC AIR HANDLER UNITES REPLACEMENT (PROJ. 15061)	0	0	2,462,972	2,462,972
P23E LOMA RIDGE - LOWER GATE REPLACEMENT (PROJ. 19042)	0	21,593	0	0
P23F SIERRA PEAK GENERATOR REPLACEMENT (PROJ. 19240)	0	26,860	635,093	635,093
P24A CENTRAL WOMEN'S JAIL -REPLACE BUILDING ROOF- (PROJ- 19082)	0	0	1,397,800	1,397,800
P24B THEO LACY - REPLACE ADMIN BUILDING ROOF - (PROJ. - 19084)	0	0	1,270,300	1,270,300

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 14Q Sheriff-Coroner Construction and Facility Development

FUNCTION: Public Protection

ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
P24C CMJ-RED TEAM-RENO ATTORNEY BONDS BOOTH AREA - (PROJ - 18126)	0	0	1,034,000	1,034,000
P24D CMJ ROOF EXPANSION -RECREATION AREA - (PROJ - 21037)	0	0	1,823,127	1,823,127
P541 JAMES A. MUSICK FACILITY EXPANSION PHASE 1	79,092,227	56,500,064	1,731,365	1,731,365
P543 JAMES A. MUSICK FACILITY EXPANSION PHASE 1	41,559,325	29,819,005	649,980	649,980
P800 STANDING CONTRACTS	32,874	4,300	1,337,067	1,337,067
P832 LOMA RIDGE COMMUNICATIONS REDUNDANCY	7,921	2,554	0	0
Total Structures & Improvements	135,240,956	147,486,011	23,264,078	23,264,078
Total Capital Assets	135,240,956	196,486,011	23,264,078	23,264,078
TOTAL EXPENDITURES/APPROPRIATIONS	145,289,034	216,574,682	45,018,256	45,018,256
NET COST	19,395,728	1,582,632	1,805,312	1,805,312

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

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

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,995	4,753	1,200	1,200
Miscellaneous Revenues	40,276	28,694	0	0
TOTAL REVENUE	42,271	33,447	1,200	1,200
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	200	92	150	150
Other Financing Uses	182,184	185,996	102,305	102,305
TOTAL EXPENDITURES/APPROPRIATIONS	182,384	186,088	102,455	102,455
NET COST	140,113	152,641	101,255	101,255

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 14T Facilities Development And Maintenance Fund

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	353,730	777,143	545,476	545,476
Miscellaneous Revenues	4,932	622	0	0
Other Financing Sources	200,000	200,000	200,000	200,000
TOTAL REVENUE	558,662	977,765	745,476	745,476
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	11,573	8,852	10,960	10,960
Other Financing Uses	1,003,217	7,050,528	13,498,278	13,498,278
TOTAL EXPENDITURES/APPROPRIATIONS	1,014,790	7,059,380	13,509,238	13,509,238
NET COST	456,128	6,081,615	12,763,762	12,763,762

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 151 South County Roadway Improvement Prog (SCRIP)

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	4,841,716	6,344,854	5,000,000	5,000,000
Miscellaneous Revenues	0	0	34,659,524	34,659,524
TOTAL REVENUE	4,841,716	6,344,854	39,659,524	39,659,524
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,554,887	2,048,574	600,000	600,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,554,887	2,048,574	600,000	600,000
NET COST	713,171	(4,296,280)	(39,059,524)	(39,059,524)

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 158 Major Thoroughfare & Bridge Fee Program

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	0	0	201,000	201,000
Charges For Services	24,561,771	1,818,698	1,100,000	1,100,000
TOTAL REVENUE	24,561,771	1,818,698	1,301,000	1,301,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	1,817	6,000	6,000
Other Financing Uses	6,491,830	1,238,277	1,295,000	1,295,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,491,830	1,240,094	1,301,000	1,301,000
NET COST	(18,069,941)	(578,604)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15B CEO Single Family Housing

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	24,827	94,203	20,000	20,000
Miscellaneous Revenues	2,000,793	129	0	0
TOTAL REVENUE	2,025,620	94,332	20,000	20,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,404	2,173	20,000	20,000
Other Charges	1,000,000	1,000,000	1,000,000	1,000,000
Other Financing Uses	0	2,000,000	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,002,404	3,002,173	1,520,000	1,520,000
NET COST	(1,023,216)	2,907,841	1,500,000	1,500,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15D Countywide Capital Projects Non-General Fund

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	595,036	8,432,159	7,697,349	7,697,349
Miscellaneous Revenues	204,554	23,922	0	0
Other Financing Sources	73,178,698	314,104,860	121,777,122	121,777,122
TOTAL REVENUE	73,978,288	322,560,941	129,474,471	129,474,471
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,667,140	4,100,855	20,151,864	20,151,864
Other Charges	122	124	0	0
Other Financing Uses	51,460,474	72,248,884	43,337,989	43,337,989
Special Items	0	0	10,537,575	10,537,575
Capital Assets				
Structures & Improvements				
P571 MORO RIDGE RADIO SITE PROJECT	7,581	0	0	0
P924 GATES BUILDING-REPLACE FIRE ALARM	169,425	707,597	0	0
PC16 CIVIC CENTER MASTER PLAN	8,367	0	0	0
PD06 VARIOUS BUILDINGS - INSTALL TRIDIUM ALARM FRONT END	13,726	1,077	0	0
PE20 HOA - 5TH FLOOR REFRESH	49,500	0	0	0
PF10 HCA - PROJECTS	229,023	180,132	1,613,539	1,613,539
PF14 COC - BLDG B REPLACE AIR HANDLERS	(112)	0	0	0
PF16 GATES - REPLACE VAV BOXES PHASE II OF III	41,048	0	0	0
PG01 HCA LAB - REPLACE 8 AIR HANDLERS	1,053	0	0	0
PG21 SHERIFF-800MHZ SAN CLEMENTE RADIO SITE	8,859	165	0	0
PH08 COC - BLDG B - REPLACE CHILLER PLANT	50,401	92,371	5,400,000	5,400,000
PH10 GATES - REPLACE BUILDING GENERATOR	62,754	96,923	50,000	50,000
PH17 909 MAIN - REPLACE CHILLER AND COOLING TOWER	59,239	171	0	0
PH28 YALE STREET FACILITY	32,531	0	0	0
PH33 CIVIC CENTER MASTER PLAN PHASE II	2,557,282	5,156,175	11,436	11,436

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15D Countywide Capital Projects Non-General Fund

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PI03 COC - CAMPUS - EMERGENCY GENERATOR SWITCHGEAR UPGRADE	0	25,922	0	0
PI25 MULTIPLE DEPARTMENT - MOVEMENT COORDINATION	617,832	0	0	0
PJ22 COC - BLDG B - 1ST FLOOR REMODEL & HVAC	18,194	209,265	30,000	30,000
PJ23 COC - BLDG B - ELEVATOR REPLACEMENT	192,963	206,434	0	0
PK03 COC - BLDG C - INTERIOR UPGRADES	0	129,187	3,500,000	3,500,000
PK05 GATES & OSBORNE - REPLACE BOOSTER PUMPS	69,156	213,210	0	0
PK11 HCA- 405 - REPLACE AIR COMPRESSORS FLRS 6 & 7	169,373	106,343	0	0
PK12 HCA- 405 - REPLACE DUCTING	76,636	54,970	10,000	10,000
PK19 COC - C - GENERATOR ROV	145,631	7,721	0	0
PL01 909 MAIN - REPLACE BAS CONTROLS	40,254	739,078	0	0
PL02 MOB - REPLACE (2) 150 TON CHILLERS	0	48,836	1,285,000	1,285,000
PL03 MOB - REPLACE (15) 225 AMP 120-208V PANELS	0	2,200	350,000	350,000
PL04 MOB - REPLACE BAS CONTROLS	18,743	282,032	15,000	15,000
PL05 GATES - REPLACE VAV BOXES PHASE III	83,630	1,249,901	625,000	625,000
PL06 GATES - REPLACE INSULATION IN MAIN AIR SUPPLY DUCTS	16,757	53,209	10,000	10,000
PL09 COC - B - 2ND FLOOR REMODEL & HVAC	746,623	4,146,743	0	0
PL11 HCA - 405 REPLACE BAS CONTROLS	35,741	98,087	30,000	30,000
PL20 JUVENILE CORRECTION CAMPUS STUDY	99,670	0	0	0
PL21 GYPSUM CANYON VETERAN CEMETARY	178,095	120,883	50,000	50,000
PL22 KRAEMER SOUND WALL	53,017	488,868	867,023	867,023
PL24 HCA 17TH ST AT EL TORO FEASIBILITY	471,832	678,840	1,393,147	1,393,147
PL28 MRC LANDSCAPE	0	81,468	2,224,271	2,224,271
PL29 COC LOT SITE USE STUDY	3,178	61,651	0	0
PL30 COC CAMPUS SECURITY IMPROVEMENTS	3,216	136,552	0	0
PL32 PLHA - HOMELESS SHELTERS AND SUPPORT SERVICES	0	0	314,855	314,855

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15D Countywide Capital Projects Non-General Fund

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PL34 CCMP - CIVIC CENTER MASTER PLAN PHASE III	0	9,407,922	2,705,007	2,705,007
PL37 PROB - JH - REHAB ROOF - SCHOOL ADMINISTRATION BUILDING	225	377,064	0	0
PM06 MOB - ENERGY UPGRADE MEASURES	0	9,721	0	0
PM07 HCA-405 - ENERGY UPGRADE MEASURES	0	31,585	0	0
PM08 DA - OSBORNE WINDOW SEAL REPLACEMENTS	0	0	420,000	420,000
PM11 PROB - JH - UNIT Q CHILLER PLANT REFRESH	0	0	205,544	205,544
PM12 PROB - JH - REPLACE AC IN NORTH MEDICAL AREA	0	0	50,000	50,000
PM13 PROB - JH - REPLACE OBSOLETE BAS	0	0	259,171	259,171
PM14 PROB - JH - REPLACE CAMPUS CAMERA PHASE 2 & 3	0	181,268	0	0
PM15 PROB - YLA - REPLACE OBSOLETE BAS	0	0	147,534	147,534
PM16 PROB -YLA - FENCING	0	18,678	0	0
PM17 PROB - YGC - REPLACE OBSOLETE BAS CONTROL SYSTEM	0	0	223,554	223,554
PM18 ADULT RE-ENTRY FACILITY	0	97,666	30,659,366	30,659,366
PM19 PROB - YGC - REPLACE CASE & CONFERENCE SHOPS HVAC - EXHAUST	0	0	92,534	92,534
PM24 PROB -YTC - YOUTH TRANSITION CENTER	0	623,783	74,352,887	74,352,887
PM25 HCA - 405 - ELEVATOR UPGRADE	0	20,833	575,000	575,000
PM26 EL TORO EMERGENCY MEDICAL FACILITY	0	5,499,360	70,162,721	70,162,721
PM27 HCA-405 PAINT, CARPET & CEILING LOBBY AND HALLWAYS FLRS 1-7	0	12,390	15,000	15,000
PM28 PROB - YGC SALLY PORT	0	23,821	1,500,000	1,500,000
PM30 ELECTRIC VEHICLE CHARGERS	0	66,332	500,000	500,000
PM37 1015_1055 MAIN RECONFIGURATION	0	30,931	0	0
PM38 COC-A ROV VOTE CTR TRAINING SITE	0	85,982	1,400,000	1,400,000
PN01 1770 BROADWAY REPLACE BUILDING AUTOMATION CONTROLS	0	0	350,000	350,000
PN02 1770 BROADWAY REPLACE FAN COILS, DUCTING & HVAC	0	0	175,000	175,000
PN03 COURTS-CJC REPLACE SEWER MAIN	0	0	45,000	45,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15D Countywide Capital Projects Non-General Fund

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PN04 COC A & B ELECTRICAL SERVICE/GEAR EQUIPMENT	0	0	75,000	75,000
PN05 COC -CAMPUS REPLACE EXTERIOR FENCING	0	0	275,000	275,000
PN06 COC -INSTALL SUMP PUMP DRAIN AT ADA RAMP	0	0	145,000	145,000
PN07 COC -REPLACE WINDOW SEALS & EXTERIOR CLEAN	0	0	405,000	405,000
PN08 FRUIT STREET FAC MAINT CAMPUS SECURITY GATES	0	0	165,000	165,000
PN09 GATES-REPLACE EXHAUST FANS AT DRUG LAB	0	0	325,000	325,000
PN11 HCA-401 SHADE SAIL REPLACEMENT	0	0	165,000	165,000
PN12 MOB-REPLACE EXHAUST FANS ON ROOF	0	0	275,000	275,000
PN13 OSBORNE BUILDING REPLACE ROOF ROOF	0	0	25,000	25,000
PN15 HCA-MADERO NEW HVAC PLANT	0	0	175,000	175,000
PN29 PROB - YLA-PLC UPGRADE AND SECURITY	0	0	250,000	250,000
PN31 PROB - JH-DESIGN AND INSTALL CATWALKS	0	0	50,000	50,000
Total Structures & Improvements	6,331,443	31,863,347	203,947,589	203,947,589
Total Capital Assets	6,331,443	31,863,347	203,947,589	203,947,589
TOTAL EXPENDITURES/APPROPRIATIONS	62,459,179	108,213,210	277,975,017	277,975,017
NET COST	(11,519,109)	(214,347,731)	148,500,546	148,500,546

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15F Orange County Housing Authority (OCHA)

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	5,993	24,707	8,961	8,961
Intergovernmental Revenues	229,284,640	236,701,327	278,597,696	278,597,696
Charges For Services	243	17	3,500	3,500
Miscellaneous Revenues	14,583	56,995	15,712	15,712
TOTAL REVENUE	229,305,459	236,783,046	278,625,869	278,625,869
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	10,576,190	9,963,821	11,449,800	11,449,800
Services & Supplies	5,653,756	6,485,739	27,192,689	27,192,689
Other Charges	206,517,556	219,762,263	257,339,366	257,339,366
Capital Assets				
Equipment	0	10,764	206,000	206,000
Intangible Assets-Amortizable	0	0	14,564	14,564
Total Capital Assets	0	10,764	220,564	220,564
TOTAL EXPENDITURES/APPROPRIATIONS	222,747,502	236,222,587	296,202,419	296,202,419
NET COST	(6,557,957)	(560,459)	17,576,550	17,576,550

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15G OC Housing

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	30,509	624,646	250,000	250,000
Intergovernmental Revenues	6,761,684	16,023,435	13,690,902	13,690,902
Charges For Services	1,362,252	1,746,101	2,756,048	2,756,048
Miscellaneous Revenues	471	2,006	0	0
Other Financing Sources	0	41,770,400	20,600,000	20,600,000
TOTAL REVENUE	8,154,916	60,166,588	37,296,950	37,296,950
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,572,150	1,893,749	2,175,911	2,175,911
Services & Supplies	2,927,738	6,521,364	28,168,187	28,168,187
Other Charges	4,405,010	2,761,291	7,738,587	7,738,587
Other Financing Uses	417,185	3,320,055	1,179,205	1,179,205
TOTAL EXPENDITURES/APPROPRIATIONS	9,322,083	14,496,459	39,261,890	39,261,890
NET COST	1,167,167	(45,670,129)	1,964,940	1,964,940

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15H CalHome Program Reuse Fund

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	34,358	25,688	9,030	9,030
Miscellaneous Revenues	98,676	43,925	0	0
TOTAL REVENUE	133,034	69,613	9,030	9,030
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	25,555	2,088	70,031	70,031
TOTAL EXPENDITURES/APPROPRIATIONS	25,555	2,088	70,031	70,031
NET COST	(107,479)	(67,525)	61,001	61,001

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15I Countywide IT Projects Non-General Fund

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	0	0	2,000,000	2,000,000
Miscellaneous Revenues	0	0	0	0
Other Financing Sources	4,010,000	22,046,790	4,000,000	4,000,000
TOTAL REVENUE	4,010,000	22,046,790	6,000,000	6,000,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	874,987	738,530	9,810,482	9,810,482
Other Financing Uses	3,050,059	1,956,204	1,254,023	1,254,023
Special Items	0	0	5,919,386	5,919,386
TOTAL EXPENDITURES/APPROPRIATIONS	3,925,046	2,694,734	16,983,891	16,983,891
NET COST	(84,954)	(19,352,056)	10,983,891	10,983,891

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15J Pension Obligation Bds Debt Sv

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,975,510	0	0	0
TOTAL REVENUE	1,975,510	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,356	0	0	0
Other Charges	3,544,000	0	0	0
Other Financing Uses	1	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,550,357	0	0	0
NET COST	1,574,847	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15K Limestone Rp Mitig Maint Endow

FUNCTION: Recreation & Cultural Services

ACTIVITY: Recreation Facilities

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,966	9,377	6,000	6,000
Miscellaneous Revenues	75	10	0	0
TOTAL REVENUE	2,041	9,387	6,000	6,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	190	149	350	350
Special Items	0	0	5,650	5,650
TOTAL EXPENDITURES/APPROPRIATIONS	190	149	6,000	6,000
NET COST	(1,851)	(9,238)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15L 800 Mhz Cccs

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	65,095	155,751	125,000	125,000
Intergovernmental Revenues	4,241,589	6,243,871	9,310,700	9,310,700
Charges For Services	1,277,177	1,772,211	1,236,100	1,236,100
Miscellaneous Revenues	3,970	666	0	0
Other Financing Sources	144	88	0	0
TOTAL REVENUE	5,587,975	8,172,587	10,671,800	10,671,800
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,827,262	5,900,637	5,217,814	5,217,814
Other Charges	0	2,488	2,489	2,489
Other Financing Uses	4,292,880	999,941	5,257,964	5,257,964
Special Items	0	0	1,769,642	1,769,642
Capital Assets				
Equipment	1,865,118	1,383,990	599,200	599,200
Total Capital Assets	1,865,118	1,383,990	599,200	599,200
TOTAL EXPENDITURES/APPROPRIATIONS	8,985,260	8,287,056	12,847,109	12,847,109
NET COST	3,397,285	114,469	2,175,309	2,175,309

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15N Delta Special Revenue

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	741	3,344	2,300	2,300
Miscellaneous Revenues	31	4	0	0
TOTAL REVENUE	772	3,348	2,300	2,300
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,650	3,054	3,580	3,580
Other Charges	4,122	3,783	4,150	4,150
Special Items	0	0	7,250	7,250
TOTAL EXPENDITURES/APPROPRIATIONS	6,772	6,837	14,980	14,980
NET COST	6,000	3,489	12,680	12,680

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15Q Pension Obligation Bond Amort

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	(3,018,731)	8,937,578	0	0
TOTAL REVENUE	(3,018,731)	8,937,578	0	0
EXPENDITURES/APPROPRIATIONS				
Other Charges	10,000,000	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	10,000,000	0	0	0
NET COST	13,018,731	(8,937,578)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15T El Toro Improvement Fund

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	33,340	271,275	200,000	200,000
Intergovernmental Revenues	4,356,537	4,829,929	4,998,977	4,998,977
Miscellaneous Revenues	757	175	0	0
TOTAL REVENUE	4,390,634	5,101,379	5,198,977	5,198,977
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,251,178	978,637	1,039,000	1,039,000
Special Items	0	0	4,159,977	4,159,977
Capital Assets				
Structures & Improvements				
PJ10 EL TORO MAINTENANCE STORAGE LOT	66,404	0	0	0
PL24 EMERGENCY MEDICAL SERVICES FACILITY - ELTORO	0	119,763	1,500,000	1,500,000
Total Structures & Improvements	66,404	119,763	1,500,000	1,500,000
Total Capital Assets	66,404	119,763	1,500,000	1,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,317,582	1,098,400	6,698,977	6,698,977
NET COST	(3,073,052)	(4,002,979)	1,500,000	1,500,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15U Stratc Priority Affordble Hsg

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	0	184,994	50,000	50,000
TOTAL REVENUE	0	184,994	50,000	50,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	68,737	97,979	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	68,737	97,979	200,000	200,000
NET COST	68,737	(87,015)	150,000	150,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 15Y Teeter Series A Debt Service

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	12,698,915	10,348,471	8,000,000	8,000,000
Revenue from Use of Money and Property	657,954	3,517,765	700,000	700,000
Miscellaneous Revenues	63,557	2,904	0	0
Other Financing Sources	79,978,000	82,308,000	125,000,000	125,000,000
TOTAL REVENUE	93,398,426	96,177,140	133,700,000	133,700,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	314,987	296,022	425,000	425,000
Other Charges	37,765,901	82,762,990	126,000,000	126,000,000
Other Financing Uses	0	25,000,000	0	0
Special Items	0	0	7,275,000	7,275,000
TOTAL EXPENDITURES/APPROPRIATIONS	38,080,888	108,059,012	133,700,000	133,700,000
NET COST	(55,317,538)	11,881,872	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 16D OC Animal Shelter Construction Fund

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	95,577	100,121	52,012	52,012
Intergovernmental Revenues	2,467,538	2,467,538	2,467,538	2,467,538
Miscellaneous Revenues	435	40	0	0
TOTAL REVENUE	2,563,550	2,567,699	2,519,550	2,519,550
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,127	(1,176)	2,000	2,000
Other Financing Uses	2,555,420	2,536,420	2,517,550	2,517,550
Capital Assets				
Structures & Improvements				
P413 ANIMAL SHELTER	0	0	212,000	212,000
Total Structures & Improvements	0	0	212,000	212,000
Total Capital Assets	0	0	212,000	212,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,556,547	2,535,244	2,731,550	2,731,550
NET COST	(7,003)	(32,455)	212,000	212,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 174 OC Road - Capital Improvement Projects

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	431,233	2,683,750	700,000	700,000
Intergovernmental Revenues	43,574,731	50,758,741	63,381,760	63,381,760
Charges For Services	406,030	39,165	1,570,154	1,570,154
Miscellaneous Revenues	5,057	48,305	0	0
Other Financing Sources	10,347,858	10,866,431	14,129,740	14,129,740
TOTAL REVENUE	54,764,909	64,396,392	79,781,654	79,781,654
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	24,181,291	20,371,051	42,094,154	42,094,154
Other Charges	818,948	2,522,433	10,330,825	10,330,825
Capital Assets				
Land				
LM03 SANTA CLARA AND PROSPECT DRAINAGE ROW	0	0	50,000	50,000
LM04 CRAWFORD CANYON ROAD SIDEWALK EXTENSION ROW	5,570	8,806	7,500	7,500
LR17 MODJESKA GRADE ROAD, ROAD AND DRAINAGE IMPROVEMENTS	0	0	150,000	150,000
LR23 MODJESKA CANYON RD BRIDGE REPLACEMENT 55C-172 ROW	1,294	0	0	0
LR26 SILVERADO CANYON RD BRIDGE 55C-0174 REPLACEMENT ROW	3,113	31,853	2,000	2,000
LR27 SILVERADO CANYON RD BRIDGE 55C-0177 REPLACEMENT	519	12,044	0	0
LR28 SILVERADO CANYON RD BRIDGE 55C-0175 REPLACEMENT ROW	34,071	886	0	0
LR41 TRABUCO CREEK ROAD STABILIZATION ROW	0	0	100,000	100,000
LR44 COYOTE CREEK CHANNEL SEGMENT O	0	0	650,000	650,000
LR45 EL TORO ROAD CORRIDOR IMPROVEMENTS	0	0	225,000	225,000
Total Land	44,567	53,589	1,184,500	1,184,500
Structures & Improvements				
P01R TRABUCO CANYON BRIDGE 55C-008 REPLACEMENT	50,134	44,127	4,570,000	4,570,000
P07R SANTIAGO CANYON ROAD PASSING LANE	0	0	655,250	655,250
P09R OLIVE HEIGHTS SIDEWALK GAP CLOSURE	349,354	560,477	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 174 OC Road - Capital Improvement Projects

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PM01 ANTONIO PKWY AND CROWN VALLEY PKWY INTERSECTION IMPROVEMENTS	0	11,862	128,500	128,500
PM02 CRAWFORD CANYON ROAD SIDEWALK EXTENSION	241,353	(3,662)	220,000	220,000
PM06 OC LOOP CARBON CREEK CHANNEL (SEGMENT D) BIKEWAY GAP CLOSURE	323,963	190,336	12,130,000	12,130,000
PM07 PETERS CANYON BIKEWAY EXTENSION	(2,105)	0	0	0
PM08 EL CAJON SEGMENT H	1,374,964	0	0	0
PM09 COYOTE CREEK CHANNEL SEGMENT O	175,699	1,421,899	1,490,000	1,490,000
PM10 COYOTE CREEK CHANNEL SEGMENT P	14,520	65,450	0	0
PM12 COYOTE CREEK CHANNEL SEGMENT Q	11,330	18,645	0	0
PM18 LOMA RIDGE ROAD WIDENING	244,287	3,264,162	0	0
PM21 BARRETT LANE DRAINAGE IMPROVEMENTS	0	162,292	2,228,000	2,228,000
PM22 ADA UPGRADES (ANNUAL)- BOLSA/MIDWAY	475,142	473,004	0	0
PM23 SANTA CLARA AND PROSPECT DRAINAGE	293,573	42,852	100,000	100,000
PM24 TMC FIBER OPTIC EXPANSION (FY 20-21)	364	2,917,797	35,450	35,450
PM25 SIDEWALK GAP CLOSURE (ANNUAL) – KELLOGG DRIVE	463,503	14,303	0	0
PM26 TRAFFIC SIGNAL UPGRADE – NEWLAND AT HAZARD	803,262	0	0	0
PM27 ADA UPGRADES (ANNUAL) - NORTHEAST TUSTIN	71,172	21,314	0	0
PM28 LOS PATRONES PARKWAY EXTENSION	239	0	55,000	55,000
PM29 SANTIAGO CREEK ISLAND IMPROVEMENTS	0	0	222,000	222,000
PM30 GUARDRAIL PROJECT -SILVERADO CANYON ROAD	0	0	301,000	301,000
PM33 PANORAMA HEIGHTS DRAINAGE AND ROAD IMPROVEMENTS	0	0	585,000	585,000
PM34 TRAFFIC MANAGEMENT CENTER FIBER OPTIC EXPANSION (2022-2023)	0	4,129	55,000	55,000
PM35 TRAFFIC SIGNAL UPGRADES - COTO DE CAZA & OSO PARKWAY	0	40,740	908,000	908,000
PM36 ADA LA COLINA DR AND BROWNING AVE INTERSECTION	0	0	247,125	247,125
PM37 CRAWFORD CANYON ROAD SIDEWALK EXTENSION (PHASE II)	0	0	248,000	248,000
PM38 COLLINS YARD - UTILITY UNDERGROUNDING	0	0	240,000	240,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2023-24

BUDGET UNIT: 174 OC Road - Capital Improvement Projects

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PM41 SIDEWALK GAP CLOSURE (ANNUAL)	0	0	155,000	155,000
PR02 TRABUCO CREEK ROAD STABILIZATION	14,865	31,521	80,000	80,000
PR05 COAST HIGHWAY BIKEWAY AND PEDESTRIAN BRIDGE AT CAPISTRANO BE	1,441	0	0	0
PR23 SANTA ANA AVENUE STORM DRAIN IMPROVEMENTS AND POCKET PARK	(35,741)	0	0	0
PR25 SANTIAGO CYN RD SAFETY ROADWAY IMPR, SR-241 TO N LIVE OAK CY	9,520	0	0	0
PR48 GILBERT ST IMPROVEMENTS PHASE II, KATELLA AVE TO BALL RD	159,849	130,031	2,054,200	2,054,200
PR73 MODJESKA GRADE RD & DRAINAGE IMPROVEMENT SEGMENT 1	14,668	283,383	545,000	545,000
PR79 BREA BLVD/BREA CYN RD, CANYONDALE TO LA COUNTY	115,368	156,296	0	0
PR85 EL TORO ROAD CORRIDOR IMPROVEMENTS	0	0	680,000	680,000
PR91 MODJESKA CANYON RD BRIDGE REPLACEMENT 55C-172	52,259	1,177	120,000	120,000
PR93 OSO PARKWAY AT ANTONIO PARKWAY, INTERSECTION IMP	998,954	152,986	0	0
PR96 SILVERADO CANYON RD BRIDGE 55C-0174 REPLACEMENT	60,268	163,180	3,920,000	3,920,000
PR97 SILVERADO CANYON RD BRIDGE 55C-0175 REPLACEMENT	8,244	16,012	350,000	350,000
PR98 SILVERADO CANYON RD BRIDGE 55C-0177 REPLACEMENT	17,330	34,445	135,000	135,000
Total Structures & Improvements	6,307,779	10,218,758	32,457,525	32,457,525
Total Capital Assets	6,352,346	10,272,347	33,642,025	33,642,025
TOTAL EXPENDITURES/APPROPRIATIONS	31,352,585	33,165,831	86,067,004	86,067,004
NET COST	(23,412,324)	(31,230,561)	6,285,350	6,285,350



PROPRIETARY FUNDS

FUND TITLE: 289 OC Information Technology
Countywide Services Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	1,341,903	1,218,989	774,660	774,660
6621 Lease Revenues	0	16,710	0	0
6640 Interest Lease	0	1,130	0	0
Total Revenue from Use of Money and Property	1,341,903	1,236,829	774,660	774,660
Charges For Services				
7590 Other Charges for Services	81,279,849	83,807,888	95,756,042	95,756,042
Total Charges For Services	81,279,849	83,807,888	95,756,042	95,756,042
TOTAL OPERATING REVENUES	82,621,752	85,044,717	96,530,702	96,530,702
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(55,898)	(156,129)	509,933	509,933
0101 Regular Salaries	7,490,388	7,492,128	7,411,348	7,411,348
0102 Extra Help	137,072	69,042	0	0
0103 Overtime	68,889	100,173	101,738	101,738
0104 Annual Leave Payoffs	27,201	8,006	20,370	20,370
0105 Vacation Payoffs	204,870	332,713	205,056	205,056
0111 Other Pay	20	39	0	0
0150 Labor Burden	105	(9,593)	0	0
0200 Retirement	2,696,644	2,829,442	2,618,056	2,618,056
0204 County Paid Executive Deferred Compensation Plan	9,132	6,903	7,870	7,870
0205 1.62% Retirement ER Contribution 401(A) Plan	32,188	36,472	47,579	47,579
0206 Retiree Medical	255,065	248,001	203,543	203,543
0207 Health Reimbursement Account	0	0	53,760	53,760
0208 Pension Prepayment Discount	(144,915)	(168,459)	0	0
0301 Unemployment Insurance	8,201	14	(92)	(92)
0305 Salary Continuance Insurance	10,788	10,353	10,262	10,262

FUND TITLE: 289 OC Information Technology
Countywide Services Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0306 Health Insurance	853,372	875,787	983,784	983,784
0308 Dental Insurance	16,397	27,902	31,152	31,152
0309 Life Insurance	2,282	2,144	2,472	2,472
0310 Accidental Death and Dismemberment Insurance	559	527	816	816
0319 Other Insurance	21,298	21,613	21,024	21,024
0352 Workers Compensation - General	26,766	32,346	34,902	34,902
0401 Medicare	113,420	115,620	107,613	107,613
0402 Executive Car Allowance	9,180	6,737	9,180	9,180
0403 Optional Benefit Program	113,001	114,250	103,896	103,896
Total Salaries & Benefits	11,896,025	11,996,031	12,484,262	12,484,262
Services & Supplies				
0600 Clothing and Personal Supplies	0	302	0	0
0701 Telephone/Telegraph - Interfund Transfer	1,180	0	0	0
0740 Enterprise Telephone Service Charges	226,297	252,873	267,534	267,534
0741 Telephone Service Charges from Vendors	6,222,671	6,320,261	7,077,289	7,077,289
0742 Cell Phones, Pagers, Blackberry Devices	2,103	3,317	6,200	6,200
0900 Food	0	0	2,500	2,500
1000 Household Expense	370,750	348,030	394,622	394,622
1001 Household Expense - Trash	8,026	13,349	12,297	12,297
1100 Insurance	225,675	268,787	300,000	300,000
1300 Maintenance Equipment - Non-IT Maintenance	2,863	1,548	5,240	5,240
1340 Software Maintenance & Support	2,421,798	1,026,496	1,027,022	1,027,022
1341 Hardware Maintenance & Support	2,523,414	3,655,146	3,459,845	3,459,845
1400 Maintenance - Buildings and Improvements	292,307	626,116	421,761	421,761
1402 Minor Alterations and Improvements	216,128	149,191	906,676	906,676
1500 Medical, Dental and Laboratory Supplies	0	273	0	0
1600 Memberships	82,501	73,300	87,899	87,899

FUND TITLE: 289 OC Information Technology
Countywide Services Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	87,808	10,206	118,980	118,980
1801 Duplicating Services (CEO/Reprographics)	264	235	1,770	1,770
1803 Postage	724	625	1,303	1,303
1809 Minor Office Equipment to be Controlled	0	42,111	1,000	1,000
1840 IT Hardware Purchases (Purchases under \$5,000)	705,675	865,097	899,464	899,464
1900 Professional and Specialized Services	5,295,404	5,972,493	7,110,780	7,110,780
1908 Temporary Help	0	36,465	200,000	200,000
1911 CWCAP Charges	943,421	1,245,688	819,681	819,681
1912 Investment Administrative Fees	12,806	10,872	19,216	19,216
1920 Non-Claimable Administrative Expense	13,173	8,459	25,000	25,000
1940 Enterprise IT Services	8,890,440	9,264,125	10,773,141	10,773,141
1941 IT Professional Services Contracts	37,934,920	38,239,662	45,971,568	45,971,568
2000 Publications and Legal Notices	0	755	0	0
2100 Rents and Leases - Equipment	1,649	267	0	0
2110 Short-Term Leases-Equipment	14,399	2,978	18,240	18,240
2140 Software Leases & Licenses	3,647,652	34	6,712,210	6,712,210
2141 IT Hardware Leases	30,072	30,072	1,200	1,200
2143 Short-Term SBITA	0	758,808	2,293,347	2,293,347
2210 Short-Term Lease-Buildings and Improvements	607	607	25,700	25,700
2300 Small Tools and Instruments	83	744	4,200	4,200
2400 Special Departmental Expense	29,721	43,444	68,933	68,933
2600 Transportation and Travel - General	8,755	11,448	12,400	12,400
2601 Private Auto Mileage	153	740	2,500	2,500
2602 Garage Expense	53,595	44,953	56,000	56,000
2700 Transportation and Travel - Meetings/Conferences	3,575	8,016	10,000	10,000
2740 IT Training & Travel	6,059	9,374	80,500	80,500
2801 Utilities - Purchased Electricity	1,163,685	1,259,870	1,249,187	1,249,187

FUND TITLE: 289 OC Information Technology
Countywide Services Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2802 Utilities - Purchased Gas	2,290	3,690	3,329	3,329
2803 Utilities - Purchased Water	39,777	38,884	45,971	45,971
2890 Intra-Agency Services & Supplies Billing Offsets	(10,870,417)	(11,443,902)	(10,872,510)	(10,872,510)
Total Services & Supplies	60,612,003	59,205,809	79,621,995	79,621,995
Other Charges				
3200 Bond Redemption	35,691	41,406	36,831	36,831
3251 Financed Purchase - Principal Payment	110,772	100,633	4,465,518	4,465,518
3700 Taxes and Assessments	566	1,478	583	583
Total Other Charges	147,029	143,517	4,502,932	4,502,932
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	6,717,207	6,717,207
Total Equipment	0	0	6,717,207	6,717,207
Structures & Improvements				
4200 Structures and Improvements	0	0	2,358,846	2,358,846
Total Structures & Improvements	0	0	2,358,846	2,358,846
Miscellaneous				
5300 Depreciation	5,424,519	9,972,879	6,543,014	6,543,014
Total Miscellaneous	5,424,519	9,972,879	6,543,014	6,543,014
TOTAL OPERATING EXPENSES	78,079,576	81,318,236	112,228,256	112,228,256
OPERATING INCOME (LOSS) - Note 1	4,542,176	3,726,481	(15,697,554)	(15,697,554)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	134,816	669,263	465,000	465,000
Total Revenue from Use of Money and Property	134,816	669,263	465,000	465,000

FUND TITLE: 289 OC Information Technology
Countywide Services Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
Intergovernmental Revenues				
7060 Federal - Disaster Relief	13,012	511,656	0	0
7130 Other Governmental Agencies	243,981	232,074	233,000	233,000
Total Intergovernmental Revenues	256,993	743,730	233,000	233,000
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	12,988	6,004	0	0
7670 Miscellaneous Revenue	24,351	124,855	0	0
7680 Six-Month Expired (Outlawed) Checks	4	10,092	0	0
Total Miscellaneous Revenues	37,343	140,951	0	0
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	(2)	0	0	0
Total Other Financing Sources	(2)	0	0	0
TOTAL NON-OPERATING REVENUES	429,150	1,553,944	698,000	698,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	85,260	92,253	87,990	87,990
3351 Lease Purchase Interest Payment	10,851	15,144	10,993	10,993
3353 Lease IT Equipment - Debt Service Interest	0	455	0	0
Total Other Charges	96,111	107,852	98,983	98,983
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	62,803	101,648	0	0
Total Miscellaneous	62,803	101,648	0	0
TOTAL NON-OPERATING EXPENSES	158,914	209,500	98,983	98,983
NON-OPERATING INCOME (LOSS)	270,236	1,344,444	599,017	599,017
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	4,812,412	5,070,925	(15,098,537)	(15,098,537)
7805 Capital Contributions	(33,584)	0	0	0

FUND TITLE: 289 OC Information Technology
Countywide Services Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
7810 Transfers In - from Fund 100	0	176,601	0	0
7811 Transfers In - from Funds 101-199	808,665	1,205,889	1,254,023	1,254,023
7812 Transfers In - from Funds 2AA-299	0	30,673	0	0
4800 Transfers Out - to Fund 100	0	(2,442,403)	0	0
4802 Transfers Out - to Funds 2AA-299	0	(18,708)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(413,575)	1,958,202	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(1,580,576)	(5,017,637)	6,543,014	6,543,014
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(5,295,239)	(2,146,534)	(3,592,781)	(3,592,781)
CHANGE IN NET POSITION	(1,701,897)	(1,182,992)	(10,894,281)	(10,894,281)
Net Position - Beginning Balance	11,649,613	9,947,716	10,894,281	10,894,281
Net Position - Ending Balance	9,947,716	8,764,724	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	48,559	0	0
4040 IT Equipment (Purchases over \$5,000)	1,107,194	3,252,650	6,717,207	6,717,207
Total Equipment	1,107,194	3,301,209	6,717,207	6,717,207
4200 Structures and Improvements				
P640 KVA Back-Up Generator Project	0	26,563	1,393,846	1,393,846
P648 MeeFog - Humidification System	2,160	0	0	0
P649 Computer Room Air Handler Refresh & Upgrade	20,629	453,963	0	0
P650 Redundant Bus and ATS Installation and Upgrade	3,165,214	26,285	0	0
P651 OCDC Roof Replacement	5,527	1,043,739	0	0
P653 OCDC Replace Supply Fan & Exhaust	7,408	0	0	0
PN01 RUSSELL ELECTRIC MSB CIRCUIT BREAKER REBUILT	0	0	165,000	165,000
PN02 DATA CENTER MONITORING SYSTEM UPGRADE	0	0	550,000	550,000
PN03 DATA CENTER COMPUTER END-ROW NETWORKING	0	0	250,000	250,000
Total Structures and Improvements	3,200,938	1,550,550	2,358,846	2,358,846
TOTAL CAPITAL ASSET ACQUISITIONS	4,308,132	4,851,759	9,076,053	9,076,053

FUND TITLE: 289 OC Information Technology
Countywide Services Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
Note 1 - Operating Loss is overstated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end. Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 290 Insured Health Plans
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	182,288,966	185,853,771	199,830,412	199,830,412
Total Miscellaneous Revenues	182,288,966	185,853,771	199,830,412	199,830,412
TOTAL OPERATING REVENUES	182,288,966	185,853,771	199,830,412	199,830,412
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	182,664,863	186,281,838	199,830,412	199,830,412
Total Other Charges	182,664,863	186,281,838	199,830,412	199,830,412
TOTAL OPERATING EXPENSES	182,664,863	186,281,838	199,830,412	199,830,412
OPERATING INCOME (LOSS)	(375,897)	(428,067)	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	389,428	250,563	0	0
Total Miscellaneous Revenues	389,428	250,563	0	0
TOTAL NON-OPERATING REVENUES	389,428	250,563	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	5,850,533	5,850,533
Total Special Items	0	0	5,850,533	5,850,533
TOTAL NON-OPERATING EXPENSES	0	0	5,850,533	5,850,533
NON-OPERATING INCOME (LOSS)	389,428	250,563	(5,850,533)	(5,850,533)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	13,531	(177,504)	(5,850,533)	(5,850,533)

FUND TITLE: 290 Insured Health Plans
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	13,531	(177,504)	(5,850,533)	(5,850,533)
Net Position - Beginning Balance	6,678,229	6,691,760	5,850,533	5,850,533
Net Position - Ending Balance	6,691,760	6,514,256	0	0

FUND TITLE: 291 Unemployment
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	1,687,487	63,615	0	0
Total Miscellaneous Revenues	1,687,487	63,615	0	0
TOTAL OPERATING REVENUES	1,687,487	63,615	0	0
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	55,874	65,387	65,133	65,133
1911 CWCAP Charges	1,359	2,318	1,822	1,822
1912 Investment Administrative Fees	2,661	2,080	700	700
Total Services & Supplies	59,894	69,785	67,655	67,655
Other Charges				
3500 Judgments and Damages	0	0	2,519,614	2,519,614
3520 Insurance Claims	1,003,724	962,743	0	0
Total Other Charges	1,003,724	962,743	2,519,614	2,519,614
TOTAL OPERATING EXPENSES	1,063,618	1,032,528	2,587,269	2,587,269
OPERATING INCOME (LOSS)	623,869	(968,913)	(2,587,269)	(2,587,269)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	27,669	126,065	33,400	33,400
Total Revenue from Use of Money and Property	27,669	126,065	33,400	33,400
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,550	144	0	0
Total Miscellaneous Revenues	1,550	144	0	0
TOTAL NON-OPERATING REVENUES	29,219	126,209	33,400	33,400

FUND TITLE: 291 Unemployment
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,379,192	1,379,192
Total Special Items	0	0	1,379,192	1,379,192
TOTAL NON-OPERATING EXPENSES	0	0	1,379,192	1,379,192
NON-OPERATING INCOME (LOSS)	29,219	126,209	(1,345,792)	(1,345,792)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	653,088	(842,704)	(3,933,061)	(3,933,061)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	1,247	(1,951)	0	0
CHANGE IN NET POSITION	654,335	(844,655)	(3,933,061)	(3,933,061)
Net Position - Beginning Balance	4,059,894	4,714,229	3,933,061	3,933,061
Net Position - Ending Balance	4,714,229	3,869,574	0	0

FUND TITLE: 292 Self-Insured PPO Health
Plans Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	66,947,478	71,056,679	77,076,691	77,076,691
Total Miscellaneous Revenues	66,947,478	71,056,679	77,076,691	77,076,691
TOTAL OPERATING REVENUES	66,947,478	71,056,679	77,076,691	77,076,691
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	3,150,513	3,112,543	3,257,737	3,257,737
1911 CWCAP Charges	84,342	76,801	162,874	162,874
1912 Investment Administrative Fees	9,057	6,599	2,130	2,130
2400 Special Departmental Expense	810,903	770,793	738,706	738,706
2700 Transportation and Travel - Meetings/Conferences	0	0	10,758	10,758
Total Services & Supplies	4,054,815	3,966,736	4,203,705	4,203,705
Other Charges				
3520 Insurance Claims	74,694,723	71,553,524	80,541,593	80,541,593
Total Other Charges	74,694,723	71,553,524	80,541,593	80,541,593
TOTAL OPERATING EXPENSES	78,749,538	75,520,260	84,745,298	84,745,298
OPERATING INCOME (LOSS)	(11,802,060)	(4,463,581)	(7,668,607)	(7,668,607)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	93,175	444,437	8,904	8,904
Total Revenue from Use of Money and Property	93,175	444,437	8,904	8,904
Intergovernmental Revenues				
7040 Federal - Health Administration	792,056	1,405,424	799,998	799,998
Total Intergovernmental Revenues	792,056	1,405,424	799,998	799,998

FUND TITLE: 292 Self-Insured PPO Health
Plans Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	5,747,965	7,841,889	6,000,000	6,000,000
7680 Six-Month Expired (Outlawed) Checks	8,411	0	0	0
Total Miscellaneous Revenues	5,756,376	7,841,889	6,000,000	6,000,000
TOTAL NON-OPERATING REVENUES	6,641,607	9,691,750	6,808,902	6,808,902
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,133,115	2,133,115
Total Special Items	0	0	2,133,115	2,133,115
TOTAL NON-OPERATING EXPENSES	0	0	2,133,115	2,133,115
NON-OPERATING INCOME (LOSS)	6,641,607	9,691,750	4,675,787	4,675,787
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(5,160,453)	5,228,169	(2,992,820)	(2,992,820)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	17,968	(171,625)	0	0
CHANGE IN NET POSITION	(5,142,485)	5,056,544	(2,992,820)	(2,992,820)
Net Position - Beginning Balance	8,864,139	3,721,654	2,992,820	2,992,820
Net Position - Ending Balance	3,721,654	8,778,198	0	0

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	38,884	35,160	25,000	25,000
Total Charges For Services	38,884	35,160	25,000	25,000
Miscellaneous Revenues				
7710 Insurance Premiums	60,533,984	60,541,743	60,583,825	60,583,825
Total Miscellaneous Revenues	60,533,984	60,541,743	60,583,825	60,583,825
TOTAL OPERATING REVENUES	60,572,868	60,576,903	60,608,825	60,608,825
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	30,604	(34,763)	0	0
0101 Regular Salaries	1,947,199	1,956,763	2,534,204	2,534,204
0103 Overtime	8,459	16,327	30,000	30,000
0104 Annual Leave Payoffs	4,736	2,829	12,500	12,500
0105 Vacation Payoffs	29,767	77,573	100,000	100,000
0111 Other Pay	1,673	1,674	1,680	1,680
0200 Retirement	673,829	741,144	874,701	874,701
0205 1.62% Retirement ER Contribution 401(A) Plan	15,479	16,918	29,595	29,595
0206 Retiree Medical	64,865	66,031	69,843	69,843
0207 Health Reimbursement Account	0	0	20,194	20,194
0208 Pension Prepayment Discount	(41,431)	(39,920)	0	0
0301 Unemployment Insurance	2,015	4	0	0
0305 Salary Continuance Insurance	3,074	2,910	3,518	3,518
0306 Health Insurance	188,890	215,079	302,419	302,419
0308 Dental Insurance	4,819	7,583	10,653	10,653
0309 Life Insurance	662	583	720	720
0310 Accidental Death and Dismemberment Insurance	163	144	240	240

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0319 Other Insurance	4,987	5,852	6,552	6,552
0352 Workers Compensation - General	47,480	44,444	43,111	43,111
0401 Medicare	28,092	30,107	36,786	36,786
0403 Optional Benefit Program	31,500	27,708	35,063	35,063
Total Salaries & Benefits	3,046,862	3,138,990	4,111,779	4,111,779
Services & Supplies				
0740 Enterprise Telephone Service Charges	13,068	7,615	7,700	7,700
0742 Cell Phones, Pagers, Blackberry Devices	10,081	10,465	15,000	15,000
0900 Food	0	139	1,000	1,000
1000 Household Expense	20,484	19,045	24,582	24,582
1001 Household Expense - Trash	509	794	526	526
1100 Insurance	382,873	415,460	450,758	450,758
1300 Maintenance Equipment - Non-IT Maintenance	0	0	500	500
1340 Software Maintenance & Support	83,597	30,940	35,000	35,000
1341 Hardware Maintenance & Support	0	0	500	500
1400 Maintenance - Buildings and Improvements	6,159	1,811	10,000	10,000
1402 Minor Alterations and Improvements	206	1,533	5,000	5,000
1502 Medical Supplies	0	205	0	0
1600 Memberships	2,458	2,908	5,000	5,000
1800 Office Expense	7,426	10,146	15,000	15,000
1801 Duplicating Services (CEO/Reprographics)	551	223	2,000	2,000
1802 Periodicals and Journals	688	702	1,000	1,000
1803 Postage	2,421	1,029	3,000	3,000
1809 Minor Office Equipment to be Controlled	22,633	498	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	5,484	10,000	10,000
1900 Professional and Specialized Services	5,726,437	5,864,669	7,131,834	7,131,834

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1908 Temporary Help	37,006	0	10,000	10,000
1911 CWCAP Charges	205,310	205,380	250,000	250,000
1912 Investment Administrative Fees	69,757	60,162	80,000	80,000
1940 Enterprise IT Services	393,814	342,643	374,967	374,967
2000 Publications and Legal Notices	0	329	0	0
2100 Rents and Leases - Equipment	202	0	0	0
2110 Short-Term Leases-Equipment	111	1,263	2,000	2,000
2140 Software Leases & Licenses	117,158	5,946	98,350	98,350
2143 Short-Term SBITA	0	1,811	0	0
2300 Small Tools and Instruments	0	0	5,500	5,500
2400 Special Departmental Expense	4,658	26,436	60,000	60,000
2600 Transportation and Travel - General	23,484	16,861	25,000	25,000
2601 Private Auto Mileage	38	111	5,000	5,000
2602 Garage Expense	3,637	8,168	10,000	10,000
2700 Transportation and Travel - Meetings/Conferences	1,589	6,625	12,000	12,000
2800 Utilities	0	9,143	15,000	15,000
2801 Utilities - Purchased Electricity	4,522	7,301	22,627	22,627
2802 Utilities - Purchased Gas	755	9,243	802	802
2803 Utilities - Purchased Water	5,581	6,015	17,442	17,442
2890 Intra-Agency Services & Supplies Billing Offsets	(67,034)	(63,170)	(63,111)	(63,111)
Total Services & Supplies	7,080,179	7,017,933	8,648,977	8,648,977

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	800,000	800,000
3200 Bond Redemption	53,553	73,189	77,105	77,105
3520 Insurance Claims - Note 1	54,035,927	55,347,930	49,585,952	49,585,952
3700 Taxes and Assessments	0	613	0	0
Total Other Charges	54,089,480	55,421,732	50,463,057	50,463,057
Miscellaneous				
5300 Depreciation	0	110,712	0	0
5350 Amortization	23,541	7,868	23,541	23,541
Total Miscellaneous	23,541	118,580	23,541	23,541
TOTAL OPERATING EXPENSES	64,240,062	65,697,235	63,247,354	63,247,354
OPERATING INCOME (LOSS)	(3,667,194)	(5,120,332)	(2,638,529)	(2,638,529)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	742,526	3,904,427	2,106,321	2,106,321
Total Revenue from Use of Money and Property	742,526	3,904,427	2,106,321	2,106,321
Intergovernmental Revenues				
7060 Federal - Disaster Relief	2,004,999	1,316,461	0	0
Total Intergovernmental Revenues	2,004,999	1,316,461	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	939,918	540,023	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	0	794	0	0
Total Miscellaneous Revenues	939,918	540,817	100,000	100,000
TOTAL NON-OPERATING REVENUES	3,687,443	5,761,705	2,206,321	2,206,321

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	127,933	121,918	183,992	183,992
Total Other Charges	127,933	121,918	183,992	183,992
TOTAL NON-OPERATING EXPENSES	127,933	121,918	183,992	183,992
NON-OPERATING INCOME (LOSS)	3,559,510	5,639,787	2,022,329	2,022,329
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(107,684)	519,455	(616,200)	(616,200)
7810 Transfers In - from Fund 100	84,587	95,412	300,000	300,000
Changes to Reserves - Encumbrance - (Inc.)/Dec.	94,576	(603,156)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	23,541	107,230	23,541	23,541
CHANGE IN NET POSITION	95,020	118,941	(292,659)	(292,659)
Net Position - Beginning Balance	165,929	260,949	292,659	292,659
Net Position - Ending Balance	260,949	379,890	0	0
Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims incurred but not reported (IBNR) as well as reported claims.				

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	144,629	119,303	140,000	140,000
Total Charges For Services	144,629	119,303	140,000	140,000
Miscellaneous Revenues				
7710 Insurance Premiums	34,536,399	32,312,649	34,927,619	34,927,619
Total Miscellaneous Revenues	34,536,399	32,312,649	34,927,619	34,927,619
TOTAL OPERATING REVENUES	34,681,028	32,431,952	35,067,619	35,067,619
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(246)	9,338	0	0
0101 Regular Salaries	1,135,927	1,203,695	1,300,875	1,300,875
0103 Overtime	7,355	9,485	15,000	15,000
0104 Annual Leave Payoffs	1,811	0	5,000	5,000
0105 Vacation Payoffs	25,757	35,082	75,000	75,000
0111 Other Pay	1,674	926	840	840
0200 Retirement	403,776	447,908	449,931	449,931
0205 1.62% Retirement ER Contribution 401(A) Plan	8,536	10,506	14,593	14,593
0206 Retiree Medical	38,678	39,752	36,172	36,172
0207 Health Reimbursement Account	0	0	12,479	12,479
0208 Pension Prepayment Discount	(20,586)	(23,048)	0	0
0301 Unemployment Insurance	1,207	0	0	0
0305 Salary Continuance Insurance	1,852	1,890	1,886	1,886
0306 Health Insurance	130,037	147,553	193,117	193,117
0308 Dental Insurance	3,190	5,773	6,388	6,388
0309 Life Insurance	439	439	504	504
0310 Accidental Death and Dismemberment Insurance	108	108	144	144
0319 Other Insurance	3,684	4,016	4,800	4,800

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0352 Workers Compensation - General	5,325	4,744	5,131	5,131
0401 Medicare	16,720	17,858	18,850	18,850
0403 Optional Benefit Program	22,458	21,292	21,021	21,021
Total Salaries & Benefits	1,787,702	1,937,317	2,161,731	2,161,731
Services & Supplies				
0740 Enterprise Telephone Service Charges	18,513	21,082	21,153	21,153
0742 Cell Phones, Pagers, Blackberry Devices	1,803	2,134	2,500	2,500
1000 Household Expense	16,060	12,695	15,978	15,978
1001 Household Expense - Trash	416	556	430	430
1100 Insurance	21,890,577	22,894,088	22,000,000	22,000,000
1300 Maintenance Equipment - Non-IT Maintenance	0	0	1,000	1,000
1340 Software Maintenance & Support	20,875	6,375	100,000	100,000
1341 Hardware Maintenance & Support	0	0	1,000	1,000
1400 Maintenance - Buildings and Improvements	5,969	14,104	8,000	8,000
1402 Minor Alterations and Improvements	137	665	2,500	2,500
1502 Medical Supplies	0	137	0	0
1600 Memberships	688	838	1,000	1,000
1800 Office Expense	12,566	12,611	12,000	12,000
1801 Duplicating Services (CEO/Reprographics)	360	336	1,000	1,000
1802 Periodicals and Journals	0	3,047	3,000	3,000
1803 Postage	1,068	3,810	4,000	4,000
1809 Minor Office Equipment to be Controlled	20,206	126	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	609	0	0
1900 Professional and Specialized Services	186,843	750,093	1,077,758	1,077,758
1911 CWCAP Charges	195,005	221,989	225,000	225,000
1912 Investment Administrative Fees	36,075	25,539	50,000	50,000
1940 Enterprise IT Services	140,862	134,180	141,279	141,279

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2100 Rents and Leases - Equipment	560	0	0	0
2110 Short-Term Leases-Equipment	5,149	5,757	12,000	12,000
2140 Software Leases & Licenses	62,896	0	85,000	85,000
2143 Short-Term SBITA	0	681	0	0
2400 Special Departmental Expense	0	0	35,000	35,000
2600 Transportation and Travel - General	12,616	16,830	29,580	29,580
2601 Private Auto Mileage	309	0	2,500	2,500
2602 Garage Expense	0	0	2,500	2,500
2700 Transportation and Travel - Meetings/Conferences	0	1,020	3,000	3,000
2800 Utilities	0	6,400	8,000	8,000
2801 Utilities - Purchased Electricity	3,475	5,816	9,889	9,889
2802 Utilities - Purchased Gas	522	6,490	100	100
2803 Utilities - Purchased Water	4,784	5,531	7,202	7,202
2890 Intra-Agency Services & Supplies Billing Offsets	(9,161)	(10,609)	(11,793)	(11,793)
Total Services & Supplies	22,629,173	24,142,930	23,855,576	23,855,576
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(6,284)	(8,000)	(5,000)	(5,000)
Total Services & Supplies Reimbursements	(6,284)	(8,000)	(5,000)	(5,000)
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	450,000	450,000
3200 Bond Redemption	35,702	48,793	51,404	51,404
3500 Judgments and Damages - Note 1	10,925,714	8,286,079	11,712,625	11,712,625
3700 Taxes and Assessments	113	398	0	0
Total Other Charges	10,961,529	8,335,270	12,214,029	12,214,029
Miscellaneous				
5300 Depreciation	0	72,594	0	0
Total Miscellaneous	0	72,594	0	0

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
TOTAL OPERATING EXPENSES	35,372,120	34,480,111	38,226,336	38,226,336
OPERATING INCOME (LOSS)	(691,092)	(2,048,159)	(3,158,717)	(3,158,717)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	383,331	1,521,387	1,050,000	1,050,000
Total Revenue from Use of Money and Property	383,331	1,521,387	1,050,000	1,050,000
Intergovernmental Revenues				
7060 Federal - Disaster Relief	3,269	5,453	0	0
Total Intergovernmental Revenues	3,269	5,453	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,118,181	1,229,768	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	2,059	(1,059)	0	0
Total Miscellaneous Revenues	1,120,240	1,228,709	100,000	100,000
TOTAL NON-OPERATING REVENUES	1,506,840	2,755,549	1,150,000	1,150,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	85,288	81,279	122,661	122,661
Total Other Charges	85,288	81,279	122,661	122,661
TOTAL NON-OPERATING EXPENSES	85,288	81,279	122,661	122,661
NON-OPERATING INCOME (LOSS)	1,421,552	2,674,270	1,027,339	1,027,339
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	730,460	626,111	(2,131,378)	(2,131,378)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(1,399,199)	(443,540)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	0	(4,325)	0	0
CHANGE IN NET POSITION	(668,739)	178,246	(2,131,378)	(2,131,378)
Net Position - Beginning Balance	2,618,573	1,949,834	2,131,378	2,131,378
Net Position - Ending Balance	1,949,834	2,128,080	0	0

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims incurred but not reported (IBNR) as well as reported claims.				

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	8,468	9,109	8,000	8,000
Total Taxes	8,468	9,109	8,000	8,000
Charges For Services				
7590 Other Charges for Services	29,466,992	32,172,797	33,253,992	33,253,992
Total Charges For Services	29,466,992	32,172,797	33,253,992	33,253,992
TOTAL OPERATING REVENUES	29,475,460	32,181,906	33,261,992	33,261,992
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(50,900)	(10,204)	0	0
0101 Regular Salaries	5,070,021	5,438,608	5,855,669	5,855,669
0103 Overtime	122,480	139,903	95,764	95,764
0104 Annual Leave Payoffs	26,671	35,593	88,289	88,289
0105 Vacation Payoffs	91,869	102,317	79,181	79,181
0111 Other Pay	54,653	62,532	71,424	71,424
0200 Retirement	1,843,999	2,056,047	2,069,889	2,069,889
0205 1.62% Retirement ER Contribution 401(A) Plan	22,827	26,232	52,790	52,790
0206 Retiree Medical	174,238	181,539	177,011	177,011
0207 Health Reimbursement Account	0	0	25,056	25,056
0208 Pension Prepayment Discount	(105,855)	(109,067)	0	0
0301 Unemployment Insurance	5,544	10	0	0
0305 Salary Continuance Insurance	2,002	1,991	2,148	2,148
0306 Health Insurance	811,035	936,322	1,106,097	1,106,097
0308 Dental Insurance	3,852	6,843	8,344	8,344
0309 Life Insurance	530	527	632	632
0310 Accidental Death and Dismemberment Insurance	130	129	208	208

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0319 Other Insurance	61,516	65,181	70,326	70,326
0352 Workers Compensation - General	620,548	633,604	691,795	691,795
0401 Medicare	74,907	80,313	86,094	86,094
0403 Optional Benefit Program	27,125	25,083	27,456	27,456
Total Salaries & Benefits	8,857,192	9,673,503	10,508,173	10,508,173
Services & Supplies				
0600 Clothing and Personal Supplies	34,555	37,238	40,500	40,500
0740 Enterprise Telephone Service Charges	20,823	25,158	80,617	80,617
0741 Telephone Service Charges from Vendors	424,992	217,302	2,100	2,100
0742 Cell Phones, Pagers, Blackberry Devices	1,900	108,159	480,447	480,447
1000 Household Expense	175,173	118,367	186,643	186,643
1001 Household Expense - Trash	36,638	45,353	40,716	40,716
1100 Insurance	133,456	146,683	147,923	147,923
1300 Maintenance Equipment - Non-IT Maintenance	3,571,495	3,984,971	3,911,797	3,911,797
1301 Maintenance - Inventory Parts	3,185	12,316	21,450	21,450
1302 Parts not Direct Billed to Customers	140,527	153,797	127,560	127,560
1340 Software Maintenance & Support	109,308	114,187	220,613	220,613
1400 Maintenance - Buildings and Improvements	362,702	246,627	402,071	402,071
1402 Minor Alterations and Improvements	78,048	45,686	70,230	70,230
1600 Memberships	2,458	2,388	2,250	2,250
1700 Miscellaneous Expense	35,740	813	31,750	31,750
1800 Office Expense	14,123	13,906	26,325	26,325
1801 Duplicating Services (CEO/Reprographics)	2,515	4,023	2,253	2,253
1802 Periodicals and Journals	0	782	0	0
1803 Postage	1,566	505	1,760	1,760
1809 Minor Office Equipment to be Controlled	0	469	2,800	2,800

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1840 IT Hardware Purchases (Purchases under \$5,000)	60,063	3,766	39,100	39,100
1900 Professional and Specialized Services	2,015,708	1,838,691	2,205,574	2,205,574
1911 CWCAP Charges	656,087	644,298	676,327	676,327
1912 Investment Administrative Fees	19,050	18,317	25,000	25,000
1940 Enterprise IT Services	26,954	8,363	70,173	70,173
1941 IT Professional Services Contracts	0	0	4,161	4,161
2100 Rents and Leases - Equipment	1,554	0	2,191	2,191
2110 Short-Term Leases-Equipment	12,910	4,530	15,425	15,425
2140 Software Leases & Licenses	25,094	4,512	0	0
2143 Short-Term SBITA	0	17,245	57,625	57,625
2300 Small Tools and Instruments	31,897	62,654	86,720	86,720
2400 Special Departmental Expense	5,121,142	5,790,730	6,683,601	6,683,601
2600 Transportation and Travel - General	0	0	7,000	7,000
2601 Private Auto Mileage	230	322	400	400
2602 Garage Expense	235,186	286,961	271,401	271,401
2700 Transportation and Travel - Meetings/Conferences	17,325	3,529	35,100	35,100
2801 Utilities - Purchased Electricity	165,578	191,511	205,652	205,652
2802 Utilities - Purchased Gas	34,758	69,101	36,946	36,946
2803 Utilities - Purchased Water	19,160	16,947	20,367	20,367
2890 Intra-Agency Services & Supplies Billing Offsets	(235,634)	(287,241)	(271,401)	(271,401)
Total Services & Supplies	13,356,266	13,952,966	15,971,167	15,971,167
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	1,825,000	1,825,000
3252 Lease Equipment - Debt Service Principal	0	0	3,860	3,860
3700 Taxes and Assessments	1,947	1,712	2,187	2,187
Total Other Charges	1,947	1,712	1,831,047	1,831,047

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	18,272,600	19,556,000
Total Equipment	0	0	18,272,600	19,556,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	10,923	10,923
Total Intangible Assets-Amortizable	0	0	10,923	10,923
Miscellaneous				
5300 Depreciation	8,229,619	8,946,527	3,470,110	3,470,110
Total Miscellaneous	8,229,619	8,946,527	3,470,110	3,470,110
TOTAL OPERATING EXPENSES	30,445,024	32,574,708	50,064,020	51,347,420
OPERATING INCOME (LOSS) - Note 1	(969,564)	(392,802)	(16,802,028)	(18,085,428)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	198,313	1,142,222	617,378	617,378
Total Revenue from Use of Money and Property	198,313	1,142,222	617,378	617,378
Intergovernmental Revenues				
7060 Federal - Disaster Relief	3,000	(778)	0	0
Total Intergovernmental Revenues	3,000	(778)	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	48,423	59,488	49,467	49,467
7680 Six-Month Expired (Outlawed) Checks	(764)	101	300	300
Total Miscellaneous Revenues	47,659	59,589	49,767	49,767
TOTAL NON-OPERATING REVENUES	248,972	1,201,033	667,145	667,145

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	438	731	700	700
Total Other Charges	438	731	700	700
Special Items				
5000 Special Items	0	0	1,989,991	1,989,991
Total Special Items	0	0	1,989,991	1,989,991
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(528,874)	(331,243)	0	0
Total Miscellaneous	(528,874)	(331,243)	0	0
TOTAL NON-OPERATING EXPENSES	(528,436)	(330,512)	1,990,691	1,990,691
NON-OPERATING INCOME (LOSS)	777,408	1,531,545	(1,323,546)	(1,323,546)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(192,156)	1,138,743	(18,125,574)	(19,408,974)
7805 Capital Contributions	92,295	98,913	0	0
7810 Transfers In - from Fund 100	4,153,809	3,778,452	8,852,877	9,981,965
7811 Transfers In - from Funds 101-199	508,447	195,461	550,900	550,900
7812 Transfers In - from Funds 2AA-299	0	0	18,688	18,688
7814 Transfers In - from Funds 400-499	2,662,468	522,589	2,264,702	2,264,702
4800 Transfers Out - to Fund 100	(48,185)	(107,595)	0	0
4802 Transfers Out - to Funds 2AA-299	(5,067)	0	0	0
4804 Transfers Out - to Funds 400-499	(215,000)	(215,000)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(3,398,877)	825,672	0	0
Changes to Reserves - Fund Balance Designated Equipment Replacement - (Inc)/Dec	(3,884,527)	1,612,280	2,591,521	2,745,833
Changes to Reserves - Fund Balance Designated for Fuel Sys Replacement - (Inc)/Dec	(80,000)	(80,000)	(80,000)	(80,000)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	964,993	(286,526)	3,470,110	3,470,110
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(1,101,749)	(3,261,678)	(9,249,010)	(9,249,010)

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	(543,549)	4,221,311	(9,920,786)	(9,920,786)
Net Position - Beginning Balance	3,861,528	3,317,979	9,920,786	9,920,786
Net Position - Ending Balance	3,317,979	7,539,290	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	6,697,965	16,709	18,272,600	19,556,000
Total Equipment	6,697,965	16,709	18,272,600	19,556,000
4251 Commercially Acquired Multi-Year Software Amortizable				
3710 OC Fleet - Administration	0	0	10,923	10,923
Total Commercially Acquired Multi-Year Software Amortizable	0	0	10,923	10,923
TOTAL CAPITAL ASSET ACQUISITIONS	6,697,965	16,709	18,283,523	19,566,923
Note 1 - Operating Loss is overstated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	4,678,492	4,703,909	5,609,438	5,609,438
Total Charges For Services	4,678,492	4,703,909	5,609,438	5,609,438
TOTAL OPERATING REVENUES	4,678,492	4,703,909	5,609,438	5,609,438
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	16,772	(657)	9,000	9,000
0101 Regular Salaries	1,122,287	1,155,686	1,230,432	1,230,432
0102 Extra Help	0	54,397	50,000	50,000
0103 Overtime	42,968	34,821	65,000	65,000
0105 Vacation Payoffs	7,606	12,659	5,000	5,000
0111 Other Pay	5,182	4,490	6,000	6,000
0200 Retirement	396,297	428,016	422,325	422,325
0205 1.62% Retirement ER Contribution 401(A) Plan	11,030	10,561	15,511	15,511
0206 Retiree Medical	38,332	38,286	36,776	36,776
0207 Health Reimbursement Account	0	0	5,760	5,760
0208 Pension Prepayment Discount	(21,414)	(25,363)	0	0
0301 Unemployment Insurance	1,216	0	0	0
0305 Salary Continuance Insurance	889	835	853	853
0306 Health Insurance	178,908	199,391	239,058	239,058
0308 Dental Insurance	1,606	2,486	2,952	2,952
0309 Life Insurance	221	198	216	216
0310 Accidental Death and Dismemberment Insurance	54	49	72	72
0319 Other Insurance	14,541	14,850	15,789	15,789
0352 Workers Compensation - General	63,250	70,822	72,161	72,161
0401 Medicare	16,559	17,659	18,577	18,577
0403 Optional Benefit Program	10,500	10,500	9,684	9,684
Total Salaries & Benefits	1,906,804	2,029,686	2,205,166	2,205,166

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0600 Clothing and Personal Supplies	0	0	2,000	2,000
0700 Communications	255	219	264	264
0740 Enterprise Telephone Service Charges	8,511	9,944	10,361	10,361
0742 Cell Phones, Pagers, Blackberry Devices	2,410	3,334	3,000	3,000
1000 Household Expense	19,032	16,874	14,276	14,276
1001 Household Expense - Trash	1,499	4,308	1,546	1,546
1100 Insurance	16,105	16,141	17,132	17,132
1300 Maintenance Equipment - Non-IT Maintenance	49,929	37,696	62,039	62,039
1340 Software Maintenance & Support	41,987	40,206	35,514	35,514
1341 Hardware Maintenance & Support	165,754	205,207	206,395	206,395
1400 Maintenance - Buildings and Improvements	44,790	54,105	49,512	49,512
1402 Minor Alterations and Improvements	41,881	58,422	46,124	46,124
1800 Office Expense	118,830	136,679	131,784	131,784
1803 Postage	25,000	0	25,000	25,000
1806 Printing Costs - Outside Vendors	1,494,066	1,470,203	1,870,342	1,870,342
1809 Minor Office Equipment to be Controlled	0	771	2,000	2,000
1840 IT Hardware Purchases (Purchases under \$5,000)	219	0	10,000	10,000
1900 Professional and Specialized Services	90,713	91,759	94,062	94,062
1908 Temporary Help	0	0	15,000	15,000
1911 CWCAP Charges	94,275	86,933	103,000	103,000
1912 Investment Administrative Fees	1,235	786	3,000	3,000
1920 Non-Claimable Administrative Expense	1,971	1,274	2,000	2,000
1940 Enterprise IT Services	61,084	56,562	63,500	63,500
1941 IT Professional Services Contracts	0	0	1,000	1,000
2100 Rents and Leases - Equipment	13,545	0	0	0
2110 Short-Term Leases-Equipment	8,677	17,365	20,000	20,000
2140 Software Leases & Licenses	46,048	31,585	116,000	116,000

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2400 Special Departmental Expense	26	2,848	5,000	5,000
2412 Facilities and Warehouse Supplies	0	0	2,500	2,500
2600 Transportation and Travel - General	5,966	6,010	6,000	6,000
2601 Private Auto Mileage	0	0	500	500
2602 Garage Expense	14,390	19,452	59,505	59,505
2700 Transportation and Travel - Meetings/Conferences	0	471	500	500
2801 Utilities - Purchased Electricity	11,633	59,081	12,365	12,365
2802 Utilities - Purchased Gas	2,741	4,650	2,913	2,913
2803 Utilities - Purchased Water	1,548	1,892	1,646	1,646
Total Services & Supplies	2,384,120	2,434,777	2,995,780	2,995,780
Other Charges				
3252 Lease Equipment - Debt Service Principal	0	0	150,000	150,000
3700 Taxes and Assessments	3,757	3,801	4,000	4,000
Total Other Charges	3,757	3,801	154,000	154,000
Structures & Improvements				
4200 Structures and Improvements	0	0	350,222	350,222
Total Structures & Improvements	0	0	350,222	350,222
Miscellaneous				
5300 Depreciation	412,372	413,325	415,000	415,000
Total Miscellaneous	412,372	413,325	415,000	415,000
TOTAL OPERATING EXPENSES	4,707,053	4,881,589	6,120,168	6,120,168
OPERATING INCOME (LOSS) - Note 1	(28,561)	(177,680)	(510,730)	(510,730)

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	12,354	40,747	25,000	25,000
Total Revenue from Use of Money and Property	12,354	40,747	25,000	25,000
Intergovernmental Revenues				
7060 Federal - Disaster Relief	8,849	6,440	0	0
Total Intergovernmental Revenues	8,849	6,440	0	0
Miscellaneous Revenues				
7661 Other Sales - Taxable	37,476	121,329	75,000	75,000
7670 Miscellaneous Revenue	784	238	0	0
7680 Six-Month Expired (Outlawed) Checks	0	232	0	0
Total Miscellaneous Revenues	38,260	121,799	75,000	75,000
TOTAL NON-OPERATING REVENUES	59,463	168,986	100,000	100,000
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	4,680	2,647	2,550	2,550
Total Other Charges	4,680	2,647	2,550	2,550
TOTAL NON-OPERATING EXPENSES	4,680	2,647	2,550	2,550
NON-OPERATING INCOME (LOSS)	54,783	166,339	97,450	97,450
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	26,222	(11,341)	(413,280)	(413,280)
4802 Transfers Out - to Funds 2AA-299	0	0	(18,688)	(18,688)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(123,053)	264,230	0	0
Changes to Reserves - Fund Balance Designated Equipment Replacement - (Inc)/Dec	65,000	0	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(93,975)	(1,570,070)	415,000	415,000
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	702,444	714,845	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2023-24

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	576,638	(602,336)	(16,968)	(16,968)
Net Position - Beginning Balance	891,611	1,468,249	16,968	16,968
Net Position - Ending Balance	1,468,249	865,913	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P003 TISF Capital Project	0	1,864,393	350,222	350,222
Total Structures and Improvements	0	1,864,393	350,222	350,222
TOTAL CAPITAL ASSET ACQUISITIONS	0	1,864,393	350,222	350,222
Note 1 - Operating Loss is overstated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 298 Self-Insured Benefits
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	2,295,290	3,260,207	3,537,200	3,537,200
Total Miscellaneous Revenues	2,295,290	3,260,207	3,537,200	3,537,200
TOTAL OPERATING REVENUES	2,295,290	3,260,207	3,537,200	3,537,200
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	156,175	160,184	160,063	160,063
1911 CWCAP Charges	72,055	67,074	58,089	58,089
1912 Investment Administrative Fees	2,068	1,305	1,800	1,800
2400 Special Departmental Expense	956,712	802,174	981,389	981,389
Total Services & Supplies	1,187,010	1,030,737	1,201,341	1,201,341
Other Charges				
3500 Judgments and Damages	0	0	3,553,011	3,553,011
3510 Other Charges - Operating	171,300	686,640	0	0
3520 Insurance Claims	2,682,943	2,641,939	0	0
3530 Insurance Premiums	463,727	452,622	0	0
Total Other Charges	3,317,970	3,781,201	3,553,011	3,553,011
TOTAL OPERATING EXPENSES	4,504,980	4,811,938	4,754,352	4,754,352
OPERATING INCOME (LOSS)	(2,209,690)	(1,551,731)	(1,217,152)	(1,217,152)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	20,808	79,718	83,100	83,100
Total Revenue from Use of Money and Property	20,808	79,718	83,100	83,100
Miscellaneous Revenues				
7670 Miscellaneous Revenue	493,971	523,582	446,093	446,093
Total Miscellaneous Revenues	493,971	523,582	446,093	446,093
TOTAL NON-OPERATING REVENUES	514,779	603,300	529,193	529,193

FUND TITLE: 298 Self-Insured Benefits
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	3,586,660	3,586,660
Total Special Items	0	0	3,586,660	3,586,660
TOTAL NON-OPERATING EXPENSES	0	0	3,586,660	3,586,660
NON-OPERATING INCOME (LOSS)	514,779	603,300	(3,057,467)	(3,057,467)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,694,911)	(948,431)	(4,274,619)	(4,274,619)
7810 Transfers In - from Fund 100	956,712	802,174	981,389	981,389
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(4,858)	4,487	0	0
CHANGE IN NET POSITION	(743,057)	(141,770)	(3,293,230)	(3,293,230)
Net Position - Beginning Balance	4,059,684	3,316,627	3,293,230	3,293,230
Net Position - Ending Balance	3,316,627	3,174,857	0	0

FUND TITLE: 29W Wellness Program
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7370 Personnel Services	0	358,865	1,000,000	1,000,000
Total Charges For Services	0	358,865	1,000,000	1,000,000
TOTAL OPERATING REVENUES	0	358,865	1,000,000	1,000,000
OPERATING EXPENSES				
Services & Supplies				
0900 Food	0	0	500	500
1000 Household Expense	30,387	24,769	18,559	18,559
1001 Household Expense - Trash	443	431	457	457
1300 Maintenance Equipment - Non-IT Maintenance	630	0	5,000	5,000
1400 Maintenance - Buildings and Improvements	16,101	11,492	15,000	15,000
1402 Minor Alterations and Improvements	5,378	4,669	7,204	7,204
1800 Office Expense	289	400	15,000	15,000
1802 Periodicals and Journals	25	0	2,000	2,000
1803 Postage	0	0	20,000	20,000
1809 Minor Office Equipment to be Controlled	443	1,867	8,500	8,500
1900 Professional and Specialized Services	800,544	1,339,962	1,755,343	1,755,343
1911 CWCAP Charges	6,623	55,561	6,600	6,600
1912 Investment Administrative Fees	2,196	1,405	1,300	1,300
1940 Enterprise IT Services	4,660	9,168	20,000	20,000
2110 Short-Term Leases-Equipment	0	0	6,000	6,000
2140 Software Leases & Licenses	479	479	3,000	3,000
2400 Special Departmental Expense	299	0	600,000	600,000
2600 Transportation and Travel - General	400	0	2,500	2,500
2800 Utilities	0	428	0	0
2801 Utilities - Purchased Electricity	3,839	7,595	6,980	6,980
2802 Utilities - Purchased Gas	613	667	175	175

FUND TITLE: 29W Wellness Program
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2803 Utilities - Purchased Water	4,975	8,883	17,333	17,333
Total Services & Supplies	878,324	1,467,776	2,511,451	2,511,451
Other Charges				
3200 Bond Redemption	74,148	77,794	81,702	81,702
3700 Taxes and Assessments	54	1,780	0	0
Total Other Charges	74,202	79,574	81,702	81,702
Miscellaneous				
5300 Depreciation	11,780	11,780	11,780	11,780
Total Miscellaneous	11,780	11,780	11,780	11,780
TOTAL OPERATING EXPENSES	964,306	1,559,130	2,604,933	2,604,933
OPERATING INCOME (LOSS)	(964,306)	(1,200,265)	(1,604,933)	(1,604,933)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	22,600	84,540	65,600	65,600
Total Revenue from Use of Money and Property	22,600	84,540	65,600	65,600
Intergovernmental Revenues				
7060 Federal - Disaster Relief	32	0	0	0
Total Intergovernmental Revenues	32	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	640,092	639,249	691,002	691,002
Total Miscellaneous Revenues	640,092	639,249	691,002	691,002
TOTAL NON-OPERATING REVENUES	662,724	723,789	756,602	756,602

FUND TITLE: 29W Wellness Program
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	177,130	173,326	169,541	169,541
Total Other Charges	177,130	173,326	169,541	169,541
Special Items				
5000 Special Items	0	0	1,621,625	1,621,625
Total Special Items	0	0	1,621,625	1,621,625
TOTAL NON-OPERATING EXPENSES	177,130	173,326	1,791,166	1,791,166
NON-OPERATING INCOME (LOSS)	485,594	550,463	(1,034,564)	(1,034,564)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(478,712)	(649,802)	(2,639,497)	(2,639,497)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	106,131	(58,692)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	11,780	11,780	11,780	11,780
CHANGE IN NET POSITION	(360,801)	(696,714)	(2,627,717)	(2,627,717)
Net Position - Beginning Balance	4,089,152	3,728,351	2,627,717	2,627,717
Net Position - Ending Balance	3,728,351	3,031,637	0	0

FUND TITLE: 29Z Life Insurance
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	851,292	851,992	889,200	889,200
Total Miscellaneous Revenues	851,292	851,992	889,200	889,200
TOTAL OPERATING REVENUES	851,292	851,992	889,200	889,200
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	850,875	850,080	889,200	889,200
Total Other Charges	850,875	850,080	889,200	889,200
TOTAL OPERATING EXPENSES	850,875	850,080	889,200	889,200
OPERATING INCOME (LOSS)	417	1,912	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	2,100	0	0
Total Miscellaneous Revenues	0	2,100	0	0
TOTAL NON-OPERATING REVENUES	0	2,100	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	95,621	95,621
Total Special Items	0	0	95,621	95,621
TOTAL NON-OPERATING EXPENSES	0	0	95,621	95,621
NON-OPERATING INCOME (LOSS)	0	2,100	(95,621)	(95,621)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	417	4,012	(95,621)	(95,621)

FUND TITLE: 29Z Life Insurance
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	417	4,012	(95,621)	(95,621)
Net Position - Beginning Balance	84,825	85,242	95,621	95,621
Net Position - Ending Balance	85,242	89,254	0	0

FUND TITLE: 270 Compressed Natural Gas
Enterprise Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	0	0	5,000	5,000
Total Taxes	0	0	5,000	5,000
Revenue from Use of Money and Property				
6630 Royalties	163,785	261,774	175,000	175,000
Total Revenue from Use of Money and Property	163,785	261,774	175,000	175,000
TOTAL OPERATING REVENUES	163,785	261,774	180,000	180,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	16	448	1,180	1,180
1911 CWCAP Charges	12,501	1,867	17,000	17,000
1912 Investment Administrative Fees	194	213	300	300
Total Services & Supplies	12,711	2,528	18,480	18,480
TOTAL OPERATING EXPENSES	12,711	2,528	18,480	18,480
OPERATING INCOME (LOSS)	151,074	259,246	161,520	161,520
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,049	14,924	9,000	9,000
Total Revenue from Use of Money and Property	2,049	14,924	9,000	9,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	18	11	0	0
Total Miscellaneous Revenues	18	11	0	0
TOTAL NON-OPERATING REVENUES	2,067	14,935	9,000	9,000

FUND TITLE: 270 Compressed Natural Gas
Enterprise Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	345,000	345,000
Total Special Items	0	0	345,000	345,000
TOTAL NON-OPERATING EXPENSES	0	0	345,000	345,000
NON-OPERATING INCOME (LOSS)	2,067	14,935	(336,000)	(336,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	153,141	274,181	(174,480)	(174,480)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(57,512)	(142,212)	(431,112)	(431,112)
CHANGE IN NET POSITION	95,629	131,969	(605,592)	(605,592)
Net Position - Beginning Balance	321,761	417,390	605,592	605,592
Net Position - Ending Balance	417,390	549,359	0	0

FUND TITLE: 273 Orange County Waste &
Recycling - Capital Project Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	0	2,171,701	8,830,000	8,830,000
1912 Investment Administrative Fees	25,091	33,411	48,000	48,000
Total Services & Supplies	25,091	2,205,112	8,878,000	8,878,000
Structures & Improvements				
4200 Structures and Improvements	0	0	97,050,000	97,050,000
Total Structures & Improvements	0	0	97,050,000	97,050,000
Miscellaneous				
5300 Depreciation	6,607,125	6,642,047	0	0
Total Miscellaneous	6,607,125	6,642,047	0	0
TOTAL OPERATING EXPENSES	6,607,126	8,847,159	105,928,000	105,928,000
OPERATING INCOME (LOSS) - Note 1	(6,632,215)	(8,847,159)	(105,928,000)	(105,928,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	287,980	1,934,220	1,500,000	1,500,000
Total Revenue from Use of Money and Property	287,980	1,934,220	1,500,000	1,500,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	(3,821,606)	1,438	0	0
Total Miscellaneous Revenues	(3,821,606)	1,438	0	0
TOTAL NON-OPERATING REVENUES	(3,533,626)	1,935,658	1,500,000	1,500,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	11,433,244	11,433,244
Total Special Items	0	0	11,433,244	11,433,244

FUND TITLE: 273 Orange County Waste &
Recycling - Capital Project Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(158,102)	0	0	0
Total Miscellaneous	(158,102)	0	0	0
TOTAL NON-OPERATING EXPENSES	(158,102)	0	11,433,244	11,433,244
NON-OPERATING INCOME (LOSS)	(3,375,524)	1,935,658	(9,933,244)	(9,933,244)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(10,007,739)	(6,911,501)	(115,861,244)	(115,861,244)
7812 Transfers In - from Funds 2AA-299	52,129,873	13,393,627	85,000,000	85,000,000
4802 Transfers Out - to Funds 2AA-299	0	(207,906)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(15,505,560)	8,532,588	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	1,048,846	(42,142,377)	0	0
CHANGE IN NET POSITION	27,665,420	(27,335,569)	(30,861,244)	(30,861,244)
Net Position - Beginning Balance	47,354,334	75,019,754	30,861,244	30,861,244
Net Position - Ending Balance	75,019,754	47,684,185	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P565 Olinda Main Access Road Widening	0	0	750,000	750,000
P732 Prima ZN4 Phase Mass Excavation/GW	0	0	40,000,000	40,000,000
P738 FRB Phase VIII-A Groundwater Projection & Stockpile Project	136,139	19,112,052	30,000,000	30,000,000
P752 Prima Sycamore/Oak Tree Installation	1,174,720	46,784	0	0
P753 Olinda LFG Header Improvements	0	1,599,525	0	0
P771 FRB VIIIIB South East Perimeter Road Construction	57,603	0	0	0
P772 Prima Re-Power	0	191,687	0	0
P779 Organics Phase IA - Olinda Valencia Greenery - Windrow	0	5,646,144	0	0
P781 Prima Deshecha Flare Replacement	4,011,713	38,287	0	0
P782 Fee Booth Replacement	50,000	15,993,176	250,000	250,000

FUND TITLE: 273 Orange County Waste &
Recycling - Capital Project Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P783 FRB Liner Restoration from Fire Damage	303,575	0	0	0
P784 FRB East Drainage Remediation	0	0	7,300,000	7,300,000
P785 FRB Sewer Line and Water Treatment System	0	602,978	5,500,000	5,500,000
P787 Prima Infrastructure Phase I	0	0	1,500,000	1,500,000
P789 Prima Zone 1 Phase D2 Liner & Groundwater	2,421,248	0	0	0
P792 FRB LFG Probe Expansion	0	0	500,000	500,000
P793 FRB Fixed Digital Message Board	0	0	250,000	250,000
P794 FRB LFG Upgrade Flare 6 with H2S Treatment	0	0	1,000,000	1,000,000
P795 Organics Phase II - FRB Source Separated Organics (SSO)	0	0	800,000	800,000
P796 Organics Phase IB - FRB Bee Canyon Greenery - Extension	0	2,829,927	0	0
P797 Prima Infrastructure Phase IB Project	0	0	2,500,000	2,500,000
P810 OAL New Admin Building	0	0	2,000,000	2,000,000
P811 HHW Center In Santa Ana	0	0	2,700,000	2,700,000
P812 FRB Infrastructure Expansion	0	0	2,000,000	2,000,000
Total Structures and Improvements	8,154,998	46,060,560	97,050,000	97,050,000
TOTAL CAPITAL ASSET ACQUISITIONS	8,154,998	46,060,560	97,050,000	97,050,000
Note 1 - Operating Loss is overstated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 274 Orange County Waste &
Recycling - Corrective Action Escrow
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	59,448	309,399	385,000	385,000
Total Revenue from Use of Money and Property	59,448	309,399	385,000	385,000
TOTAL NON-OPERATING REVENUES	59,448	309,399	385,000	385,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	385,000	385,000
Total Special Items	0	0	385,000	385,000
TOTAL NON-OPERATING EXPENSES	0	0	385,000	385,000
NON-OPERATING INCOME (LOSS)	59,448	309,399	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	59,448	309,399	0	0
7812 Transfers In - from Funds 2AA-299	1,500,000	1,500,000	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	941,497	0	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(4,678,622)	(1,059,449)	0	0
CHANGE IN NET POSITION	(2,177,677)	749,950	0	0
Net Position - Beginning Balance	2,237,124	59,447	0	0
Net Position - Ending Balance	59,447	809,397	0	0

FUND TITLE: 275 Orange County Waste &
Recycling - Environmental Reserve
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	17,613	17,218	30,000	30,000
Total Services & Supplies	17,613	17,218	30,000	30,000
TOTAL OPERATING EXPENSES	17,613	17,218	30,000	30,000
OPERATING INCOME (LOSS)	(17,613)	(17,218)	(30,000)	(30,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	190,237	1,084,422	1,217,000	1,217,000
Total Revenue from Use of Money and Property	190,237	1,084,422	1,217,000	1,217,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	12,495	972	0	0
Total Miscellaneous Revenues	12,495	972	0	0
TOTAL NON-OPERATING REVENUES	202,732	1,085,394	1,217,000	1,217,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,187,000	1,187,000
Total Special Items	0	0	1,187,000	1,187,000
TOTAL NON-OPERATING EXPENSES	0	0	1,187,000	1,187,000
NON-OPERATING INCOME (LOSS)	202,732	1,085,394	30,000	30,000

FUND TITLE: 275 Orange County Waste &
Recycling - Environmental Reserve
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	185,119	1,068,176	0	0
7812 Transfers In - from Funds 2AA-299	10,300,000	0	0	0
CHANGE IN NET POSITION	10,485,119	1,068,176	0	0
Net Position - Beginning Balance	5,946,112	16,431,231	0	0
Net Position - Ending Balance	16,431,231	17,499,407	0	0

FUND TITLE: 279 Orange County Waste &
Recycling - Landfill Post-Closure Maintenance
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0740 Enterprise Telephone Service Charges	0	0	6,000	6,000
1001 Household Expense - Trash	0	0	7,500	7,500
1400 Maintenance - Buildings and Improvements	0	0	455,500	455,500
1900 Professional and Specialized Services	0	14,331	3,300,000	3,300,000
1912 Investment Administrative Fees	72,718	58,500	100,000	100,000
2110 Short-Term Leases-Equipment	0	0	7,500	7,500
2490 Landfill Closure/Postclosure Costs	331,462	10,682,780	9,500,000	9,500,000
2602 Garage Expense	415	428	69,000	69,000
2801 Utilities - Purchased Electricity	0	0	190,000	190,000
2803 Utilities - Purchased Water	0	0	60,000	60,000
Total Services & Supplies	404,595	10,756,039	13,695,500	13,695,500
Other Charges				
3700 Taxes and Assessments	0	0	77,000	77,000
Total Other Charges	0	0	77,000	77,000
TOTAL OPERATING EXPENSES	404,595	10,756,039	13,772,500	13,772,500
OPERATING INCOME (LOSS)	(404,595)	(10,756,039)	(13,772,500)	(13,772,500)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	749,867	3,715,732	4,636,000	4,636,000
Total Revenue from Use of Money and Property	749,867	3,715,732	4,636,000	4,636,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	27,420	125,706	0	0
Total Miscellaneous Revenues	27,420	125,706	0	0

FUND TITLE: 279 Orange County Waste &
Recycling - Landfill Post-Closure Maintenance
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	777,287	3,841,438	4,636,000	4,636,000
NON-OPERATING INCOME (LOSS)	777,287	3,841,438	4,636,000	4,636,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	372,692	(6,914,601)	(9,136,500)	(9,136,500)
7811 Transfers In - from Funds 101-199	15,096,204	20,066,000	21,739,178	21,739,178
4802 Transfers Out - to Funds 2AA-299	(10,300,000)	0	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	145,449	594	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(9,809,152)	(12,826,368)	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	2,025,812	(6,518,413)	(12,602,678)	(12,602,678)
CHANGE IN NET POSITION	(2,468,995)	(6,192,788)	0	0
Net Position - Beginning Balance	15,296,338	12,827,343	0	0
Net Position - Ending Balance	12,827,343	6,634,555	0	0

FUND TITLE: 280 Airport - Operating
Enterprise
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	94,499,718	113,745,504	130,528,000	130,528,000
6621 Lease Revenues	11,765,178	15,044,189	0	0
6640 Interest Lease	2,691,247	3,125,054	0	0
Total Revenue from Use of Money and Property	108,956,143	131,914,747	130,528,000	130,528,000
Charges For Services				
7320 Auditing and Accounting Fees	0	91,074	0	0
7590 Other Charges for Services	32,241,112	29,924,453	27,787,000	27,787,000
Total Charges For Services	32,241,112	30,015,527	27,787,000	27,787,000
TOTAL OPERATING REVENUES	141,197,255	161,930,274	158,315,000	158,315,000
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(86,792)	(447,574)	0	0
0101 Regular Salaries	14,270,376	10,626,747	11,585,416	11,585,416
0102 Extra Help	147,077	56,733	20,000	20,000
0103 Overtime	726,966	419,503	313,000	313,000
0104 Annual Leave Payoffs	51,734	10,698	0	0
0105 Vacation Payoffs	312,653	285,507	400,000	400,000
0111 Other Pay	305,918	199,695	149,516	149,516
0200 Retirement	5,104,513	3,969,228	3,778,613	3,778,613
0204 County Paid Executive Deferred Compensation Plan	14,738	20,866	18,496	18,496
0205 1.62% Retirement ER Contribution 401(A) Plan	104,005	76,496	112,991	112,991
0206 Retiree Medical	489,898	352,972	284,914	284,914
0207 Health Reimbursement Account	0	0	120,744	120,744
0208 Pension Prepayment Discount	(281,279)	(306,100)	0	0
0301 Unemployment Insurance	16,354	34	0	0

FUND TITLE: 280 Airport - Operating
Enterprise
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0305 Salary Continuance Insurance	18,262	11,276	11,480	11,480
0306 Health Insurance	1,868,154	1,373,071	1,589,880	1,589,880
0308 Dental Insurance	20,171	30,513	35,292	35,292
0309 Life Insurance	2,942	2,346	2,736	2,736
0310 Accidental Death and Dismemberment Insurance	721	577	912	912
0319 Other Insurance	88,302	48,506	50,880	50,880
0352 Workers Compensation - General	294,080	347,769	307,099	307,099
0401 Medicare	224,060	165,147	158,015	158,015
0402 Executive Car Allowance	13,005	17,799	18,360	18,360
0403 Optional Benefit Program	141,583	117,917	118,620	118,620
Total Salaries & Benefits	23,847,441	17,379,726	19,076,964	19,076,964
Services & Supplies				
0600 Clothing and Personal Supplies	41,171	33,652	56,050	56,050
0740 Enterprise Telephone Service Charges	28,621	0	0	0
0741 Telephone Service Charges from Vendors	164,832	203,585	217,000	217,000
0742 Cell Phones, Pagers, Blackberry Devices	98,669	98,827	101,100	101,100
0900 Food	1,816	18,388	3,600	3,600
1000 Household Expense	6,673,414	7,255,898	7,718,710	7,718,710
1100 Insurance	1,801,694	1,913,722	2,293,348	2,293,348
1300 Maintenance Equipment - Non-IT Maintenance	125,988	95,365	155,446	155,446
1340 Software Maintenance & Support	800,607	878,895	1,342,850	1,342,850
1341 Hardware Maintenance & Support	2,254,330	2,641,187	3,815,606	3,815,606
1400 Maintenance - Buildings and Improvements	12,608,774	22,825,153	29,664,900	29,664,900
1402 Minor Alterations and Improvements	442,214	240,184	3,000,000	3,000,000
1600 Memberships	130,899	145,794	193,652	193,652
1800 Office Expense	353,869	385,474	392,600	392,600

FUND TITLE: 280 Airport - Operating
Enterprise
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1801 Duplicating Services (CEO/Reprographics)	7,195	4,586	3,500	3,500
1802 Periodicals and Journals	6,716	6,089	7,308	7,308
1803 Postage	1,557	10,155	12,000	12,000
1809 Minor Office Equipment to be Controlled	11,779	63,087	115,000	115,000
1840 IT Hardware Purchases (Purchases under \$5,000)	140,970	280,800	317,000	317,000
1900 Professional and Specialized Services	41,928,024	48,765,076	52,399,372	52,399,372
1911 CWCAP Charges	692,542	674,879	1,020,159	1,020,159
1912 Investment Administrative Fees	100,692	110,596	150,000	150,000
1913 Merchant Fees	841,601	1,016,180	1,050,000	1,050,000
1940 Enterprise IT Services	1,264,212	1,592,765	2,563,313	2,563,313
1941 IT Professional Services Contracts	554,408	512,871	729,740	729,740
2000 Publications and Legal Notices	308	618	7,000	7,000
2100 Rents and Leases - Equipment	7,869	51	0	0
2110 Short-Term Leases-Equipment	102,901	67,245	185,250	185,250
2140 Software Leases & Licenses	299,316	17,234	0	0
2143 Short-Term SBITA	0	262,616	519,231	519,231
2200 Rents and Leases - Buildings and Improvements	7,705	0	0	0
2210 Short-Term Lease-Buildings and Improvements	0	9,678	18,510	18,510
2300 Small Tools and Instruments	40,138	8,795	0	0
2400 Special Departmental Expense	421,722	1,100,235	841,473	841,473
2600 Transportation and Travel - General	492,829	435,646	357,000	357,000
2601 Private Auto Mileage	617	2,566	900	900
2602 Garage Expense	458,066	494,219	471,263	471,263
2700 Transportation and Travel - Meetings/Conferences	82,171	87,409	283,340	283,340
2800 Utilities	3,006	831	6,000	6,000
2801 Utilities - Purchased Electricity	2,909,809	3,728,301	3,600,000	3,600,000

FUND TITLE: 280 Airport - Operating
Enterprise
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2802 Utilities - Purchased Gas	1,723,530	1,857,256	2,750,000	2,750,000
2803 Utilities - Purchased Water	563,125	487,230	600,000	600,000
Total Services & Supplies	78,189,706	98,333,138	116,962,221	116,962,221
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	5,277,588	5,277,588
3251 Financed Purchase - Principal Payment	0	0	331,414	331,414
3700 Taxes and Assessments	153,040	192,214	220,000	220,000
Total Other Charges	153,040	192,214	5,829,002	5,829,002
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	1,696,386	1,696,386
4040 IT Equipment (Purchases over \$5,000)	0	0	785,000	785,000
Total Equipment	0	0	2,481,386	2,481,386
Miscellaneous				
5300 Depreciation	33,877,726	33,665,707	34,500,000	34,500,000
5350 Amortization	366,418	187,013	450,000	450,000
Total Miscellaneous	34,244,144	33,852,720	34,950,000	34,950,000
TOTAL OPERATING EXPENSES	136,434,331	149,757,798	179,299,573	179,299,573
OPERATING INCOME (LOSS) - Note 1	4,762,924	12,172,476	(20,984,573)	(20,984,573)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	399,366	410,436	100,000	100,000
Total Fines, Forfeitures & Penalties	399,366	410,436	100,000	100,000
Revenue from Use of Money and Property				
6610 Interest	952,611	5,843,730	4,900,000	4,900,000
Total Revenue from Use of Money and Property	952,611	5,843,730	4,900,000	4,900,000

FUND TITLE: 280 Airport - Operating
Enterprise
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
Intergovernmental Revenues				
7060 Federal - Disaster Relief	18,333,172	46,919,576	0	0
7110 Federal - Other	1,836,912	1,337,542	151,000	151,000
Total Intergovernmental Revenues	20,170,084	48,257,118	151,000	151,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	308,266	52,356	49,000	49,000
7680 Six-Month Expired (Outlawed) Checks	36,529	0	0	0
7690 Returned Check Charges	75	35	0	0
Total Miscellaneous Revenues	344,870	52,391	49,000	49,000
TOTAL NON-OPERATING REVENUES	21,866,931	54,563,675	5,200,000	5,200,000
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	0	776	0	0
Total Other Charges	0	776	0	0
Special Items				
5000 Special Items	0	0	54,863,090	54,863,090
Total Special Items	0	0	54,863,090	54,863,090
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(56,166)	(27,760)	0	0
5600 Other Non-Operating Expenses/Revenues	0	2,651,011	0	0
Total Miscellaneous	(56,166)	2,623,251	0	0
TOTAL NON-OPERATING EXPENSES	(56,166)	2,624,027	54,863,090	54,863,090
NON-OPERATING INCOME (LOSS)	21,923,097	51,939,648	(49,663,090)	(49,663,090)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	26,686,021	64,112,124	(70,647,663)	(70,647,663)
7805 Capital Contributions	58,511	0	0	0
7812 Transfers In - from Funds 2AA-299	28,903,963	3,200,650	150,000	150,000

FUND TITLE: 280 Airport - Operating
Enterprise
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
4802 Transfers Out - to Funds 2AA-299	(29,671,536)	(47,657,687)	(79,440,906)	(79,440,906)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	2,349,260	(3,182,945)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	3,536,500	29,126,800	34,950,000	34,950,000
CHANGE IN NET POSITION	31,862,719	45,598,942	(114,988,569)	(114,988,569)
Net Position - Beginning Balance	49,435,206	81,297,925	114,988,569	114,988,569
Net Position - Ending Balance	81,297,925	126,896,867	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	2,465,522	1,566,041	1,696,386	1,696,386
4040 IT Equipment (Purchases over \$5,000)	153,957	598,841	785,000	785,000
Total Equipment	2,619,479	2,164,882	2,481,386	2,481,386
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
0370 Information Technology	4,407	0	0	0
Total 4251 Commercially Acquired Multi-Year Software Amortizable	4,407	0	0	0
Total Intangible Assets-Amortizable	4,407	0	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	2,623,886	2,164,882	2,481,386	2,481,386
Note 1 - Operating Loss is overstated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	203	0	0	0
1900 Professional and Specialized Services	0	6,186	0	0
1912 Investment Administrative Fees	6,537	10,097	35,000	35,000
Total Services & Supplies	6,740	16,283	35,000	35,000
Structures & Improvements				
4200 Structures and Improvements	0	0	120,440,000	120,440,000
Total Structures & Improvements	0	0	120,440,000	120,440,000
TOTAL OPERATING EXPENSES	6,740	16,283	120,475,000	120,475,000
OPERATING INCOME (LOSS) - Note 1	(6,740)	(16,283)	(120,475,000)	(120,475,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	74,460	591,345	840,000	840,000
Total Revenue from Use of Money and Property	74,460	591,345	840,000	840,000
Intergovernmental Revenues				
7050 Federal - Construction	742,191	83,964	12,984,000	12,984,000
Total Intergovernmental Revenues	742,191	83,964	12,984,000	12,984,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	10,604	354	0	0
Total Miscellaneous Revenues	10,604	354	0	0
TOTAL NON-OPERATING REVENUES	827,255	675,663	13,824,000	13,824,000
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(1)	0	0	0
Total Miscellaneous	(1)	0	0	0
TOTAL NON-OPERATING EXPENSES	(1)	0	0	0

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	827,256	675,663	13,824,000	13,824,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	820,516	659,380	(106,651,000)	(106,651,000)
7812 Transfers In - from Funds 2AA-299	24,170,036	19,448,633	106,590,906	106,590,906
4802 Transfers Out - to Funds 2AA-299	(28,898,896)	(2,740,489)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	5,664,090	(3,144,852)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	16,315,255	(9,736,212)	0	0
CHANGE IN NET POSITION	18,071,001	4,486,460	(60,094)	(60,094)
Net Position - Beginning Balance	2,509,832	20,580,833	60,094	60,094
Net Position - Ending Balance	20,580,833	25,067,293	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P101 Program PM/Consultant Services	(344,296)	(46,626)	0	0
P107 Testing & Inspection	(62,714)	0	0	0
P202 Terminal Improvements	28,476	0	0	0
P403 Central Plant - 12KV Distribution Improvements	1,199	758	0	0
P404 Airport Power Generation & Distribution Upgrades	894,980	686,903	3,400,000	3,400,000
P409 Airport Operations Center	165,683	0	0	0
P415 Airfield Lighting & Signage Improvements	582,854	14,372	0	0
P416 Parking Structures A1, A2 & B2 Repairs	50,843	3,329,980	1,000,000	1,000,000
P424 Taxiways A-D-E Reconstruction	26,397	121,455	14,800,000	14,800,000
P433 BEDS Facility Improvements	33,314	35,673	520,000	520,000
P435 Concession Development - Infrastructure Work	(354,459)	169,211	0	0
P440 Facility Accessibility Improvements	221,842	229,748	1,400,000	1,400,000
P442 Terminal A&B Inbound Baggage System Improvements	31,198	245,302	600,000	600,000
P443 Terminal Roof A & B and Expansion Joint Replacement	95,200	876,415	3,820,000	3,820,000
P445 Modify/Enhance Terminal Seating Electrical Power	77	0	0	0
P446 Rental Car Reconfiguration	8,553,354	1,214,207	0	0
P447 Terminal Building Curtain Wall Modification	1,133,706	502,475	0	0
P448 Terminal Floors Expansion Joints Improvements	78,777	789,191	500,000	500,000

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P451 Main St Parking Lot Improvement & EV Charging Implementation	95,020	592,832	2,700,000	2,700,000
P452 Plumbing Infrastructure Replacement	43,769	120,146	1,200,000	1,200,000
P453 Methacrylate Road Protection Coating	4,030	95,924	50,000	50,000
P455 West SIDA Gate Relocation	591,695	12,564	0	0
P456 LAZ Emergency Generator	26,265	0	0	0
P457 Common Use Passenger Processing System Replacement	328,818	652,217	70,000,000	70,000,000
P458 Building 366 Tenant Improvement	52,012	27,957	0	0
P459 Terminal Grease Interceptor Replacement and Improvement	126,875	162,275	1,800,000	1,800,000
P460 Concessions Infrastructure Phase II	102,959	373,584	1,000,000	1,000,000
P461 JWA Perimeter Fence Enhancement	58,827	639,135	3,000,000	3,000,000
P462 Terminal C lower Roadway Safety Enhancement	16,744	74,981	50,000	50,000
P463 Cup Water Treatment System Upgrades	194	3,983	0	0
P464 MISC. Cup Improvement	0	45,606	0	0
P466 Elevator/Escalator Modernization and Refurbishment	0	996,706	100,000	100,000
P469 Baggage Handling System (BHS) Upper-Level Controls (ULC)	0	375,894	1,500,000	1,500,000
P470 JWA Facilities Security Improvements	0	96,611	5,000,000	5,000,000
P471 Stormwater Treatment Improvements	0	0	7,750,000	7,750,000
P472 Commercial Ramp GSE EV	0	35,187	250,000	250,000
P473 Project Management Office Trailer Relocation	0	2,038	0	0
Total Structures and Improvements	12,583,639	12,476,704	120,440,000	120,440,000
TOTAL CAPITAL ASSET ACQUISITIONS	12,583,639	12,476,704	120,440,000	120,440,000
Note 1 - Operating Loss is overstated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 283 Airport Debt Service
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	5,250	5,750	0	0
1912 Investment Administrative Fees	36,268	35,239	60,000	60,000
Total Services & Supplies	41,518	40,989	60,000	60,000
TOTAL OPERATING EXPENSES	41,518	40,989	60,000	60,000
OPERATING INCOME (LOSS) - Note 1	(41,518)	(40,989)	(60,000)	(60,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	195,056	2,421,594	2,352,000	2,352,000
Total Revenue from Use of Money and Property	195,056	2,421,594	2,352,000	2,352,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,818	16,972	0	0
7720 Passenger Facility Charge	20,580,085	22,876,497	21,908,000	21,908,000
Total Miscellaneous Revenues	20,582,903	22,893,469	21,908,000	21,908,000
TOTAL NON-OPERATING REVENUES	20,777,959	25,315,063	24,260,000	24,260,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	1,473,020	1,676,026	0	0
Total Other Charges	1,473,020	1,676,026	0	0
Special Items				
5000 Special Items	0	0	69,324,165	69,324,165
Total Special Items	0	0	69,324,165	69,324,165
TOTAL NON-OPERATING EXPENSES	1,473,020	1,676,026	69,324,165	69,324,165

FUND TITLE: 283 Airport Debt Service
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	19,304,939	23,639,037	(45,064,165)	(45,064,165)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	19,263,421	23,598,048	(45,124,165)	(45,124,165)
7812 Transfers In - from Funds 2AA-299	5,501,500	28,178,381	0	0
4802 Transfers Out - to Funds 2AA-299	0	(441,453)	(27,150,000)	(27,150,000)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(13,720,214)	(65,748,048)	0	0
CHANGE IN NET POSITION	11,044,707	(14,413,072)	(72,274,165)	(72,274,165)
Net Position - Beginning Balance	66,585,814	77,630,521	72,274,165	72,274,165
Net Position - Ending Balance	77,630,521	63,217,449	0	0
Note 1 - Income Before Capital Contributions and Transfers is understated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to bond redemption expenditures that will be capitalized at year-end.				

FUND TITLE: 284 Orange County Waste &
Recycling - FRB/Bee Canyon Landfill
Escrow Account
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,257,806	1,355,576	2,000,000	2,000,000
Total Services & Supplies	1,257,806	1,355,576	2,000,000	2,000,000
TOTAL OPERATING EXPENSES	1,257,806	1,355,576	2,000,000	2,000,000
OPERATING INCOME (LOSS)	(1,257,806)	(1,355,576)	(2,000,000)	(2,000,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	167,938	801,377	899,200	899,200
Total Revenue from Use of Money and Property	167,938	801,377	899,200	899,200
TOTAL NON-OPERATING REVENUES	167,938	801,377	899,200	899,200
NON-OPERATING INCOME (LOSS)	167,938	801,377	899,200	899,200
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,089,868)	(554,199)	(1,100,800)	(1,100,800)
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(800,000)	957,000	1,100,800	1,100,800
CHANGE IN NET POSITION	(1,889,868)	402,801	0	0
Net Position - Beginning Balance	2,279,705	389,837	0	0
Net Position - Ending Balance	389,837	792,638	0	0

FUND TITLE: 286 Orange County Waste &
Recycling - Brea/Olinda Landfill Escrow
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	2,336,101	3,617,091	3,600,000	3,600,000
Total Services & Supplies	2,336,101	3,617,091	3,600,000	3,600,000
TOTAL OPERATING EXPENSES	2,336,101	3,617,091	3,600,000	3,600,000
OPERATING INCOME (LOSS)	(2,336,101)	(3,617,091)	(3,600,000)	(3,600,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	223,794	1,070,571	1,228,000	1,228,000
Total Revenue from Use of Money and Property	223,794	1,070,571	1,228,000	1,228,000
TOTAL NON-OPERATING REVENUES	223,794	1,070,571	1,228,000	1,228,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,628,000	1,628,000
Total Special Items	0	0	1,628,000	1,628,000
TOTAL NON-OPERATING EXPENSES	0	0	1,628,000	1,628,000
NON-OPERATING INCOME (LOSS)	223,794	1,070,571	(400,000)	(400,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,112,307)	(2,546,520)	(4,000,000)	(4,000,000)
7812 Transfers In - from Funds 2AA-299	0	1,000,000	4,000,000	4,000,000
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	1,350,278	600,000	0	0
CHANGE IN NET POSITION	(762,029)	(946,520)	0	0
Net Position - Beginning Balance	1,845,099	1,083,070	0	0
Net Position - Ending Balance	1,083,070	136,550	0	0

FUND TITLE: 287 Orange County Waste &
Recycling - Prima Deshecha Landfill Escrow
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,465,798	2,163,413	1,500,000	1,500,000
Total Services & Supplies	1,465,798	2,163,413	1,500,000	1,500,000
TOTAL OPERATING EXPENSES	1,465,798	2,163,413	1,500,000	1,500,000
OPERATING INCOME (LOSS)	(1,465,798)	(2,163,413)	(1,500,000)	(1,500,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	118,278	572,382	718,000	718,000
Total Revenue from Use of Money and Property	118,278	572,382	718,000	718,000
TOTAL NON-OPERATING REVENUES	118,278	572,382	718,000	718,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	3,218,000	3,218,000
Total Special Items	0	0	3,218,000	3,218,000
TOTAL NON-OPERATING EXPENSES	0	0	3,218,000	3,218,000
NON-OPERATING INCOME (LOSS)	118,278	572,382	(2,500,000)	(2,500,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,347,520)	(1,591,031)	(4,000,000)	(4,000,000)
7812 Transfers In - from Funds 2AA-299	0	3,000,000	4,000,000	4,000,000
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	1,192,559	(1,000,000)	0	0
CHANGE IN NET POSITION	(154,961)	408,969	0	0
Net Position - Beginning Balance	92,240	(62,721)	0	0
Net Position - Ending Balance	(62,721)	346,248	0	0

FUND TITLE: 295 Orange County Waste &
Recycling Importation Revenue Sharing
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	54,063,416	41,999,233	49,868,001	49,868,001
Total Charges For Services	54,063,416	41,999,233	49,868,001	49,868,001
TOTAL OPERATING REVENUES	54,063,416	41,999,233	49,868,001	49,868,001
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	17,029	10,693	20,000	20,000
Total Services & Supplies	17,029	10,693	20,000	20,000
Other Charges				
3100 Contributions to Non-County Government Agencies	9,210,355	9,576,571	9,606,000	9,606,000
3700 Taxes and Assessments	2,223,953	2,156,904	2,070,000	2,070,000
Total Other Charges	11,434,308	11,733,475	11,676,000	11,676,000
TOTAL OPERATING EXPENSES	11,451,337	11,744,168	11,696,000	11,696,000
OPERATING INCOME (LOSS)	42,612,079	30,255,065	38,172,001	38,172,001
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	183,565	677,257	570,000	570,000
Total Revenue from Use of Money and Property	183,565	677,257	570,000	570,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	(141,355)	920	1,500,000	1,500,000
Total Miscellaneous Revenues	(141,355)	920	1,500,000	1,500,000
TOTAL NON-OPERATING REVENUES	42,210	678,177	2,070,000	2,070,000

FUND TITLE: 295 Orange County Waste &
Recycling Importation Revenue Sharing
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,500,000	1,500,000
Total Special Items	0	0	1,500,000	1,500,000
TOTAL NON-OPERATING EXPENSES	0	0	1,500,000	1,500,000
NON-OPERATING INCOME (LOSS)	42,210	678,177	570,000	570,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	42,654,289	30,933,242	38,742,001	38,742,001
4800 Transfers Out - to Fund 100	(7,109,856)	(7,668,451)	(7,796,000)	(7,796,000)
4802 Transfers Out - to Funds 2AA-299	(28,800,046)	(30,156,016)	(30,946,001)	(30,946,001)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	(6,744,386)	0	0
CHANGE IN NET POSITION	6,744,387	(13,635,611)	0	0
Net Position - Beginning Balance	146,840	6,891,227	0	0
Net Position - Ending Balance	6,891,227	(6,744,384)	0	0

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	111,000	9,250	20,000	20,000
6470 Franchises	171,306	308,565	320,000	320,000
Total Licenses, Permits & Franchises	282,306	317,815	340,000	340,000
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	187,150	166,148	478,180	478,180
6621 Lease Revenues	210,432	206,038	0	0
6630 Royalties	4,354,024	4,037,747	3,941,513	3,941,513
6640 Interest Lease	145,832	166,218	0	0
Total Revenue from Use of Money and Property	4,897,438	4,576,151	4,419,693	4,419,693
Charges For Services				
7520 Sanitation Services	134,192,236	144,952,239	147,571,000	147,571,000
7590 Other Charges for Services	399,997	2,486,258	1,168,400	2,082,000
Total Charges For Services	134,592,233	147,438,497	148,739,400	149,653,000
TOTAL OPERATING REVENUES	139,771,977	152,332,463	153,499,093	154,412,693
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	25,458	(7,994)	250,000	250,000
0101 Regular Salaries	18,803,379	19,911,843	20,335,945	21,478,839
0102 Extra Help	41,740	32,340	202,979	162,979
0103 Overtime	1,488,076	1,596,764	1,923,405	1,923,405
0104 Annual Leave Payoffs	85,625	44,449	169,245	169,245
0105 Vacation Payoffs	381,299	394,796	975,644	975,644
0111 Other Pay	79,967	25,400	63,536	63,536
0150 Labor Burden	(1,675)	(1,792)	0	0
0200 Retirement	6,764,700	7,432,844	7,084,872	7,470,408
0204 County Paid Executive Deferred Compensation Plan	11,498	12,925	11,714	11,714

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0205 1.62% Retirement ER Contribution 401(A) Plan	91,012	108,462	197,131	216,249
0206 Retiree Medical	643,120	658,028	576,705	609,465
0207 Health Reimbursement Account	0	0	133,104	139,344
0208 Pension Prepayment Discount	(354,947)	(397,929)	0	0
0301 Unemployment Insurance	21,510	0	0	0
0305 Salary Continuance Insurance	11,169	10,585	11,026	11,494
0306 Health Insurance	2,871,199	3,125,431	3,574,860	3,745,236
0308 Dental Insurance	18,585	31,163	36,576	38,688
0309 Life Insurance	2,572	2,401	2,760	2,928
0310 Accidental Death and Dismemberment Insurance	629	593	912	960
0319 Other Insurance	212,416	219,205	224,136	241,176
0352 Workers Compensation - General	1,352,243	1,287,273	1,257,036	1,257,036
0401 Medicare	294,638	311,098	295,224	311,796
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	136,916	115,625	122,160	129,168
0490 Salary Cost Apply - Intrafund	(124,664)	(421,159)	0	0
Total Salaries & Benefits	32,865,645	34,501,531	37,458,150	39,218,490
Services & Supplies				
0600 Clothing and Personal Supplies	182,151	241,942	487,000	487,000
0740 Enterprise Telephone Service Charges	144,532	154,381	350,000	350,000
0742 Cell Phones, Pagers, Blackberry Devices	51,610	69,250	95,000	95,000
0900 Food	12,656	15,446	42,400	42,400
1000 Household Expense	280,591	279,343	387,700	387,700
1001 Household Expense - Trash	40,615	49,560	57,000	57,000
1100 Insurance	465,505	440,648	565,000	565,000
1300 Maintenance Equipment - Non-IT Maintenance	9,869,493	13,895,101	16,717,800	16,717,800

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1340 Software Maintenance & Support	142,717	146,793	248,022	248,022
1341 Hardware Maintenance & Support	49,357	21,230	52,000	52,000
1400 Maintenance - Buildings and Improvements	19,522,078	17,623,591	25,896,400	25,896,400
1402 Minor Alterations and Improvements	38,771	25,630	36,000	36,000
1500 Medical, Dental and Laboratory Supplies	18,986	19,703	60,000	60,000
1600 Memberships	21,451	20,815	67,456	67,456
1701 Cash Difference	49	72	250	250
1702 Cash Shortages	200	444	750	750
1800 Office Expense	85,262	171,694	315,100	315,100
1801 Duplicating Services (CEO/Reprographics)	69,727	32,703	131,100	131,100
1802 Periodicals and Journals	2,057	1,014	9,476	9,476
1803 Postage	2,543	3,952	16,920	16,920
1806 Printing Costs - Outside Vendors	11,837	23,640	67,550	67,550
1809 Minor Office Equipment to be Controlled	19,402	76,863	269,500	269,500
1840 IT Hardware Purchases (Purchases under \$5,000)	127,365	107,043	570,000	570,000
1900 Professional and Specialized Services	17,939,842	16,313,671	39,762,200	38,915,460
1908 Temporary Help	356,886	545,097	605,000	605,000
1911 CWCAP Charges	982,798	938,408	1,300,000	1,300,000
1912 Investment Administrative Fees	209,054	167,348	250,000	250,000
1913 Merchant Fees	191,529	261,498	210,000	210,000
1940 Enterprise IT Services	864,799	1,393,351	1,240,000	1,240,000
1941 IT Professional Services Contracts	30,698	39,447	101,084	101,084
2000 Publications and Legal Notices	1,880	17,308	39,100	39,100
2110 Short-Term Leases-Equipment	1,669,156	3,681,132	5,268,500	5,268,500
2140 Software Leases & Licenses	163,557	76,077	0	0
2143 Short-Term SBITA	0	124,992	645,897	645,897

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2200 Rents and Leases - Buildings and Improvements	0	0	2,000	2,000
2300 Small Tools and Instruments	101,138	108,357	234,700	234,700
2400 Special Departmental Expense	2,988,771	1,641,319	10,089,305	10,089,305
2409 Minor Special Dept. Equipment to be Controlled	22,913	23,272	30,100	30,100
2600 Transportation and Travel - General	4,471,643	4,801,188	5,826,850	5,826,850
2601 Private Auto Mileage	36,470	42,331	70,700	70,700
2602 Garage Expense	991,453	1,119,284	969,000	969,000
2700 Transportation and Travel - Meetings/Conferences	18,516	97,652	313,078	313,078
2801 Utilities - Purchased Electricity	201,267	428,820	839,200	839,200
2802 Utilities - Purchased Gas	3,968	4,112	5,000	5,000
2803 Utilities - Purchased Water	541,248	438,643	1,032,000	1,032,000
Total Services & Supplies	62,946,541	65,684,165	115,276,138	114,429,398
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(2,049,429)	(2,588,710)	0	0
Total Services & Supplies Reimbursements	(2,049,429)	(2,588,710)	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	4,483,116	4,574,001	5,000,000	5,000,000
3200 Bond Redemption	277,411	291,073	320,000	320,000
3256 SBITA Debt Service Principal	0	0	47,000	47,000
3700 Taxes and Assessments	5,160,143	5,302,058	5,987,900	5,987,900
3750 Pollution Remediation Expense	(569,866)	(227,100)	0	0
Total Other Charges	9,350,804	9,940,032	11,354,900	11,354,900
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	21,145,000	21,145,000
4040 IT Equipment (Purchases over \$5,000)	0	0	45,000	45,000
Total Equipment	0	0	21,190,000	21,190,000

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	5,000	5,000
Total Intangible Assets-Amortizable	0	0	5,000	5,000
Miscellaneous				
5300 Depreciation	14,847,336	15,289,247	0	0
5350 Amortization	216,228	485,482	0	0
Total Miscellaneous	15,063,564	15,774,729	0	0
TOTAL OPERATING EXPENSES	118,177,125	123,311,747	185,284,188	186,197,788
OPERATING INCOME (LOSS) - Note 1	21,594,852	29,020,716	(31,785,095)	(31,785,095)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	16,865	12,592	40,000	40,000
Total Fines, Forfeitures & Penalties	16,865	12,592	40,000	40,000
Revenue from Use of Money and Property				
6610 Interest	1,575,969	8,086,605	6,500,000	6,500,000
Total Revenue from Use of Money and Property	1,575,969	8,086,605	6,500,000	6,500,000
Intergovernmental Revenues				
6950 State - Disaster Relief	0	203,943	0	0
6970 State - Other	181,119	2,700,000	150,000	150,000
7060 Federal - Disaster Relief	219,644	827,589	0	0
Total Intergovernmental Revenues	400,763	3,731,532	150,000	150,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,543,311	1,253,800	73,500	73,500
7680 Six-Month Expired (Outlawed) Checks	(103)	9	1,000	1,000
7690 Returned Check Charges	530	230	500	500
Total Miscellaneous Revenues	3,543,738	1,254,039	75,000	75,000

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	5,537,335	13,084,768	6,765,000	6,765,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	662,700	648,517	650,000	650,000
3352 Lease Equipment - Debt Service Interest	0	741	0	0
3356 SBITA - Debt Service Interest	0	361	0	0
Total Other Charges	662,700	649,619	650,000	650,000
Special Items				
5000 Special Items	0	0	8,000,000	8,000,000
Total Special Items	0	0	8,000,000	8,000,000
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(488,508)	(485,830)	0	0
Total Miscellaneous	(488,508)	(485,830)	0	0
TOTAL NON-OPERATING EXPENSES	174,192	163,789	8,650,000	8,650,000
NON-OPERATING INCOME (LOSS)	5,363,143	12,920,979	(1,885,000)	(1,885,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	26,957,995	41,941,695	(33,670,095)	(33,670,095)
7812 Transfers In - from Funds 2AA-299	28,800,046	30,363,922	30,946,001	30,946,001
4802 Transfers Out - to Funds 2AA-299	(53,629,873)	(18,893,627)	(93,150,000)	(93,150,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(2,393,210)	3,327,065	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	3,987,663	4,201,078	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	8,010,903	49,452,203	(1,008,641)	(1,008,641)
CHANGE IN NET POSITION	11,733,524	110,392,336	(96,882,735)	(96,882,735)
Net Position - Beginning Balance	53,615,154	65,348,678	96,882,735	96,882,735
Net Position - Ending Balance	65,348,678	175,741,014	0	0

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	11,063,270	11,341,640	21,145,000	21,145,000
4040 IT Equipment (Purchases over \$5,000)	0	0	45,000	
Total Equipment	11,063,270	11,341,640	21,190,000	21,190,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
2005 Business Services & External Affairs	0	0	5,000	5,000
7305 Reliability Maintenance Planning	0	31,820	0	0
Total 4251 Commercially Acquired Multi-Year Software Amortizable	0	31,820	5,000	5,000
Total Intangible Assets-Amortizable	0	31,820	5,000	5,000
TOTAL CAPITAL ASSET ACQUISITIONS	11,063,270	11,373,460	21,195,000	21,195,000
Note 1 - Operating Loss is overstated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				



SPECIAL DISTRICTS AND OTHER AGENCIES

Governed by the Board of Supervisors

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY -
NON-ENTERPRISE
FISCAL YEAR 2023-24

District / Agency Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2023 (2)	Decreases to Obligated Fund Balances (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances (7)	Total Financing Uses (8)
FLOOD CONTROL DISTRICT							
400 OC Flood	0	63,587,075	163,731,231	227,318,306	227,318,306	0	227,318,306
401 OC Flood - Capital Improvement Projects	0	0	42,078,252	42,078,252	42,078,252	0	42,078,252
404 OC Flood- Santa Ana River Mainstem/Prado Dam Capital Project	0	45,836,078	101,164,349	147,000,427	147,000,427	0	147,000,427
TOTAL FLOOD CONTROL DISTRICT	0	109,423,153	306,973,832	416,396,985	416,396,985	0	416,396,985
LANDSCAPE AND LIGHTING DISTRICTS							
459 N. Tustin Landscape & Lighting Assessment Dist.	0	3,159,224	876,135	4,035,359	4,035,359	0	4,035,359
TOTAL LANDSCAPE AND LIGHTING DISTRICTS	0	3,159,224	876,135	4,035,359	4,035,359	0	4,035,359
SERVICE AREAS							
405 OC Parks CSA26	0	14,226,360	137,965,470	152,191,830	152,191,830	0	152,191,830
406 OC Parks Capital	0	2,413,531	20,010,019	22,423,550	22,423,550	0	22,423,550
468 County Service Area #13 - La Mirada	0	10,375	14,016	24,391	24,391	0	24,391
477 County Service Area #22 - East Yorba Linda	0	2,697	159,679	162,376	162,376	0	162,376
TOTAL SERVICE AREAS	0	16,652,963	158,149,184	174,802,147	174,802,147	0	174,802,147
ASSESSMENT DISTRICTS							
431 Special Assessment - Top of the World Improvement	0	13,727	1,000	14,727	14,727	0	14,727
433 Golden Lantern Reassess. District 94-1 - Debt Service	0	345,500	5,000	350,500	350,500	0	350,500
507 Irvine Coast Assess. District 88-1 - Debt Service	0	18,665	1,000	19,665	19,665	0	19,665
516 Assess. Dist. 01-1 Ziani Project - Debt Service	0	195,000	323,350	518,350	518,350	0	518,350
523 Newport Coast AD 01-1 Group 2 Debt Service	0	491,000	589,245	1,080,245	1,080,245	0	1,080,245
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS	0	490,015	908,300	1,398,315	1,398,315	0	1,398,315
534 Assess. District 01-1 Group 3 Debt Service	0	488,000	720,265	1,208,265	1,208,265	0	1,208,265
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service	0	741,200	497,195	1,238,395	1,238,395	0	1,238,395
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	0	17,250	1,000	18,250	18,250	0	18,250
TOTAL ASSESSMENT DISTRICTS	0	2,800,357	3,046,355	5,846,712	5,846,712	0	5,846,712

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY -
NON-ENTERPRISE
FISCAL YEAR 2023-24

District / Agency Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2023 (2)	Decreases to Obligated Fund Balances (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances (7)	Total Financing Uses (8)
COMMUNITY FACILITIES DISTRICTS							
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	0	586,450	1,587,250	2,173,700	2,173,700	0	2,173,700
487 CFD 2002-1 Ladera - Debt Service	0	28,310,000	4,873,000	33,183,000	33,183,000	0	33,183,000
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	0	24,765	1,000	25,765	25,765	0	25,765
492 Mission Viejo CFD 87-3 (A) - Debt Service	0	55,190	0	55,190	55,190	0	55,190
501 Rancho Santa Margarita CFD 87-5 (A) - Debt Service	0	18,015	1,000	19,015	19,015	0	19,015
505 Foothill Ranch CFD 87-4 - Debt Service	0	20,793	1,000	21,793	21,793	0	21,793
509 Rancho Santa Margarita CFD 87-5B - Debt Service	0	27,565	1,000	28,565	28,565	0	28,565
513 Coto De Caza CFD 87-8 - Debt Service	0	17,015	1,000	18,015	18,015	0	18,015
517 Rancho Santa Margarita CFD 87-5C - Debt Service	0	30,730	1,000	31,730	31,730	0	31,730
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service	0	29,680	1,000	30,680	30,680	0	30,680
530 CFD 2004-1 Ladera - Debt Service	0	40,504,170	5,192,530	45,696,700	45,696,700	0	45,696,700
533 CFD 01-1 Ladera - Debt Service	0	667,250	2,152,150	2,819,400	2,819,400	0	2,819,400
541 CFD 2015-1 RMV (Village of Esencia) Debt Service	0	2,931,200	5,305,000	8,236,200	8,236,200	0	8,236,200
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	0	807,975	1,946,000	2,753,975	2,753,975	0	2,753,975
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	0	17,525	1,000	18,525	18,525	0	18,525
555 CFD 2003-1 Ladera - Debt Service	0	24,321,567	4,275,433	28,597,000	28,597,000	0	28,597,000
560 CFD 2016-1 RMV (Village of Esencia) Debt Service	0	2,385,299	5,469,000	7,854,299	7,854,299	0	7,854,299
562 CFD 2017-1 RMV (Village of Esencia) Debt Service	0	2,038,212	4,360,000	6,398,212	6,398,212	0	6,398,212
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	0	1,065,341	1,027,100	2,092,441	2,092,441	0	2,092,441
565 CFD 2021-1 RMV (Rienda) Construction Fund	0	76,029,275	700,000	76,729,275	76,729,275	0	76,729,275
566 CFD 2021-1 RMV (Rienda) Debt Service	0	1,110,970	6,450,000	7,560,970	7,560,970	0	7,560,970
TOTAL COMMUNITY FACILITIES DISTRICTS	0	180,998,987	43,345,463	224,344,450	224,344,450	0	224,344,450
OC DEVELOPMENT AGENCIES							
170 Housing Asset Fund	0	456,413	93,587	550,000	550,000	0	550,000
TOTAL OC DEVELOPMENT AGENCIES	0	456,413	93,587	550,000	550,000	0	550,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY -
NON-ENTERPRISE
FISCAL YEAR 2023-24

District / Agency Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2023 (2)	Decreases to Obligated Fund Balances (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances (7)	Total Financing Uses (8)
JOINT POWERS AND PUBLIC AUTHORITY							
590 In-Home Supportive Services Public Authority	0	144,706	3,302,853	3,447,559	3,447,559	0	3,447,559
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	0	144,706	3,302,853	3,447,559	3,447,559	0	3,447,559
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS	0	313,635,803	515,787,409	829,423,212	829,423,212	0	829,423,212
Appropriations Limit 1,830,890,011							
Appropriations Subject to Limit 139,753,408							

*Footnote: Actual Fund Balance not available at time of adoption. Actuals are available from County of Orange, Auditor-Controller.

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2023-24

Actual ☐
Estimated ☒

District/Agency Name (1)	* Total Fund Balance June 30, 2023 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2023 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
FLOOD CONTROL DISTRICT					
400 OC Flood	187,339,749	(15,415,330)	202,755,079	0	0
401 OC Flood - Capital Improvement Projects	23,224,888	(1,000,000)	24,224,888	0	0
404 OC Flood- Santa Ana River Mainstem/Prado Dam Capital Project	133,747,515	3,682,287	130,065,228	0	0
TOTAL FLOOD CONTROL DISTRICT	344,312,152	(12,733,043)	357,045,195	0	0
LANDSCAPING AND LIGHTING ASSESSMENT					
459 N. Tustin Landscape & Lighting Assessment Dist.	5,401,288	0	5,401,288	0	0
TOTAL LANDSCAPING AND LIGHTING ASSESSMENT	5,401,288	0	5,401,288	0	0
SERVICE AREAS					
405 OC Parks CSA26	51,595,669	13,695,942	37,899,727	0	0
406 OC Parks Capital	25,825,241	2,271,601	23,553,640	0	0
468 County Service Area #13 - La Mirada	10,375	0	10,375	0	0
477 County Service Area #22 - East Yorba Linda	82,065	0	82,065	0	0
TOTAL SERVICE AREAS	77,513,350	15,967,543	61,545,807	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2023-24

Actual ☐
Estimated ☒

District/Agency Name (1)	* Total Fund Balance June 30, 2023 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2023 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
ASSESSMENT DISTRICTS					
431 Special Assessment - Top of the World Improvement	13,866	0	13,866	0	0
433 Golden Lantern Reassess. District 94-1 - Debt Service	361,001	0	361,001	0	0
507 Irvine Coast Assess. District 88-1 - Debt Service	18,716	0	18,716	0	0
516 Assess. Dist. 01-1 Ziani Project - Debt Service	384,190	360	383,830	0	0
523 Newport Coast AD 01-1 Group 2 Debt Service	720,526	1	720,525	0	0
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS	1,154,809	981	1,153,828	0	0
534 Assess. District 01-1 Group 3 Debt Service	896,503	770	895,733	0	0
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service	814,655	1,584	813,071	0	0
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	17,261	0	17,261	0	0
TOTAL ASSESSMENT DISTRICTS	4,381,527	3,696	4,377,831	0	0
COMMUNITY FACILITIES DISTRICTS					
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	1,447,728	0	1,447,728	0	0
487 CFD 2002-1 Ladera - Debt Service	32,319,572	0	32,319,572	0	0
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	24,820	0	24,820	0	0
492 Mission Viejo CFD 87-3 (A) - Debt Service	55,190	0	55,190	0	0
501 Rancho Santa Margarita CFD 87-5 (A) - Debt Service	18,048	0	18,048	0	0
505 Foothill Ranch CFD 87-4 - Debt Service	20,865	0	20,865	0	0
509 Rancho Santa Margarita CFD 87-5B - Debt Service	27,605	0	27,605	0	0
513 Coto De Caza CFD 87-8 - Debt Service	17,073	0	17,073	0	0
517 Rancho Santa Margarita CFD 87-5C - Debt Service	30,765	0	30,765	0	0
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service	29,719	0	29,719	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2023-24

Actual ☐
Estimated ☒

District/Agency Name (1)	* Total Fund Balance June 30, 2023 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2023 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
COMMUNITY FACILITIES DISTRICTS					
530 CFD 2004-1 Ladera - Debt Service	47,254,479	0	47,254,479	0	0
533 CFD 01-1 Ladera - Debt Service	1,884,259	0	1,884,259	0	0
541 CFD 2015-1 RMV (Village of Esencia) Debt Service	11,973,731	1,736	11,971,995	0	0
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	1,795,625	0	1,795,625	0	0
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	17,531	0	17,531	0	0
555 CFD 2003-1 Ladera - Debt Service	27,084,048	0	27,084,048	0	0
560 CFD 2016-1 RMV (Village of Esencia) Debt Service	12,062,907	0	12,062,907	0	0
561 CFD 2017-1 RMV (Village of Esencia) Construction	0	0	0	0	0
562 CFD 2017-1 RMV (Village of Esencia) Debt Service	9,816,915	0	9,816,915	0	0
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	2,297,835	0	2,297,835	0	0
565 CFD 2021-1 RMV (Rienda) Construction Fund	76,029,283	0	76,029,283	0	0
566 CFD 2021-1 RMV (Rienda) Debt Service	14,645,560	0	14,645,560	0	0
TOTAL COMMUNITY FACILITIES DISTRICTS	238,853,558	1,736	238,851,822	0	0
ORANGE COUNTY DEVELOPMENT AGENCIES					
170 Housing Asset Fund	29,324,626	0	29,324,626	0	0
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	29,324,626	0	29,324,626	0	0
JOINT POWER AUTHORITY					
590 In-Home Supportive Services Public Authority	2,306,720	0	2,306,720	0	0
TOTAL JOINT POWER AUTHORITY	2,306,720	0	2,306,720	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2023-24

Actual ☐
Estimated ☒

		LESS: OBLIGATED FUND BALANCES			
District/Agency Name (1)	* Total Fund Balance June 30, 2023 (2)	Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	Fund Balance Available June 30, 2023 (6)
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY BOARD OF SUPERVISORS	702,093,221	3,239,932	698,853,289	0	0

*Footnote: Actual Fund Balance not available at time of adoption. Actuals are available from County of Orange, Auditor-Controller.

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2023-24

District/Agency Name (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
FLOOD CONTROL DISTRICT						
400 OC Flood						
Nonspendable for Inventory	411,970	0	0	0	0	411,970
Restricted	202,343,109	63,587,075	63,587,075	0	0	138,756,034
401 OC Flood - Capital Improvement Projects						
Restricted	24,224,888	0	0	0	0	24,224,888
404 OC Flood- Santa Ana River Mainstem/Prado Dam Capital Project						
Restricted	130,065,228	45,836,078	45,836,078	0	0	84,229,150
TOTAL FLOOD CONTROL DISTRICT	357,045,195	109,423,153	109,423,153	0	0	247,622,042
LANDSCAPE AND LIGHTING DISTRICTS						
459 N. Tustin Landscape & Lighting Assessment Dist.						
Restricted	5,401,288	3,159,224	3,159,224	0	0	2,242,064
TOTAL LANDSCAPE AND LIGHTING DISTRICTS	5,401,288	3,159,224	3,159,224	0	0	2,242,064
SERVICE AREAS						
405 OC Parks CSA26						
Restricted	37,899,727	14,226,360	14,226,360	0	0	23,673,367
406 OC Parks Capital						
Restricted	23,553,640	2,413,531	2,413,531	0	0	21,140,109
468 County Service Area #13 - La Mirada						
Restricted	10,375	10,375	10,375	0	0	0
477 County Service Area #22 - East Yorba Linda						
Restricted	82,065	2,697	2,697	0	0	79,368
TOTAL SERVICE AREAS	61,545,807	16,652,963	16,652,963	0	0	44,892,844

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2023-24

District/Agency Name (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
ASSESSMENT DISTRICTS						
431 Special Assessment - Top of the World Improvement Restricted	13,866	13,727	13,727	0	0	139
433 Golden Lantern Reassess. District 94-1 - Debt Service Restricted	361,001	345,500	345,500	0	0	15,501
507 Irvine Coast Assess. District 88-1 - Debt Service Restricted for Debt Service	18,716	18,665	18,665	0	0	51
516 Assess. Dist. 01-1 Ziani Project - Debt Service Restricted for Debt Service	383,830	195,000	195,000	0	0	188,830
523 Newport Coast AD 01-1 Group 2 Debt Service Restricted for Debt Service	720,525	491,000	491,000	0	0	229,525
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS Restricted	1,153,828	490,015	490,015	0	0	663,813
534 Assess. District 01-1 Group 3 Debt Service Restricted for Debt Service	895,733	488,000	488,000	0	0	407,733
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service Restricted for Debt Service	813,071	741,200	741,200	0	0	71,871
551 Assess. Dist. 92-1 Newport Ridge - Debt Service Restricted for Debt Service	17,261	17,250	17,250	0	0	11
TOTAL ASSESSMENT DISTRICTS	4,377,831	2,800,357	2,800,357	0	0	1,577,474
COMMUNITY FACILITIES DISTRICTS						
479 CFD 99-1 Series A of 1999 Ladera - Debt Service Restricted for Debt Service	1,447,728	586,450	586,450	0	0	861,278
487 CFD 2002-1 Ladera - Debt Service Restricted for Debt Service	32,319,572	28,310,000	28,310,000	0	0	4,009,572
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service Restricted for Debt Service	24,820	24,765	24,765	0	0	55

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2023-24

District/Agency Name (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
COMMUNITY FACILITIES DISTRICTS						
492 Mission Viejo CFD 87-3 (A) - Debt Service Restricted for Debt Service	55,190	55,190	55,190	0	0	0
501 Rancho Santa Margarita CFD 87-5 (A) - Debt Service Restricted for Debt Service	18,048	18,015	18,015	0	0	33
505 Foothill Ranch CFD 87-4 - Debt Service Restricted for Debt Service	20,865	20,793	20,793	0	0	72
509 Rancho Santa Margarita CFD 87-5B - Debt Service Restricted for Debt Service	27,605	27,565	27,565	0	0	40
513 Coto De Caza CFD 87-8 - Debt Service Restricted for Debt Service	17,073	17,015	17,015	0	0	58
517 Rancho Santa Margarita CFD 87-5C - Debt Service Restricted for Debt Service	30,765	30,730	30,730	0	0	35
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service Restricted for Debt Service	29,719	29,680	29,680	0	0	39
530 CFD 2004-1 Ladera - Debt Service Restricted for Debt Service	47,254,479	40,504,170	40,504,170	0	0	6,750,309
533 CFD 01-1 Ladera - Debt Service Restricted for Debt Service	1,884,259	667,250	667,250	0	0	1,217,009
541 CFD 2015-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	11,971,995	2,931,200	2,931,200	0	0	9,040,795
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service Restricted for Debt Service	1,795,625	807,975	807,975	0	0	987,650
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service Restricted for Debt Service	17,531	17,525	17,525	0	0	6
555 CFD 2003-1 Ladera - Debt Service Restricted for Debt Service	27,084,048	24,321,567	24,321,567	0	0	2,762,481

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2023-24

District/Agency Name (1)	* Obligated Fund Balances June 30, 2023 (2)	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
COMMUNITY FACILITIES DISTRICTS						
560 CFD 2016-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	12,062,907	2,385,299	2,385,299	0	0	9,677,608
562 CFD 2017-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	9,816,915	2,038,212	2,038,212	0	0	7,778,703
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service Restricted	1,066,548	0	0	0	0	1,066,548
Restricted for Debt Service	1,231,287	1,065,341	1,065,341	0	0	165,946
565 CFD 2021-1 RMV (Rienda) Construction Fund Restricted for Debt Service	76,029,283	76,029,275	76,029,275	0	0	8
566 CFD 2021-1 RMV (Rienda) Debt Service Restricted for Debt Service	14,645,560	1,110,970	1,110,970	0	0	13,534,590
TOTAL COMMUNITY FACILITIES DISTRICTS	238,851,822	180,998,987	180,998,987	0	0	57,852,835
OC DEVELOPMENT AGENCIES						
170 Housing Asset Fund Restricted	29,324,626	456,413	456,413	0	0	28,868,213
TOTAL OC DEVELOPMENT AGENCIES	29,324,626	456,413	456,413	0	0	28,868,213
JOINT POWERS AND PUBLIC AUTHORITY						
590 In-Home Supportive Services Public Authority Restricted	2,306,720	144,706	144,706	0	0	2,162,014
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	2,306,720	144,706	144,706	0	0	2,162,014
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS	698,853,289	313,635,803	313,635,803	0	0	385,217,486

*Footnote: Actual Fund Balance not available at time of adoption. Actuals are available from County of Orange, Auditor-Controller.

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 431 Special Assessment - Top Of The World Improvement

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	98	388	1,000	1,000
Miscellaneous Revenues	11	1	0	0
TOTAL REVENUE	109	389	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,478	4,890	14,727	14,727
TOTAL EXPENDITURES/APPROPRIATIONS	2,478	4,890	14,727	14,727
NET COST	2,369	4,501	13,727	13,727

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 433 Golden Lantern Reassessment District 94-1 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,909	9,027	5,000	5,000
Miscellaneous Revenues	80	10	0	0
TOTAL REVENUE	1,989	9,037	5,000	5,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,711	4,879	350,500	350,500
TOTAL EXPENDITURES/APPROPRIATIONS	2,711	4,879	350,500	350,500
NET COST	722	(4,158)	345,500	345,500

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 507 Irvine Coast Assessment District 88-1 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	2,139	512	1,000	1,000
Miscellaneous Revenues	205	11	0	0
TOTAL REVENUE	2,344	523	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	660,877	17,250	19,665	19,665
TOTAL EXPENDITURES/APPROPRIATIONS	660,877	17,250	19,665	19,665
NET COST	658,533	16,727	18,665	18,665

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 516 AD 01-1 Ziani Project Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,210	9,314	5,000	5,000
Charges For Services	311,353	309,024	318,350	318,350
Miscellaneous Revenues	50	5	0	0
TOTAL REVENUE	312,613	318,343	323,350	323,350
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	19,272	16,524	22,000	22,000
Other Charges	298,376	297,005	296,350	296,350
Special Items	0	0	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	317,648	313,529	518,350	518,350
NET COST	5,035	(4,814)	195,000	195,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 523 AD 01-1 Newport Coast Debt Service G2

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	2,601	18,034	9,000	9,000
Charges For Services	539,799	525,732	580,245	580,245
Miscellaneous Revenues	93	11	0	0
TOTAL REVENUE	542,493	543,777	589,245	589,245
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	35,059	29,903	34,000	34,000
Other Charges	550,012	547,486	546,245	546,245
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	585,071	577,389	1,080,245	1,080,245
NET COST	42,578	33,612	491,000	491,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 52T AD 01-1 Newprt Coast Conversion #1

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	4,306	28,137	10,000	10,000
Charges For Services	813,971	795,509	898,300	898,300
Miscellaneous Revenues	143	19	0	0
TOTAL REVENUE	818,420	823,665	908,300	908,300
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	54,102	46,048	52,000	52,000
Other Charges	852,144	848,229	846,315	846,315
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	906,246	894,277	1,398,315	1,398,315
NET COST	87,826	70,612	490,015	490,015

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 534 AD01-1 Group 3 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	3,331	21,974	12,000	12,000
Charges For Services	659,070	622,859	708,265	708,265
Miscellaneous Revenues	113	15	0	0
TOTAL REVENUE	662,514	644,848	720,265	720,265
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	42,734	36,405	41,000	41,000
Other Charges	671,867	668,780	667,265	667,265
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	714,601	705,185	1,208,265	1,208,265
NET COST	52,087	60,337	488,000	488,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 536 Newport Coast AD 01-1 Group 4 Conversion Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	464,887	483,716	488,195	488,195
Revenue from Use of Money and Property	1,895	22,511	9,000	9,000
Miscellaneous Revenues	52	7	0	0
TOTAL REVENUE	466,834	506,234	497,195	497,195
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	43,960	37,954	50,200	50,200
Other Charges	436,626	435,431	438,195	438,195
Special Items	0	0	750,000	750,000
TOTAL EXPENDITURES/APPROPRIATIONS	480,586	473,385	1,238,395	1,238,395
NET COST	13,752	(32,849)	741,200	741,200

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 551 Assessment District 92-1 Newport Ridge Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	5,656	469	1,000	1,000
Miscellaneous Revenues	400	30	0	0
TOTAL REVENUE	6,056	499	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,886,656	26,146	18,250	18,250
TOTAL EXPENDITURES/APPROPRIATIONS	1,886,656	26,146	18,250	18,250
NET COST	1,880,600	25,647	17,250	17,250

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 479 CFD 99-1 Series A 99 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,532,221	1,553,692	1,573,250	1,573,250
Fines, Forfeitures & Penalties	2,741	3,759	4,000	4,000
Revenue from Use of Money and Property	4,616	24,815	10,000	10,000
Miscellaneous Revenues	127	21	0	0
TOTAL REVENUE	1,539,705	1,582,287	1,587,250	1,587,250
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	44,616	43,203	58,700	58,700
Other Charges	1,459,125	1,486,500	1,515,000	1,515,000
Special Items	0	0	600,000	600,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,503,741	1,529,703	2,173,700	2,173,700
NET COST	(35,964)	(52,584)	586,450	586,450

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 487 CFD2002-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,402,006	4,587,948	4,750,000	4,750,000
Fines, Forfeitures & Penalties	9,175	11,123	13,000	13,000
Revenue from Use of Money and Property	15,584	184,315	110,000	110,000
Miscellaneous Revenues	396	55	0	0
Other Financing Sources	0	24,636,179	0	0
TOTAL REVENUE	4,427,161	29,419,620	4,873,000	4,873,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	50,182	221,668	77,000	77,000
Other Charges	4,336,989	4,415,463	3,106,000	3,106,000
Other Financing Uses	0	26,584,269	27,000,000	27,000,000
Special Items	0	0	3,000,000	3,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,387,171	31,221,400	33,183,000	33,183,000
NET COST	(39,990)	1,801,780	28,310,000	28,310,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 488 Santa Margarita CFD 86-1(Ser '88) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	10,085	671	1,000	1,000
Miscellaneous Revenues	667	54	0	0
TOTAL REVENUE	10,752	725	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,146,353	42,017	25,765	25,765
TOTAL EXPENDITURES/APPROPRIATIONS	3,146,353	42,017	25,765	25,765
NET COST	3,135,601	41,292	24,765	24,765

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 492 Mission Viejo CFD 87-3 (A) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	12,820	11,964	55,190	55,190
TOTAL EXPENDITURES/APPROPRIATIONS	12,820	11,964	55,190	55,190
NET COST	12,820	11,964	55,190	55,190

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 501 Rancho Santa Margarita CFD 87-5a Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	235	491	1,000	1,000
Miscellaneous Revenues	22	1	0	0
TOTAL REVENUE	257	492	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	38,012	5,898	19,015	19,015
TOTAL EXPENDITURES/APPROPRIATIONS	38,012	5,898	19,015	19,015
NET COST	37,755	5,406	18,015	18,015

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 505 Foothill Ranch CFD 87-4 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	9,317	576	1,000	1,000
Miscellaneous Revenues	710	50	0	0
TOTAL REVENUE	10,027	626	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,887,208	57,113	21,793	21,793
TOTAL EXPENDITURES/APPROPRIATIONS	2,887,208	57,113	21,793	21,793
NET COST	2,877,181	56,487	20,793	20,793

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 509 Rancho Santa Margarita CFD 87-5b Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	3,876	734	1,000	1,000
Miscellaneous Revenues	253	21	0	0
TOTAL REVENUE	4,129	755	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,181,576	21,649	28,565	28,565
TOTAL EXPENDITURES/APPROPRIATIONS	1,181,576	21,649	28,565	28,565
NET COST	1,177,447	20,894	27,565	27,565

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 513 Coto De Caza CFD 87-8 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,031	469	1,000	1,000
Miscellaneous Revenues	70	5	0	0
TOTAL REVENUE	1,101	474	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	291,146	11,951	18,015	18,015
TOTAL EXPENDITURES/APPROPRIATIONS	291,146	11,951	18,015	18,015
NET COST	290,045	11,477	17,015	17,015

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 517 Rancho Santa Margarita CFD 87-5c Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	500	810	1,000	1,000
Miscellaneous Revenues	33	3	0	0
TOTAL REVENUE	533	813	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	101,357	6,582	31,730	31,730
TOTAL EXPENDITURES/APPROPRIATIONS	101,357	6,582	31,730	31,730
NET COST	100,824	5,769	30,730	30,730

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 521 Rancho Santa Margarita CFD 87-5d(A) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	351	782	1,000	1,000
Miscellaneous Revenues	29	2	0	0
TOTAL REVENUE	380	784	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	54,751	6,272	30,680	30,680
TOTAL EXPENDITURES/APPROPRIATIONS	54,751	6,272	30,680	30,680
NET COST	54,371	5,488	29,680	29,680

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STATE OF CALIFORNIA
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FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 530 CFD 2004-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,898,188	5,042,890	5,028,530	5,028,530
Fines, Forfeitures & Penalties	22,399	32,823	24,000	24,000
Revenue from Use of Money and Property	50,089	234,447	140,000	140,000
Miscellaneous Revenues	1,851	248	0	0
Other Financing Sources	0	36,207,337	0	0
TOTAL REVENUE	4,972,527	41,517,745	5,192,530	5,192,530
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	53,345	322,619	81,700	81,700
Other Charges	4,873,628	4,974,471	5,115,000	5,115,000
Other Financing Uses	0	37,022,610	37,500,000	37,500,000
Special Items	0	0	3,000,000	3,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,926,973	42,319,700	45,696,700	45,696,700
NET COST	(45,554)	801,955	40,504,170	40,504,170

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FINANCING SOURCES AND USES BY BUDGET UNIT
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BUDGET UNIT: 533 CFD 01-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	2,092,076	2,104,404	2,136,150	2,136,150
Fines, Forfeitures & Penalties	5,434	5,693	6,000	6,000
Revenue from Use of Money and Property	6,090	32,912	10,000	10,000
Miscellaneous Revenues	167	27	0	0
TOTAL REVENUE	2,103,767	2,143,036	2,152,150	2,152,150
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	47,300	45,191	61,000	61,000
Other Charges	1,982,775	2,025,525	2,058,400	2,058,400
Special Items	0	0	700,000	700,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,030,075	2,070,716	2,819,400	2,819,400
NET COST	(73,692)	(72,320)	667,250	667,250

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FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 541 CFD 2015-1 RMV (Village of Esencia) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,991,069	5,040,324	5,200,000	5,200,000
Fines, Forfeitures & Penalties	14,477	12,218	15,000	15,000
Revenue from Use of Money and Property	57,599	274,469	90,000	90,000
Miscellaneous Revenues	2,568	289	0	0
TOTAL REVENUE	5,065,713	5,327,300	5,305,000	5,305,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	52,580	45,089	74,500	74,500
Other Charges	4,965,725	5,064,050	5,161,700	5,161,700
Special Items	0	0	3,000,000	3,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,018,305	5,109,139	8,236,200	8,236,200
NET COST	(47,408)	(218,161)	2,931,200	2,931,200

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FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 547 CFD 00-01 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,954,782	1,942,896	1,928,000	1,928,000
Fines, Forfeitures & Penalties	4,337	5,515	6,000	6,000
Revenue from Use of Money and Property	5,808	30,970	12,000	12,000
Miscellaneous Revenues	160	26	0	0
TOTAL REVENUE	1,965,087	1,979,407	1,946,000	1,946,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	44,801	43,324	58,350	58,350
Other Charges	1,853,500	1,889,125	1,895,625	1,895,625
Special Items	0	0	800,000	800,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,898,301	1,932,449	2,753,975	2,753,975
NET COST	(66,786)	(46,958)	807,975	807,975

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FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 549 Rancho Santa Margarita CFD 87-5e(A93) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,020	476	1,000	1,000
Miscellaneous Revenues	84	5	0	0
TOTAL REVENUE	1,104	481	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	282,960	7,256	18,525	18,525
TOTAL EXPENDITURES/APPROPRIATIONS	282,960	7,256	18,525	18,525
NET COST	281,856	6,775	17,525	17,525

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FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 555 CFD 2003-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	3,474,110	3,576,745	4,165,433	4,165,433
Fines, Forfeitures & Penalties	9,654	11,081	10,000	10,000
Revenue from Use of Money and Property	12,321	148,205	100,000	100,000
Miscellaneous Revenues	309	43	0	0
Other Financing Sources	0	20,976,492	0	0
TOTAL REVENUE	3,496,394	24,712,566	4,275,433	4,275,433
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	49,375	193,263	76,500	76,500
Other Charges	3,404,459	3,466,101	2,520,500	2,520,500
Other Financing Uses	0	22,525,731	23,000,000	23,000,000
Special Items	0	0	3,000,000	3,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,453,834	26,185,095	28,597,000	28,597,000
NET COST	(42,560)	1,472,529	24,321,567	24,321,567

COUNTY OF ORANGE
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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 560 CFD 2016-1 RMV (Village of Esencia) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,275,812	5,230,227	5,354,000	5,354,000
Fines, Forfeitures & Penalties	12,262	12,166	15,000	15,000
Revenue from Use of Money and Property	11,078	350,454	100,000	100,000
Miscellaneous Revenues	11	2	0	0
TOTAL REVENUE	5,299,163	5,592,849	5,469,000	5,469,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	67,023	55,444	105,679	105,679
Other Charges	5,054,563	5,151,613	5,248,620	5,248,620
Special Items	0	0	2,500,000	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,121,586	5,207,057	7,854,299	7,854,299
NET COST	(177,577)	(385,792)	2,385,299	2,385,299

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FINANCING SOURCES AND USES BY BUDGET UNIT
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BUDGET UNIT: 561 2017-1 RMV (Village of Esencia) Construction

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	4,894	55,171	0	0
TOTAL REVENUE	4,894	55,171	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,096	0	0	0
Other Charges	5,851,027	3,420,393	0	0
Other Financing Uses	0	111,603	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	5,856,123	3,531,996	0	0
NET COST	5,851,229	3,476,825	0	0

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BUDGET UNIT: 562 CFD 2017-1 RMV (Village of Esencia) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,319,917	4,346,663	4,300,000	4,300,000
Fines, Forfeitures & Penalties	10,979	9,561	10,000	10,000
Revenue from Use of Money and Property	9,009	285,141	50,000	50,000
Miscellaneous Revenues	17	2	0	0
Other Financing Sources	0	111,603	0	0
TOTAL REVENUE	4,339,922	4,752,970	4,360,000	4,360,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	150,463	82,920	84,462	84,462
Other Charges	4,150,763	4,230,388	4,313,750	4,313,750
Special Items	0	0	2,000,000	2,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,301,226	4,313,308	6,398,212	6,398,212
NET COST	(38,696)	(439,662)	2,038,212	2,038,212

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FISCAL YEAR 2023-24

BUDGET UNIT: 564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	972,700	1,006,908	1,012,000	1,012,000
Fines, Forfeitures & Penalties	6,895	0	100	100
Revenue from Use of Money and Property	2,163	67,732	15,000	15,000
TOTAL REVENUE	981,758	1,074,640	1,027,100	1,027,100
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	71,511	100,017	79,591	79,591
Other Charges	842,700	996,150	1,012,850	1,012,850
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	914,211	1,096,167	2,092,441	2,092,441
NET COST	(67,547)	21,527	1,065,341	1,065,341

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BUDGET UNIT: 565 CFD 2021-1 RMV (Rienda) Construction Fund

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	0	1,999,725	700,000	700,000
Other Financing Sources	0	112,480,966	0	0
TOTAL REVENUE	0	114,480,691	700,000	700,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	75,587,897	31,315,373	31,315,373
Other Charges	0	13,496,620	45,413,902	45,413,902
TOTAL EXPENDITURES/APPROPRIATIONS	0	89,084,517	76,729,275	76,729,275
NET COST	0	(25,396,174)	76,029,275	76,029,275

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BUDGET UNIT: 566 CFD 2021-1 RMV (Rienda) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	0	6,584,398	6,250,000	6,250,000
Revenue from Use of Money and Property	0	352,886	200,000	200,000
Other Financing Sources	0	122,909,810	0	0
TOTAL REVENUE	0	129,847,094	6,450,000	6,450,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	97,854	80,200	80,200
Other Charges	0	2,584,852	6,480,770	6,480,770
Other Financing Uses	0	112,480,966	0	0
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	115,163,672	7,560,970	7,560,970
NET COST	0	(14,683,422)	1,110,970	1,110,970

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BUDGET UNIT: 400 OC Flood

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	143,450,534	153,514,636	139,815,489	139,815,489
Licenses, Permits & Franchises	8,657	296,074	0	0
Fines, Forfeitures & Penalties	20,783	15,887	17,949	17,949
Revenue from Use of Money and Property	2,906,992	8,212,822	2,734,202	2,734,202
Intergovernmental Revenues	1,539,920	856,540	746,499	746,499
Charges For Services	15,975,289	19,139,907	20,096,414	20,096,414
Miscellaneous Revenues	126,408	2,332,591	0	0
Other Financing Sources	425,758	272,697	320,678	320,678
TOTAL REVENUE	164,454,341	184,641,154	163,731,231	163,731,231
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	32,794,011	34,008,696	36,891,752	36,988,060
Services & Supplies	49,539,789	60,599,304	84,898,665	84,802,357
Other Charges	1,122,614	1,388,662	2,502,963	2,502,963
Other Financing Uses	84,735,227	44,363,548	86,524,926	86,524,926
Special Items	0	0	13,930,000	13,930,000
Intrafund Transfers	0	(99)	0	0
Capital Assets				
Equipment	89,446	368,444	820,000	820,000
Land				
LF09 ROSSMOOR PUMP STATION APN 7235-028-001	91,863	692,995	250,000	250,000
LF10 USACE-WESTMINISTER EAST GARDEN GROVE	0	0	1,500,000	1,500,000
Total Land	91,863	692,995	1,750,000	1,750,000
Structures & Improvements				
P02F HUNTINGTON BEACH CHANNEL (D01) SHEET PILING PROJECT	(3,599)	19,066	0	0

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FISCAL YEAR 2023-24

BUDGET UNIT: 400 OC Flood

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
P05F LAGUNA CYN CHANNEL REPLACEMENT WOODLAND TO CYN FRONTAGE RD	114,722	8,188	0	0
PF66 EAST GARDEN GROVE-W BURG CHNL U/S WARNER TO D/S	24,393,788	2,361,925	0	0
PF69 LANE CHANNEL - U/S JAMBOREE RD TO D/S MAIN ST PH	353	0	0	0
Total Structures & Improvements	24,505,264	2,389,179	0	0
Total Capital Assets	24,686,573	3,450,618	2,570,000	2,570,000
TOTAL EXPENDITURES/APPROPRIATIONS	192,878,214	143,810,729	227,318,306	227,318,306
NET COST	28,423,873	(40,830,425)	63,587,075	63,587,075

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FISCAL YEAR 2023-24

BUDGET UNIT: 401 OC Flood - Capital Improvement Projects

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	634,934	2,273,139	600,000	600,000
Intergovernmental Revenues	0	140,462	0	0
Charges For Services	67,723	57,231	50,000	50,000
Miscellaneous Revenues	3,404	3,367	0	0
Other Financing Sources	78,268,424	40,550,994	41,428,252	41,428,252
TOTAL REVENUE	78,974,485	43,025,193	42,078,252	42,078,252
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,254,049	2,845,053	3,308,775	3,308,775
Other Charges	0	0	80,000	80,000
Capital Assets				
Land				
L394 DELHI CHANNEL ROW ACQUISITION	0	0	2,542,477	2,542,477
Total Land	0	0	2,542,477	2,542,477
Structures & Improvements				
P02F HUNTINGTON BEACH AND TALBERT CHANNELS REHABILITATION PROJECT	50,393,976	15,336,335	0	0
P05F LAGUNA CYN CHANNEL REPLACEMENT WOODLAND TO CYN FRONTAGE RD	355,060	8,492,933	0	0
PF01 C05 WINTERSBURG CHNL - C06 TO BEACH INCLUDE X-ING	1,813	0	0	0
PF66 EAST GARDEN GROVE-W 'BURG CHNL U/S WARNER TO D/S GOLDENWEST	17,214,438	13,591,256	0	0
PF69 LANE CHANNEL - U/S JAMBOREE RD TO D/S MAIN ST PHASE 1	0	10,310	0	0
PF73 SANTA ANA DELHI CHANNEL - BACKBAY, UNIVERSITY TO MESA DR	1,233,375	1,129,086	32,797,000	32,797,000
PF76 SANTA ANA GARDENS CHANNEL (F02) BIKEWAY EXTENSION PHASES 2-4	4,561	1,755,747	100,000	100,000
PN01 E GARDEN GROVE W'BURG CHNL BRIDGES WARNER SPRINGDALE EDWARDS	323,208	588,223	150,000	150,000
PN02 EGGWC (C05) WARNER AVE BRIDGE D/S	0	0	3,100,000	3,100,000
Total Structures & Improvements	69,526,431	40,903,890	36,147,000	36,147,000

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BUDGET UNIT: 401 OC Flood - Capital Improvement Projects

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Total Capital Assets	69,526,431	40,903,890	38,689,477	38,689,477
TOTAL EXPENDITURES/APPROPRIATIONS	71,780,480	43,748,943	42,078,252	42,078,252
NET COST	(7,194,005)	723,750	0	0

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BUDGET UNIT: 404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	9,594	0	0	0
Revenue from Use of Money and Property	944,774	4,054,696	1,035,089	1,035,089
Intergovernmental Revenues	2,548,235	16,273,154	60,129,260	60,129,260
Charges For Services	25,812	0	0	0
Miscellaneous Revenues	9,428,001	1,393,580	0	0
Other Financing Sources	29,028,541	0	40,000,000	40,000,000
TOTAL REVENUE	41,984,957	21,721,430	101,164,349	101,164,349
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,160,553	25,240,034	12,879,927	12,879,927
Other Charges	449,591	1,627,852	6,600,500	6,600,500
Capital Assets				
Land				
L0S4 WESTERLIN, APN - 121310005, PARCEL ID 21-048	23,291	1,268	0	0
L12S NORRIS, APN-119391003, PARCEL ID 10-109	18,685	52,683	0	0
L2S2 ROBERTS, APN - 121320008, PARCEL ID 21-015	3,788	496	0	0
L2S4 TRUC LAM BUDDHIST CENTER, 121050031 & 032, PID 21-112 & 111	247	0	0	0
L2S5 AROS, 101040002, 003, & 012, PARCEL ID 12-004, 7-001 & 02	1,893	0	0	0
L300 PRADO DAM	3,170	2,277	127,520,000	127,520,000
L315 STUEVE, PARCEL #31-943	12,933	172,664	0	0
L328 ACQUISITION OF PARCEL 32-995	100,182	42,421	0	0
L330 ACQUIS'N PARCELS 04-003,04-980	0	927	0	0
L332 ACQUIS'N PARCELS 32-007,32-009	49	80,458	0	0
L333 ACQUISITION OF PARCEL 39-001	101,628	308,469	0	0
L340 ACQUISITION OF PARCEL 31-001	0	878	0	0

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BUDGET UNIT: 404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
L346 ACQUISITION OF PARCEL 34-952	0	11,150	0	0
L347 ACQUISITION OF PARCEL 27-950	0	10,350	0	0
L358 ACQUISITION PARCEL-VANDER LAAN	22,795	198,865	0	0
L360 ACQUISITION PARCEL - DUSSEN	831	0	0	0
L361 ACQUISITION PARCEL-VAN LOON	1,353,514	84,304	0	0
L362 ACQUISITION PARCEL-JMA C TRUST	344,529	1,482,314	0	0
L363 ACQUISITION PARCEL-VAN DER EYK	400	7,630	0	0
L36S JOHN HANCOCK LIFE INS. CO, APN-105602107, 105616104	7,550	29,445	0	0
L43S MACOMBER, APN - 121231001, PARCEL ID 15-788	138	0	0	0
L44S GIBSON, APN - 121231002, PARCEL ID 15-787	45,657	0	0	0
L45S DEVENY, APN - 121231003, PARCEL ID 15-786	63,007	0	0	0
L46S GALLARDO, APN - 121231004, PARCEL ID 15-785	73,329	40,446	0	0
L4S4 RIVERSIDE CO REG PARK & OS, APN -130080006, PID 27-010	3,072	1,260	0	0
L5S0 CHINO HILLS POMONA RINCON RD, APN -102749201, PID 37-002	195	0	0	0
L60S MARTINEZ, APN - 121333002, PARCEL ID 15-690	5,545	6,557	0	0
L6S1 AMATO, APN -101723117, PARCEL ID 44-005	494,232	36,518	0	0
L6S2 FAIRFIELD RANCH MAINT ASSOC,APN-102755166, PARCEL ID 45-055	9,934	31,827	0	0
L87S RIVERWOOD MAINTENANCE CORP, APN - 130730055 & 056, 130740022	24,040	96,061	0	0
LS01 ACQUISITION MORENO L PROPERTY	226,401	61,748	0	0
LS03 ACQUISITION MORENO M PROPERTY	682	0	0	0
LS06 PROPERTY ACQUISITION PARCEL 45-006 HYPONEX	2,283	0	0	0
LS07 PROPERTY ACQUISITION PARCELS 38-011,46-0025,26-026 BOS TRUST	11,644,964	468,257	0	0
LS08 PEREZ - APN 144080010/144080011	9,184	2,266	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
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FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
LS09 VARGAS – APN 144070013/144100043	824,512	6,442,420	0	0
LS10 BOYTOR – APN 144100020	5,072	70	0	0
LS11 RODRIGUEZ – APN 144100019	16,790	54,310	0	0
LS12 PIRES – APN 144100018	12,798	995	0	0
LS14 VANDER WEERD - APN 105625101 - 102, 105626101 -	31,667	8,032,044	0	0
LS15 HERITAGE CH LLC - APN - 102712138 - 139, 1027121	6,780,834	88,274	0	0
LS16 PINE STERLING PROPERTIES LLC - APN 105627101, 10	165,296	1,698,843	0	0
LS19 CHINO BASIN MUNICIPAL WD - APN 102709103	5,511	2,126	0	0
LS20 SAND CREEK MOBILE HOME PARK - APN 105703101, 105	313,409	10,110,063	0	0
LS21 WATSON LAND COMPANY - APN 105623103, 105624103	5,270	1,029,421	0	0
LS22 YOUNGS HOLDING - APN 105622103	4,357	1,309,420	0	0
LS23 MAJESTIC-AMB SOUTH CHINO II - APN 102708103	7,717	18,643	0	0
LS24 MAJESTIC-AMB SOUTH CHINO LLC - APN 102722103,105	7,727	49,021	0	0
LS25 CARSON CHINO SOUTH - APN 102720105, 102721106	8,670	1,245,936	0	0
LS26 CARSON CHINO SOUTH LLC - APN 105621104	10,796	1,546,051	0	0
LS27 KLEIN GROUP - APN 35212105	0	740	0	0
LS31 FISHER SCIENTIFIC COMPANY, LLC - APN 105617106	7,683	784,719	0	0
LS32 INLAND EMPIRE UTILITIES AGENCY - APN 105617106	1,853	0	0	0
LS33 SOUTHERN CALIFORNIA EDISON CO - APN 144100041, 1	58,530	127,823	0	0
LS34 TURNER SOUTH CHINO - APN 102712129, 102712130, 1	18,641	57,133	0	0
LS36 WESTERN RIV CO REG WASTEWATER - APN 130040004	21,247	318,585	0	0
LS38 BLECK - APN 121060005	2,858	108,752	0	0
LS39 BRUMFIELD - APN 130681009	1,372	0	0	0

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BUDGET UNIT: 404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
LS42 COWELL - APN 121060004	21,562	26,390	0	0
LS43 CRUZ, HENRY - APN 105726302, 105726304	9,878	77,823	0	0
LS45 GALVAN - APN 144100017	11,243	4,773	0	0
LS47 JURUPA COMM SERV DIST - APN 130060031, 152030019	18,300	1,115,244	0	0
LS50 OGIER - APN 121060003	3,667	496	0	0
LS52 RIVERSIDE CO REG PARK & OS APN –130040006 PID 26-004	250,339	496	0	0
LS53 STEWART - APN 121060002	70,174	445	0	0
LS54 STOCKTON - APN 130671002	18,718	168,758	0	0
LS56 TUPKER - APN 130671003	125,182	11,894	0	0
LS58 JOSE PEREZ - APN 144080011	5,246	1,153	0	0
LS59 CORONA/JENKINS INVESTORS - APN 118360086, PARCEL #10-157	4,259	0	0	0
LS60 CTC PROPERTIES - APN 118360083, PARCEL #10-163	4,276	0	0	0
LS61 HV PROPERTIES (CAL-BRAND) - APN 105721208, PARCEL #32-022	(6,500)	0	0	0
LS62 LEWIS HOMES (WIND, JOHN & ANN) - PARCEL #40-003	48,350	0	0	0
LS63 MCCUNE B - APN 130781021, PARCEL #32-009	2,061,028	67,377	0	0
LS73 KELSOE, APN 130671010, PARCEL #27-105	141,908	6,613	0	0
LS77 RIZVI, APN 130681008, PARCEL #27-096	5,163	33	0	0
LS78 LEPPER, APN 130681007, PARCEL #27-095	917	0	0	0
LS79 RODRIGUEZ, ROBERT, APN 130681006, PARCEL #27-094	18,966	82,534	0	0
LS80 BATT, SHARAD, APN 130681005, PARCEL #27-093	96,733	2,025	0	0
LS81 JLKDA LLC, APN 130681004, PARCEL #27-092	47,868	0	0	0
LS88 DESTAUBEN, APN 130070011 & 012, PARCEL #33-017 & 018	13,855	790	0	0
LS96 BATT, AMAN, APN 130070002, PARCEL #33-008	5,000	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
LS98 RIVER ROAD ASSOCIATION, APN 130750019, PARCEL #27-002	990	0	0	0
Total Land	25,887,880	37,823,772	127,520,000	127,520,000
Total Capital Assets	25,887,880	37,823,772	127,520,000	127,520,000
TOTAL EXPENDITURES/APPROPRIATIONS	33,498,024	64,691,658	147,000,427	147,000,427
NET COST	(8,486,933)	42,970,228	45,836,078	45,836,078

COUNTY OF ORANGE
STATE OF CALIFORNIA
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FINANCING SOURCES AND USES BY BUDGET UNIT
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BUDGET UNIT: 590 IHSS Public Authority

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	4,391	30,495	7,800	7,800
Intergovernmental Revenues	1,867,915	2,029,318	2,595,053	2,595,053
Miscellaneous Revenues	55	23	0	0
Other Financing Sources	452,980	554,000	700,000	700,000
TOTAL REVENUE	2,325,341	2,613,836	3,302,853	3,302,853
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,880,077	2,204,009	3,102,070	3,102,070
Other Charges	1,478	10,117	2,500	2,500
Other Financing Uses	0	0	6,000	6,000
Special Items	0	0	336,989	336,989
Capital Assets				
Intangible Assets-Amortizable	0	9,000	0	0
Total Capital Assets	0	9,000	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,881,555	2,223,126	3,447,559	3,447,559
NET COST	(443,786)	(390,710)	144,706	144,706

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FISCAL YEAR 2023-24

BUDGET UNIT: 459 N. Tustin Landscape & Lighting Assessment District

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	735,663	810,733	808,535	808,535
Fines, Forfeitures & Penalties	123	94	0	0
Revenue from Use of Money and Property	31,641	163,009	64,400	64,400
Intergovernmental Revenues	3,198	3,317	3,200	3,200
Miscellaneous Revenues	311,957	163	0	0
TOTAL REVENUE	1,082,582	977,316	876,135	876,135
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	545,494	517,460	1,035,359	1,035,359
Capital Assets				
Structures & Improvements				
P520 NORTH TUSTIN - CRAWFORD CANYON PARK DEVELOPMENT	21,078	4,861	3,000,000	3,000,000
Total Structures & Improvements	21,078	4,861	3,000,000	3,000,000
Total Capital Assets	21,078	4,861	3,000,000	3,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	566,572	522,321	4,035,359	4,035,359
NET COST	(516,010)	(454,995)	3,159,224	3,159,224

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FISCAL YEAR 2023-24

BUDGET UNIT: 170 Housing Asset Fund

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	251,814	256,139	93,587	93,587
Miscellaneous Revenues	(112,923)	29,013	0	0
TOTAL REVENUE	138,891	285,152	93,587	93,587
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	564,975	404,795	550,000	550,000
TOTAL EXPENDITURES/APPROPRIATIONS	564,975	404,795	550,000	550,000
NET COST	426,084	119,643	456,413	456,413

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FINANCING SOURCES AND USES BY BUDGET UNIT
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BUDGET UNIT: 405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	108,927,390	116,743,927	118,456,442	118,456,442
Licenses, Permits & Franchises	264,354	214,735	220,497	220,497
Fines, Forfeitures & Penalties	57,076	523,086	36,681	36,681
Revenue from Use of Money and Property	7,328,864	9,938,553	6,672,309	6,672,309
Intergovernmental Revenues	853,219	1,175,751	434,389	434,389
Charges For Services	13,273,062	12,973,506	11,745,152	11,745,152
Miscellaneous Revenues	287,779	311,865	200,000	200,000
Other Financing Sources	444,643	1,199,067	200,000	200,000
TOTAL REVENUE	131,436,387	143,080,490	137,965,470	137,965,470
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	37,304,420	37,845,577	41,114,333	41,114,333
Services & Supplies	74,341,143	69,873,156	87,793,523	87,793,523
Other Charges	129,758	22,484,172	862,040	862,040
Other Financing Uses	24,955,916	8,010,271	21,877,384	21,877,384
Capital Assets				
Equipment	1,711,963	411,911	544,550	544,550
Total Capital Assets	1,711,963	411,911	544,550	544,550
TOTAL EXPENDITURES/APPROPRIATIONS	138,443,200	138,625,087	152,191,830	152,191,830
NET COST	7,006,813	(4,455,403)	14,226,360	14,226,360

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STATE OF CALIFORNIA
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FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2023-24

BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	244,761	910,890	613,206	613,206
Intergovernmental Revenues	0	207,156	0	0
Miscellaneous Revenues	147,677	1,906	0	0
Other Financing Sources	22,095,000	7,000,000	19,396,813	19,396,813
TOTAL REVENUE	22,487,438	8,119,952	20,010,019	20,010,019
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,033,434	2,368,656	2,145,250	2,145,250
Other Charges	0	6,694	0	0
Capital Assets				
Structures & Improvements				
P001 ENGINEERING CHANGE ORDERS	0	0	2,000,000	2,000,000
P850 YORE - RESTROOMS 2, 3, 4, 6 ED43850	791,820	834,115	0	0
P851 TRCI - RESTROOMS 1 & 2 ED43851	48,010	7,635	700,000	700,000
P852 LICA - HANGMAN'S TREE PARKING LOT ED43852	490	0	0	0
P855 TRCI - ADA FISHING DOCK ED43855	420,048	65,892	0	0
P858 YORE - MAINTENANCE BUILDING ED43858	55,324	0	0	0
P859 IRHQ - ROOF REPLACEMENT ED43859	838,553	0	0	0
P863 ORZO - LARGE MAMMAL EXHIBIT ED43863	7,213,211	0	0	0
P867 MISQ - PARK EXPANSION PHASE I ED43867	4,737,195	7,394,386	0	0
P874 HERITAGE HILL HISTORIC PARK - REPLACE RETAINING WALL	44	0	2,404,800	2,404,800
P892 TED CRAIG REGIONAL PARK - REPLACE RESTROOM	97,995	482,304	0	0
P895 ARMO - PARKING LOT & STONE 2ND FLOOR - ED43895	45,524	582,140	0	0
P896 MILE SQUARE REGIONAL PARK - REPLACE VARIOUS PICNIC SHELTERS	1,714,696	(6,942)	0	0
P901 SART - PARKWAY (PROP 84) ED43101	82,542	46,582	0	0

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BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
P919 MOCA - BOX CAR BRIDGE ED43093	863,386	0	0	0
P925 CACA - RESTROOM 3 ED43113	246,903	118,375	0	0
P964 OLCO - HVAC & EXHAUST SYSTEM ED43162	(1,445)	0	0	0
P990 LANI - RESTROOM 2 ED43167	1,445	0	0	0
PA03 LAGUNA NIGUEL REGIONAL PARK - REPLACE VARIOUS RESTROOM	33,229	18,539	0	0
PA06 ONRE- AMPHITHEATER- ED20PA06	322,524	0	0	0
PA07 PECA- RESTROOM & REST AREA- ED20PA07	6,159	0	0	0
PA08 RONALD CASPERS WILDERNESS PARK - NEW PICNIC SHELTER	347,509	0	0	0
PA12 IRVINE REGIONAL PARK - REPLACE PICNIC SHELTER	173,851	114,899	0	0
PA13 IRVINE & SANTIAGO OAKS REGIONAL PARK-REPLACE PICNIC SHELTERS	91,812	0	0	0
PA16 TRCI - EXERCISE COURSE ED20PA16	1,290	0	0	0
PB01 JOCO - BLDG A ROOF & HVAC REPLACEMENT ED21PB01	550,291	77,500	0	0
PB02 JOCO - MOBILE TRAILER FOR HEAVY EQUIP OPS ED21PB02	7,862	0	0	0
PB07 LANI - SEWER LIFT STATION - REPLACEMENT ED21PB07	110,508	0	0	0
PB08 MISQ - PARK EXPANSION PHASE II ED21PB08	0	0	10,000,000	10,000,000
PB09 RACL - NATURE CTR-REPLACE ROOF&CLEARSTORY WINDOWS ED21PB09	0	613,116	0	0
PB10 TECR - LAKE EDGE TREATMENT & DREDGING ED21PB10	0	0	2,258,000	2,258,000
PB11 WIMA - FRONT ENTRY ROADWAY REDESIGN AND REPAIR ED21PB11	3,342	1,309,958	0	0
PB12 WIMA - SAND CANYON WASH VEGETATION & SILT REMOVAL ED21PB12	6,219	0	0	0
PC07 IROS - HICKS HAUL RD BRIDGE RETROFIT ED22PC07	15,226	0	462,000	462,000
PC08 IROS - CMP REPLACEMENT ED22PC08	14,638	0	0	0
PC11 ONRE - RESTROOMS ELECTRICAL REPAIR ED22PC11	2,099	153,905	0	0
PD02 OLCO - PHASE III HVAC/EXHAUST SYSTEMS 2ND FL/ LOBBY ED23PD02	0	0	753,500	753,500

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BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PD03 TECR - NEW BIKE PARK FACILITY ED23PD03	0	0	1,100,000	1,100,000
PD06 IROS - AUGUSTINE MTNC YARD NEW ELEC CONN ED23PD06	0	0	600,000	600,000
Total Structures & Improvements	18,842,300	11,812,404	20,278,300	20,278,300
Total Capital Assets	18,842,300	11,812,404	20,278,300	20,278,300
TOTAL EXPENDITURES/APPROPRIATIONS	21,875,734	14,187,754	22,423,550	22,423,550
NET COST	(611,704)	6,067,802	2,413,531	2,413,531

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FISCAL YEAR 2023-24

BUDGET UNIT: 468 County Service Area #13 - La Mirada

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,066	4,504	3,391	3,391
Fines, Forfeitures & Penalties	1	1	0	0
Revenue from Use of Money and Property	100	458	64	64
Intergovernmental Revenues	18	18	20	20
Charges For Services	10,509	10,509	10,541	10,541
Miscellaneous Revenues	3	0	0	0
TOTAL REVENUE	14,697	15,490	14,016	14,016
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,363	7,285	8,570	8,570
Other Financing Uses	20,913	5,464	10,000	10,000
Special Items	0	0	5,821	5,821
TOTAL EXPENDITURES/APPROPRIATIONS	28,276	12,749	24,391	24,391
NET COST	13,579	(2,741)	10,375	10,375

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BUDGET UNIT: 477 County Service Area #22-E Yorba Linda

Detail by Revenue Category and Expenditure Object (1)	2021-22 Actual (2)	2022-23 Actual (3)	2023-24 Recommended (4)	2023-24 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	30,442	33,898	33,341	33,341
Fines, Forfeitures & Penalties	5	4	0	0
Revenue from Use of Money and Property	522	1,903	1,198	1,198
Intergovernmental Revenues	131	138	140	140
Miscellaneous Revenues	20	3	0	0
Other Financing Sources	49,048	125,000	125,000	125,000
TOTAL REVENUE	80,168	160,946	159,679	159,679
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	86,812	152,674	162,376	162,376
TOTAL EXPENDITURES/APPROPRIATIONS	86,812	152,674	162,376	162,376
NET COST	6,644	(8,272)	2,697	2,697



SALARY DETAIL

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
002	Assessor				
	Administrative Manager II	AMII	4	4	4
	Administrative Manager III	AMIII	6	1	1
	Appraiser I	A4-56	4	0	0
	Appraiser II	A4-60	51	55	55
	Appraiser III	A4-64	18	18	18
	Assessment Technician II	A4-43	57	53	53
	Assessment Technician III	A4-48	14	17	17
	Assessor	0005	1	1	1
	Auditor-Appraiser I	A4-56	7	7	7
	Auditor-Appraiser II	A4-60	21	21	21
	Auditor-Appraiser III	A4-64	12	12	12
	Business Services Deputy Director	M-7	0	1	1
	Cadastral Technician II	A3-52	5	5	5
	Executive Assistant	ML-A	1	1	1
	Executive Secretary I	D3-51	1	1	1
	Information Technologist II	A3-66	8	8	8
	IT Supervisor	A5-75	3	3	3
	IT Systems Technician I	A3-51	2	2	2
	IT Systems Technician II	A3-57	2	2	2
	Managing Appraiser	A4-72	3	3	3
	Managing Assessment Technician	A3-60	4	4	4
	Managing Auditor-Appraiser	A4-72	2	2	2
	Office Assistant	D3-34	1	1	1
	Office Technician	D3-34	1	1	1
	Principal Appraiser	A4-68	1	1	1
	Procurement Contract Specialist	C-36	1	1	1
	Real Estate Deputy Director	M-7	0	2	2
	Secretary II	D2-43	4	3	3
	Senior Appraiser	A4-68	12	12	12
	Senior Assessment Technician	A3-53	11	12	12
	Senior Auditor-Appraiser	A4-68	7	7	7
	Senior Cadastral Technician	A3-56	5	5	5

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
002	Assessor (Continued)				
	Senior Information Technologist	A3-72	2	2	2
	Senior IT Applications Developer	A3-72	2	2	2
	Staff Assistant	A5-47	1	2	2
	Staff Specialist	A5-53	5	3	3
	Store Clerk	H-07	1	1	1
	Supervising Cadastral Technician	A3-60	2	2	2
	Technology Services Administrator	M-4	0	1	1
	Technology Services Deputy Director	M-8	0	1	1
	TOTAL POSITIONS		282	280	280
003	Auditor-Controller				
	Accountant/Auditor II	A3-59	45	45	48
	Accounting Assistant II	D3-37	51	50	54
	Accounting Office Supervisor I	D5-43	4	4	4
	Accounting Office Supervisor II	D5-47	18	17	18
	Accounting Specialist	D3-40	45	45	45
	Accounting Technician	D3-45	43	42	43
	Administrative Manager I	AMI	54	24	24
	Administrative Manager II	AMII	27	12	12
	Administrative Manager III	AMIII	15	0	0
	Auditor-Controller	0010	1	1	1
	Business Services Administrator	M-3	0	4	4
	Business Services Manager	M-4	0	3	3
	Chief Deputy Auditor-Controller	ML-E	1	1	1
	Collection Officer II	C-24	4	4	4
	Data Entry Technician	D1-38	1	1	1
	Executive Assistant	ML-A	1	1	1
	Executive Secretary II	D3-53	1	1	1
	Financial Counselor III	A3-41	1	1	1
	Fiscal Administrator	M-3	0	18	18
	Fiscal Analyst	M-2	0	3	3
	Fiscal Assistant Deputy Director	M-6	0	9	9

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
003	Auditor-Controller (Continued)				
	Fiscal Deputy Director	M-7	0	2	2
	Fiscal Manager	M-4	0	4	4
	Fiscal Manager, Senior	M-5	0	4	4
	Information Technologist II	A3-66	1	1	1
	IT Applications Developer II	A3-66	2	2	2
	IT Business Analyst II	A3-66	0	0	1
	IT Network Engineer II	A3-66	1	1	1
	IT Supervisor	A5-75	3	3	3
	Medical Billing Specialist	C-17	8	8	8
	Office Technician	D3-34	2	2	2
	Procurement Buyer	C-32	1	1	1
	Public Information and Affairs Manager	M-4	0	1	1
	Senior Accountant/Auditor	A3-63	43	43	43
	Senior Accounting Assistant	D3-42	19	19	19
	Senior Accounting Office Supervisor I	D5-51	4	5	6
	Senior Accounting Office Supervisor II	D5-53	2	2	2
	Senior Information Technologist	A3-72	0	1	1
	Senior IT Applications Developer	A3-72	7	7	7
	Senior IT Network Engineer	A3-72	1	0	0
	Senior IT Systems Engineer	A3-72	1	1	1
	Senior Medical Billing Specialist	C-20	8	8	8
	SSA Accounting Unit Supervisor	A5-58	1	1	1
	Staff Specialist	A5-53	4	6	6
	Supervising Collection Officer	C-28	1	1	1
	Technology Services Administrator	M-4	0	4	4
	Technology Services Assistant Deputy Director	M-7	0	3	3
	Technology Services Deputy Director	M-8	0	1	1
	Technology Services Manager	M-5	0	1	1
	Technology Services Manager, Senior	M-6	0	3	3
	Utility Worker/Driver	A3-34	1	1	1
	TOTAL POSITIONS		422	422	433

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
006	Board of Supervisors - 1st District				
	Board of Supervisors Chief of Staff	ML-B	0	2	2
	Executive Assistant	ML-A	8	6	8
	Member, Board of Supervisors	0055	1	1	1
	Secretary II	D2-43	1	1	1
	TOTAL POSITIONS		10	10	12
007	Board of Supervisors - 2nd District				
	Board of Supervisors Chief of Staff	ML-B	0	1	1
	Executive Assistant	ML-A	8	7	9
	Executive Secretary II	D3-53	1	1	1
	Member, Board of Supervisors	0055	1	1	1
	TOTAL POSITIONS		10	10	12
008	Board of Supervisors - 3rd District				
	Board of Supervisors Chief of Staff	ML-B	0	1	1
	Executive Aid I	ML-A	1	1	1
	Executive Assistant	ML-A	8	7	9
	Member, Board of Supervisors	0055	1	1	1
	TOTAL POSITIONS		10	10	12
009	Board of Supervisors - 4th District				
	Board of Supervisors Chief of Staff	ML-B	0	1	1
	Executive Assistant	ML-A	7	6	8
	Executive Secretary II	D3-53	1	1	1
	Member, Board of Supervisors	0055	1	1	1
	Staff Aid II	A3-32	1	1	1
	TOTAL POSITIONS		10	10	12
010	Board of Supervisors - 5th District				
	Board of Supervisors Chief of Staff	ML-B	0	1	1
	Executive Assistant	ML-A	8	7	9
	Executive Secretary I	D3-51	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
010	Board of Supervisors - 5th District (Continued)				
	Member, Board of Supervisors	0055	1	1	1
	TOTAL POSITIONS		10	10	12
011	Clerk of the Board				
	Administrative Manager I	AMI	4	2	2
	Administrative Manager II	AMII	1	1	1
	Administrative Manager III	AMIII	1	1	1
	Board Services Specialist	D5-44	8	8	8
	Business Services Analyst	M-2	0	2	2
	Clerk Of The Board Of Supervisors	0642	1	1	1
	Executive Secretary I	D3-51	1	1	1
	Lead Board Services Specialist	D5-52	5	5	5
	Procurement Buyer	C-32	1	1	1
	Senior Board Services Specialist	D5-48	4	4	4
	TOTAL POSITIONS		26	26	26
012	OC Community Resources				
	Administrative Manager I	AMI	42	18	18
	Administrative Manager II	AMII	7	0	0
	Administrative Manager III	AMIII	3	1	1
	Business Services Administrator	M-3	0	2	2
	Business Services Analyst	M-2	0	1	1
	Business Services Deputy Director	M-7	0	1	1
	Business Services Manager	M-4	0	1	1
	Business Services Manager, Senior	M-5	0	2	2
	Community Development Analyst	M-2	0	5	5
	Community Development Manager	M-3	0	2	2
	Community Development Manager, Senior	M-5	0	1	1
	Contract Services Monitor	A4-49	2	2	2
	Customer Service Representative	A4-42	3	3	3
	Director, OC Community Resources	ML-E	1	1	1
	Executive Manager	ML-E	1	1	1

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
012	OC Community Resources (Continued)				
	Executive Secretary II	D3-53	1	1	1
	Fiscal Analyst	M-2	0	1	1
	Fiscal Manager	M-4	0	1	1
	Health Educator	A5-54	1	1	1
	Human Services Administrator	M-2	0	3	4
	Human Services Analyst	M-1	0	2	2
	Human Services Manager	M-3	0	1	1
	IT Systems Technician II	A3-57	1	1	1
	Learning and Organizational Development Administrator	M-2	0	1	1
	Maintenance Inspector	C-34	3	3	3
	Office Assistant	D3-34	1	1	1
	Office Specialist	D3-40	4	3	3
	Office Supervisor B	D5-43	1	1	1
	Office Technician	D3-34	3	2	2
	Operations and Maintenance Administrator	M-2	0	1	1
	Procurement Buyer	C-32	1	2	2
	Procurement Contract Analyst	M-2	0	3	5
	Procurement Contract Manager	M-4	0	2	2
	Procurement Contract Specialist	C-36	8	7	7
	Project Manager	A3-69	1	1	1
	Public Information and Affairs Administrator	M-3	0	1	1
	Risk Management Administrator	M-3	0	1	1
	Risk Management Analyst	M-2	0	1	1
	Secretary III	D2-47	1	1	1
	Senior Citizens Representative II	A3-49	4	4	4
	Senior Procurement Buyer	C-34	1	1	1
	Staff Assistant	A5-47	2	3	3
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	36	37	39
	Supervising Procurement Contract Specialist	C-41	2	2	2
	Supervising Veterans Claims Representative	C-31	1	1	1
	Utility Worker/Driver	A3-34	0	0	1

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
012	OC Community Resources (Continued)				
	Veterans Claims Representative	C-24	9	9	10
	TOTAL POSITIONS		141	141	148
017	County Executive Office				
	Administrative Manager I	AMI	25	7	7
	Administrative Manager II	AMII	21	4	4
	Administrative Manager III	AMIII	12	1	1
	Administrative Manager III (Specialty)	AMS3	1	0	0
	Assistant Chief Deputy Operating Officer	M-6	0	2	2
	Business Services Administrator	M-3	0	0	1
	Business Services Analyst	M-2	0	5	5
	Business Services Deputy Director	M-7	0	2	2
	Business Services Manager	M-4	0	3	3
	Business Services Manager, Senior	M-5	0	1	1
	Chief Financial Officer	ML-E	1	1	1
	Chief Information Officer	ML-E	1	1	1
	Chief Real Estate Officer	ML-E	0	1	1
	County Executive Officer	8145	1	1	1
	County Procurement Officer	AMIII	1	0	0
	County Procurement Officer	M-7	0	1	1
	Deputy County Executive Officer	ML-E	1	1	1
	Executive Manager	ML-E	1	0	0
	Executive Secretary I	D3-51	4	3	3
	Executive Secretary II	D3-53	1	2	2
	Fiscal Administrator	M-3	0	3	3
	Fiscal Analyst	M-2	0	1	1
	Fiscal Assistant Deputy Director	M-6	0	5	5
	Fiscal Deputy Director	M-7	0	1	1
	Fiscal Manager	M-4	0	2	2
	Fiscal Manager, Senior	M-5	0	7	7
	Human Resources Director	ML-E	1	1	1
	Human Services Manager, Senior	M-4	0	0	1

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
017	County Executive Office (Continued)				
	IT Applications Developer II	A3-66	1	1	1
	IT Supervisor	A5-75	1	1	1
	Office Specialist	D3-40	5	5	6
	Office Supervisor B	D5-43	1	1	1
	Office Technician	D3-34	1	1	1
	Procurement Contract Administrator	M-3	0	3	3
	Procurement Contract Analyst	M-2	0	2	2
	Procurement Contract Manager	M-4	0	3	3
	Procurement Contract Manager, Senior	M-5	0	4	4
	Procurement Contract Specialist	C-36	6	5	5
	Public Information and Affairs Administrator	M-3	0	2	2
	Public Information and Affairs Analyst	M-2	0	1	1
	Public Information and Affairs Assistant Deputy Director	M-6	0	2	2
	Public Information and Affairs Manager	M-4	0	1	1
	Research, Policy and QA Administrator	M-3	0	0	1
	Research, Policy and QA Manager	M-4	0	1	2
	Research, Policy and QA Manager, Senior	M-5	0	0	1
	Secretary II	D2-43	1	1	1
	Senior Accounting Assistant	D3-42	2	1	1
	Social Worker II	A2-54	0	0	2
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	18	19	20
	Supervising Procurement Contract Specialist	C-41	1	1	1
	TOTAL POSITIONS		109	112	121
024	OC Animal Care				
	Administrative Manager I	AMI	7	4	4
	Administrative Manager III	AMIII	2	1	1
	Administrative Manager III (Specialty)	AMS3	1	0	0
	Animal Care Attendant	T-13	12	12	12
	Animal Control Assistant	C-16	3	4	4
	Animal Care Officer	A1-56	22	21	21

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
024	OC Animal Care (Continued)				
	Animal Control Public Education Officer	A5-48	5	10	10
	Animal Control Services Representative	A3-40	6	0	0
	Business Services Administrator	M-3	0	1	1
	Chief of Animal Services Operations	A3-54	0	1	1
	Chief Veterinarian	C-62	1	1	1
	Dispatch Services Operator	A1-41	3	2	2
	Office Assistant	D3-34	1	1	1
	Office Specialist	D3-40	17	20	20
	Office Supervisor C	D5-45	3	3	3
	Operations and Maintenance Administrator	M-2	0	3	3
	Operations and Maintenance Manager, Senior	M-4	0	1	1
	Operations and Maintenance Deputy Director	M-6	0	1	1
	Registered Veterinary Technician	C-27	5	5	5
	Secretary II	D2-43	0	1	1
	Senior Animal Care Attendant	T-17	6	9	9
	Senior Animal Care Officer	A1-58	7	7	7
	Senior Office Supervisor (C/D)	D5-51	1	0	0
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	10	12	12
	Storekeeper I	H-10	0	1	1
	Storekeeper II	H-12	1	1	1
	Supervising Animal Care Attendant	C-23	3	2	2
	Supervising Animal Care Officer	C-36	7	6	6
	Supervising Registered Veterinary Technician	C-31	0	2	2
	Veterinarian	C-57	1	2	2
	Veterinary Assistant	C-22	3	2	2
	TOTAL POSITIONS		128	137	137
025	County Counsel				
	Administrative Manager I	AMI	3	1	1
	Administrative Manager II	AMII	2	0	0
	Administrative Manager III (Specialty)	AMS3	9	0	0

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
025	County Counsel (Continued)				
	Attorney III	L-03	12	12	12
	Business Services Administrator	M-3	0	2	2
	Business Services Assistant Deputy Director	M-6	0	1	1
	County Counsel	2325	1	1	1
	Data Entry Technician	D1-38	2	2	2
	Deputy Attorney IV	L-04	19	20	20
	Executive Manager	ML-E	3	3	3
	Executive Secretary II	D3-53	1	1	1
	Law Office Supervisor	C-29	3	3	3
	Legal Secretary	C-23	4	4	4
	Office Assistant	D3-34	1	1	1
	Paralegal	A5-53	6	6	6
	Senior Accountant/Auditor	A3-63	1	1	1
	Senior Deputy Attorney	L-05	27	27	27
	Senior Legal Secretary	C-26	8	8	8
	Supervising Deputy County Counsel	M-9	0	9	9
	TOTAL POSITIONS		102	102	102
026	District Attorney-Public Administrator				
	Accountant/Auditor II	A3-59	5	5	5
	Accounting Assistant II	D3-37	2	2	2
	Accounting Specialist	D3-40	5	5	5
	Administrative Manager I	AMI	10	3	3
	Administrative Manager II	AMII	5	0	0
	Administrative Manager III	AMIII	2	0	0
	Assistant Chief Investigator, District Attorney	LM-2A	1	1	1
	Attorney III	L-03	102	102	102
	Attorney's Clerk II	D3-40	82	80	80
	Business Services Administrator	M-3	0	1	1
	Business Services Deputy Director	M-7	0	1	1
	Business Services Manager	M-4	0	0	1
	Business Services Manager, Senior	M-5	0	1	2

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
026	District Attorney-Public Administrator (Continued)				
	Chief, Bureau of Investigation, District Attorney	ML-E	1	1	1
	Civilian Economic Crime Investigator	C-36	7	9	9
	Computer Forensic Examiner	A3-69	0	0	1
	Data Entry Specialist	D3-40	2	2	2
	Data Entry Technician	D1-38	3	3	3
	Deputy Attorney IV	L-04	98	100	107
	District Attorney	0030	1	1	1
	District Attorney Investigator	P-09A	132	133	138
	District Attorney Senior Forensic Accountant	A3-82	5	5	5
	Executive Assistant	ML-A	1	1	1
	Executive Manager	ML-E	25	25	25
	Fiscal Administrator	M-3	0	1	1
	Fiscal Analyst	M-2	0	1	1
	Fiscal Manager, Senior	M-5	0	2	2
	Forensic Scientist III	C-48	1	1	1
	Human Resources Administrator	M-3	0	2	2
	Human Resources Manager, Senior	M-5	0	1	1
	Information Processing Specialist	D3-40	1	1	1
	Information Processing Technician	D3-38	7	7	7
	Information Technologist I	A3-62	1	1	1
	Information Technologist II	A3-66	1	1	1
	Investigative Assistant	A5-48	50	50	50
	Investigative Commander - District Attorney	LM-1A	4	4	4
	Investigative Technician II	A3-63	7	7	7
	IT Applications Developer II	A3-66	3	3	3
	IT Business Analyst II	A3-66	2	3	3
	IT Network Engineer II	A3-66	2	2	2
	IT Supervisor	A5-75	2	1	1
	IT Systems Engineer II	A3-66	1	1	1
	IT Systems Technician II	A3-57	7	7	7
	Law Office Supervisor	C-29	5	5	5
	Office Specialist	D3-40	5	5	5

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
026	District Attorney-Public Administrator (Continued)				
	Office Supervisor B	D5-43	3	3	3
	Office Technician	D3-34	4	3	2
	Paralegal	A5-53	89	89	91
	Procurement Buyer	C-32	1	1	1
	Procurement Contract Administrator	M-3	0	1	1
	Procurement Contract Specialist	C-36	2	2	2
	Public Assistance Investigator	G1-08	25	25	26
	Public Information and Affairs Administrator	M-3	0	1	1
	Research Analyst II	A4-52	1	1	1
	Research Analyst III	A4-59	5	5	6
	Research, Policy and QA Manager	M-4	0	1	1
	Secretary III	D2-47	2	2	2
	Senior Accountant/Auditor	A3-63	1	1	1
	Senior Computer Forensic Examiner	A3-72	2	2	2
	Senior Computer Graphics Specialist	A3-52	2	2	2
	Senior Deputy Attorney	L-05	69	69	75
	Senior Forensic Scientist	C-52	1	1	1
	Senior Information Technologist	A3-72	1	0	1
	Senior IT Applications Developer	A3-72	3	3	3
	Senior IT Business Analyst	A3-72	1	1	1
	Senior IT Database Administrator	A3-72	1	1	1
	Senior IT Network Engineer	A3-72	2	2	2
	Senior Law Office Supervisor	C-32	5	5	5
	Senior Legal Property Technician	A5-49	1	1	1
	Staff Assistant	A5-47	2	2	2
	Staff Development Specialist	A5-56	8	7	7
	Staff Specialist	A5-53	10	10	10
	Supervising Attorney's Investigator	P-13	20	20	20
	Supervising Procurement Contract Specialist	C-41	0	1	1
	Supervising Public Assistance Investigator	G1-10	4	4	4
	Technology Services Administrator	M-4	0	1	1
	Technology Services Deputy Director	M-8	0	1	1

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
026	District Attorney-Public Administrator (Continued)				
	Technology Services Manager, Senior	M-6	0	3	3
	Utility Worker/Driver	A3-34	4	4	4
	Video Producer	C-34	1	1	1
	Weapons Instructor, Sheriff	A5-52	1	1	1
	TOTAL POSITIONS		859	864	889
027	Child Support Services				
	Accountant/Auditor II	A3-59	2	2	2
	Accounting Office Supervisor II	D5-47	1	1	1
	Accounting Specialist	D3-40	3	3	3
	Administrative Manager I	AMI	16	14	14
	Administrative Manager II	AMII	4	4	4
	Administrative Manager III	AMIII	3	3	3
	Attorney III	L-03	13	12	12
	Attorney's Clerk II	D3-40	12	8	8
	Cashier	D3-37	1	1	1
	Child Support Specialist	C-23	97	110	110
	Deputy Attorney IV	L-04	3	3	3
	Director, Child Support Services	ML-E	1	1	1
	Executive Manager	ML-E	1	1	1
	Executive Secretary I	D3-51	1	1	1
	Human Services Administrator	M-2	0	1	1
	Information Processing Specialist	D3-40	1	1	1
	Law Office Supervisor	C-29	2	2	2
	Office Assistant	D3-34	44	37	37
	Office Specialist	D3-40	13	13	13
	Office Supervisor B	D5-43	2	1	1
	Office Supervisor C	D5-45	1	2	2
	Paralegal	A5-53	4	4	4
	Procurement Buyer	C-32	1	1	1
	Procurement Contract Specialist	C-36	1	1	1
	Research Analyst III	A4-59	4	4	4

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
027	Child Support Services (Continued)				
	Research Analyst IV	A4-63	2	1	1
	Secretary III	D2-47	1	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Senior Child Support Specialist	C-26	95	95	95
	Senior Deputy Attorney	L-05	1	1	1
	Senior Research Analyst	A4-67	0	1	1
	Senior Staff Development Specialist	A5-62	0	1	1
	Staff Assistant	A5-47	2	1	1
	Staff Development Specialist	A5-56	4	3	3
	Staff Specialist	A5-53	22	22	22
	Supervising Child Support Specialist	C-31	30	29	29
	Warehouse Worker II	A3-38	3	2	2
	TOTAL POSITIONS		392	389	389
029	Public Administrator				
	Accountant/Auditor II	A3-59	1	1	1
	Accounting Technician	D3-45	1	1	1
	Administrative Manager I	AMI	2	1	1
	Deputy Public Administrator II	A5-56	6	6	6
	Estate Administration Specialist II	D3-41	1	1	1
	Estate Inventory Clerk	H-10	2	2	2
	Fiscal Administrator	M-3	0	1	1
	Office Specialist	D3-40	1	1	1
	Senior Accountant/Auditor	A3-63	1	1	1
	Senior Deputy Attorney	L-05	1	1	1
	Senior Deputy Public Administrator	A5-58	1	1	1
	Senior Information Technologist	A3-72	1	1	1
	Supervising Deputy Public Administrator	A5-61	1	1	1
	TOTAL POSITIONS		19	19	19
030	OC Public Guardian				
	Administrative Manager I	AMI	3	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
030	OC Public Guardian (Continued)				
	Administrative Manager II	AMII	1	1	1
	Business Services Administrator	M-3	0	2	2
	Deputy Public Guardian II	A5-56	13	13	15
	Estate Administration Specialist II	D3-41	3	3	3
	Estate Inventory Clerk	H-10	1	1	1
	Office Assistant	D3-34	2	2	2
	Office Specialist	D3-40	2	2	2
	Office Technician	D3-34	1	1	1
	Senior Deputy Public Guardian	A5-58	6	6	6
	Supervising Estate Administration Specialist	D5-45	1	1	1
	Supervising Deputy Public Guardian	A5-61	3	3	3
	TOTAL POSITIONS		36	36	38
031	Registrar of Voters				
	Administrative Manager I	AMI	3	2	2
	Administrative Manager II	AMII	4	4	4
	Administrative Manager III	AMIII	1	0	0
	Business Services Deputy Director	M-7	0	1	1
	Community Program Specialist	A5-54	9	10	11
	Data Entry Specialist	D3-40	5	5	7
	Data Entry Supervisor II	D5-45	1	1	1
	Geographic Information System (GIS) Supervisor	A3-72	1	1	1
	Geographic Information System (GIS) Technician	A3-58	2	2	2
	Information Technologist I	A3-62	2	1	1
	Information Technologist II	A3-66	1	1	1
	IT Applications Developer II	A3-66	0	1	1
	Office Specialist	D3-40	6	6	6
	Procurement Buyer	C-32	1	1	1
	Registrar of Voters	ML-E	1	1	1
	Senior Accountant/Auditor	A3-63	0	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Senior Procurement Buyer	C-34	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
031	Registrar of Voters (Continued)				
	Staff Development Specialist	A5-56	0	0	1
	Staff Specialist	A5-53	7	5	6
	Storekeeper I	H-10	1	1	1
	Technology Services Administrator	M-4	0	1	1
	Warehouse Worker IV	A3-42	2	2	2
	TOTAL POSITIONS		49	49	54
034	OC Watersheds				
	Administrative Manager I	AMI	1	0	0
	Administrative Manager II	AMII	4	0	0
	Administrative Manager III	AMIII	1	0	0
	Business Services Administrator	M-3	0	1	1
	Environmental Resources Specialist	C-37	13	14	15
	Environmental Resources Technician	C-34	11	10	10
	Fiscal Analyst	M-2	0	1	1
	Regulatory Compliance Deputy Director	M-7	0	1	1
	Regulatory Compliance Manager, Senior	M-5	0	3	4
	Secretary II	D2-43	1	1	1
	Senior Environmental Resources Specialist	C-42	8	8	9
	Staff Specialist	A5-53	3	3	3
	TOTAL POSITIONS		42	42	45
035	CEO Real Estate				
	Administrative Manager I	AMI	14	7	7
	Administrative Manager II	AMII	8	2	2
	Administrative Manager III	AMIII	1	0	0
	Business Services Analyst	M-2	0	1	1
	Real Estate Analyst	M-2	0	6	6
	Real Estate Deputy Director	M-7	0	1	1
	Real Estate Manager	M-3	0	2	2
	Real Estate Manager, Senior	M-5	0	4	4
	Real Property Agent III	A4-64	6	7	7

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
035	CEO Real Estate (Continued)				
	Real Property Technician	A3-52	1	1	1
	Secretary I	D2-40	1	1	1
	TOTAL POSITIONS		31	32	32
037	OCIT Shared Services				
	Administrative Manager I	AMI	1	0	0
	Administrative Manager II	AMII	13	5	5
	Administrative Manager III	AMIII	4	1	1
	Information Technologist I	A3-62	13	14	14
	Information Technologist II	A3-66	7	7	7
	IT Applications Developer II	A3-66	26	18	18
	IT Database Administrator II	A3-66	4	3	3
	IT Network Engineer II	A3-66	1	1	1
	IT Security Administrator I	A3-62	1	0	0
	IT Supervisor	A5-75	13	14	14
	IT Systems Engineer I	A3-62	1	1	1
	IT Systems Engineer II	A3-66	5	5	5
	IT Systems Technician I	A3-51	1	1	1
	IT Systems Technician II	A3-57	8	6	6
	Office Technician	D3-34	1	1	1
	Public Information and Affairs Analyst	M-2	0	1	1
	Senior Information Technologist	A3-72	12	12	13
	Senior IT Applications Developer	A3-72	14	22	22
	Senior IT Database Administrator	A3-72	1	1	1
	Senior IT Network Engineer	A3-72	1	1	1
	Senior IT Security Administrator	A3-72	1	1	1
	Senior IT Systems Engineer	A3-72	2	1	1
	Staff Specialist	A5-53	2	2	2
	Storekeeper II	H-12	0	1	1
	Technology Services Deputy Director	M-8	0	3	3
	Technology Services Manager	M-5	0	1	1
	Technology Services Manager, Senior	M-6	0	7	7

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
037	OCIT Shared Services (Continued)				
	Utility Worker/Driver	A3-34	1	1	1
	TOTAL POSITIONS		133	131	132
040	Utilities				
	Administrative Manager II	AMII	2	0	0
	Assistant Plant Operating Engineer	I-12	3	3	3
	Business Services Manager, Senior	M-5	0	1	1
	Electrician	I-8	2	2	2
	Operations and Maintenance Manager, Senior	M-4	0	1	1
	Plant Operating Engineer	I-13	10	10	10
	Staff Specialist	A5-53	1	1	1
	Supervising Plant Operating Engineer	C-47	2	2	2
	TOTAL POSITIONS		20	20	20
042	Health Care Agency				
	Administrative Manager I	AMI	95	41	41
	Administrative Manager II	AMII	65	26	25
	Administrative Manager III	AMIII	39	18	18
	Administrative Manager III (Specialty)	AMS3	13	3	3
	Behavioral Health Clinician II	C-38	541	550	558
	Behavioral Health Nurse	C-43	17	17	17
	Business Services Administrator	M-3	0	1	1
	Business Services Analyst	M-2	0	2	2
	Business Services Assistant Deputy Director	M-6	0	1	1
	Cashier	D3-37	3	3	3
	Chief Pharmacist	C-57	2	2	2
	Clinical Psychologist II	C-42	61	61	64
	Community Health Assistant I	A3-36	1	1	1
	Community Health Assistant II	A3-38	36	34	34
	Community Health Assistant III	A3-40	3	3	3
	Community Worker II	A3-31	14	12	12
	Comprehensive Care Licensed Vocational Nurse	C-26	83	83	83

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	Comprehensive Care Nurse II	C-47	184	184	185
	Comprehensive Care Nurse Practitioner II	C-57	16	16	16
	Computer Graphics Specialist	A5-48	1	1	1
	Database & Security Administrator	A3-75	1	1	1
	Data Entry Specialist	D3-40	3	3	3
	Data Entry Technician	D1-38	2	2	2
	Dental Assistant II	A3-40	10	10	10
	Dental Hygienist	C-31	1	1	1
	Dental Officer	C-63	1	1	1
	Dentist	C-59	6	6	6
	Director of Mental Health	ML-E	1	1	1
	Director of Public Health	ML-E	1	1	1
	Director, Health Care Agency	ML-E	1	1	1
	Eligibility Supervisor	A5-51	1	1	1
	Eligibility Technician	W-22	4	4	4
	Emergency Management Administrator	M-3	0	1	1
	Emergency Medical Services Coordinator	A3-66	4	6	6
	Emergency Medical Services Specialist	A3-55	5	4	4
	Engineering Geologist	A3-67	1	1	1
	Environmental Health Specialist I	C-32	17	0	0
	Environmental Health Specialist II	C-35	64	0	0
	Environmental Health Specialist III	C-37	15	96	96
	Environmental Health Technician II	C-17	2	2	2
	Epidemiologist	C-37	4	4	4
	Executive Manager	ML-E	5	5	5
	Executive Secretary II	D3-53	1	1	1
	Fiscal Administrator	M-3	0	3	3
	Fiscal Analyst	M-2	0	14	14
	Fiscal Assistant Deputy Director	M-6	0	1	1
	Fiscal Manager	M-4	0	1	1
	Hazardous Materials Specialist III	C-38	36	36	36
	HCA Program Supervisor I	A5-58	10	11	11

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	HCA Program Supervisor II	A5-61	27	27	27
	HCA Service Chief I	C-41	44	44	44
	HCA Service Chief II	C-44	58	59	60
	Health Education Associate	A5-48	8	7	7
	Health Educator	A5-54	12	13	13
	Health Information Specialist	A3-54	1	1	1
	Health Program Specialist	C-28	20	20	20
	Health Services Administrator	M-3	0	7	8
	Health Services Analyst	M-2	0	6	11
	Health Services Assistant Deputy Director	M-6	0	6	6
	Health Services Deputy Director	M-7	0	2	2
	Health Services Manager	M-4	0	19	19
	Health Services Manager, Senior	M-5	0	5	5
	Information Processing Specialist	D3-40	11	11	11
	Information Processing Technician	D3-38	41	36	36
	Information Technologist I	A3-62	1	1	1
	Information Technologist II	A3-66	7	9	9
	IT Applications Developer I	A3-62	1	1	1
	IT Applications Developer II	A3-66	11	11	11
	IT Business Analyst I	A3-62	3	3	3
	IT Business Analyst II	A3-66	5	5	5
	IT Database Administrator II	A3-66	5	4	4
	IT Network Engineer II	A3-66	2	1	1
	IT Security Administrator II	A3-66	3	3	3
	IT Systems Technician I	A3-51	1	0	0
	IT Systems Technician II	A3-57	19	19	19
	Laboratory Aid	A3-28	2	2	2
	Laboratory Assistant	A3-41	9	9	9
	Lead Public Health Nurse	C-46	1	1	1
	Licensed Vocational Nurse	C-19	1	1	1
	Medical Assistant	A3-39	48	52	59
	Medical Director	M-11	0	2	2

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	Medical Services Deputy Director	M-10	0	7	7
	Medical Services Manager	M-5	0	6	6
	Medical Services Manager, Senior	M-7	0	6	6
	Medical Transcriber I	D3-37	1	1	1
	Mental Health Specialist	A2-48	173	164	172
	Mental Health Worker I	A2-34	4	4	4
	Mental Health Worker II	A2-44	42	42	46
	Mental Health Worker III	A2-48	6	4	4
	Nurse Practitioner II	C-53	9	8	11
	Nursing Assistant	A3-33	3	3	3
	Nutrition Clinic Supervisor	A5-53	2	2	2
	Occupational Therapist Assistant II	A4-54	1	1	1
	Occupational Therapist II	A4-66	28	28	28
	Occupational Therapist III	A4-69	3	3	3
	Office Assistant	D3-34	39	34	35
	Office Specialist	D3-40	192	191	191
	Office Supervisor A	D5-41	1	1	1
	Office Supervisor B	D5-43	3	3	3
	Office Supervisor C	D5-45	12	12	12
	Office Supervisor D	D5-47	6	6	6
	Office Technician	D3-34	59	54	54
	Pharmacist	C-53	6	6	6
	Pharmacy Technician	C-15	8	8	8
	Physical Therapist Assistant II	A4-54	1	1	1
	Physical Therapist II	A4-66	32	32	32
	Physical Therapist III	A4-69	3	3	3
	Physician II-Correctional	C-72	6	6	6
	Physician III	C-69	5	5	5
	Physician III-Correctional	C-74	7	7	8
	Procurement Buyer	C-32	6	6	6
	Procurement Contract Administrator	M-3	0	1	1
	Procurement Contract Analyst	M-2	0	14	14

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	Procurement Contract Manager	M-4	0	3	3
	Procurement Contract Manager, Senior	M-5	0	1	1
	Procurement Contract Specialist	C-36	3	3	3
	Psychiatrist	C-79	63	63	64
	Public Health Chemist	A3-58	1	1	1
	Public Health Investigator	C-27	21	19	19
	Public Health Microbiologist I	C-34	8	8	8
	Public Health Microbiologist II	C-37	18	18	18
	Public Health Nurse	C-44	138	134	137
	Public Health Nutritionist I	A3-55	2	2	2
	Public Health Nutritionist I (Supervisory)	A3-55	5	5	5
	Public Health Nutritionist II	A3-57	5	5	5
	Public Information and Affairs Manager	M-4	0	1	1
	Radiologic Technologist	A3-58	2	2	2
	Registered Nurse	C-37	12	12	12
	Regulatory Compliance Administrator	M-3	0	1	1
	Research Analyst III	A4-59	4	4	4
	Research Analyst IV	A4-63	20	21	21
	Research, Policy and QA Administrator	M-3	0	4	4
	Research, Policy and QA Analyst	M-2	0	4	4
	Research, Policy and QA Manager	M-4	0	2	2
	Research, Policy and QA Manager, Senior	M-5	0	2	2
	Secretary I	D2-40	1	1	1
	Secretary II	D2-43	5	5	5
	Secretary III	D2-47	5	4	4
	Senior Civil Engineer	C-53	1	1	1
	Senior Comprehensive Care Nurse	C-51	23	23	23
	Senior Computer Graphics Specialist	A3-52	1	1	1
	Senior Emergency Management Program Coordinator	C-42	2	2	2
	Senior Epidemiologist	C-41	8	8	8
	Senior Information Technologist	A3-72	6	6	6
	Senior IT Applications Developer	A3-72	4	5	6

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	Senior IT Business Analyst	A3-72	2	2	2
	Senior IT Security Administrator	A3-72	1	1	1
	Senior Laboratory Assistant	A3-43	2	2	2
	Senior Office Supervisor (C/D)	D5-51	3	3	3
	Senior Public Health Investigator	C-29	5	5	5
	Senior Registered Nurse	C-39	1	1	1
	Senior Research Analyst	A4-67	4	4	4
	Senior Social Services Supervisor	A2-66	1	1	1
	Senior Social Worker	A2-59	3	3	3
	Senior Storekeeper	H-14	1	1	1
	Social Worker II	A2-54	9	9	9
	Staff Assistant	A5-47	29	30	30
	Staff Specialist	A5-53	76	86	91
	Store Clerk	H-07	5	5	5
	Storekeeper II	H-12	2	2	2
	Supervising Comprehensive Care Nurse	C-53	9	9	9
	Supervising Environmental Health Specialist	C-41	13	13	13
	Supervising Hazardous Materials Specialist	C-44	7	7	7
	Supervising Procurement Contract Specialist	C-41	2	2	2
	Supervising Public Health Microbiologist	C-41	5	5	5
	Supervising Public Health Nurse	C-48	24	26	26
	Supervising Public Health Nutritionist	A3-59	5	5	5
	Supervising Therapist, California Children Services	A4-71	11	11	11
	Technical Systems Specialist	A3-69	2	2	2
	Technology Services Administrator	M-4	0	2	2
	Technology Services Deputy Director	M-8	0	1	1
	Technology Services Manager, Senior	M-6	0	5	5
	Therapy Consultant, California Children Services	A4-73	3	3	3
	Volunteer Services Coordinator II	A5-47	1	1	1
	Warehouse Worker I	A3-36	1	1	1
	Warehouse Worker III	A3-40	1	1	1
	TOTAL POSITIONS		2,955	2,953	3,005

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
051	Office of Independent Review				
	Administrative Manager II	AMII	1	0	0
	Attorney III	L-03	2	2	2
	Executive Manager	ML-E	1	0	0
	Executive Secretary I	D3-51	0	0	1
	Legal Services Manager	M-5	0	1	1
	Office of Independent Review, Director	7846	0	1	1
	Research Analyst III	A4-59	0	0	1
	TOTAL POSITIONS		4	4	6
052	Orange County Campaign & Finance Ethics Commission				
	Business Services Administrator	M-3	0	1	1
	Campaign Finance and Ethics, Director	7844	0	1	1
	Executive Manager	ML-E	1	0	0
	Staff Specialist	A5-53	1	0	0
	TOTAL POSITIONS		2	2	2
054	Human Resource Services				
	Administrative Manager I	AMI	59	14	14
	Administrative Manager II	AMII	29	5	5
	Administrative Manager III	AMIII	7	0	0
	Business Services Manager, Senior	M-5	0	1	1
	Human Resources Administrator	M-3	0	34	34
	Human Resources Analyst	M-2	0	11	11
	Human Resources Assistant Deputy Director	M-6	0	2	2
	Human Resources Deputy Director	M-7	0	4	4
	Human Resources Manager	M-4	0	11	11
	Human Resources Manager, Senior	M-5	0	9	9
	IT Applications Developer II	A3-66	0	1	1
	Learning and Organizational Development Administrator	M-2	0	2	2
	Learning and Organizational Development Deputy Director	M-6	0	1	1
	Learning and Organizational Development Manager, Senior	M-4	0	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
054	Human Resource Services (Continued)				
	Office Assistant	D3-34	1	1	1
	Office Specialist	D3-40	33	32	34
	Senior Staff Development Specialist	A5-62	1	1	1
	Staff Assistant	A5-47	3	2	2
	Staff Development Specialist	A5-56	2	2	2
	Staff Specialist	A5-53	51	55	56
	TOTAL POSITIONS		186	189	192
056	Employee Benefits				
	Accountant/Auditor II	A3-59	1	1	1
	Administrative Manager I	AMI	5	0	0
	Administrative Manager II	AMII	9	0	0
	Administrative Manager III	AMIII	1	0	0
	Fiscal Analyst	M-2	0	1	1
	Fiscal Manager, Senior	M-5	0	1	1
	Human Resources Analyst	M-2	0	4	4
	Human Resources Deputy Director	M-7	0	1	1
	Human Resources Manager	M-4	0	4	4
	Human Resources Manager, Senior	M-5	0	4	4
	IT Applications Developer II	A3-66	0	1	2
	Office Specialist	D3-40	0	1	1
	Senior Accountant/Auditor	A3-63	1	1	1
	Senior Information Technologist	A3-72	0	1	1
	Staff Specialist	A5-53	3	3	3
	TOTAL POSITIONS		20	23	24
057	Probation				
	Accountant/Auditor II	A3-59	2	2	2
	Accounting Office Supervisor II	D5-47	4	4	4
	Accounting Specialist	D3-40	27	25	25
	Accounting Technician	D3-45	1	1	1
	Administrative Manager I	AMI	18	4	4

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
057	Probation (Continued)				
	Administrative Manager II	AMII	3	1	1
	Administrative Manager II	MP2	13	0	0
	Administrative Manager III	AMIII	1	0	0
	Administrative Manager III	MP3	10	0	0
	Business Services Deputy Director	M-7	0	1	1
	Chief Cook	A5-52	2	2	2
	Chief Deputy Probation Officer	ML-E	4	4	4
	Collection Officer II	C-24	22	10	10
	County Probation Officer	ML-E	1	1	1
	Criminal Justice Administrator	M-2	0	4	4
	Criminal Justice Deputy Director	M-6	0	10	10
	Criminal Justice Manager, Senior	M-5	0	15	15
	Data Entry Technician	D1-38	28	28	28
	Deputy Juvenile Correctional Officer II	G-04	289	283	283
	Deputy Probation Officer II	G-10	281	272	272
	Education Assistant, Correctional Facility	A3-47	1	1	1
	Executive Secretary I	D3-51	1	1	1
	Fiscal Administrator	M-3	0	1	1
	Fiscal Analyst	M-2	0	5	5
	Fiscal Manager, Senior	M-5	0	1	1
	Food Service Worker	A3-26	13	13	13
	Head Cook	A5-48	2	2	2
	Information Processing Specialist	D3-40	8	8	8
	Information Processing Technician	D3-38	62	62	62
	Laundry Worker	C-03	4	4	4
	Office Assistant	D3-34	18	18	18
	Office Manager	D5-53	2	2	2
	Office Specialist	D3-40	36	42	42
	Office Supervisor B	D5-43	3	3	3
	Office Supervisor C	D5-45	4	4	4
	Office Supervisor D	D5-47	6	6	6
	Office Technician	D3-34	9	9	9

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
057	Probation (Continued)				
	Procurement Contract Analyst	M-2	0	3	3
	Procurement Buyer	C-32	3	3	3
	Procurement Contract Manager, Senior	M-5	0	1	1
	Procurement Contract Specialist	C-36	2	2	2
	Public Information and Affairs Administrator	M-3	0	1	1
	Public Safety Dispatcher	C-31	4	4	4
	Research Analyst III	A4-59	2	7	7
	Research Analyst IV	A4-63	4	7	7
	Secretary II	D2-43	10	9	9
	Secretary III	D2-47	3	3	3
	Senior Deputy Probation Officer	G-11	7	7	7
	Senior Institutional Cook	A3-46	16	16	16
	Senior Juvenile Correctional Officer	G-05	6	6	6
	Senior Office Supervisor (C/D)	D5-51	4	4	4
	Senior Research Analyst	A4-67	2	2	2
	Senior Staff Development Specialist	A5-62	1	1	1
	Senior Storekeeper	H-14	1	1	1
	Staff Assistant	A5-47	14	14	14
	Staff Development Specialist	A5-56	2	2	2
	Staff Specialist	A5-53	13	18	18
	Supervising Collection Officer	C-28	3	3	3
	Supervising Juvenile Correctional Officer	G-09	35	35	35
	Supervising Procurement Contract Specialist	C-41	1	1	1
	Supervising Probation Officer	G-13	55	56	56
	Supplies Clerk, Juvenile Facilities	H-08	1	1	1
	Utility Worker/Driver	A3-34	1	1	1
	Volunteer Services Coordinator II	A5-47	2	2	2
	Warehouse Worker I	A3-36	3	3	3
	Warehouse Worker III	A3-40	4	4	4
	TOTAL POSITIONS		1,074	1,066	1,066

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
058	Public Defender				
	Administrative Manager I	AMI	6	1	1
	Administrative Manager II	AMII	2	0	0
	Administrative Manager III	AMIII	2	0	0
	Attorney III	L-03	95	95	96
	Attorney's Clerk II	D3-40	43	44	45
	Business Services Administrator	M-3	0	2	2
	Business Services Deputy Director	M-7	0	1	1
	Defense Investigator II	A5-68	13	13	13
	Defense Investigator III	A5-71	50	50	50
	Deputy Attorney IV	L-04	72	72	74
	Executive Manager	ML-E	22	22	22
	Executive Secretary I	D3-51	1	1	1
	Fiscal Administrator	M-3	0	1	1
	Fiscal Manager	M-4	0	1	1
	Human Resources Administrator	M-3	0	1	1
	Human Resources Manager, Senior	M-5	0	1	1
	Information Technologist II	A3-66	1	1	1
	Investigative Assistant	A5-48	22	22	22
	IT Business Analyst II	A3-66	1	1	1
	IT Supervisor	A5-75	1	1	1
	IT Systems Engineer II	A3-66	1	1	1
	IT Systems Technician II	A3-57	3	3	3
	Law Office Supervisor	C-29	8	8	8
	Paralegal	A5-53	31	31	32
	Procurement Contract Administrator	M-3	0	1	1
	Public Defender	2373	1	1	1
	Senior Defense Investigator	A5-76	14	14	14
	Senior Deputy Attorney	L-05	53	53	53
	Senior Information Technologist	A3-72	1	1	1
	Senior IT Database Administrator	A3-72	1	1	1
	Senior IT Security Administrator	A3-72	1	1	1
	Senior Law Office Supervisor	C-32	2	2	2

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
058	Public Defender (Continued)				
	Social Services Supervisor I	A2-59	0	1	1
	Social Worker II	A2-54	7	11	14
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	5	5	5
	Technology Services Deputy Director	M-8	0	1	1
	TOTAL POSITIONS		460	466	474
059	Clerk-Recorder				
	Accountant/Auditor II	A3-59	1	1	1
	Accounting Technician	D3-45	4	5	5
	Administrative Manager I	AMI	3	3	3
	Administrative Manager II	AMII	4	4	4
	Administrative Manager III	AMIII	1	1	1
	Archivist	A5-51	1	1	1
	County Clerk-Recorder	0182	1	1	1
	Data Entry Specialist	D3-40	2	2	2
	Data Entry Supervisor III	D5-47	1	0	0
	Executive Assistant	ML-A	1	1	1
	Executive Secretary II	D3-53	1	1	1
	Information Technologist I	A3-62	2	2	2
	Information Technologist II	A3-66	1	1	1
	IT Supervisor	A5-75	1	1	1
	IT Systems Engineer II	A3-66	1	1	1
	IT Systems Technician II	A3-57	2	2	2
	Office Specialist	D3-40	40	42	42
	Office Supervisor C	D5-45	7	7	7
	Procurement Contract Specialist	C-36	2	2	2
	Public Information and Affairs Administrator	M-3	0	1	1
	Recordable Document Examiner	C-20	19	20	20
	Senior Accountant/Auditor	A3-63	1	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Senior Accounting Office Supervisor II	D5-53	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
059	Clerk-Recorder (Continued)				
	Senior Information Technologist	A3-72	4	3	3
	Senior IT Applications Developer	A3-72	1	1	1
	Senior IT Network Engineer	A3-72	1	1	1
	Senior Office Supervisor (C/D)	D5-51	1	1	1
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	3	5	5
	Supervising Recordable Documents Examiner	C-25	3	3	3
	TOTAL POSITIONS		112	117	117
060	Sheriff-Coroner				
	Accountant/Auditor II	A3-59	2	2	2
	Accounting Office Supervisor I	D5-43	9	9	9
	Accounting Office Supervisor II	D5-47	3	3	3
	Accounting Specialist	D3-40	14	13	13
	Accounting Technician	D3-45	5	7	7
	Administrative Manager I	AMI	58	18	18
	Administrative Manager I	AMI	1	0	0
	Administrative Manager II	AMII	34	9	9
	Administrative Manager II	AMII	1	0	0
	Administrative Manager III	AMIII	7	3	3
	Administrative Manager III	AMIII	1	0	0
	Air Conditioning Mechanic	I-10	10	10	10
	Assistant Sheriff	ML-E	5	5	5
	Associate Project Manager	A3-61	4	4	4
	Business Services Administrator	M-3	0	20	20
	Business Services Analyst	M-2	0	2	2
	Business Services Assistant Deputy Director	M-6	0	1	1
	Business Services Deputy Director	M-7	0	3	3
	Business Services Deputy Director	M-7	0	1	1
	Business Services Manager, Senior	M-5	0	5	5
	Capital Projects Manager, Senior	M-5	0	1	1
	Carpenter	I-5	3	3	3

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	Cashier	D3-37	11	11	11
	Chief Cook	A5-52	3	3	3
	Civil Process Supervisor	C-24	5	5	5
	Civil Process Technician	C-19	25	25	25
	Commander	LM-2	12	12	12
	Communications Coordinator II	A3-56	16	16	16
	Communications Installation Technician	A3-44	2	2	2
	Communications Installer	A3-40	1	1	1
	Communications Technician II	A3-57	19	19	19
	Communications Utility Worker	B1-32	1	1	1
	Computer Graphics Specialist	A5-48	1	1	1
	Coroner Technician	A3-52	8	8	8
	Correctional Farm Supervisor	A5-50	3	3	3
	Correctional Programs Supervisor I	A5-59	1	1	1
	Correctional Programs Technician	A3-52	9	8	8
	Correctional Services Technician	A1-45	14	8	8
	Craft Supervisor I, Electrical/Mechanical	A3-64	6	6	6
	Craft Supervisor II	A3-67	2	2	2
	Crime Lab Deputy Director	M-7	0	1	1
	Crime Lab Manager, Senior	M-6	0	4	4
	Crime Prevention Specialist	A3-45	9	9	9
	Criminal Justice Manager, Senior	M-5	0	3	3
	Criminal Justice Manager, Senior	M-5	0	2	2
	Custodian	T-10	3	3	3
	Database & Security Administrator	A3-75	1	1	1
	Data Entry Specialist	D3-40	25	25	25
	Data Entry Technician	D1-38	6	6	6
	Deputy Sheriff I	P-01	709	718	718
	Deputy Sheriff II	P-03	810	819	829
	Deputy Sheriff Trainee	P-OA	82	82	82
	Dispatch Services Operator	A1-41	2	0	0
	Education Services Coordinator	A3-54	2	2	2

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	Electrician	I-8	5	5	5
	Emergency Management Administrator	M-3	0	2	2
	Engineering Technician	C-29	1	1	1
	Environmental Control Systems Specialist	I-11	1	1	1
	Executive Assistant	ML-A	1	1	1
	Executive Manager	ML-E	2	2	2
	Executive Secretary II	D3-53	3	3	3
	Facilities Contract Services Supervisor	A4-60	1	1	1
	Facilities Mechanic	I-3	11	11	11
	Fiscal Administrator	M-3	0	8	8
	Fiscal Analyst	M-2	0	2	2
	Fiscal Assistant Deputy Director	M-6	0	1	1
	Fiscal Manager	M-4	0	1	1
	Fiscal Manager, Senior	M-5	0	4	4
	Forensic Scientist I	C-40	13	13	13
	Forensic Scientist II	C-45	6	6	6
	Forensic Scientist III	C-48	52	52	52
	Forensic Specialist	C-32	8	8	8
	Forensic Technician	A3-45	4	4	4
	Geographic Information System (GIS) Analyst	A3-66	1	1	1
	Human Resources Administrator	M-3	0	1	1
	Human Resources Analyst	M-2	0	2	2
	Human Resources Assistant Deputy Director	M-6	0	1	1
	Human Resources Manager	M-4	0	2	2
	Information Processing Specialist	D3-40	4	4	4
	Information Processing Technician	D3-38	2	1	1
	Information Technologist II	A3-66	15	15	15
	Investigative Assistant - Sheriff	A5-48	30	30	30
	Investigative Technician I	A3-57	1	1	1
	Investigator	P-09	136	136	136
	IT Applications Developer II	A3-66	2	1	1
	IT Network Engineer II	A3-66	2	2	2

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	IT Supervisor	A5-75	6	6	6
	IT Systems Engineer II	A3-66	1	1	1
	IT Systems Technician II	A3-57	11	14	14
	Lead Forensic Specialist	C-37	18	18	18
	Legal Property Technician	A3-45	7	7	7
	Lieutenant	LM-1	58	58	58
	Locksmith	I-6	2	2	2
	Maintenance Supervisor, Harbor	C-33	1	1	1
	Marine Mechanic	T-26	4	4	4
	Medical Transcriber II	D3-39	1	1	1
	Metalsmith	I-9	3	3	3
	Office Assistant	D3-34	3	3	3
	Office Manager	D5-53	1	1	1
	Office Specialist	D3-40	90	89	89
	Office Supervisor B	D5-43	1	1	1
	Office Supervisor C	D5-45	4	4	4
	Office Supervisor D	D5-47	4	4	4
	Office Technician	D3-34	28	28	28
	Office Trainee	D3-30	1	0	0
	Painter	I-2	2	2	2
	Plumber	I-7	10	10	10
	Procurement Buyer	C-32	7	7	7
	Procurement Contract Administrator	M-3	0	2	2
	Procurement Contract Manager, Senior	M-5	0	1	1
	Procurement Contract Specialist	C-36	2	2	2
	Project Manager	A3-69	7	7	7
	Public Health Nutritionist II	A3-57	1	1	1
	Public Information and Affairs Manager	M-4	0	3	3
	Radio Dispatcher	C-34	49	49	49
	Research Analyst II	A4-52	3	3	3
	Research Analyst III	A4-59	4	4	4
	Research Analyst IV	A4-63	2	3	3

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	Secretary I	D2-40	1	1	1
	Secretary II	D2-43	11	11	11
	Secretary III	D2-47	1	1	1
	Senior Accountant/Auditor	A3-63	5	7	7
	Senior Accounting Assistant	D3-42	5	5	5
	Senior Accounting Office Supervisor I	D5-51	2	2	2
	Senior Civil Process Supervisor	C-32	3	3	3
	Senior Communications Technician	A3-59	9	8	8
	Senior Coroner Technician	A3-56	2	2	2
	Senior Correctional Farm Supervisor	A1-54	1	1	1
	Senior Deputy Coroner	G1-07	23	23	23
	Senior Emergency Management Program Coordinator	C-42	12	12	12
	Senior Forensic Scientist	C-52	12	12	12
	Senior Forensic Specialist	C-40	11	11	11
	Senior Head Cook	A5-50	17	17	17
	Senior Information Technologist	A3-72	8	8	8
	Senior Institutional Cook	A3-46	63	63	63
	Senior IT Applications Developer	A3-72	2	2	2
	Senior IT Network Engineer	A3-72	1	1	1
	Senior IT Security Administrator	A3-72	1	1	1
	Senior Legal Property Technician	A5-49	1	1	1
	Senior Office Supervisor (C/D)	D5-51	2	2	2
	Senior Procurement Buyer	C-34	2	2	2
	Senior Project Manager	A3-73	3	3	3
	Senior Research Analyst	A4-67	1	1	1
	Senior Sheriff's Community Services Officer	A1-49	2	2	2
	Senior Sheriff's Records Technician	D5-43	24	24	24
	Senior Staff Development Specialist	A5-62	2	2	2
	Senior Telecommunications Engineer	A3-72	4	4	4
	Sergeant	P-11	228	228	229
	Sheriff-Coroner AOCDS	FLAT	0	1	1
	Sheriff-Coroner	FLAT	1	0	0

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	Sheriff Facilities Maintenance Specialist I	A3-44	7	7	7
	Sheriff Facilities Maintenance Specialist II	A3-50	4	4	4
	Sheriff's Call Taker	A1-47	5	5	5
	Sheriff's Community Services Officer	A1-45	58	58	58
	Sheriff's Correctional Services Assistant	A1-52	322	328	328
	Sheriff's Helicopter Mechanic-Inspector	T-37	2	3	3
	Sheriff's Records Supervisor	D5-48	15	15	15
	Sheriff's Records Technician	D3-40	51	51	51
	Sheriff's Special Officer II	A1-56	248	230	233
	Sheriff's Special Officer III	A1-59	1	0	0
	Sheriff's Supervising Helicopter Mechanic - Inspector	C-42	1	1	1
	Sheriff's Technician	D3-39	11	9	9
	Shop Planner Electrical/Mechanical	A3-61	6	6	6
	Staff Assistant	A5-47	15	15	15
	Staff Specialist	A5-53	47	48	48
	Store Clerk	H-07	1	1	1
	Storekeeper I	H-10	1	1	1
	Storekeeper II	H-12	3	3	3
	Supervising Communications Coordinator	A3-60	5	5	5
	Supervising Communications Technician	A3-65	6	7	7
	Supervising Deputy Coroner	G1-09	6	6	6
	Supervising Forensic Specialist	C-44	4	4	4
	Supervising Procurement Contract Specialist	C-41	1	1	1
	Supervising Radio Dispatcher	C-39	6	6	6
	Supervisor, Forensic Operations	A3-61	1	1	1
	Technical Systems Specialist	A3-69	3	2	2
	Technology Services Manager, Senior	M-6	0	1	1
	Telecommunications Engineer II	A3-64	1	1	1
	Telecommunications Engineer III	A3-68	15	15	15
	Training Assistant/Sheriff	A5-47	11	11	11
	Undersheriff	ML-E	1	1	1
	Utility Worker/Driver	A3-34	4	4	4

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	Video Producer	C-34	4	5	5
	Warehouse Worker I	A3-36	1	1	1
	Warehouse Worker III	A3-40	5	5	6
	Warehouse Worker IV	A3-42	1	1	1
	Weapons Instructor, Sheriff	A5-52	7	7	7
	TOTAL POSITIONS		3,917	3,918	3,933
063	Social Services Agency				
	Accounting Assistant II	D3-37	18	18	18
	Administrative Manager I	AMI	141	19	19
	Administrative Manager II	AMII	56	6	6
	Administrative Manager III	AMIII	16	0	0
	Administrative Manager III (Specialty)	AMS3	1	0	0
	Business Services Administrator	M-3	0	6	6
	Business Services Analyst	M-2	0	2	2
	Business Services Manager	M-4	0	1	1
	Business Services Manager, Senior	M-5	0	1	1
	Community Program Specialist	A5-54	2	2	2
	Data Entry Technician	D1-38	187	186	186
	Director, Social Services	ML-E	1	1	1
	Eligibility Supervisor	A5-51	209	209	209
	Eligibility Technician	W-22	1,304	1,304	1,304
	Emergency Manager	M-4	0	2	2
	Employment and Eligibility Specialist	W-26	221	216	216
	Executive Manager	ML-E	5	5	5
	Executive Secretary I	D3-51	1	1	1
	Facilities Mechanic	I-3	3	3	3
	Fiscal Administrator	M-3	0	6	6
	Fiscal Analyst	M-2	0	5	5
	Fiscal Manager	M-4	0	2	2
	Fiscal Manager, Senior	M-5	0	1	1
	Food Service Worker	A3-26	4	4	4

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
063	Social Services Agency (Continued)				
	Group Counselor I	A5-44	66	66	66
	Group Counselor II	A5-48	35	35	35
	Group Counselor, Nights	A5-40	26	26	26
	Head Cook	A5-48	1	1	1
	Human Services Deputy Director	M-6	0	16	16
	Human Services Manager	M-3	0	76	76
	Human Services Manager, Senior	M-4	0	45	45
	Information Processing Technician	D3-38	173	173	173
	Laundry Worker	C-03	4	4	4
	Medical Director	M-11	0	1	1
	Mover	B1-39	1	0	0
	Office Assistant	D3-34	16	16	16
	Office Specialist	D3-40	32	31	33
	Office Supervisor B	D5-43	10	13	13
	Office Supervisor C	D5-45	36	35	35
	Office Technician	D3-34	190	188	188
	Procurement Buyer	C-32	3	3	3
	Procurement Contract Administrator	M-3	0	3	3
	Procurement Contract Analyst	M-2	0	13	13
	Procurement Contract Manager, Senior	M-5	0	2	2
	Procurement Contract Specialist	C-36	2	2	2
	Public Information and Affairs Administrator	M-3	0	2	2
	Public Information and Affairs Analyst	M-2	0	1	1
	Public Information and Affairs Manager	M-4	0	2	2
	Research Analyst III	A4-59	1	1	1
	Research Analyst IV	A4-63	4	4	4
	Research, Policy and QA Administrator	M-3	0	7	7
	Secretary I	D2-40	29	29	29
	Secretary II	D2-43	5	5	5
	Secretary III	D2-47	4	4	4
	Senior Accounting Assistant	D3-42	10	10	10
	Senior Head Cook	A5-50	1	1	1

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
063	Social Services Agency (Continued)				
	Senior Institutional Cook	A3-46	5	5	5
	Senior Office Supervisor (A/B)	D5-48	1	0	0
	Senior Office Supervisor (C/D)	D5-51	14	15	15
	Senior Procurement Buyer	C-34	2	2	2
	Senior Research Analyst	A4-67	3	3	3
	Senior Social Services Supervisor	A2-66	164	164	166
	Senior Social Worker	A2-59	657	657	663
	Senior Staff Development Specialist	A5-62	1	1	1
	Senior Storekeeper	H-14	0	1	1
	Social Services Supervisor I	A2-59	345	346	347
	Social Services Supervisor II	A2-63	78	78	78
	Social Worker I	A2-51	1	1	1
	Social Worker II	A2-54	278	278	283
	Staff Assistant	A5-47	4	5	6
	Staff Development Specialist	A5-56	3	4	4
	Staff Specialist	A5-53	79	78	79
	Store Clerk	H-07	18	17	17
	Storekeeper II	H-12	1	2	2
	Supervising Procurement Contract Specialist	C-41	1	1	1
	Supplies Assistant, Juvenile Facilities	H-09	1	1	1
	Supplies Clerk, Juvenile Facilities	H-08	1	1	1
	Utility Worker/Driver	A3-34	2	2	2
	Warehouse Worker I	A3-36	5	0	0
	Warehouse Worker II	A3-38	4	0	0
	Warehouse Worker III	A3-40	0	7	7
	Warehouse Worker IV	A3-42	2	4	4
	TOTAL POSITIONS		4,488	4,488	4,506
071	Building & Safety General Fund				
	Administrative Manager I	AMI	5	0	0
	Administrative Manager II	AMII	5	0	0
	Civil Engineer	C-48	3	3	3

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
071	Building & Safety General Fund (Continued)				
	Development Services Administrator	M-3	0	5	5
	Development Services Manager, Senior	M-6	0	4	4
	Engineering Geologist	A3-67	1	1	1
	Fiscal Analyst	M-2	0	1	1
	Office Specialist	D3-40	1	1	1
	Permit Technician	C-29	2	2	2
	Project Manager	A3-69	1	1	1
	Senior Building Inspector	C-39	8	8	8
	Senior Civil Engineer	C-53	1	1	1
	Senior Construction Inspector	C-37	8	8	8
	Senior Permit Technician	C-34	4	4	4
	Senior Planner	C-44	1	1	1
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	3	3	3
	Supervising Building Inspector	C-44	2	2	2
	Supervising Construction Inspector	C-42	2	2	2
	TOTAL POSITIONS		48	48	48
074	Treasurer-Tax Collector				
	Accountant/Auditor II	A3-59	4	4	4
	Accounting Assistant II	D3-37	1	1	1
	Accounting Specialist	D3-40	1	0	0
	Accounting Technician	D3-45	15	15	15
	Administrative Manager I	AMI	9	0	0
	Administrative Manager II	AMII	4	1	1
	Administrative Manager III	AMIII	3	0	0
	Assistant Treasurer-Tax Collector	ML-E	1	1	1
	Business Services Manager, Senior	M-5	0	1	1
	Collection Officer I	C-20	2	1	1
	Collection Officer II	C-24	11	12	12
	Executive Assistant	ML-A	2	2	2
	Executive Secretary II	D3-53	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
074	Treasurer-Tax Collector (Continued)				
	Fiscal Deputy Director	M-7	0	3	3
	Fiscal Manager	M-4	0	8	8
	Fiscal Manager, Senior	M-5	0	2	2
	Secretary III	D2-47	1	1	1
	Senior Accountant/Auditor	A3-63	2	3	3
	Senior Accounting Assistant	D3-42	2	2	2
	Senior Accounting Office Supervisor I	D5-51	3	3	3
	Senior Accounting Office Supervisor II	D5-53	1	0	0
	Senior Office Supervisor (C/D)	D5-51	1	1	1
	Senior Tax Services Technician	C-20	4	5	5
	Staff Specialist	A5-53	1	1	1
	Supervising Collection Officer	C-28	1	2	2
	Supervising Procurement Contract Specialist	C-41	1	0	0
	Tax Services Technician	C-16	7	6	6
	Technology Services Manager	M-5	0	1	1
	Treasurer-Tax Collector	0087	1	1	1
	TOTAL POSITIONS		79	78	78
079	Internal Audit Department				
	Administrative Manager I	AMI	4	3	3
	Administrative Manager II	AMII	3	1	1
	Administrative Manager III	AMIII	1	1	1
	Business Services Administrator	M-3	0	1	1
	Director of Internal Audit	7840	1	1	1
	Fiscal Assistant Deputy Director	M-6	0	1	1
	Fiscal Manager	M-4	0	1	1
	Senior Accountant/Auditor	A3-63	5	5	5
	Staff Specialist	A5-53	1	1	1
	TOTAL POSITIONS		15	15	15
080	OC Public Works				
	Accounting Office Supervisor II	D5-47	1	1	1

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
080	OC Public Works (Continued)				
	Administrative Manager I	AMI	25	9	9
	Administrative Manager II	AMII	15	3	3
	Administrative Manager III	AMIII	7	3	3
	Agricultural/Standards Inspector	A3-56	27	28	32
	Air Conditioning Mechanic	I-10	13	13	13
	Airport Maintenance Superintendent	C-44	1	1	1
	Airport Maintenance Supervisor	C-38	9	9	9
	Airport Maintenance Worker	T-20	6	5	5
	Associate Planner	C-40	2	2	2
	Associate Project Manager	A3-61	1	1	1
	Business Services Administrator	M-3	0	5	5
	Business Services Analyst	M-2	0	2	2
	Business Services Deputy Director	M-7	0	2	2
	Business Services Manager	M-4	0	2	2
	Business Services Manager, Senior	M-5	0	1	1
	Capital Projects Manager, Senior	M-5	0	3	3
	Carpenter	I-5	6	5	5
	Cashier	D3-37	1	1	1
	Code Enforcement Officer	C-32	3	3	3
	Craft Supervisor I, Electrical/Mechanical	A3-64	4	4	4
	Craft Supervisor I, Structural	A3-64	1	1	1
	Custodial Services Supervisor	C-33	1	1	1
	Custodian	T-10	32	32	32
	Custodian Leadworker	C-16	8	8	8
	Development Services Administrator	M-3	0	3	3
	Development Services Deputy Director	M-7	0	1	1
	Director of Public Works	ML-E	1	1	1
	Electrician	I-8	12	12	12
	Elevator Mechanic	I-14	2	2	2
	Executive Manager	ML-E	1	1	1
	Executive Secretary I	D3-51	1	1	1
	Facilities Mechanic	I-3	6	7	7

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
080	OC Public Works (Continued)				
	Facilities Mechanic Leadworker	I-4	4	4	4
	Fiscal Administrator	M-3	0	1	1
	Fiscal Analyst	M-2	0	2	2
	Fiscal Manager, Senior	M-5	0	1	1
	Information Technologist II	A3-66	2	1	1
	Integrated Pest Management Technician I	T-11	2	1	1
	Locksmith	I-6	2	3	3
	Metalsmith	I-9	2	2	2
	Office Assistant	D3-34	3	3	3
	Office Specialist	D3-40	4	4	4
	Office Technician	D3-34	2	2	2
	Operations and Maintenance Administrator	M-2	0	3	3
	Operations and Maintenance Manager	M-3	0	2	2
	Operations and Maintenance Manager, Senior	M-4	0	1	1
	Painter	I-2	2	2	2
	Permit Technician	C-29	1	1	1
	Plumber	I-7	12	12	12
	Power Equipment Operator II	T-27	2	2	2
	Procurement Buyer	C-32	4	4	4
	Procurement Contract Administrator	M-3	0	2	2
	Procurement Contract Analyst	M-2	0	1	1
	Procurement Contract Manager, Senior	M-5	0	1	1
	Procurement Contract Specialist	C-36	5	5	8
	Professional Engineer/Architect	A3-73	3	3	3
	Project Manager	A3-69	15	15	15
	Public Information and Affairs Manager, Senior	M-5	0	1	1
	Secretary II	D2-43	1	1	1
	Secretary III	D2-47	2	1	1
	Senior Accounting Assistant	D3-42	2	2	2
	Senior Agricultural Standards Inspector	A3-61	10	10	10
	Senior Building Inspector	C-39	3	3	3
	Senior Engineering Technician	C-34	1	1	1

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
080	OC Public Works (Continued)				
	Senior Information Technologist	A3-72	0	1	1
	Senior Permit Technician	C-34	1	1	1
	Senior Planner	C-44	3	3	3
	Senior Procurement Buyer	C-34	5	5	5
	Senior Professional Engineer/Architect	A3-78	1	1	1
	Senior Project Manager	A3-73	15	15	15
	Shop Planner Electrical/Mechanical	A3-61	6	6	6
	Shop Planner - Structural	A3-61	2	2	2
	Staff Assistant	A5-47	7	7	7
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	19	18	18
	Store Clerk	H-07	2	2	2
	Storekeeper I	H-10	1	1	1
	Supervising Custodian II	C-25	3	3	3
	Supervising Procurement Contract Specialist	C-41	4	4	4
	Surveyor II	C-37	1	1	1
	Surveyor III	C-43	1	1	1
	Trades Helper	I-1	4	4	4
	Utility Worker/Driver	A3-34	2	2	2
	Warehouse Worker I	A3-36	1	1	1
	Warehouse Worker III	A3-40	1	1	1
	TOTAL POSITIONS		350	350	357
109	County Automated Fingerprint Identification				
	Administrative Manager II	AMII	1	0	0
	Biometric Identification Specialist I	C-27	3	3	3
	Biometric Identification Specialist II	C-32	6	6	6
	Biometric Identification Specialist III	C-40	2	2	2
	Crime Lab Manager, Senior	M-6	0	1	1
	Information Technologist II	A3-66	1	1	1
	Supervising Biometric Identification Specialist	C-44	1	1	1
	TOTAL POSITIONS		14	14	14

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
115	OC Road				
	Administrative Manager I	AMI	5	1	1
	Administrative Manager II	AMII	6	1	1
	Administrative Manager III	AMIII	1	0	0
	Associate Project Manager	A3-61	1	1	1
	Business Services Administrator	M-3	0	2	2
	Civil Engineer	C-48	15	15	15
	Civil Engineering Associate	C-41	2	2	2
	Code Enforcement Officer	C-32	1	1	1
	Construction Inspector	C-33	1	1	1
	Deputy County Surveyor	M-5	0	1	1
	Engineering Deputy Director	M-7	0	1	1
	Engineering Manager, Senior	M-6	0	3	3
	Engineering Technician	C-29	4	4	5
	Equipment Operator	T-20	1	1	1
	Fiscal Administrator	M-3	0	1	1
	Fiscal Analyst	M-2	0	1	1
	Geographic Information System (GIS) Analyst	A3-66	5	5	5
	Geographic Information System (GIS) Specialist	A3-62	1	1	1
	Geographic Information System (GIS) Supervisor	A3-72	2	2	2
	Geographic Information System (GIS) Technician	A3-58	1	1	1
	Information Processing Technician	D3-38	1	1	1
	Integrated Pest Management Technician I	T-11	2	2	2
	Maintenance Crew Lead I	C-27	11	10	10
	Maintenance Inspector	C-34	13	13	13
	Materials Testing Technician	C-29	3	3	3
	Office Specialist	D3-40	1	1	1
	Operations and Maintenance Manager, Senior	M-4	0	1	1
	Power Equipment Operator II	T-27	2	2	2
	Project Manager	A3-69	2	2	2
	Public Works Maintenance Supervisor	C-37	3	3	3
	Public Works Maintenance Worker I	T-13	8	8	8
	Public Works Maintenance Worker II	T-17	2	2	2

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
115	OC Road (Continued)				
	Secretary II	D2-43	1	1	1
	Senior Civil Engineer	C-53	8	8	8
	Senior Computer Graphics Specialist	A3-52	1	1	1
	Senior Construction Inspector	C-37	7	7	7
	Senior Engineering Technician	C-34	3	3	3
	Senior Integrated Pest Management Technician	C-25	1	1	1
	Senior Land Surveyor	C-47	3	3	3
	Senior Maintenance Inspector	C-39	4	4	4
	Senior Materials Testing Technician	C-34	1	1	1
	Senior Power Equipment Operator	T-29	1	1	1
	Senior Project Manager	A3-73	2	2	2
	Staff Assistant	A5-47	6	6	6
	Staff Specialist	A5-53	8	8	8
	Storekeeper II	H-12	1	1	1
	Supervising Construction Inspector	C-42	3	3	3
	Supervising Engineering Technician III	A3-66	1	1	1
	Surveyor I	C-31	2	2	2
	Surveyor II	C-37	7	7	7
	Surveyor III	C-43	7	7	7
	Traffic Paint Sprayer	T-21	4	4	4
	Warehouse Worker III	A3-40	0	1	1
	TOTAL POSITIONS		165	165	166
120	OC Public Libraries				
	Administrative Manager I	AMI	3	1	1
	Administrative Manager II	AMII	4	0	0
	Administrative Manager III	AMIII	1	0	0
	Community Relations Coordinator - Library	A5-55	1	1	1
	County Librarian	ML-E	1	1	1
	Executive Secretary I	D3-51	1	1	1
	Librarian I	C-34	60	60	60
	Librarian II	C-38	29	29	29

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
120	OC Public Libraries (Continued)				
	Librarian III	C-40	12	12	12
	Librarian IV	C-42	8	8	8
	Library Assistant I	C-11	88	88	88
	Library Assistant II	C-14	149	149	149
	Library Deputy Director	M-6	0	1	1
	Library Manager	M-3	0	1	1
	Library Manager, Senior	M-4	0	4	4
	Public Information and Affairs Administrator	M-3	0	1	1
	Senior Information Technologist	A3-72	1	1	1
	Senior Library Assistant	C-19	25	25	25
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	4	4	4
	Storekeeper I	H-10	1	1	1
	Utility Worker/Driver	A3-34	8	8	8
	Warehouse Worker I	A3-36	1	1	1
	Warehouse Worker II	A3-38	1	1	1
	TOTAL POSITIONS		399	399	399
137	Parking Facilities				
	Administrative Manager I	AMI	1	1	1
	Staff Specialist	A5-53	2	2	2
	TOTAL POSITIONS		3	3	3
143	Jail Commissary				
	Accounting Technician	D3-45	1	1	1
	Administrative Manager I	AMI	1	0	0
	Administrative Manager II	AMII	1	0	0
	Administrative Manager III	AMIII	1	0	0
	Business Services Administrator	M-3	0	1	1
	Business Services Deputy Director	M-7	0	1	1
	Criminal Justice Manager, Senior	M-5	0	1	1
	Office Supervisor C	D5-45	1	1	1

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
143	Jail Commissary (Continued)				
	Sheriff Correctional Services Assistant	A1-52	9	9	9
	Sheriff Facilities Maintenance Specialist II	A3-50	1	1	1
	Staff Specialist	A5-53	1	1	1
	Storekeeper II	H-12	5	5	5
	Warehouse Worker II	A3-38	10	10	10
	Warehouse Worker III	A3-40	5	5	4
	TOTAL POSITIONS		36	36	35
144	Inmate Welfare				
	Administrative Manager I	AMI	2	0	0
	Administrative Manager II	AMII	1	0	0
	Business Services Administrator	M-3	0	2	2
	Correctional Programs Supervisor I	A5-59	1	1	1
	Correctional Programs Supervisor II	A5-63	1	1	1
	Correctional Programs Technician	A3-52	16	16	16
	Criminal Justice Manager, Senior	M-5	0	1	1
	Deputy Sheriff II	P-03	1	1	1
	Information Processing Technician	D3-38	1	1	1
	Research Analyst III	A4-59	1	1	1
	Secretary II	D2-43	1	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Vocational Instructor, Correctional Facility	A5-52	2	2	2
	TOTAL POSITIONS		28	28	28
15F	Orange County Housing Authority (OCHA)				
	Administrative Manager I	AMI	4	1	1
	Administrative Manager II	AMII	1	0	0
	Community Development Manager	M-3	0	3	3
	Community Development Manager, Senior	M-5	0	1	1
	Housing Contract Representative	A4-56	1	1	1
	Housing Specialist II	C-23	54	54	54
	Housing Specialist III	C-26	10	10	10

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
15F	Orange County Housing Authority (OCHA) (Continued)				
	Housing Supervisor	C-34	11	11	11
	Office Assistant	D3-34	1	1	1
	Office Specialist	D3-40	9	9	9
	Office Technician	D3-34	16	16	16
	Senior Housing Specialist	C-29	11	11	11
	Staff Assistant	A5-47	2	2	2
	TOTAL POSITIONS		120	120	120
15G	OC Housing				
	Administrative Manager I	AMI	6	4	4
	Administrative Manager II	AMII	1	0	0
	Administrative Manager III	AMIII	1	0	0
	Community Development Analyst	M-2	0	1	1
	Community Development Deputy Director	M-6	0	1	1
	Community Development Manager	M-3	0	1	1
	Community Development Manager, Senior	M-5	0	1	1
	Housing Rehabilitation Coordinator II	A5-57	1	1	1
	Secretary II	D2-43	1	1	1
	Staff Specialist	A5-53	3	3	3
	TOTAL POSITIONS		13	13	13
280	Airport - Operating Enterprise				
	Administrative Manager I	AMI	11	5	5
	Administrative Manager II	AMII	17	2	2
	Administrative Manager III	AMIII	5	0	0
	Airport Access/Noise Specialist II	C-42	5	5	5
	Airport Deputy Director	M-6	0	3	3
	Airport Director	ML-E	1	1	1
	Airport Manager, Senior	M-5	0	5	5
	Airport Operations Officer	A5-64	11	11	12
	Airport Operations Supervisor	A5-68	5	5	5
	Airport Technical Associate	A5-60	1	1	1

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
280	Airport - Operating Enterprise (Continued)				
	Assistant Airport Director	ML-E	1	1	1
	Business Services Administrator	M-3	0	2	2
	Business Services Analyst	M-2	0	1	1
	Business Services Manager	M-4	0	2	2
	Customer Relations Assistant	D3-35	10	10	10
	Development Services Administrator	M-3	0	1	1
	Development Services Manager, Senior	M-6	0	1	1
	Environmental Control Systems Specialist	I-11	2	2	2
	Executive Secretary I	D3-51	1	1	1
	Fiscal Deputy Director	M-7	0	1	1
	Fiscal Manager, Senior	M-5	0	1	1
	Information Technologist II	A3-66	4	5	5
	IT Security Administrator II	A3-66	0	0	1
	IT Systems Technician II	A3-57	5	5	5
	Office Assistant	D3-34	2	2	2
	Office Specialist	D3-40	4	4	4
	Office Supervisor B	D5-43	1	1	1
	Office Technician	D3-34	2	2	2
	Procurement Contract Specialist	C-36	3	3	3
	Professional Engineer/Architect	A3-73	1	1	1
	Public Information and Affairs Administrator	M-3	0	1	1
	Public Information and Affairs Analyst	M-2	0	1	1
	Real Estate Manager	M-3	0	2	2
	Real Property Agent III	A4-64	4	4	4
	Regulatory Compliance Administrator	M-3	0	1	1
	Risk Management Administrator	M-3	0	1	1
	Risk Manager	M-4	0	1	1
	Senior Accountant/Auditor	A3-63	1	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Senior Environmental Resources Specialist	C-42	0	1	1
	Senior Information Technologist	A3-72	3	3	3
	Senior IT Network Engineer	A3-72	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
280	Airport - Operating Enterprise (Continued)				
	Senior Safety Specialist	C-39	1	1	2
	Staff Assistant	A5-47	4	3	3
	Staff Development Specialist	A5-56	0	1	1
	Staff Specialist	A5-53	14	14	14
	Trades Helper	I-1	1	0	0
	Technology Services Administrator	M-4	0	1	1
	Technology Services Deputy Director	M-8	0	1	1
	Technology Services Manager, Senior	M-6	0	2	2
	TOTAL POSITIONS		122	125	128
289	OCIT Countywide Services				
	Accountant-Auditor II	A3-59	2	2	2
	Accounting Technician	D3-45	1	1	1
	Administrative Manager I	AMI	9	3	3
	Administrative Manager II	AMII	18	11	11
	Administrative Manager III	AMIII	4	1	1
	Executive Manager	ML-E	1	1	1
	Fiscal Administrator	M-3	0	3	3
	Information Processing Specialist	D3-40	3	3	3
	Information Technologist I	A3-62	1	1	1
	Information Technologist II	A3-66	2	1	1
	IT Business Analyst II	A3-66	2	3	3
	IT Network Engineer II	A3-66	1	0	0
	IT Supervisor	A5-75	4	4	4
	IT Systems Engineer II	A3-66	0	1	1
	IT Systems Technician II	A3-57	2	2	2
	Office Specialist	D3-40	1	1	1
	Procurement Buyer	C-32	1	1	1
	Procurement Contract Administrator	M-3	0	1	1
	Procurement Contract Manager	M-4	0	1	1
	Procurement Contract Specialist	C-36	3	3	3

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
289	OCIT Countywide Services (Continued)				
	Secretary III	D2-47	1	1	1
	Senior Accountant/Auditor	A3-63	2	2	2
	Senior Information Technologist	A3-72	6	6	5
	Senior IT Business Analyst	A3-72	6	6	6
	Staff Specialist	A5-53	2	2	2
	Supervising Procurement Contract Specialist	C-41	1	1	1
	Technology Services Administrator	M-4	0	1	1
	Technology Services Deputy Director	M-8	0	2	2
	Technology Services Manager	M-5	0	4	4
	Technology Services Manager, Senior	M-6	0	5	5
	TOTAL POSITIONS		74	74	73
293	Workers' Compensation Internal Service Fund				
	Administrative Manager I	AMI	3	1	1
	Administrative Manager II	AMII	6	0	0
	Administrative Manager III	AMIII	1	0	0
	Risk Management Analyst	M-2	0	1	1
	Risk Management Deputy Director	M-7	0	1	1
	Risk Manager	M-4	0	2	2
	Risk Manager, Senior	M-5	0	5	5
	Safety Specialist	C-37	8	8	8
	Senior Safety Specialist	C-39	2	2	2
	Staff Specialist	A5-53	3	3	3
	TOTAL POSITIONS		23	23	23
294	Property and Casualty Risk Internal Service Fund				
	Administrative Manager I	AMI	3	0	0
	Administrative Manager II	AMII	2	0	0
	Administrative Manager III	AMIII	1	0	0
	Business Services Administrator	M-3	0	1	1
	Business Services Manager, Senior	M-5	0	1	1
	Office Specialist	D3-40	3	3	3

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
294	Property and Casualty Risk Internal Service Fund (Continued)				
	Risk Management Administrator	M-3	0	2	2
	Risk Manager	M-4	0	1	1
	Risk Manager, Senior	M-5	0	1	1
	Senior Claims Representative	A5-61	2	3	3
	Staff Specialist	A5-53	2	2	2
	TOTAL POSITIONS		13	14	14
296	OC Fleet Services				
	Administrative Manager I	AMI	6	1	1
	Administrative Manager II	AMII	2	0	0
	Business Services Administrator	M-3	0	1	1
	Business Services Analyst	M-2	0	2	2
	Equipment Mechanic Leadworker	C-32	2	0	0
	Fleet Technician I	T-23	1	1	1
	Fleet Technician II	T-28	42	43	43
	Fleet Technician III	T-31	4	6	6
	Office Specialist	D3-40	0	1	1
	Operations and Maintenance Administrator	M-2	0	2	2
	Operations and Maintenance Manager, Senior	M-4	0	2	2
	Secretary II	D2-43	1	0	0
	Senior Storekeeper	H-14	1	1	1
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	2	2	2
	Storekeeper II	H-12	1	1	1
	Supervising Fleet Technician	C-36	6	5	5
	Vehicle Attendant	B2-34	3	3	3
	Warehouse Worker II	A3-38	1	1	1
	Warehouse Worker III	A3-40	3	3	3
	TOTAL POSITIONS		76	76	76
297	Reprographics Internal Service Fund				
	Accountant/Auditor II	A3-59	0	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
297	Reprographics Internal Service Fund (Continued)				
	Accounting Assistant II	D3-37	1	0	0
	Administrative Manager I	AMI	1	0	0
	Administrative Manager II	AMII	1	1	1
	Administrative Manager III	AMIII	1	0	0
	Press Operator Assistant	T-12	4	4	4
	Business Services Administrator	M-3	0	1	1
	Business Services Deputy Director	M-7	0	1	1
	Press Operator	T-19	6	6	6
	Printing Production Scheduler	A3-50	2	2	2
	Senior Computer Graphics Specialist	A3-52	1	1	1
	Senior Press Operator	T-21	1	1	1
	TOTAL POSITIONS		18	18	18
299	OC Waste & Recycling Enterprise				
	Administrative Manager I	AMI	22	17	17
	Administrative Manager II	AMII	8	3	3
	Administrative Manager III	AMIII	6	6	6
	Business Services Administrator	M-3	0	1	2
	Business Services Analyst	M-2	0	2	2
	Capital Projects Manager, Senior	M-5	0	1	1
	Civil Engineer	C-48	6	6	6
	Civil Engineering Associate	C-41	5	5	7
	Director OC Waste & Recycling	ML-E	1	1	1
	Engineering Technician	C-29	5	5	5
	Executive Secretary I	D3-51	1	1	1
	Fee Station Attendant	T-14	14	14	14
	Fiscal Analyst	M-2	0	0	1
	Information Processing Technician	D3-38	1	1	1
	Landfill Equipment Operator	T-27	66	66	69
	Landfill Laborer	T-12	50	47	56
	Landfill Maintenance Crew Supervisor	C-27	6	6	6
	Landfill Maintenance Worker	T-16	20	20	20

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
299	OC Waste & Recycling Enterprise (Continued)				
	Landfill Operations Superintendent	C-41	3	3	3
	Landfill Operations Supervisor	C-35	6	6	6
	Materials Regulation Specialist, OC Waste & Recycling	A2-57	2	2	2
	Office Specialist	D3-40	2	2	2
	Operations and Maintenance Administrator	M-2	0	1	1
	Operations and Maintenance Analyst	M-1	0	1	1
	Operations and Maintenance Manager, Senior	M-4	0	1	1
	Procurement Buyer	C-32	1	1	1
	Procurement Contract Specialist	C-36	3	3	3
	Professional Engineer/Architect	A3-73	0	0	1
	Project Manager	A3-69	4	3	3
	Public Information and Affairs Analyst	M-2	0	1	1
	Public Information and Affairs Manager	M-4	0	1	1
	Regulatory Compliance Manager	M-4	0	1	1
	Risk Manager, Senior	M-5	0	1	1
	Senior Civil Engineer	C-53	5	5	5
	Senior Environmental Resources Specialist	C-42	3	3	3
	Senior Landfill Equipment Operator	T-29	8	8	8
	Senior Project Manager	A3-73	2	3	3
	Senior Safety Specialist	C-39	3	3	3
	Shop Planner Electrical/Mechanical	A3-61	0	2	3
	Staff Assistant	A5-47	2	2	2
	Staff Specialist	A5-53	11	11	11
	Supervising Fee Station Attendant	C-22	6	6	6
	Supervising Waste Inspector	A2-49	3	3	3
	Utility Worker/Driver	A3-34	1	1	1
	Waste Inspector	A2-45	11	11	11
	TOTAL POSITIONS		287	287	305
400	OC Flood Control				
	Administrative Manager I	AMI	10	4	4
	Administrative Manager II	AMII	8	0	0

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
400	OC Flood Control (Continued)				
	Administrative Manager III	AMIII	3	0	0
	Capital Projects Administrator	M-3	0	1	1
	Civil Engineer	C-48	24	25	25
	Civil Engineering Associate	C-41	4	4	4
	Code Enforcement Officer	C-32	1	1	1
	Construction Inspector	C-33	3	2	2
	County Surveyor	M-7	0	1	1
	Deputy County Surveyor	M-5	0	1	1
	Director/Chief Engineer - OCPW	ML-E	1	1	1
	Engineering Deputy Director	M-7	0	2	2
	Engineering Manager, Senior	M-6	0	4	4
	Engineering Technician	C-29	3	3	2
	Environmental Resources Specialist	C-37	2	2	2
	Equipment Operator	T-20	11	11	11
	Equipment Welder	T-27	1	1	1
	Fiscal Administrator	M-3	0	1	1
	Geographic Information System (GIS) Analyst	A3-66	7	7	7
	Geographic Information System (GIS) Specialist	A3-62	5	5	5
	Geographic Information System (GIS) Supervisor	A3-72	3	3	3
	Geographic Information System (GIS) Technician	A3-58	2	2	2
	Integrated Pest Management Technician I	T-11	2	2	2
	Integrated Pest Management Technician II	T-19	3	3	3
	Maintenance Crew Lead I	C-27	6	6	7
	Maintenance Crew Lead II	C-31	2	2	2
	Maintenance Inspector	C-34	13	13	13
	Materials Testing Technician	C-29	9	9	9
	Office Assistant	D3-34	1	1	1
	Office Specialist	D3-40	3	3	3
	Operations and Maintenance Administrator	M-2	0	1	1
	Operations and Maintenance Manager	M-3	0	1	1
	Operations and Maintenance Manager, Senior	M-4	0	3	3
	Power Equipment Operator II	T-27	15	15	15

SALARY DETAIL BY BUDGET CONTROL

FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
400	OC Flood Control (Continued)				
	Project Manager	A3-69	3	3	3
	Public Works Maintenance Supervisor	C-37	7	6	6
	Public Works Maintenance Worker I	T-13	7	7	7
	Public Works Maintenance Worker II	T-17	7	7	7
	Pumping Station Operator	T-29	6	6	6
	Regulatory Compliance Manager	M-4	0	3	3
	Secretary I	D2-40	1	1	1
	Secretary II	D2-43	1	1	1
	Secretary III	D2-47	2	2	2
	Senior Civil Engineer	C-53	6	6	6
	Senior Construction Inspector	C-37	8	8	8
	Senior Engineering Technician	C-34	2	2	2
	Senior Environmental Resources Specialist	C-42	4	4	4
	Senior Equipment Welder	C-32	1	1	1
	Senior Integrated Pest Management Technician	C-25	4	4	4
	Senior Land Surveyor	C-47	5	5	5
	Senior Maintenance Inspector	C-39	3	3	3
	Senior Materials Testing Technician	C-34	4	3	3
	Senior Power Equipment Operator	T-29	6	6	6
	Senior Project Manager	A3-73	4	4	4
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	9	9	9
	Supervising Construction Inspector	C-42	1	2	2
	Supervising Procurement Contract Specialist	C-41	1	1	1
	Surveyor I	C-31	4	4	4
	Surveyor II	C-37	10	10	10
	Surveyor III	C-43	9	9	9
	TOTAL POSITIONS		258	258	258
405	OC Parks CSA26				
	Administrative Manager I	AMI	24	18	18
	Administrative Manager II	AMII	10	6	6

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
405	OC Parks CSA26 (Continued)				
	Administrative Manager III	AMIII	2	2	2
	Associate Planner	C-40	1	1	1
	Business Services Administrator	M-3	0	2	2
	Business Services Analyst	M-2	0	1	1
	Capital Projects Administrator	M-3	0	1	1
	Capital Projects Manager, Senior	M-5	0	1	1
	Curator	C-36	8	8	8
	Civil Engineer	C-48	1	1	1
	Development Services Administrator	M-3	0	1	1
	Environmental Resources Specialist	C-37	2	2	2
	Executive Manager	ML-E	1	1	1
	Executive Secretary I	D3-51	3	3	3
	Geographic Information System (GIS) Specialist	A3-62	1	1	1
	Maintenance Inspector	C-34	4	4	4
	Office Assistant	D3-34	1	1	1
	Office Technician	D3-34	18	18	18
	Operations and Maintenance Administrator	M-2	0	1	1
	Operations and Maintenance Manager, Senior	M-4	0	1	1
	Park Attendant	H-01	14	14	14
	Park Maintenance Supervisor I	C-25	11	10	10
	Park Maintenance Supervisor II	C-29	12	12	12
	Park Maintenance Worker I	T-12	85	85	85
	Park Maintenance Worker II	T-16	43	43	43
	Park Ranger II	G1-02	28	28	28
	Parks Animal Keeper	T-19	10	10	10
	Power Equipment Operator II	T-27	4	4	4
	Project Manager	A3-69	4	4	4
	Public Information and Affairs Administrator	M-3	0	1	1
	Regulatory Compliance Administrator	M-3	0	1	1
	Senior Civil Engineer	C-53	1	1	1
	Senior Environmental Resources Specialist	C-42	3	3	3
	Senior Maintenance Inspector	C-39	8	8	8

SALARY DETAIL BY BUDGET CONTROL FY 2023-24 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2022-23 ADOPTED POSITIONS	FY 2023-24 REQUESTED POSITIONS	FY 2023-24 ADOPTED POSITIONS
405	OC Parks CSA26 (Continued)				
	Senior Parks Animal Keeper	C-25	2	2	2
	Senior Project Manager	A3-73	2	2	2
	Staff Assistant	A5-47	7	7	7
	Staff Specialist	A5-53	20	21	21
	Supervising Park Ranger I	G1-04	10	10	10
	Supervising Park Ranger II	G1-05	14	14	14
	TOTAL POSITIONS		354	354	354
TOTAL POSITIONS - GENERAL FUND			16,551	16,569	16,748
TOTAL POSITIONS - NON GENERAL FUND			2,003	2,007	2,027
TOTAL POSITIONS ALL FUNDS			18,554	18,576	18,775

* See Salary Schedules archived on County of Orange's Human Resources Services Website at: <https://hrs.ocgov.com/classification/current-salary-schedules>

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