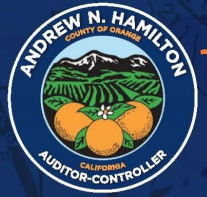


ADOPTED BUDGET

2024-2025



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

JOHN WAYNE
ORANGE COUNTY
(SNA)



FISCAL YEAR 2024-25

ADOPTED BUDGET



BOARD OF SUPERVISORS

DONALD P. WAGNER, Chairman
Third District

DOUG CHAFFEE, Vice Chair
Fourth District

VICENTE SARMIENTO
Second District

KATRINA FOLEY
Fifth District

VACANT
First District

Michelle Aguirre
Interim County Executive Officer

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

November 2024



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 15, 2024

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, 2025, as adopted by the Board of Supervisors on June 25, 2024.

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,

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, 2024 (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	4,836,468,347	4,836,468,347	4,836,468,347	0	4,836,468,347
Special Revenue Funds	(29,283,048)	404,359,110	1,114,907,428	1,489,983,490	1,484,017,149	5,966,341	1,489,983,490
Capital Projects Funds	0	511,848,920	159,325,976	671,174,896	671,174,896	0	671,174,896
Debt Service Funds	0	34,021,942	113,500,000	147,521,942	147,521,942	0	147,521,942
Permanent Funds	0	0	15,323	15,323	15,323	0	15,323
TOTAL GOVERNMENTAL FUNDS	(29,283,048)	950,229,972	6,224,217,074	7,145,163,998	7,139,197,657	5,966,341	7,145,163,998
OTHER FUNDS							
Internal Service Funds	53,003,333	18,501,626	563,839,506	635,344,465	613,492,229	21,852,236	635,344,465
Enterprise Funds	372,774,292	42,490,649	647,255,301	1,062,520,242	1,032,312,631	30,207,611	1,062,520,242
Special Districts and Other Agencies	0	174,194,680	529,576,274	703,770,954	703,770,954	0	703,770,954
TOTAL OTHER FUNDS	425,777,625	235,186,955	1,740,671,081	2,401,635,661	2,349,575,814	52,059,847	2,401,635,661
TOTAL ALL FUNDS	396,494,577	1,185,416,927	7,964,888,155	9,546,799,659	9,488,773,471	58,026,188	9,546,799,659

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

Fund Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2024 (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	4,836,468,347	4,836,468,347	4,836,468,347	0	4,836,468,347
TOTAL GENERAL FUND	0	0	4,836,468,347	4,836,468,347	4,836,468,347	0	4,836,468,347
SPECIAL REVENUE FUNDS							
106 County Tidelands - Newport Bay	0	2,043,034	7,424,719	9,467,753	9,467,753	0	9,467,753
107 Remittance Processing Equipment Replacement	0	0	24,000	24,000	24,000	0	24,000
108 OC Dana Point Harbor	0	9,233,045	5,297,858	14,530,903	14,530,903	0	14,530,903
109 County Automated Fingerprint ID	0	344,998	2,026,026	2,371,024	2,371,024	0	2,371,024
113 Building and Safety - Operating Reserve	0	1,101,406	261,500	1,362,906	1,362,906	0	1,362,906
115 OC Road	0	0	93,027,460	93,027,460	92,748,554	278,906	93,027,460
116 Narcotic Forfeiture and Seizure	0	288,669	253,956	542,625	542,625	0	542,625
117 OC Housing Authority - Operating Reserve	0	9,267,368	877,925	10,145,293	10,145,293	0	10,145,293
119 OC Public Libraries - Capital	0	0	16,663,389	16,663,389	16,663,389	0	16,663,389
120 OC Public Libraries	0	7,266,000	85,317,785	92,583,785	92,483,785	100,000	92,583,785
121 OC Animal Care Donations	0	200,000	137,500	337,500	337,500	0	337,500
122 Motor Vehicle Theft Task Force	0	155,135	6,041,154	6,196,289	6,196,289	0	6,196,289
123 Dispute Resolution Program	0	0	680,000	680,000	680,000	0	680,000
124 Domestic Violence Program	0	26,000	770,000	796,000	796,000	0	796,000
126 Regional Narcotics Suppression Program - Other	0	622,941	1,405,000	2,027,941	2,027,941	0	2,027,941
128 Survey Monument Preservation	0	32,425	78,000	110,425	110,425	0	110,425
12A MHSA Housing Fund	0	2,579,944	2,395,963	4,975,907	4,975,907	0	4,975,907
12C Child Support Program Development	0	2,906,176	2,269,316	5,175,492	5,175,492	0	5,175,492
12D Clerk-Recorder Special Revenue Fund	0	3,583,458	4,340,186	7,923,644	7,923,644	0	7,923,644
12E Clerk-Recorder Operating Reserve Fund	0	1,792,358	400,000	2,192,358	2,192,358	0	2,192,358
12G Real Estate Prosecution Fund	0	0	1,004,025	1,004,025	1,004,025	0	1,004,025
12H Proposition 64 - Consumer Protection	0	2,586,399	711,964	3,298,363	3,298,363	0	3,298,363
12J Proposition 69 - DNA Identification Fund	0	0	535,000	535,000	535,000	0	535,000

Fund Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2024 (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							
12L Care Coordination Fund	0	0	26,588,178	26,588,178	25,918,178	670,000	26,588,178
12M OC CARES FUND	0	95,523,984	6,500,000	102,023,984	102,023,984	0	102,023,984
12N County Strategic Planning and Board Initiatives	0	0	53,739,168	53,739,168	53,739,168	0	53,739,168
12P Assessor Property Characteristics Revenue	0	0	130,000	130,000	130,000	0	130,000
12S SSA Donations and Fees	0	193,703	744,297	938,000	938,000	0	938,000
12W SSA Wraparound	0	7,037,987	19,891,076	26,929,063	26,929,063	0	26,929,063
12Y SB 823 Department of Juvenile Justice Realignment	0	0	9,643,576	9,643,576	9,643,576	0	9,643,576
132 Sheriff Narcotics Program – Dept of Justice	0	6,911,698	0	6,911,698	6,911,698	0	6,911,698
133 Sheriff Narcotics Program - Other	0	466,785	30,000	496,785	496,785	0	496,785
134 Orange County Jail Fund	0	4,531	100	4,631	4,631	0	4,631
135 Real Estate Development Program	0	0	4,478,985	4,478,985	2,906,300	1,572,685	4,478,985
137 Parking Facilities	0	0	7,494,550	7,494,550	6,932,084	562,466	7,494,550
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	0	0	450,505	450,505	450,505	0	450,505
139 Sheriff Narcotics Program - CALMMET - Treasury	0	108,045	15,000	123,045	123,045	0	123,045
13B Traffic Violator Fund	0	920,559	357,059	1,277,618	1,277,618	0	1,277,618
13M Orange County Opioid Settlement Fund	0	341,678	8,783,466	9,125,144	9,125,144	0	9,125,144
13N Orange County Tobacco Settlement Fund	0	20,279,434	30,952,740	51,232,174	51,232,174	0	51,232,174
13P State Criminal Alien Assistance Program (SCAAP)	0	2,950,537	2,506,000	5,456,537	5,456,537	0	5,456,537
13R Sheriff-Coroner Replacement & Maintenance Fund	0	21,019,636	3,126,222	24,145,858	24,145,858	0	24,145,858
13S Emergency Medical Services	0	0	6,424,662	6,424,662	6,424,662	0	6,424,662
13T HCA Purpose Restricted Revenues	0	0	2,265,000	2,265,000	2,265,000	0	2,265,000
13U HCA Interest Bearing Purpose Restricted Revenue	0	0	321,545	321,545	321,545	0	321,545
13Y Mental Health Services Act	0	108,349,723	219,557,495	327,907,218	327,907,218	0	327,907,218
13Z Bioterrorism Center for Disease Control Fund	0	0	5,405,383	5,405,383	5,405,383	0	5,405,383
140 Air Quality Improvement	0	99,300	189,000	288,300	288,300	0	288,300
141 Sheriff's Substation Fee Program	0	107,328	40,635	147,963	147,963	0	147,963
142 Sheriff's Court Ops - Special Collections	0	1,023,710	1,155,000	2,178,710	2,178,710	0	2,178,710

Fund Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2024 (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							
143 Jail Commissary	0	482,087	6,398,703	6,880,790	6,880,790	0	6,880,790
144 Inmate Welfare Fund	0	11,576,104	3,498,462	15,074,566	15,074,566	0	15,074,566
148 Foothill Circulation Phasing Plan	0	290,200	140,000	430,200	430,200	0	430,200
14D Cal-ID Operational Costs	0	466,111	1,018,793	1,484,904	1,484,904	0	1,484,904
14E Cal-ID System Costs	0	44,047,736	3,522,000	47,569,736	47,569,736	0	47,569,736
14G Sheriff's Supplemental Law Enforcement Service	0	2,770,859	1,215,485	3,986,344	3,986,344	0	3,986,344
14H DA's Supplemental Law Enforcement Services	0	233,825	1,688,722	1,922,547	1,922,547	0	1,922,547
14J Excess Public Safety Sales Tax	0	0	1,000	1,000	1,000	0	1,000
14R Ward Welfare	0	0	200	200	40	160	200
14T Operations Facilities Development and Maintenance Fund	0	6,295,947	787,216	7,083,163	7,083,163	0	7,083,163
151 South County Roadway Improvement Prog (SCRIP)	(29,283,048)	0	32,700,048	3,417,000	3,417,000	0	3,417,000
158 Major Thoroughfare & Bridge Fee Program	0	0	1,700,000	1,700,000	1,221,310	478,690	1,700,000
15B CEO Single Family Housing	0	1,500,000	25,000	1,525,000	1,525,000	0	1,525,000
15F Orange County Housing Authority (OCHA)	0	17,372,474	298,544,786	315,917,260	315,917,260	0	315,917,260
15G OC Housing	0	1,174,042	17,816,520	18,990,562	18,990,562	0	18,990,562
15H CalHome Program Reuse Fund	0	2,788	17,419	20,207	20,207	0	20,207
15L 800 MHz CCCS	0	2,342,721	18,774,404	21,117,125	21,117,125	0	21,117,125
15N Delta Special Revenue	0	10,707	4,390	15,097	15,097	0	15,097
15T El Toro Improvement Fund	0	0	7,031,870	7,031,870	4,728,436	2,303,434	7,031,870
15U Strategic Priority - Affordable Housing	0	155,065	50,000	205,065	205,065	0	205,065
16D OC Animal Shelter Construction Fund	0	37,000	2,531,420	2,568,420	2,568,420	0	2,568,420
174 OC Road - Capital Improvement Projects	0	6,233,450	74,708,622	80,942,072	80,942,072	0	80,942,072
TOTAL SPECIAL REVENUE FUNDS	(29,283,048)	404,359,110	1,114,907,428	1,489,983,490	1,484,017,149	5,966,341	1,489,983,490

Fund Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2024 (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	2,546,746	990,000	3,536,746	3,536,746	0	3,536,746
14Q Sheriff-Coroner Construction and Facility Dev.	0	0	26,245,574	26,245,574	26,245,574	0	26,245,574
15D Countywide Capital Projects Non-General Fund	0	462,739,644	126,990,402	589,730,046	589,730,046	0	589,730,046
15I Countywide IT Projects Non-General Fund	0	46,562,530	5,100,000	51,662,530	51,662,530	0	51,662,530
TOTAL CAPITAL PROJECTS FUNDS	0	511,848,920	159,325,976	671,174,896	671,174,896	0	671,174,896
DEBT SERVICE FUNDS							
15Y Teeter Series A Debt Service Fund	0	34,021,942	113,500,000	147,521,942	147,521,942	0	147,521,942
TOTAL DEBT SERVICE FUNDS	0	34,021,942	113,500,000	147,521,942	147,521,942	0	147,521,942
PERMANENT FUNDS							
15K Limestone Regional Park Mitigation Endowment	0	0	15,323	15,323	15,323	0	15,323
TOTAL PERMANENT FUNDS	0	0	15,323	15,323	15,323	0	15,323
TOTAL GOVERNMENTAL FUNDS	(29,283,048)	950,229,972	6,224,217,074	7,145,163,998	7,139,197,657	5,966,341	7,145,163,998
Appropriations Limit	16,310,924,726						
Appropriations Subject to Limit	1,335,995,475						

*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, 2024 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2024 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
GENERAL FUND					
100 County General Fund	1,144,606,347	6,189,390	253,956,354	884,460,603	0
TOTAL GENERAL FUND	1,144,606,347	6,189,390	253,956,354	884,460,603	0
SPECIAL REVENUE FUNDS					
106 County Tidelands - Newport Bay	8,988,419	0	8,988,419	0	0
107 Remittance Processing Equipment Replacement	565,080	0	565,080	0	0
108 OC Dana Point Harbor	48,612,694	0	48,612,694	0	0
109 County Automated Fingerprint ID	772,046	0	772,046	0	0
113 Building and Safety - Operating Reserve	4,731,312	0	4,731,312	0	0
115 OC Road	163,767,052	(22)	163,767,074	0	0
116 Narcotic Forfeiture and Seizure	469,875	0	469,875	0	0
117 OC Housing Authority - Operating Reserve	14,025,175	0	14,025,175	0	0
119 OC Public Libraries - Capital	19,933,329	14,904,016	5,029,313	0	0
120 OC Public Libraries	103,615,209	0	103,615,209	0	0
121 OC Animal Care Donations	224,331	0	224,331	0	0
122 Motor Vehicle Theft Task Force	4,767,438	61,403	4,706,035	0	0
123 Dispute Resolution Program	427,765	0	427,765	0	0
124 Domestic Violence Program	309,939	0	309,939	0	0
126 Regional Narcotics Suppression Program - Other	623,673	0	623,673	0	0
128 Survey Monument Preservation	272,838	0	272,838	0	0
12A MHSA Housing Fund	62,645,944	0	62,645,944	0	0

Actual
Estimated

Fund Name (1)	* Total Fund Balance June 30, 2024 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2024 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
SPECIAL REVENUE FUNDS					
12C Child Support Program Development	10,379,035	0	10,379,035	0	0
12D Clerk-Recorder Special Revenue Fund	10,350,864	0	10,350,864	0	0
12E Clerk-Recorder Operating Reserve Fund	9,980,751	0	9,980,751	0	0
12G Real Estate Prosecution Fund	493,060	493,060	0	0	0
12H Proposition 64 - Consumer Protection	3,791,847	0	3,791,847	0	0
12J Proposition 69 - DNA Identification Fund	650,522	0	650,522	0	0
12L Care Coordination Fund	22,325,329	0	22,325,329	0	0
12M OC CARES FUND	125,842,278	0	125,842,278	0	0
12N County Strategic Planning and Board Initiatives	18,666,633	0	18,666,633	0	0
12P Assessor Property Characteristics Revenue	1,440,135	0	1,440,135	0	0
12S SSA Donations and Fees	2,040,136	0	1,995,136	45,000	0
12W SSA Wraparound	28,448,080	0	28,448,080	0	0
12Y SB 823 Department of Juvenile Justice Realignment	14,189,817	0	14,189,817	0	0
132 Sheriff Narcotics Program – Dept of Justice	10,712,491	0	10,712,491	0	0
133 Sheriff Narcotics Program - Other	859,558	0	859,558	0	0
134 Orange County Jail Fund	4,531	0	4,531	0	0
135 Real Estate Development Program	8,512,553	0	8,512,553	0	0
137 Parking Facilities	5,686,889	(6,043)	5,692,932	0	0
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	1,588,189	0	1,588,189	0	0
139 Sheriff Narcotics Program - CALMMET - Treasury	423,962	0	423,962	0	0
13B Traffic Violator Fund	968,798	0	968,798	0	0

Actual
Estimated

Fund Name (1)	* Total Fund Balance June 30, 2024 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2024 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
SPECIAL REVENUE FUNDS					
13M Orange County Opioid Settlement Fund	341,677	0	341,677	0	0
13N Orange County Tobacco Settlement Fund	20,279,435	0	20,279,435	0	0
13P State Criminal Alien Assistance Program (SCAAP)	2,950,537	0	2,950,537	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund	25,050,336	0	25,050,336	0	0
13S Emergency Medical Services	37,027	0	37,027	0	0
13T HCA Purpose Restricted Revenues	7,500,754	0	7,500,754	0	0
13U HCA Interest Bearing Purpose Restricted Revenue	7,412,215	0	7,412,215	0	0
13W HCA Realignment	18,529,465	0	8,443,231	10,086,234	0
13Y Mental Health Services Act	110,436,688	0	110,436,688	0	0
13Z Bioterrorism Center for Disease Control Fund	4,056	0	4,056	0	0
140 Air Quality Improvement	363,664	0	363,664	0	0
141 Sheriff's Substation Fee Program	989,801	0	989,801	0	0
142 Sheriff's Court Ops - Special Collections	1,023,711	0	1,023,711	0	0
143 Jail Commissary	4,008,903	0	4,008,903	0	0
144 Inmate Welfare Fund	12,647,054	500	12,646,554	0	0
148 Foothill Circulation Phasing Plan	1,219,007	0	1,219,007	0	0
14D Cal-ID Operational Costs	466,111	0	466,111	0	0
14E Cal-ID System Costs	45,801,423	0	45,801,423	0	0
14G Sheriff's Supplemental Law Enforcement Service	2,770,859	0	2,770,859	0	0
14H DA's Supplemental Law Enforcement Services	233,826	0	233,826	0	0
14J Excess Public Safety Sales Tax	660,711	0	660,711	0	0

Actual
Estimated

Fund Name (1)	* Total Fund Balance June 30, 2024 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2024 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
SPECIAL REVENUE FUNDS					
14R Ward Welfare	3,778	0	3,778	0	0
14T Operations Facilities Development and Maintenance Fund	8,826,699	0	8,826,699	0	0
14U Court Facilities Fund	1,352,563	0	1,352,563	0	0
151 South County Roadway Improvement Prog (SCRIP)	(29,283,048)	0	0	0	(29,283,048)
158 Major Thoroughfare & Bridge Fee Program	19,059,795	0	19,059,795	0	0
15B CEO Single Family Housing	1,741,217	0	1,741,217	0	0
15F Orange County Housing Authority (OCHA)	18,038,030	0	18,038,030	0	0
15G OC Housing	47,995,102	0	47,995,102	0	0
15H CalHome Program Reuse Fund	1,335,039	0	1,335,039	0	0
15L 800 MHz CCCS	2,342,721	0	2,342,721	0	0
15N Delta Special Revenue	125,758	0	125,758	0	0
15Q Pension Obligation Bond Amortization	144,682,719	0	144,682,719	0	0
15T El Toro Improvement Fund	13,594,855	0	13,594,855	0	0
15U Strategic Priority - Affordable Housing	4,244,773	0	4,244,773	0	0
16D OC Animal Shelter Construction Fund	37,542	0	37,542	0	0
174 OC Road - Capital Improvement Projects	87,962,863	382,671	87,580,192	0	0
TOTAL SPECIAL REVENUE FUNDS	1,296,895,243	15,835,585	1,300,211,472	10,131,234	(29,283,048)

Actual
Estimated

Fund Name (1)	* Total Fund Balance June 30, 2024 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2024 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
CAPITAL PROJECTS FUNDS					
104 Criminal Justice Facilities - ACO	4,311,681	0	4,311,681	0	0
14Q Sheriff-Coroner Construction and Facility Dev.	1,769,127	1,209,052	560,075	0	0
15D Countywide Capital Projects Non-General Fund	462,739,645	0	0	462,739,645	0
15I Countywide IT Projects Non-General Fund	46,562,530	0	0	46,562,530	0
TOTAL CAPITAL PROJECTS FUNDS	515,382,983	1,209,052	4,871,756	509,302,175	0
DEBT SERVICE FUNDS					
15Y Teeter Series A Debt Service Fund	115,908,257	0	115,908,257	0	0
TOTAL DEBT SERVICE FUNDS	115,908,257	0	115,908,257	0	0
PERMANENT FUNDS					
15K Limestone Regional Park Mitigation Endowment	236,452	0	236,452	0	0
TOTAL PERMANENT FUNDS	236,452	0	236,452	0	0
TOTAL GOVERNMENTAL FUNDS	3,073,029,282	23,234,027	1,675,184,291	1,403,894,012	(29,283,048)

*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 2024-25

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2024 (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	1,326,262	0	0	0	0	1,326,262
Nonspendable for Prepaid Costs	3,920	0	0	0	0	3,920
Restricted for Purpose-Restricted Specific	2,237,981	0	0	0	0	2,237,981
Restricted for 2011 Public Safety Realignment	250,388,191	0	0	0	0	250,388,191
Assigned for Contingencies	155,430,076	0	0	0	0	155,430,076
Assigned for Capital Projects	57,675,720	0	0	0	0	57,675,720
Assigned for Reserve Target	669,499,332	0	0	0	0	669,499,332
Assigned for Imprest Cash/Cash Difference	1,855,475	0	0	0	0	1,855,475
TOTAL GENERAL FUND	1,138,416,957	0	0	0	0	1,138,416,957
SPECIAL REVENUE FUNDS						
106 County Tidelands - Newport Bay						
Restricted	8,988,419	2,043,034	2,043,034	0	0	6,945,385
107 Remittance Processing Equipment Replacement						
Restricted	565,080	0	0	0	0	565,080
108 OC Dana Point Harbor						
Restricted	48,612,694	9,233,045	9,233,045	0	0	39,379,649
109 County Automated Fingerprint ID						
Restricted	772,046	344,998	344,998	0	0	427,048
113 Building and Safety - Operating Reserve						
Restricted	4,731,312	1,101,406	1,101,406	0	0	3,629,906
115 OC Road						
Restricted	163,767,074	0	0	278,906	278,906	164,045,980
116 Narcotic Forfeiture and Seizure						
Restricted	469,875	288,669	288,669	0	0	181,206

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2024 (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						
117 OC Housing Authority - Operating Reserve Restricted	14,025,175	9,267,368	9,267,368	0	0	4,757,807
119 OC Public Libraries - Capital Restricted	5,029,313	0	0	0	0	5,029,313
120 OC Public Libraries Restricted	103,615,209	7,266,000	7,266,000	100,000	100,000	96,449,209
121 OC Animal Care Donations Restricted	224,331	200,000	200,000	0	0	24,331
122 Motor Vehicle Theft Task Force Restricted	4,706,035	155,135	155,135	0	0	4,550,900
123 Dispute Resolution Program Restricted	427,765	0	0	0	0	427,765
124 Domestic Violence Program Restricted	309,939	26,000	26,000	0	0	283,939
126 Regional Narcotics Suppression Program - Other Restricted	623,673	622,941	622,941	0	0	732
128 Survey Monument Preservation Restricted	272,838	32,425	32,425	0	0	240,413
12A MHSA Housing Fund Restricted	62,645,944	2,579,944	2,579,944	0	0	60,066,000
12C Child Support Program Development Restricted	10,379,035	2,906,176	2,906,176	0	0	7,472,859
12D Clerk-Recorder Special Revenue Fund Restricted	10,350,864	3,583,458	3,583,458	0	0	6,767,406
12E Clerk-Recorder Operating Reserve Fund Restricted	9,980,751	1,792,358	1,792,358	0	0	8,188,393

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2024 (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						
12H Proposition 64 - Consumer Protection Restricted	3,791,847	2,586,399	2,586,399	0	0	1,205,448
12J Proposition 69 - DNA Identification Fund Restricted	650,522	0	0	0	0	650,522
12L Care Coordination Fund Restricted	22,325,329	0	0	670,000	670,000	22,995,329
12M OC CARES FUND Restricted	125,842,278	95,523,984	95,523,984	0	0	30,318,294
12N County Strategic Planning and Board Initiatives Restricted	18,666,633	0	0	0	0	18,666,633
12P Assessor Property Characteristics Revenue Restricted	1,440,135	0	0	0	0	1,440,135
12S SSA Donations and Fees Restricted	1,995,136	193,703	193,703	0	0	1,801,433
Assigned for Imprest Cash/Cash Difference	45,000	0	0	0	0	45,000
12W SSA Wraparound Restricted	28,448,080	7,037,987	7,037,987	0	0	21,410,093
12Y SB 823 Department of Juvenile Justice Realignment Restricted	14,189,817	0	0	0	0	14,189,817
132 Sheriff Narcotics Program – Dept of Justice Restricted	10,712,491	6,911,698	6,911,698	0	0	3,800,793
133 Sheriff Narcotics Program - Other Restricted	859,558	466,785	466,785	0	0	392,773
134 Orange County Jail Fund Restricted	4,531	4,531	4,531	0	0	0
135 Real Estate Development Program Restricted	8,512,553	0	0	1,572,685	1,572,685	10,085,238

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2024 (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						
137 Parking Facilities						
Restricted	5,692,932	0	0	562,466	562,466	6,255,398
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.						
Restricted	1,588,189	0	0	0	0	1,588,189
139 Sheriff Narcotics Program - CALMMET - Treasury						
Restricted	423,962	108,045	108,045	0	0	315,917
13B Traffic Violator Fund						
Restricted	968,798	920,559	920,559	0	0	48,239
13M Orange County Opioid Settlement Fund						
Restricted	341,677	341,678	341,678	0	0	(1)
13N Orange County Tobacco Settlement Fund						
Restricted	20,279,435	20,279,434	20,279,434	0	0	1
13P State Criminal Alien Assistance Program (SCAAP)						
Restricted	2,950,537	2,950,537	2,950,537	0	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund						
Restricted	25,050,336	21,019,636	21,019,636	0	0	4,030,700
13S Emergency Medical Services						
Restricted	37,027	0	0	0	0	37,027
13T HCA Purpose Restricted Revenues						
Restricted	7,500,754	0	0	0	0	7,500,754
13U HCA Interest Bearing Purpose Restricted Revenue						
Restricted	7,412,215	0	0	0	0	7,412,215
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	110,436,688	108,349,723	108,349,723	0	0	2,086,965

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2024 (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						
13Z Bioterrorism Center for Disease Control Fund						
Restricted	4,056	0	0	0	0	4,056
140 Air Quality Improvement						
Restricted	363,664	99,300	99,300	0	0	264,364
141 Sheriff's Substation Fee Program						
Restricted	989,801	107,328	107,328	0	0	882,473
142 Sheriff's Court Ops - Special Collections						
Restricted	1,023,711	1,023,710	1,023,710	0	0	1
143 Jail Commissary						
Nonspendable for Inventory	295,442	0	0	0	0	295,442
Restricted	3,713,461	482,087	482,087	0	0	3,231,374
144 Inmate Welfare Fund						
Restricted	12,646,554	11,576,104	11,576,104	0	0	1,070,450
148 Foothill Circulation Phasing Plan						
Restricted	1,219,007	290,200	290,200	0	0	928,807
14D Cal-ID Operational Costs						
Restricted	466,111	466,111	466,111	0	0	0
14E Cal-ID System Costs						
Restricted	45,801,423	44,047,736	44,047,736	0	0	1,753,687
14G Sheriff's Supplemental Law Enforcement Service						
Restricted	2,770,859	2,770,859	2,770,859	0	0	0
14H DA's Supplemental Law Enforcement Services						
Restricted	233,826	233,825	233,825	0	0	1
14J Excess Public Safety Sales Tax						
Restricted	660,711	0	0	0	0	660,711
14R Ward Welfare						
Restricted	3,778	0	0	160	160	3,938

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2024 (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						
14T Operations Facilities Development and Maintenance Fund Restricted	8,826,699	6,295,947	6,295,947	0	0	2,530,752
14U Court Facilities Fund Restricted	1,352,563	0	0	0	0	1,352,563
158 Major Thoroughfare & Bridge Fee Program Restricted	19,059,795	0	0	478,690	478,690	19,538,485
15B CEO Single Family Housing Restricted	1,741,217	1,500,000	1,500,000	0	0	241,217
15F Orange County Housing Authority (OCHA) Restricted	18,038,030	17,372,474	17,372,474	0	0	665,556
15G OC Housing Restricted	47,995,102	1,174,042	1,174,042	0	0	46,821,060
15H CalHome Program Reuse Fund Restricted	1,335,039	2,788	2,788	0	0	1,332,251
15L 800 MHz CCCS Restricted	2,342,721	2,342,721	2,342,721	0	0	0
15N Delta Special Revenue Restricted	125,758	10,707	10,707	0	0	115,051
15Q Pension Obligation Bond Amortization Nonspendable for Prepaid Costs	144,682,719	0	0	0	0	144,682,719
15T El Toro Improvement Fund Restricted	13,594,855	0	0	2,303,434	2,303,434	15,898,289
15U Strategic Priority - Affordable Housing Restricted	4,244,773	155,065	155,065	0	0	4,089,708
16D OC Animal Shelter Construction Fund Restricted	37,542	37,000	37,000	0	0	542

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2024 (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						
174 OC Road - Capital Improvement Projects Restricted	87,580,192	6,233,450	6,233,450	0	0	81,346,742
TOTAL SPECIAL REVENUE FUNDS	1,310,342,706	404,359,110	404,359,110	5,966,341	5,966,341	911,949,937
CAPITAL PROJECTS FUNDS						
104 Criminal Justice Facilities - ACO Restricted	4,311,681	2,546,746	2,546,746	0	0	1,764,935
14Q Sheriff-Coroner Construction and Facility Dev. Restricted	560,075	0	0	0	0	560,075
15D Countywide Capital Projects Non-General Fund Assigned for Capital Projects	462,739,645	462,739,644	462,739,644	0	0	1
15I Countywide IT Projects Non-General Fund Assigned for Capital Projects	46,562,530	46,562,530	46,562,530	0	0	0
TOTAL CAPITAL PROJECTS FUNDS	514,173,931	511,848,920	511,848,920	0	0	2,325,011
DEBT SERVICE FUNDS						
15Y Teeter Series A Debt Service Fund Restricted	115,908,257	27,060,000	34,021,942	0	0	81,886,315
TOTAL DEBT SERVICE FUNDS	115,908,257	27,060,000	34,021,942	0	0	81,886,315
PERMANENT FUNDS						
15K Limestone Regional Park Mitigation Endowment Nonspendable for Endowment	236,452	0	0	0	0	236,452
TOTAL PERMANENT FUNDS	236,452	0	0	0	0	236,452
TOTAL GOVERNMENTAL FUNDS	3,079,078,303	943,268,030	950,229,972	5,966,341	5,966,341	2,134,814,672

*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 2024-25

Description (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY SOURCE				
Taxes	1,009,944,458	1,067,273,222	1,104,138,325	1,104,138,325
Licenses, Permits & Franchises	28,656,309	29,813,766	32,591,089	32,591,089
Fines, Forfeitures & Penalties	63,659,503	62,470,718	63,088,205	63,088,205
Revenue from Use of Money and Property	111,074,637	182,152,934	126,495,924	126,495,924
Intergovernmental Revenues	3,149,488,281	3,197,202,805	3,182,570,230	3,184,513,549
Charges For Services	618,389,415	606,520,812	703,141,099	721,371,778
Miscellaneous Revenues	94,897,778	66,951,631	86,289,044	86,289,044
Other Financing Sources	1,408,969,933	989,987,954	897,378,653	905,729,160
TOTAL SUMMARIZATION BY SOURCE	6,485,080,314	6,202,373,842	6,195,692,569	6,224,217,074
SUMMARIZATION BY FUND				
100 County General Fund	4,636,688,121	4,541,965,372	4,808,584,026	4,836,468,347
102 Social Services Agency (SSA) Leased Facilities	1,554,016	56,962	0	0
104 Criminal Justice Facilities - ACO	3,091,452	1,313,632	990,000	990,000
106 County Tidelands - Newport Bay	7,353,592	8,414,376	7,424,719	7,424,719
107 Remittance Processing Equipment Replacement	14,043	13,952	24,000	24,000
108 OC Dana Point Harbor	4,600,944	5,618,345	5,297,858	5,297,858
109 County Automated Fingerprint ID	1,869,907	1,852,534	2,026,026	2,026,026
113 Building and Safety - Operating Reserve	722,968	538,982	261,500	261,500

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Description (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
115 OC Road	86,645,675	94,757,799	93,027,460	93,027,460
116 Narcotic Forfeiture and Seizure	375,203	290,434	253,956	253,956
117 OC Housing Authority - Operating Reserve	6,361,947	617,920	877,925	877,925
119 OC Public Libraries - Capital	2,568,650	12,645,019	16,663,389	16,663,389
120 OC Public Libraries	81,146,812	84,421,005	85,317,785	85,317,785
121 OC Animal Care Donations	144,705	210,973	137,500	137,500
122 Motor Vehicle Theft Task Force	5,919,637	6,130,282	6,041,154	6,041,154
123 Dispute Resolution Program	677,467	773,518	680,000	680,000
124 Domestic Violence Program	727,407	695,426	770,000	770,000
126 Regional Narcotics Suppression Program - Other	1,508,077	2,322,688	1,405,000	1,405,000
128 Survey Monument Preservation	48,707	59,413	78,000	78,000
12A MHSA Housing Fund	46,867,400	2,691,402	2,395,963	2,395,963
12C Child Support Program Development	3,103,954	2,285,228	2,269,316	2,269,316
12D Clerk-Recorder Special Revenue Fund	5,781,741	4,002,471	4,340,186	4,340,186
12E Clerk-Recorder Operating Reserve Fund	387,395	599,893	400,000	400,000
12G Real Estate Prosecution Fund	543,406	494,105	1,004,025	1,004,025
12H Proposition 64 - Consumer Protection	501,188	2,117,904	711,964	711,964
12J Proposition 69 - DNA Identification Fund	569,470	575,385	535,000	535,000
12L Care Coordination Fund	22,764,275	23,718,490	26,588,178	26,588,178

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Description (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
12M OC CARES FUND	214,448,344	122,352,618	6,500,000	6,500,000
12N County Strategic Planning and Board Initiatives	0	36,636,226	53,739,168	53,739,168
12P Assessor Property Characteristics Revenue	127,489	127,891	130,000	130,000
12S SSA Donations and Fees	851,246	734,838	744,297	744,297
12W SSA Wraparound	17,583,843	19,344,227	19,891,076	19,891,076
12Y SB 823 Department of Juvenile Justice Realignment	0	15,403,456	9,643,576	9,643,576
132 Sheriff Narcotics Program – Dept of Justice	6,490,370	1,305,491	0	0
133 Sheriff Narcotics Program - Other	575,722	989,943	30,000	30,000
134 Orange County Jail Fund	142	229	100	100
135 Real Estate Development Program	3,949,104	5,367,023	4,478,985	4,478,985
137 Parking Facilities	7,289,922	7,850,905	7,494,550	7,494,550
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	505,645	676,949	450,505	450,505
139 Sheriff Narcotics Program - CALMMET - Treasury	223,328	18,819	15,000	15,000
13B Traffic Violator Fund	278,144	374,894	357,059	357,059
13M Orange County Opioid Settlement Fund	11,596,200	(1,707,196)	8,783,466	8,783,466
13N Orange County Tobacco Settlement Fund	31,090,656	27,727,025	30,952,740	30,952,740
13P State Criminal Alien Assistance Program (SCAAP)	4,598,372	5,863,610	2,506,000	2,506,000
13R Sheriff-Coroner Replacement & Maintenance Fund	2,902,880	5,315,663	3,126,222	3,126,222
13S Emergency Medical Services	6,188,244	6,192,708	6,424,662	6,424,662

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Description (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
13T HCA Purpose Restricted Revenues	1,350,157	1,357,945	2,265,000	2,265,000
13U HCA Interest Bearing Purpose Restricted Revenue	(340,935)	1,049,896	321,545	321,545
13Y Mental Health Services Act	172,016,080	317,505,418	219,557,495	219,557,495
13Z Bioterrorism Center for Disease Control Fund	1,872,969	6,903,851	5,405,383	5,405,383
140 Air Quality Improvement	186,066	198,115	189,000	189,000
141 Sheriff's Substation Fee Program	25,006	41,474	40,635	40,635
142 Sheriff's Court Ops - Special Collections	1,053,138	1,268,882	1,155,000	1,155,000
143 Jail Commissary	6,203,449	6,169,779	6,398,703	6,398,703
144 Inmate Welfare Fund	3,178,438	4,149,687	3,498,462	3,498,462
146 Workforce Innovation and Opportunity Act	6,659,804	0	0	0
148 Foothill Circulation Phasing Plan	154,221	131,713	140,000	140,000
14D Cal-ID Operational Costs	1,275,830	1,265,383	1,018,793	1,018,793
14E Cal-ID System Costs	4,010,039	4,851,665	3,522,000	3,522,000
14G Sheriff's Supplemental Law Enforcement Service	1,869,585	2,196,614	1,215,485	1,215,485
14H DA's Supplemental Law Enforcement Services	1,517,050	1,706,931	1,688,722	1,688,722
14J Excess Public Safety Sales Tax	1,372,979	431,049	1,000	1,000
14Q Sheriff-Coroner Construction and Facility Dev.	214,992,050	48,610,806	26,245,574	26,245,574
14R Ward Welfare	33,447	3,454	200	200
14T Operations Facilities Development and Maintenance Fund	977,765	1,317,032	787,216	787,216

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Description (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
151 South County Roadway Improvement Prog (SCRIP)	6,344,854	8,502,281	32,700,048	32,700,048
158 Major Thoroughfare & Bridge Fee Program	1,818,698	1,801,873	1,700,000	1,700,000
15B CEO Single Family Housing	94,332	73,735	25,000	25,000
15D Countywide Capital Projects Non-General Fund	322,560,941	210,190,617	126,990,402	126,990,402
15F Orange County Housing Authority (OCHA)	236,783,046	274,458,510	298,544,786	298,544,786
15G OC Housing	60,166,588	13,284,539	17,176,336	17,816,520
15H CalHome Program Reuse Fund	69,613	69,847	17,419	17,419
15I Countywide IT Projects Non-General Fund	22,046,790	26,097,682	5,100,000	5,100,000
15K Limestone Regional Park Mitigation Endowment	9,387	16,489	15,323	15,323
15L 800 MHz CCCS	8,172,587	9,480,874	18,774,404	18,774,404
15N Delta Special Revenue	3,348	5,590	4,390	4,390
15Q Pension Obligation Bond Amortization	8,937,578	15,710,453	0	0
15T El Toro Improvement Fund	5,101,379	6,083,798	7,031,870	7,031,870
15U Strategic Priority - Affordable Housing	184,994	161,281	50,000	50,000
15Y Teeter Series A Debt Service Fund	96,177,140	104,016,198	113,500,000	113,500,000
16D OC Animal Shelter Construction Fund	2,567,699	2,587,649	2,531,420	2,531,420
174 OC Road - Capital Improvement Projects	64,396,392	76,913,903	74,708,622	74,708,622
TOTAL SUMMARIZATION BY FUND	6,485,080,314	6,202,373,842	6,195,692,569	6,224,217,074

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
Taxes						
		6210 Property Taxes - Current Secured	337,590,201	357,136,803	373,723,000	373,723,000
		6220 Property Taxes - Current Unsecured	9,637,088	10,504,183	11,345,000	11,345,000
		6240 Property Taxes - Prior Unsecured	200,330	151,162	200,000	200,000
		6260 Property Taxes - VLF Swap	484,542,949	514,940,787	535,538,000	535,538,000
		6270 Sales and Use Taxes	12,527,206	10,555,751	11,364,000	11,364,000
		6280 Property Taxes - Current Supplemental	13,997,141	8,598,323	8,061,000	8,061,000
		6290 Other Taxes	78,755,513	88,374,152	83,432,000	83,432,000
		6300 Property Taxes - Prior Supplemental	169,518	499,997	170,000	170,000
		Total Taxes	937,419,946	990,761,158	1,023,833,000	1,023,833,000
Licenses, Permits & Franchises						
		6410 Animal Licenses	5,186,211	5,061,698	5,128,350	5,128,350
		6420 Business Licenses	2,615,502	2,685,658	2,785,108	2,785,108
		6430 Construction Permits	12,543,651	12,344,597	15,021,840	15,021,840
		6440 Road Privileges and Permits	881,873	882,392	829,942	829,942
		6460 Other Licenses and Permits	3,947,608	5,437,143	5,498,856	5,498,856
		6470 Franchises	2,727,233	2,673,667	2,532,493	2,532,493
		Total Licenses, Permits & Franchises	27,902,078	29,085,155	31,796,589	31,796,589
Fines, Forfeitures & Penalties						
		6510 Vehicle Code Fines	1,080,254	978,465	926,120	926,120
		6520 Other Court Fines	1,411,200	2,005,952	1,546,093	1,546,093
		6530 Forfeitures and Penalties	4,085,160	4,477,940	3,966,248	3,966,248
		6540 Penalties and Costs on Delinquent Taxes	37,803,989	33,199,754	37,199,300	37,199,300
		Total Fines, Forfeitures & Penalties	44,380,603	40,662,111	43,637,761	43,637,761

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
Revenue from Use of Money and Property						
		6610 Interest	48,053,663	86,340,598	67,763,594	67,763,594
		6620 Short-Term Leases/Rents/Concessions-Other	99,229	12,483	37,860	37,860
		6621 Lease Revenues	780,308	700,610	750,000	750,000
		6640 Interest Lease	322,653	288,169	300,000	300,000
		Total Revenue from Use of Money and Property	49,255,853	87,341,860	68,851,454	68,851,454
Intergovernmental Revenues						
		6690 State - Homeowners Property Tax Relief	1,456,835	1,418,838	1,419,000	1,419,000
		6700 State - Prop 172 Public Safety Sales Tax	418,170,989	417,537,874	438,594,908	438,594,908
		6740 State - Motor Vehicle In-Lieu Tax	2,730,405	3,293,341	3,025,000	3,025,000
		6770 State - Public Assistance Administration	288,143,092	319,705,533	324,287,254	324,287,254
		6780 State - Public Assistance Programs	22,137,236	52,787,233	29,550,618	29,550,618
		6820 State - California Children's Services	7,616,218	6,726,312	11,147,608	11,147,608
		6830 State - Realignment Revenue	759,778,927	838,272,569	895,017,662	895,017,662
		6840 State - Health Administration	21,730,258	30,970,044	31,917,683	31,917,683
		6860 State - Mental Health	11,816,757	16,057,796	10,202,923	10,202,923
		6880 State - Other Health	4,465,882	3,049,760	1,660,764	1,660,764
		6890 State - Agriculture	1,004,524	1,151,599	1,109,913	1,109,913
		6960 State - Veterans' Affairs	477,720	266,433	429,313	455,673
		6970 State - Other	83,957,786	96,191,230	84,748,115	85,984,306
		6980 Federal - Public Assistance Administration	235,433,270	266,562,051	289,059,533	289,059,533
		6990 Federal - Public Assistance Programs	86,436,941	82,121,759	101,364,085	101,364,085
		7040 Federal - Health Administration	18,599,314	25,812,964	33,158,206	33,158,206
		7060 Federal - Disaster Relief	399,254,399	27,985,623	16,387,982	16,387,982
		7090 Federal - In-Lieu Taxes	146,094	157,550	146,000	146,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
Intergovernmental Revenues						
		7110 Federal - Other	115,599,556	129,442,264	125,469,838	126,150,606
		7130 Other Governmental Agencies	11,274,849	12,869,764	12,771,284	12,771,284
		Total Intergovernmental Revenues	2,490,231,052	2,332,380,537	2,411,467,689	2,413,411,008
Charges For Services						
		7310 Assessment and Tax Collection Fees	35,043,974	29,305,509	27,120,900	27,120,900
		7320 Auditing and Accounting Fees	1,001,356	937,805	970,609	970,609
		7330 Communication Services	637,400	582,585	544,110	544,110
		7340 Election Services	8,375,892	3,617,654	7,475,000	7,475,000
		7360 Legal Services	5,104,431	5,172,889	5,327,138	5,327,138
		7370 Personnel Services	2,009,352	1,823,552	2,365,487	2,365,487
		7380 Planning and Engineering Services	1,956,808	1,385,076	2,130,875	2,130,875
		7410 Agricultural Services	93,672	106,627	182,748	182,748
		7420 Civil Process Services	971,699	1,106,317	667,185	667,185
		7430 Court Fees and Costs	7,890,854	8,685,589	8,416,778	8,416,778
		7440 Estate Fees	1,447,087	1,179,109	1,160,000	1,160,000
		7450 Humane Services	15,150,729	16,630,379	20,660,149	20,660,149
		7460 Law Enforcement Services	213,433,474	219,585,898	247,944,111	247,944,111
		7470 Recording Fees	11,192,726	10,734,667	12,562,276	12,562,276
		7480 Road and Street Services	2,122	1,097	5,000	5,000
		7490 Health Fees	36,344,043	40,186,863	39,667,798	48,221,723
		7510 Mental Health Services	118,888,878	106,783,756	151,369,303	160,116,879
		7540 California Children's Services	30,318	27,467	39,070	39,070
		7550 Institutional Care and Services	1,535	58	0	0
		7560 Educational Services	1,856,799	1,510,924	1,761,565	1,761,565

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
Charges For Services						
		7590 Other Charges for Services	105,510,996	102,182,395	115,919,270	116,208,264
		7591 Other Charges for Services - CWCAP Charges	11,439,667	13,140,603	13,708,160	13,708,160
		7600 Special Assessments	188,284	234,521	429,010	429,010
		Total Charges For Services	578,572,096	564,921,340	660,426,542	678,017,037
Miscellaneous Revenues						
		7661 Other Sales - Taxable	74,917	82,633	66,428	66,428
		7662 Other Sales - Non-Taxable - Resale	24,310	33,474	19,333	19,333
		7664 Other Sales - Non-Taxable - Intra-County	40	0	0	0
		7665 Tax-Paid Purchases - Resold	190,818	163,042	178,338	178,338
		7670 Miscellaneous Revenue	38,786,511	23,833,532	11,319,480	11,319,480
		7680 Six-Month Expired (Outlawed) Checks	2,816,238	1,203,262	1,733,141	1,733,141
		7690 Returned Check Charges	57,472	64,738	53,978	53,978
		7700 Welfare Repayments	4,120,250	3,995,022	3,699,834	3,699,834
		Total Miscellaneous Revenues	46,070,556	29,375,703	17,070,532	17,070,532
Other Financing Sources						
		7811 Transfers In - from Funds 101-199	449,418,100	456,703,914	539,822,916	548,173,423
		7812 Transfers In - from Funds 2AA-299	10,218,449	8,376,544	8,125,000	8,125,000
		7814 Transfers In - from Funds 400-499	3,137,089	2,249,011	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	82,299	108,039	19,000	19,000
		Total Other Financing Sources	462,855,937	467,437,508	551,500,459	559,850,966
		Total 100 County General Fund Financing Sources	4,636,688,121	4,541,965,372	4,808,584,026	4,836,468,347

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
GENERAL FUND						
TOTAL GENERAL FUND FINANCING SOURCES			4,636,688,121	4,541,965,372	4,808,584,026	4,836,468,347
SPECIAL REVENUE FUNDS						
102 Social Services Agency (SSA) Leased Facilities						
Revenue from Use of Money and Property						
6610 Interest			93,482	56,661	0	0
Total Revenue from Use of Money and Property			93,482	56,661	0	0
Miscellaneous Revenues						
7670 Miscellaneous Revenue			74	301	0	0
Total Miscellaneous Revenues			74	301	0	0
Other Financing Sources						
7810 Transfers In - from Fund 100			1,460,460	0	0	0
Total Other Financing Sources			1,460,460	0	0	0
Total 102 Social Services Agency (SSA) Leased Facilities Financing Sources			1,554,016	56,962	0	0
106 County Tidelands - Newport Bay						
Licenses, Permits & Franchises						
6460 Other Licenses and Permits			27,573	15,766	28,000	28,000
Total Licenses, Permits & Franchises			27,573	15,766	28,000	28,000
Fines, Forfeitures & Penalties						
6530 Forfeitures and Penalties			380	746	2,000	2,000
Total Fines, Forfeitures & Penalties			380	746	2,000	2,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
106 County Tidelands - Newport Bay						
Revenue from Use of Money and Property						
6610 Interest						
			270,886	547,323	517,686	517,686
6620 Short-Term Leases/Rents/Concessions-Other						
			6,144,944	5,613,399	5,501,033	5,501,033
6621 Lease Revenues						
			46,246	480,285	50,000	50,000
6640 Interest Lease						
			61,650	432,722	0	0
Total Revenue from Use of Money and Property			6,523,726	7,073,729	6,068,719	6,068,719
Charges For Services						
7580 Park and Recreation Fees						
			20,919	23,288	26,000	26,000
7590 Other Charges for Services						
			(750)	0	0	0
Total Charges For Services			20,169	23,288	26,000	26,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue						
			99,044	847	0	0
Total Miscellaneous Revenues			99,044	847	0	0
Other Financing Sources						
7814 Transfers In - from Funds 400-499						
			682,700	1,300,000	1,300,000	1,300,000
Total Other Financing Sources			682,700	1,300,000	1,300,000	1,300,000
Total 106 County Tidelands - Newport Bay Financing Sources			7,353,592	8,414,376	7,424,719	7,424,719
107 Remittance Processing Equipment Replacement						
Revenue from Use of Money and Property						
6610 Interest						
			14,019	13,905	24,000	24,000
Total Revenue from Use of Money and Property			14,019	13,905	24,000	24,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	107	Remittance Processing Equipment Replacement				
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	24	47	0	0
		Total Miscellaneous Revenues	24	47	0	0
		Total 107 Remittance Processing Equipment Replacement Financing Sources	14,043	13,952	24,000	24,000
	108	OC Dana Point Harbor				
		Fines, Forfeitures & Penalties				
		6520 Other Court Fines	0	57	1,500	1,500
		6530 Forfeitures and Penalties	0	0	500	500
		Total Fines, Forfeitures & Penalties	0	57	2,000	2,000
		Revenue from Use of Money and Property				
		6610 Interest	1,497,866	2,366,830	2,181,858	2,181,858
		6620 Short-Term Leases/Rents/Concessions-Other	3,008,468	2,906,508	3,015,000	3,015,000
		Total Revenue from Use of Money and Property	4,506,334	5,273,338	5,196,858	5,196,858
		Intergovernmental Revenues				
		6970 State - Other	0	228,709	0	0
		Total Intergovernmental Revenues	0	228,709	0	0
		Charges For Services				
		7580 Park and Recreation Fees	89,490	111,139	94,000	94,000
		Total Charges For Services	89,490	111,139	94,000	94,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	1,810	5,102	5,000	5,000
		Total Miscellaneous Revenues	1,810	5,102	5,000	5,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 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			3,310	0	0	0
Total Other Financing Sources			3,310	0	0	0
Total 108 OC Dana Point Harbor Financing Sources			4,600,944	5,618,345	5,297,858	5,297,858
109 County Automated Fingerprint ID						
Revenue from Use of Money and Property						
6610 Interest			30,050	57,196	10,440	10,440
Total Revenue from Use of Money and Property			30,050	57,196	10,440	10,440
Intergovernmental Revenues						
7060 Federal - Disaster Relief			4,518	0	0	0
Total Intergovernmental Revenues			4,518	0	0	0
Miscellaneous Revenues						
7670 Miscellaneous Revenue			30	88	0	0
Total Miscellaneous Revenues			30	88	0	0
Other Financing Sources						
7811 Transfers In - from Funds 101-199			1,835,309	1,795,250	2,015,586	2,015,586
Total Other Financing Sources			1,835,309	1,795,250	2,015,586	2,015,586
Total 109 County Automated Fingerprint ID Financing Sources			1,869,907	1,852,534	2,026,026	2,026,026

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	113 Building and Safety - Operating Reserve					
	Licenses, Permits & Franchises					
	6430 Construction Permits		10,718	11,134	10,500	10,500
	6440 Road Privileges and Permits		263	23	0	0
	6460 Other Licenses and Permits		(141)	2	0	0
	Total Licenses, Permits & Franchises		10,840	11,159	10,500	10,500
	Revenue from Use of Money and Property					
	6610 Interest		277,171	526,899	250,000	250,000
	Total Revenue from Use of Money and Property		277,171	526,899	250,000	250,000
	Charges For Services					
	7380 Planning and Engineering Services		737	0	0	0
	Total Charges For Services		737	0	0	0
	Miscellaneous Revenues					
	7670 Miscellaneous Revenue		298	924	0	0
	Total Miscellaneous Revenues		298	924	0	0
	Other Financing Sources					
	7810 Transfers In - from Fund 100		433,922	0	1,000	1,000
	Total Other Financing Sources		433,922	0	1,000	1,000
	Total 113 Building and Safety - Operating Reserve Financing Sources		722,968	538,982	261,500	261,500
	115 OC Road					
	Licenses, Permits & Franchises					
	6440 Road Privileges and Permits		1,658	907	1,000	1,000
	6460 Other Licenses and Permits		0	23,771	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
115 OC Road						
		Licenses, Permits & Franchises				
		Total Licenses, Permits & Franchises	1,658	24,678	1,000	1,000
		Fines, Forfeitures & Penalties				
		6520 Other Court Fines	1,539	1,609	1,700	1,700
		Total Fines, Forfeitures & Penalties	1,539	1,609	1,700	1,700
		Revenue from Use of Money and Property				
		6610 Interest	3,866,520	7,393,414	6,000,000	6,000,000
		Total Revenue from Use of Money and Property	3,866,520	7,393,414	6,000,000	6,000,000
		Intergovernmental Revenues				
		6730 State - Highway Users Tax	59,312,091	64,371,522	66,286,790	66,286,790
		6760 State - Other State In-Lieu Tax	24	2	0	0
		6920 State - Construction	200,000	100,000	100,000	100,000
		6970 State - Other	500,000	0	0	0
		7050 Federal - Construction	0	0	372,000	372,000
		7060 Federal - Disaster Relief	230,049	0	0	0
		7070 Federal - Forest Reserve	29,324	30,449	0	0
		7130 Other Governmental Agencies	5,758,635	5,665,907	5,746,319	5,746,319
		Total Intergovernmental Revenues	66,030,123	70,167,880	72,505,109	72,505,109
		Charges For Services				
		7380 Planning and Engineering Services	0	0	300,000	300,000
		7480 Road and Street Services	1,924,347	1,931,101	0	0
		7590 Other Charges for Services	13,415,198	13,944,334	14,106,651	14,106,651
		Total Charges For Services	15,339,545	15,875,435	14,406,651	14,406,651

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
115 OC Road						
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	75,795	57,604	0	0
		7680 Six-Month Expired (Outlawed) Checks	(498)	20,373	0	0
		Total Miscellaneous Revenues	75,297	77,977	0	0
Other Financing Sources						
		7811 Transfers In - from Funds 101-199	1,238,277	1,203,730	103,000	103,000
		7814 Transfers In - from Funds 400-499	5,464	5,422	10,000	10,000
		7852 Capital Asset Sales - Non-Taxable - Resale	87,252	7,654	0	0
		Total Other Financing Sources	1,330,993	1,216,806	113,000	113,000
		Total 115 OC Road Financing Sources	86,645,675	94,757,799	93,027,460	93,027,460
116 Narcotic Forfeiture and Seizure						
Fines, Forfeitures & Penalties						
		6530 Forfeitures and Penalties	349,515	239,685	226,850	226,850
		Total Fines, Forfeitures & Penalties	349,515	239,685	226,850	226,850
Revenue from Use of Money and Property						
		6610 Interest	25,647	50,666	27,106	27,106
		Total Revenue from Use of Money and Property	25,647	50,666	27,106	27,106
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	41	83	0	0
		Total Miscellaneous Revenues	41	83	0	0
		Total 116 Narcotic Forfeiture and Seizure Financing Sources	375,203	290,434	253,956	253,956

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 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						
			341,278	590,972	560,830	560,830
6620 Short-Term Leases/Rents/Concessions-Other						
			8,520	8,520	8,520	8,520
Total Revenue from Use of Money and Property						
			349,798	599,492	569,350	569,350
Intergovernmental Revenues						
7060 Federal - Disaster Relief						
			82,988	3	0	0
Total Intergovernmental Revenues						
			82,988	3	0	0
Miscellaneous Revenues						
7670 Miscellaneous Revenue						
			9,368	15,601	308,575	308,575
7680 Six-Month Expired (Outlawed) Checks						
			0	2,824	0	0
Total Miscellaneous Revenues						
			9,368	18,425	308,575	308,575
Other Financing Sources						
7810 Transfers In - from Fund 100						
			5,917,012	0	0	0
7852 Capital Asset Sales - Non-Taxable - Resale						
			2,781	0	0	0
Total Other Financing Sources						
			5,919,793	0	0	0
Total 117 OC Housing Authority - Operating Reserve Financing Sources						
			6,361,947	617,920	877,925	877,925
119 OC Public Libraries - Capital						
Revenue from Use of Money and Property						
6610 Interest						
			159,864	641,106	238,343	238,343

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
119 OC Public Libraries - Capital						
		Revenue from Use of Money and Property				
		Total Revenue from Use of Money and Property	159,864	641,106	238,343	238,343
		Intergovernmental Revenues				
		6970 State - Other	0	78,186	0	0
		Total Intergovernmental Revenues	0	78,186	0	0
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	408,786	576	1,508,686	1,508,686
		Total Miscellaneous Revenues	408,786	576	1,508,686	1,508,686
		Other Financing Sources				
		7811 Transfers In - from Funds 101-199	2,000,000	11,925,151	14,916,360	14,916,360
		Total Other Financing Sources	2,000,000	11,925,151	14,916,360	14,916,360
		Total 119 OC Public Libraries - Capital Financing Sources	2,568,650	12,645,019	16,663,389	16,663,389
120 OC Public Libraries						
		Taxes				
		6210 Property Taxes - Current Secured	61,051,705	64,851,672	67,563,724	67,563,724
		6220 Property Taxes - Current Unsecured	1,764,851	1,931,726	1,764,851	1,764,851
		6230 Property Taxes - Prior Secured	0	5,104	570,007	570,007
		6240 Property Taxes - Prior Unsecured	36,692	27,683	36,692	36,692
		6250 Taxes - Special District Augmentation	655,930	654,218	657,859	657,859
		6280 Property Taxes - Current Supplemental	2,560,977	1,578,909	2,560,977	2,560,977
		6290 Other Taxes	6,423,338	7,371,270	7,108,477	7,108,477
		6300 Property Taxes - Prior Supplemental	31,019	91,482	42,738	42,738

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
120 OC Public Libraries						
Taxes						
Total Taxes						
			72,524,512	76,512,064	80,305,325	80,305,325
Fines, Forfeitures & Penalties						
		6540 Penalties and Costs on Delinquent Taxes	7,663	17,959	11,813	11,813
Total Fines, Forfeitures & Penalties						
			7,663	17,959	11,813	11,813
Revenue from Use of Money and Property						
		6610 Interest	2,498,138	5,027,806	3,665,350	3,665,350
		6620 Short-Term Leases/Rents/Concessions-Other	1,484	0	0	0
Total Revenue from Use of Money and Property						
			2,499,622	5,027,806	3,665,350	3,665,350
Intergovernmental Revenues						
		6690 State - Homeowners Property Tax Relief	266,794	260,771	262,225	262,225
		6970 State - Other	199,793	149,830	185,000	185,000
		7060 Federal - Disaster Relief	407,131	4,082	0	0
		7110 Federal - Other	19,000	0	50,000	50,000
Total Intergovernmental Revenues						
			892,718	414,683	497,225	497,225
Charges For Services						
		7570 Library Services	85,234	96,990	57,850	57,850
		7590 Other Charges for Services	522,052	762,872	211,391	211,391
Total Charges For Services						
			607,286	859,862	269,241	269,241
Miscellaneous Revenues						
		7661 Other Sales - Taxable	61,799	67,149	46,291	46,291
		7670 Miscellaneous Revenue	184,628	1,056,719	22,540	22,540
		7680 Six-Month Expired (Outlawed) Checks	202	(1,033)	0	0
Total Miscellaneous Revenues						
			246,629	1,122,835	68,831	68,831

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DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	120 OC Public Libraries					
	Other Financing Sources					
		7810 Transfers In - from Fund 100	65,165	0	0	0
		7811 Transfers In - from Funds 101-199	0	465,785	500,000	500,000
		7852 Capital Asset Sales - Non-Taxable - Resale	1,643,417	11	0	0
		7855 Capital Asset Sales - Land	2,659,800	0	0	0
		Total Other Financing Sources	4,368,382	465,796	500,000	500,000
		Total 120 OC Public Libraries Financing Sources	81,146,812	84,421,005	85,317,785	85,317,785
	121 OC Animal Care Donations					
	Revenue from Use of Money and Property					
		6610 Interest	6,883	14,642	7,500	7,500
		Total Revenue from Use of Money and Property	6,883	14,642	7,500	7,500
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	137,802	196,331	130,000	130,000
		7680 Six-Month Expired (Outlawed) Checks	20	0	0	0
		Total Miscellaneous Revenues	137,822	196,331	130,000	130,000
		Total 121 OC Animal Care Donations Financing Sources	144,705	210,973	137,500	137,500
	122 Motor Vehicle Theft Task Force					
	Revenue from Use of Money and Property					
		6610 Interest	65,081	190,169	134,206	134,206
		Total Revenue from Use of Money and Property	65,081	190,169	134,206	134,206

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		122 Motor Vehicle Theft Task Force				
		Intergovernmental Revenues				
		6970 State - Other	5,854,448	5,939,838	5,906,948	5,906,948
		Total Intergovernmental Revenues	5,854,448	5,939,838	5,906,948	5,906,948
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	108	275	0	0
		Total Miscellaneous Revenues	108	275	0	0
		Total 122 Motor Vehicle Theft Task Force Financing Sources	5,919,637	6,130,282	6,041,154	6,041,154
		123 Dispute Resolution Program				
		Revenue from Use of Money and Property				
		6610 Interest	9,277	20,499	10,000	10,000
		Total Revenue from Use of Money and Property	9,277	20,499	10,000	10,000
		Charges For Services				
		7430 Court Fees and Costs	668,183	752,989	670,000	670,000
		Total Charges For Services	668,183	752,989	670,000	670,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	7	30	0	0
		Total Miscellaneous Revenues	7	30	0	0
		Total 123 Dispute Resolution Program Financing Sources	677,467	773,518	680,000	680,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	124	Domestic Violence Program				
		Licenses, Permits & Franchises				
		6460 Other Licenses and Permits	714,160	677,008	755,000	755,000
		Total Licenses, Permits & Franchises	714,160	677,008	755,000	755,000
		Revenue from Use of Money and Property				
		6610 Interest	13,233	18,374	15,000	15,000
		Total Revenue from Use of Money and Property	13,233	18,374	15,000	15,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	14	44	0	0
		Total Miscellaneous Revenues	14	44	0	0
		Total 124 Domestic Violence Program Financing Sources	727,407	695,426	770,000	770,000
	126	Regional Narcotics Suppression Program - Other				
		Revenue from Use of Money and Property				
		6610 Interest	44,715	72,250	50,000	50,000
		Total Revenue from Use of Money and Property	44,715	72,250	50,000	50,000
		Intergovernmental Revenues				
		6970 State - Other	7,801	106,270	50,000	50,000
		7110 Federal - Other	1,455,489	2,143,959	1,305,000	1,305,000
		Total Intergovernmental Revenues	1,463,290	2,250,229	1,355,000	1,355,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	72	209	0	0
		Total Miscellaneous Revenues	72	209	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		126 Regional Narcotics Suppression Program - Other				
		Total 126 Regional Narcotics Suppression Program - Other Financing Sources	1,508,077	2,322,688	1,405,000	1,405,000
		128 Survey Monument Preservation				
		Revenue from Use of Money and Property				
		6610 Interest	8,518	14,184	8,000	8,000
		Total Revenue from Use of Money and Property	8,518	14,184	8,000	8,000
		Charges For Services				
		7470 Recording Fees	40,180	45,200	70,000	70,000
		Total Charges For Services	40,180	45,200	70,000	70,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	9	29	0	0
		Total Miscellaneous Revenues	9	29	0	0
		Total 128 Survey Monument Preservation Financing Sources	48,707	59,413	78,000	78,000
		12A MHSA Housing Fund				
		Revenue from Use of Money and Property				
		6610 Interest	1,114,280	2,688,160	2,395,963	2,395,963
		Total Revenue from Use of Money and Property	1,114,280	2,688,160	2,395,963	2,395,963
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	782	3,242	0	0
		Total Miscellaneous Revenues	782	3,242	0	0

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12A MHSA Housing Fund						
Other Financing Sources						
7810 Transfers In - from Fund 100			45,752,338	0	0	0
Total Other Financing Sources			45,752,338	0	0	0
Total 12A MHSA Housing Fund Financing Sources			46,867,400	2,691,402	2,395,963	2,395,963
12C Child Support Program Development						
Revenue from Use of Money and Property						
6610 Interest			534,773	842,122	735,552	735,552
Total Revenue from Use of Money and Property			534,773	842,122	735,552	735,552
Intergovernmental Revenues						
6970 State - Other			873,325	490,048	337,831	337,831
7110 Federal - Other			1,695,277	951,269	1,195,933	1,195,933
Total Intergovernmental Revenues			2,568,602	1,441,317	1,533,764	1,533,764
Miscellaneous Revenues						
7670 Miscellaneous Revenue			579	1,789	0	0
Total Miscellaneous Revenues			579	1,789	0	0
Total 12C Child Support Program Development Financing Sources			3,103,954	2,285,228	2,269,316	2,269,316
12D Clerk-Recorder Special Revenue Fund						
Revenue from Use of Money and Property						
6610 Interest			396,479	558,372	300,000	300,000

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DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12D Clerk-Recorder Special Revenue Fund						
Revenue from Use of Money and Property						
Total Revenue from Use of Money and Property			396,479	558,372	300,000	300,000
Intergovernmental Revenues						
7130 Other Governmental Agencies			1,272,379	838,280	650,904	650,904
Total Intergovernmental Revenues			1,272,379	838,280	650,904	650,904
Charges For Services						
7470 Recording Fees			2,052,951	1,885,833	2,876,000	2,876,000
7590 Other Charges for Services			1,109,466	718,674	513,282	513,282
Total Charges For Services			3,162,417	2,604,507	3,389,282	3,389,282
Miscellaneous Revenues						
7670 Miscellaneous Revenue			466	1,312	0	0
Total Miscellaneous Revenues			466	1,312	0	0
Other Financing Sources						
7810 Transfers In - from Fund 100			950,000	0	0	0
Total Other Financing Sources			950,000	0	0	0
Total 12D Clerk-Recorder Special Revenue Fund Financing Sources			5,781,741	4,002,471	4,340,186	4,340,186
12E Clerk-Recorder Operating Reserve Fund						
Revenue from Use of Money and Property						
6610 Interest			383,307	598,611	400,000	400,000
Total Revenue from Use of Money and Property			383,307	598,611	400,000	400,000

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 GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12E Clerk-Recorder Operating Reserve Fund						
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	315	1,282	0	0
		Total Miscellaneous Revenues	315	1,282	0	0
Other Financing Sources						
		7810 Transfers In - from Fund 100	3,773	0	0	0
		Total Other Financing Sources	3,773	0	0	0
		Total 12E Clerk-Recorder Operating Reserve Fund Financing Sources	387,395	599,893	400,000	400,000
12G Real Estate Prosecution Fund						
Revenue from Use of Money and Property						
		6610 Interest	6,000	6,132	4,000	4,000
		Total Revenue from Use of Money and Property	6,000	6,132	4,000	4,000
Charges For Services						
		7470 Recording Fees	537,379	487,951	1,000,000	1,000,000
		Total Charges For Services	537,379	487,951	1,000,000	1,000,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	27	22	25	25
		Total Miscellaneous Revenues	27	22	25	25
		Total 12G Real Estate Prosecution Fund Financing Sources	543,406	494,105	1,004,025	1,004,025

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GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	12H Proposition 64 - Consumer Protection					
	Fines, Forfeitures & Penalties					
		6530 Forfeitures and Penalties	322,260	1,876,332	512,696	512,696
	Total Fines, Forfeitures & Penalties		322,260	1,876,332	512,696	512,696
	Revenue from Use of Money and Property					
		6610 Interest	178,700	240,972	198,668	198,668
	Total Revenue from Use of Money and Property		178,700	240,972	198,668	198,668
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	228	600	600	600
	Total Miscellaneous Revenues		228	600	600	600
	Total 12H Proposition 64 - Consumer Protection Financing Sources		501,188	2,117,904	711,964	711,964
	12J Proposition 69 - DNA Identification Fund					
	Revenue from Use of Money and Property					
		6610 Interest	68,414	105,973	35,000	35,000
	Total Revenue from Use of Money and Property		68,414	105,973	35,000	35,000
	Charges For Services					
		7430 Court Fees and Costs	493,472	476,697	500,000	500,000
	Total Charges For Services		493,472	476,697	500,000	500,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	73	226	0	0
		7680 Six-Month Expired (Outlawed) Checks	7,511	(7,511)	0	0
	Total Miscellaneous Revenues		7,584	(7,285)	0	0

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		12J Proposition 69 - DNA Identification Fund				
		Total 12J Proposition 69 - DNA Identification Fund Financing Sources	569,470	575,385	535,000	535,000
		12L Care Coordination Fund				
		Revenue from Use of Money and Property				
		6610 Interest	137,248	719,498	700,000	700,000
		Total Revenue from Use of Money and Property	137,248	719,498	700,000	700,000
		Intergovernmental Revenues				
		6970 State - Other	7,040,844	13,964,670	25,888,178	25,888,178
		Total Intergovernmental Revenues	7,040,844	13,964,670	25,888,178	25,888,178
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	0	34,322	0	0
		Total Miscellaneous Revenues	0	34,322	0	0
		Other Financing Sources				
		7810 Transfers In - from Fund 100	6,073,657	0	0	0
		7811 Transfers In - from Funds 101-199	9,512,526	9,000,000	0	0
		Total Other Financing Sources	15,586,183	9,000,000	0	0
		Total 12L Care Coordination Fund Financing Sources	22,764,275	23,718,490	26,588,178	26,588,178
		12M OC CARES FUND				
		Intergovernmental Revenues				
		6830 State - Realignment Revenue	0	41,863,597	5,000,000	5,000,000
		7130 Other Governmental Agencies	0	10,000	0	0

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GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12M OC CARES FUND						
		Intergovernmental Revenues				
		Total Intergovernmental Revenues	0	41,873,597	5,000,000	5,000,000
		Other Financing Sources				
		7810 Transfers In - from Fund 100	214,448,344	80,479,021	1,500,000	1,500,000
		Total Other Financing Sources	214,448,344	80,479,021	1,500,000	1,500,000
		Total 12M OC CARES FUND Financing Sources	214,448,344	122,352,618	6,500,000	6,500,000
12N County Strategic Planning and Board Initiatives						
		Intergovernmental Revenues				
		6970 State - Other	0	4,010,989	0	0
		Total Intergovernmental Revenues	0	4,010,989	0	0
		Other Financing Sources				
		7810 Transfers In - from Fund 100	0	0	5,000,000	5,000,000
		7811 Transfers In - from Funds 101-199	0	32,625,237	48,739,168	48,739,168
		Total Other Financing Sources	0	32,625,237	53,739,168	53,739,168
		Total 12N County Strategic Planning and Board Initiatives Financing Sources	0	36,636,226	53,739,168	53,739,168
12P Assessor Property Characteristics Revenue						
		Charges For Services				
		7310 Assessment and Tax Collection Fees	127,489	127,891	130,000	130,000
		Total Charges For Services	127,489	127,891	130,000	130,000

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		12P Assessor Property Characteristics Revenue				
		Total 12P Assessor Property Characteristics Revenue Financing Sources	127,489	127,891	130,000	130,000
		12S SSA Donations and Fees				
		Intergovernmental Revenues				
		6970 State - Other	57,247	0	52,297	52,297
		Total Intergovernmental Revenues	57,247	0	52,297	52,297
		Charges For Services				
		7470 Recording Fees	737,504	697,072	668,000	668,000
		Total Charges For Services	737,504	697,072	668,000	668,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	56,495	37,766	24,000	24,000
		Total Miscellaneous Revenues	56,495	37,766	24,000	24,000
		Total 12S SSA Donations and Fees Financing Sources	851,246	734,838	744,297	744,297
		12W SSA Wraparound				
		Revenue from Use of Money and Property				
		6610 Interest	928,923	1,567,716	1,516,100	1,516,100
		Total Revenue from Use of Money and Property	928,923	1,567,716	1,516,100	1,516,100
		Intergovernmental Revenues				
		6830 State - Realignment Revenue	6,552,226	6,731,882	7,374,060	7,374,060
		6990 Federal - Public Assistance Programs	1,342,442	847,221	605,772	605,772

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 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12W SSA Wraparound						
Intergovernmental Revenues						
Total Intergovernmental Revenues			7,894,668	7,579,103	7,979,832	7,979,832
Miscellaneous Revenues						
7670 Miscellaneous Revenue			1,239	878,567	0	0
Total Miscellaneous Revenues			1,239	878,567	0	0
Other Financing Sources						
7810 Transfers In - from Fund 100			8,759,013	9,318,841	10,395,144	10,395,144
Total Other Financing Sources			8,759,013	9,318,841	10,395,144	10,395,144
Total 12W SSA Wraparound Financing Sources			17,583,843	19,344,227	19,891,076	19,891,076
12Y SB 823 Department of Juvenile Justice Realignment						
Intergovernmental Revenues						
6830 State - Realignment Revenue			0	15,403,456	9,643,576	9,643,576
Total Intergovernmental Revenues			0	15,403,456	9,643,576	9,643,576
Total 12Y SB 823 Department of Juvenile Justice Realignment Financing Sources			0	15,403,456	9,643,576	9,643,576
132 Sheriff Narcotics Program – Dept of Justice						
Intergovernmental Revenues						
7110 Federal - Other			6,489,910	1,303,951	0	0
Total Intergovernmental Revenues			6,489,910	1,303,951	0	0

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
132 Sheriff Narcotics Program – Dept of Justice						
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	426	0	0	0
		Total Miscellaneous Revenues	426	0	0	0
Other Financing Sources						
		7852 Capital Asset Sales - Non-Taxable - Resale	34	1,540	0	0
		Total Other Financing Sources	34	1,540	0	0
		Total 132 Sheriff Narcotics Program – Dept of Justice Financing Sources	6,490,370	1,305,491	0	0
133 Sheriff Narcotics Program - Other						
Revenue from Use of Money and Property						
		6610 Interest	81,344	55,986	30,000	30,000
		Total Revenue from Use of Money and Property	81,344	55,986	30,000	30,000
Intergovernmental Revenues						
		6970 State - Other	494,173	931,671	0	0
		Total Intergovernmental Revenues	494,173	931,671	0	0
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	205	836	0	0
		7680 Six-Month Expired (Outlawed) Checks	0	1,450	0	0
		Total Miscellaneous Revenues	205	2,286	0	0
		Total 133 Sheriff Narcotics Program - Other Financing Sources	575,722	989,943	30,000	30,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
134 Orange County Jail Fund						
	Fines, Forfeitures & Penalties					
		6520 Other Court Fines	32	39	0	0
	Total Fines, Forfeitures & Penalties		32	39	0	0
	Revenue from Use of Money and Property					
		6610 Interest	110	190	100	100
	Total Revenue from Use of Money and Property		110	190	100	100
	Total 134 Orange County Jail Fund Financing Sources		142	229	100	100
135 Real Estate Development Program						
	Revenue from Use of Money and Property					
		6610 Interest	207,522	433,816	360,000	360,000
		6620 Short-Term Leases/Rents/Concessions-Other	2,362,980	1,127,041	1,600,000	1,600,000
		6621 Lease Revenues	439,057	1,801,554	1,862,825	1,862,825
		6640 Interest Lease	29,651	272,900	196,160	196,160
	Total Revenue from Use of Money and Property		3,039,210	3,635,311	4,018,985	4,018,985
	Charges For Services					
		7590 Other Charges for Services	497,087	510,358	100,000	100,000
	Total Charges For Services		497,087	510,358	100,000	100,000
	Miscellaneous Revenues					
		7661 Other Sales - Taxable	0	7,765	0	0
		7665 Tax-Paid Purchases - Resold	0	825	0	0
		7670 Miscellaneous Revenue	57,361	808,659	0	0
	Total Miscellaneous Revenues		57,361	817,249	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	135 Real Estate Development Program					
	Other Financing Sources					
		7814 Transfers In - from Funds 400-499	355,446	404,105	360,000	360,000
		Total Other Financing Sources	355,446	404,105	360,000	360,000
		Total 135 Real Estate Development Program Financing Sources	3,949,104	5,367,023	4,478,985	4,478,985
	137 Parking Facilities					
	Revenue from Use of Money and Property					
		6610 Interest	99,188	238,500	131,150	131,150
		6620 Short-Term Leases/Rents/Concessions-Other	6,770,087	7,537,969	7,306,400	7,306,400
		Total Revenue from Use of Money and Property	6,869,275	7,776,469	7,437,550	7,437,550
	Intergovernmental Revenues					
		7060 Federal - Disaster Relief	304,821	(6,517)	0	0
		Total Intergovernmental Revenues	304,821	(6,517)	0	0
	Charges For Services					
		7590 Other Charges for Services	61,856	80,638	53,500	53,500
		Total Charges For Services	61,856	80,638	53,500	53,500
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	5,008	315	3,500	3,500
		Total Miscellaneous Revenues	5,008	315	3,500	3,500
	Other Financing Sources					
		7810 Transfers In - from Fund 100	48,962	0	0	0
		Total Other Financing Sources	48,962	0	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
137 Parking Facilities						
Total 137 Parking Facilities Financing Sources			7,289,922	7,850,905	7,494,550	7,494,550
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.						
Revenue from Use of Money and Property						
6610 Interest			131,010	210,981	55,000	55,000
Total Revenue from Use of Money and Property			131,010	210,981	55,000	55,000
Intergovernmental Revenues						
7040 Federal - Health Administration			374,484	465,535	395,505	395,505
Total Intergovernmental Revenues			374,484	465,535	395,505	395,505
Miscellaneous Revenues						
7670 Miscellaneous Revenue			151	433	0	0
Total Miscellaneous Revenues			151	433	0	0
Total 138 Medi-Cal Admin. Activities/Targeted Case Mgmt. Financing Sources			505,645	676,949	450,505	450,505
139 Sheriff Narcotics Program - CALMMET - Treasury						
Revenue from Use of Money and Property						
6610 Interest			38,519	18,678	15,000	15,000
Total Revenue from Use of Money and Property			38,519	18,678	15,000	15,000
Intergovernmental Revenues						
7110 Federal - Other			184,756	0	0	0
Total Intergovernmental Revenues			184,756	0	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
139 Sheriff Narcotics Program - CALMMET - Treasury						
Miscellaneous Revenues						
7670 Miscellaneous Revenue			53	141	0	0
Total Miscellaneous Revenues			53	141	0	0
Total 139 Sheriff Narcotics Program - CALMMET - Treasury Financing Sources			223,328	18,819	15,000	15,000
13B Traffic Violator Fund						
Fines, Forfeitures & Penalties						
6510 Vehicle Code Fines			256,658	332,352	316,165	316,165
Total Fines, Forfeitures & Penalties			256,658	332,352	316,165	316,165
Revenue from Use of Money and Property						
6610 Interest			21,463	42,470	40,822	40,822
Total Revenue from Use of Money and Property			21,463	42,470	40,822	40,822
Miscellaneous Revenues						
7670 Miscellaneous Revenue			23	72	72	72
Total Miscellaneous Revenues			23	72	72	72
Total 13B Traffic Violator Fund Financing Sources			278,144	374,894	357,059	357,059
13M Orange County Opioid Settlement Fund						
Revenue from Use of Money and Property						
6610 Interest			0	677,411	0	0
Total Revenue from Use of Money and Property			0	677,411	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		13M Orange County Opioid Settlement Fund				
		Intergovernmental Revenues				
		6971 Opioid Settlement - Abatement	0	(3,649,199)	7,468,763	7,468,763
		Total Intergovernmental Revenues	0	(3,649,199)	7,468,763	7,468,763
		Charges For Services				
		7592 Opioid Settlement - Subdivision	0	1,264,592	1,314,703	1,314,703
		Total Charges For Services	0	1,264,592	1,314,703	1,314,703
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	11,596,200	0	0	0
		Total Miscellaneous Revenues	11,596,200	0	0	0
		Total 13M Orange County Opioid Settlement Fund Financing Sources	11,596,200	(1,707,196)	8,783,466	8,783,466
		13N Orange County Tobacco Settlement Fund				
		Miscellaneous Revenues				
		7610 Tobacco Settlement	31,090,656	27,727,025	30,952,740	30,952,740
		Total Miscellaneous Revenues	31,090,656	27,727,025	30,952,740	30,952,740
		Total 13N Orange County Tobacco Settlement Fund Financing Sources	31,090,656	27,727,025	30,952,740	30,952,740
		13P State Criminal Alien Assistance Program (SCAAP)				
		Revenue from Use of Money and Property				
		6610 Interest	85,000	280,800	6,000	6,000
		Total Revenue from Use of Money and Property	85,000	280,800	6,000	6,000

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13P State Criminal Alien Assistance Program (SCAAP)						
Intergovernmental Revenues						
		7110 Federal - Other	4,513,367	5,582,589	2,500,000	2,500,000
		Total Intergovernmental Revenues	4,513,367	5,582,589	2,500,000	2,500,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	5	221	0	0
		Total Miscellaneous Revenues	5	221	0	0
		Total 13P State Criminal Alien Assistance Program (SCAAP) Financing Sources	4,598,372	5,863,610	2,506,000	2,506,000
13R Sheriff-Coroner Replacement & Maintenance Fund						
Revenue from Use of Money and Property						
		6610 Interest	578,325	1,109,734	500,000	500,000
		Total Revenue from Use of Money and Property	578,325	1,109,734	500,000	500,000
Charges For Services						
		7330 Communication Services	150	0	201,000	201,000
		7460 Law Enforcement Services	825,748	924,094	890,790	890,790
		Total Charges For Services	825,898	924,094	1,091,790	1,091,790
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	1,216	1,929	0	0
		Total Miscellaneous Revenues	1,216	1,929	0	0
Other Financing Sources						
		7810 Transfers In - from Fund 100	1,480,431	1,576,753	1,534,432	1,534,432
		7811 Transfers In - from Funds 101-199	0	1,700,000	0	0
		7852 Capital Asset Sales - Non-Taxable - Resale	17,010	3,153	0	0

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		13R Sheriff-Coroner Replacement & Maintenance Fund				
		Other Financing Sources				
		Total Other Financing Sources	1,497,441	3,279,906	1,534,432	1,534,432
		Total 13R Sheriff-Coroner Replacement & Maintenance Fund Financing Sources	2,902,880	5,315,663	3,126,222	3,126,222
		13S Emergency Medical Services				
		Fines, Forfeitures & Penalties				
		6510 Vehicle Code Fines	6,066,857	6,020,560	6,262,220	6,262,220
		Total Fines, Forfeitures & Penalties	6,066,857	6,020,560	6,262,220	6,262,220
		Revenue from Use of Money and Property				
		6610 Interest	121,261	171,735	162,442	162,442
		Total Revenue from Use of Money and Property	121,261	171,735	162,442	162,442
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	126	413	0	0
		Total Miscellaneous Revenues	126	413	0	0
		Total 13S Emergency Medical Services Financing Sources	6,188,244	6,192,708	6,424,662	6,424,662
		13T HCA Purpose Restricted Revenues				
		Fines, Forfeitures & Penalties				
		6530 Forfeitures and Penalties	77,116	275,846	200,000	200,000
		Total Fines, Forfeitures & Penalties	77,116	275,846	200,000	200,000

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13T HCA Purpose Restricted Revenues						
Charges For Services						
		7430 Court Fees and Costs	677,873	509,788	615,000	615,000
		7470 Recording Fees	501,556	489,167	500,000	500,000
		Total Charges For Services	1,179,429	998,955	1,115,000	1,115,000
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	93,612	83,144	100,000	100,000
		Total Other Financing Sources	93,612	83,144	700,000	700,000
		Total 13T HCA Purpose Restricted Revenues Financing Sources	1,350,157	1,357,945	2,265,000	2,265,000
13U HCA Interest Bearing Purpose Restricted Revenue						
Revenue from Use of Money and Property						
		6610 Interest	114,520	291,446	200,000	200,000
		Total Revenue from Use of Money and Property	114,520	291,446	200,000	200,000
Intergovernmental Revenues						
		6970 State - Other	(466,600)	102	0	0
		Total Intergovernmental Revenues	(466,600)	102	0	0
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	935	2,177	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13U HCA Interest Bearing Purpose Restricted Revenue						
Miscellaneous Revenues						
Total Miscellaneous Revenues			935	2,177	0	0
Other Financing Sources						
7810 Transfers In - from Fund 100			10,210	582,805	121,545	121,545
7811 Transfers In - from Funds 101-199			0	173,366	0	0
Total Other Financing Sources			10,210	756,171	121,545	121,545
Total 13U HCA Interest Bearing Purpose Restricted Revenue Financing Sources			(340,935)	1,049,896	321,545	321,545
13Y Mental Health Services Act						
Revenue from Use of Money and Property						
6610 Interest			5,917,408	9,072,320	2,957,495	2,957,495
Total Revenue from Use of Money and Property			5,917,408	9,072,320	2,957,495	2,957,495
Intergovernmental Revenues						
6860 State - Mental Health			160,339,488	308,412,330	216,600,000	216,600,000
6970 State - Other			5,752,338	0	0	0
Total Intergovernmental Revenues			166,091,826	308,412,330	216,600,000	216,600,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			6,846	20,768	0	0
Total Miscellaneous Revenues			6,846	20,768	0	0
Total 13Y Mental Health Services Act Financing Sources			172,016,080	317,505,418	219,557,495	219,557,495

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13Z Bioterrorism Center for Disease Control Fund						
		Revenue from Use of Money and Property				
		6610 Interest	1,626	14,987	5,000	5,000
		Total Revenue from Use of Money and Property	1,626	14,987	5,000	5,000
		Intergovernmental Revenues				
		7110 Federal - Other	1,870,083	6,888,851	5,400,383	5,400,383
		Total Intergovernmental Revenues	1,870,083	6,888,851	5,400,383	5,400,383
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	8	13	0	0
		7680 Six-Month Expired (Outlawed) Checks	1,252	0	0	0
		Total Miscellaneous Revenues	1,260	13	0	0
		Total 13Z Bioterrorism Center for Disease Control Fund Financing Sources	1,872,969	6,903,851	5,405,383	5,405,383
140 Air Quality Improvement						
		Revenue from Use of Money and Property				
		6610 Interest	10,582	19,680	17,000	17,000
		Total Revenue from Use of Money and Property	10,582	19,680	17,000	17,000
		Intergovernmental Revenues				
		7130 Other Governmental Agencies	175,473	178,401	172,000	172,000
		Total Intergovernmental Revenues	175,473	178,401	172,000	172,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	11	34	0	0
		Total Miscellaneous Revenues	11	34	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
140 Air Quality Improvement						
Total 140 Air Quality Improvement Financing Sources			186,066	198,115	189,000	189,000
141 Sheriff's Substation Fee Program						
Revenue from Use of Money and Property						
6610 Interest			24,988	41,390	40,635	40,635
Total Revenue from Use of Money and Property			24,988	41,390	40,635	40,635
Miscellaneous Revenues						
7670 Miscellaneous Revenue			18	84	0	0
Total Miscellaneous Revenues			18	84	0	0
Total 141 Sheriff's Substation Fee Program Financing Sources			25,006	41,474	40,635	40,635
142 Sheriff's Court Ops - Special Collections						
Fines, Forfeitures & Penalties						
6520 Other Court Fines			1,012,179	1,202,252	1,085,000	1,085,000
Total Fines, Forfeitures & Penalties			1,012,179	1,202,252	1,085,000	1,085,000
Revenue from Use of Money and Property						
6610 Interest			40,917	66,499	70,000	70,000
Total Revenue from Use of Money and Property			40,917	66,499	70,000	70,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			42	131	0	0
Total Miscellaneous Revenues			42	131	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		142 Sheriff's Court Ops - Special Collections				
		Total 142 Sheriff's Court Ops - Special Collections Financing Sources	1,053,138	1,268,882	1,155,000	1,155,000
		143 Jail Commissary				
		Revenue from Use of Money and Property				
		6610 Interest	112,275	199,238	155,000	155,000
		Total Revenue from Use of Money and Property	112,275	199,238	155,000	155,000
		Intergovernmental Revenues				
		7060 Federal - Disaster Relief	19,980	0	0	0
		Total Intergovernmental Revenues	19,980	0	0	0
		Charges For Services				
		7590 Other Charges for Services	1,270,465	897,270	984,000	984,000
		Total Charges For Services	1,270,465	897,270	984,000	984,000
		Miscellaneous Revenues				
		7661 Other Sales - Taxable	473,626	433,000	423,000	423,000
		7662 Other Sales - Non-Taxable - Resale	4,326,614	4,639,466	4,835,903	4,835,903
		7670 Miscellaneous Revenue	459	791	800	800
		Total Miscellaneous Revenues	4,800,699	5,073,257	5,259,703	5,259,703
		Other Financing Sources				
		7852 Capital Asset Sales - Non-Taxable - Resale	30	14	0	0
		Total Other Financing Sources	30	14	0	0
		Total 143 Jail Commissary Financing Sources	6,203,449	6,169,779	6,398,703	6,398,703

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
144 Inmate Welfare Fund						
Revenue from Use of Money and Property						
		6610 Interest	289,104	517,101	400,000	400,000
		6620 Short-Term Leases/Rents/Concessions-Other	1,679,671	2,306,392	2,000,000	2,000,000
		Total Revenue from Use of Money and Property	1,968,775	2,823,493	2,400,000	2,400,000
Intergovernmental Revenues						
		6970 State - Other	63,013	48,133	0	0
		7060 Federal - Disaster Relief	24,903	0	0	0
		Total Intergovernmental Revenues	87,916	48,133	0	0
Charges For Services						
		7560 Educational Services	112,779	88,041	98,700	98,700
		7590 Other Charges for Services	1,003,645	1,161,892	999,762	999,762
		Total Charges For Services	1,116,424	1,249,933	1,098,462	1,098,462
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	446	20,743	0	0
		Total Miscellaneous Revenues	446	20,743	0	0
Other Financing Sources						
		7812 Transfers In - from Funds 2AA-299	0	7,385	0	0
		7852 Capital Asset Sales - Non-Taxable - Resale	4,877	0	0	0
		Total Other Financing Sources	4,877	7,385	0	0
		Total 144 Inmate Welfare Fund Financing Sources	3,178,438	4,149,687	3,498,462	3,498,462

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
146 Workforce Innovation and Opportunity Act						
Revenue from Use of Money and Property						
6610 Interest						
			3,362	0	0	0
		Total Revenue from Use of Money and Property	3,362	0	0	0
Intergovernmental Revenues						
		7110 Federal - Other	6,655,963	0	0	0
		Total Intergovernmental Revenues	6,655,963	0	0	0
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	479	0	0	0
		Total Miscellaneous Revenues	479	0	0	0
		Total 146 Workforce Innovation and Opportunity Act Financing Sources	6,659,804	0	0	0
148 Foothill Circulation Phasing Plan						
Revenue from Use of Money and Property						
		6610 Interest	29,459	51,255	40,000	40,000
		Total Revenue from Use of Money and Property	29,459	51,255	40,000	40,000
Charges For Services						
		7480 Road and Street Services	124,739	80,387	100,000	100,000
		Total Charges For Services	124,739	80,387	100,000	100,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	23	71	0	0
		Total Miscellaneous Revenues	23	71	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		148 Foothill Circulation Phasing Plan				
		Total 148 Foothill Circulation Phasing Plan Financing Sources	154,221	131,713	140,000	140,000
		14D Cal-ID Operational Costs				
		Revenue from Use of Money and Property				
		6610 Interest	20,657	36,922	11,000	11,000
		Total Revenue from Use of Money and Property	20,657	36,922	11,000	11,000
		Charges For Services				
		7590 Other Charges for Services	1,196,524	1,170,720	960,387	960,387
		Total Charges For Services	1,196,524	1,170,720	960,387	960,387
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	23	75	0	0
		Total Miscellaneous Revenues	23	75	0	0
		Other Financing Sources				
		7810 Transfers In - from Fund 100	58,626	57,666	47,406	47,406
		Total Other Financing Sources	58,626	57,666	47,406	47,406
		Total 14D Cal-ID Operational Costs Financing Sources	1,275,830	1,265,383	1,018,793	1,018,793
		14E Cal-ID System Costs				
		Revenue from Use of Money and Property				
		6610 Interest	1,040,528	1,855,624	522,000	522,000
		Total Revenue from Use of Money and Property	1,040,528	1,855,624	522,000	522,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		14E Cal-ID System Costs				
		Intergovernmental Revenues				
		6970 State - Other	2,968,239	2,992,303	3,000,000	3,000,000
		Total Intergovernmental Revenues	2,968,239	2,992,303	3,000,000	3,000,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	1,272	3,738	0	0
		Total Miscellaneous Revenues	1,272	3,738	0	0
		Total 14E Cal-ID System Costs Financing Sources	4,010,039	4,851,665	3,522,000	3,522,000
		14G Sheriff's Supplemental Law Enforcement Service				
		Revenue from Use of Money and Property				
		6610 Interest	71,629	159,022	121,352	121,352
		Total Revenue from Use of Money and Property	71,629	159,022	121,352	121,352
		Intergovernmental Revenues				
		6710 State - Citizen Options - Public Safety	1,797,908	2,037,372	1,094,133	1,094,133
		Total Intergovernmental Revenues	1,797,908	2,037,372	1,094,133	1,094,133
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	48	220	0	0
		Total Miscellaneous Revenues	48	220	0	0
		Total 14G Sheriff's Supplemental Law Enforcement Service Financing Sources	1,869,585	2,196,614	1,215,485	1,215,485

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
14H DA's Supplemental Law Enforcement Services						
Revenue from Use of Money and Property						
6610 Interest						
			51,403	51,036	33,000	33,000
Total Revenue from Use of Money and Property			51,403	51,036	33,000	33,000
Intergovernmental Revenues						
6710 State - Citizen Options - Public Safety						
			1,465,584	1,655,722	1,655,722	1,655,722
Total Intergovernmental Revenues			1,465,584	1,655,722	1,655,722	1,655,722
Miscellaneous Revenues						
7670 Miscellaneous Revenue						
			63	173	0	0
Total Miscellaneous Revenues			63	173	0	0
Total 14H DA's Supplemental Law Enforcement Services Financing Sources			1,517,050	1,706,931	1,688,722	1,688,722
14J Excess Public Safety Sales Tax						
Revenue from Use of Money and Property						
6610 Interest						
			544,894	429,214	1,000	1,000
Total Revenue from Use of Money and Property			544,894	429,214	1,000	1,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue						
			690	1,835	0	0
Total Miscellaneous Revenues			690	1,835	0	0
Other Financing Sources						
7810 Transfers In - from Fund 100						
			827,395	0	0	0
Total Other Financing Sources			827,395	0	0	0
Total 14J Excess Public Safety Sales Tax Financing Sources			1,372,979	431,049	1,000	1,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
14R Ward Welfare						
		Revenue from Use of Money and Property				
		6610 Interest	4,753	3,147	200	200
		Total Revenue from Use of Money and Property	4,753	3,147	200	200
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	28,694	307	0	0
		Total Miscellaneous Revenues	28,694	307	0	0
		Total 14R Ward Welfare Financing Sources	33,447	3,454	200	200
14T Operations Facilities Development and Maintenance Fund						
		Revenue from Use of Money and Property				
		6610 Interest	558,021	701,064	350,000	350,000
		6620 Short-Term Leases/Rents/Concessions-Other	219,122	228,991	237,216	237,216
		Total Revenue from Use of Money and Property	777,143	930,055	587,216	587,216
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	622	186,977	0	0
		Total Miscellaneous Revenues	622	186,977	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

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
14T Operations Facilities Development and Maintenance Fund						
Total 14T Operations Facilities Development and Maintenance Fund Financing Sources			977,765	1,317,032	787,216	787,216
151 South County Roadway Improvement Prog (SCRIP)						
Charges For Services						
7480 Road and Street Services			6,344,854	8,502,281	2,000,000	2,000,000
Total Charges For Services			6,344,854	8,502,281	2,000,000	2,000,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			0	0	30,700,048	30,700,048
Total Miscellaneous Revenues			0	0	30,700,048	30,700,048
Total 151 South County Roadway Improvement Prog (SCRIP) Financing Sources			6,344,854	8,502,281	32,700,048	32,700,048
158 Major Thoroughfare & Bridge Fee Program						
Charges For Services						
7480 Road and Street Services			1,818,698	1,801,873	1,700,000	1,700,000
Total Charges For Services			1,818,698	1,801,873	1,700,000	1,700,000
Total 158 Major Thoroughfare & Bridge Fee Program Financing Sources			1,818,698	1,801,873	1,700,000	1,700,000
15B CEO Single Family Housing						
Revenue from Use of Money and Property						
6610 Interest			94,203	73,396	25,000	25,000
Total Revenue from Use of Money and Property			94,203	73,396	25,000	25,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	15B CEO Single Family Housing					
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	129	339	0	0
		Total Miscellaneous Revenues	129	339	0	0
		Total 15B CEO Single Family Housing Financing Sources	94,332	73,735	25,000	25,000
	15F Orange County Housing Authority (OCHA)					
		Revenue from Use of Money and Property				
		6610 Interest	24,707	44,619	9,134	9,134
		Total Revenue from Use of Money and Property	24,707	44,619	9,134	9,134
		Intergovernmental Revenues				
		6980 Federal - Public Assistance Administration	18,862,079	19,911,882	23,480,283	23,480,283
		6990 Federal - Public Assistance Programs	189,226,282	222,215,175	244,497,328	244,497,328
		7060 Federal - Disaster Relief	26,516	0	0	0
		7130 Other Governmental Agencies	28,586,450	31,875,031	30,550,309	30,550,309
		Total Intergovernmental Revenues	236,701,327	274,002,088	298,527,920	298,527,920
		Charges For Services				
		7590 Other Charges for Services	17	23	3,500	3,500
		Total Charges For Services	17	23	3,500	3,500
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	56,690	408,381	4,232	4,232
		7680 Six-Month Expired (Outlawed) Checks	305	128	0	0
		Total Miscellaneous Revenues	56,995	408,509	4,232	4,232

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
15F Orange County Housing Authority (OCHA)						
Other Financing Sources						
7852 Capital Asset Sales - Non-Taxable - Resale						
			0	3,271	0	0
		Total Other Financing Sources	0	3,271	0	0
		Total 15F Orange County Housing Authority (OCHA) Financing Sources	236,783,046	274,458,510	298,544,786	298,544,786
15G OC Housing						
Revenue from Use of Money and Property						
		6610 Interest	624,646	1,881,044	1,500,000	1,500,000
		Total Revenue from Use of Money and Property	624,646	1,881,044	1,500,000	1,500,000
Intergovernmental Revenues						
		6970 State - Other	9,335,821	274,747	3,189,798	3,189,798
		7060 Federal - Disaster Relief	2,749,199	50,055	0	0
		7110 Federal - Other	3,938,415	8,609,077	9,112,701	9,112,701
		Total Intergovernmental Revenues	16,023,435	8,933,879	12,302,499	12,302,499
Charges For Services						
		7590 Other Charges for Services	1,746,101	2,069,817	2,873,837	3,514,021
		Total Charges For Services	1,746,101	2,069,817	2,873,837	3,514,021
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	2,006	399,799	0	0
		Total Miscellaneous Revenues	2,006	399,799	0	0
Other Financing Sources						
		7810 Transfers In - from Fund 100	39,768,141	0	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	15G OC Housing					
	Other Financing Sources					
		7811 Transfers In - from Funds 101-199	2,000,000	0	500,000	500,000
		7852 Capital Asset Sales - Non-Taxable - Resale	2,259	0	0	0
		Total Other Financing Sources	41,770,400	0	500,000	500,000
		Total 15G OC Housing Financing Sources	60,166,588	13,284,539	17,176,336	17,816,520
	15H CalHome Program Reuse Fund					
	Revenue from Use of Money and Property					
		6610 Interest	25,688	46,106	17,419	17,419
		Total Revenue from Use of Money and Property	25,688	46,106	17,419	17,419
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	43,925	23,741	0	0
		Total Miscellaneous Revenues	43,925	23,741	0	0
		Total 15H CalHome Program Reuse Fund Financing Sources	69,613	69,847	17,419	17,419
	15L 800 MHz CCCS					
	Revenue from Use of Money and Property					
		6610 Interest	155,751	259,696	130,500	130,500
		Total Revenue from Use of Money and Property	155,751	259,696	130,500	130,500
	Intergovernmental Revenues					
		7110 Federal - Other	0	47,418	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
15L 800 MHz CCCS						
		Intergovernmental Revenues				
		7130 Other Governmental Agencies	6,243,871	9,165,394	10,545,200	10,545,200
		Total Intergovernmental Revenues	6,243,871	9,212,812	10,545,200	10,545,200
		Charges For Services				
		7590 Other Charges for Services	1,772,211	0	8,096,204	8,096,204
		Total Charges For Services	1,772,211	0	8,096,204	8,096,204
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	666	8,366	2,500	2,500
		Total Miscellaneous Revenues	666	8,366	2,500	2,500
		Other Financing Sources				
		7852 Capital Asset Sales - Non-Taxable - Resale	88	0	0	0
		Total Other Financing Sources	88	0	0	0
		Total 15L 800 MHz CCCS Financing Sources	8,172,587	9,480,874	18,774,404	18,774,404
15N Delta Special Revenue						
		Revenue from Use of Money and Property				
		6610 Interest	3,344	5,579	4,390	4,390
		Total Revenue from Use of Money and Property	3,344	5,579	4,390	4,390
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	4	11	0	0
		Total Miscellaneous Revenues	4	11	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		15N Delta Special Revenue				
		Total 15N Delta Special Revenue Financing Sources	3,348	5,590	4,390	4,390
		15Q Pension Obligation Bond Amortization				
		Revenue from Use of Money and Property				
		6610 Interest	8,937,578	15,710,453	0	0
		Total Revenue from Use of Money and Property	8,937,578	15,710,453	0	0
		Total 15Q Pension Obligation Bond Amortization Financing Sources	8,937,578	15,710,453	0	0
		15T El Toro Improvement Fund				
		Revenue from Use of Money and Property				
		6610 Interest	271,275	643,776	531,870	531,870
		Total Revenue from Use of Money and Property	271,275	643,776	531,870	531,870
		Intergovernmental Revenues				
		7120 Other - In-Lieu Taxes	4,829,929	5,439,138	6,500,000	6,500,000
		Total Intergovernmental Revenues	4,829,929	5,439,138	6,500,000	6,500,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	175	884	0	0
		Total Miscellaneous Revenues	175	884	0	0
		Total 15T El Toro Improvement Fund Financing Sources	5,101,379	6,083,798	7,031,870	7,031,870

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	15U Strategic Priority - Affordable Housing					
	Revenue from Use of Money and Property					
	6610 Interest		184,994	161,281	50,000	50,000
	Total Revenue from Use of Money and Property		184,994	161,281	50,000	50,000
	Total 15U Strategic Priority - Affordable Housing Financing Sources		184,994	161,281	50,000	50,000
	16D OC Animal Shelter Construction Fund					
	Revenue from Use of Money and Property					
	6610 Interest		100,121	120,022	63,882	63,882
	Total Revenue from Use of Money and Property		100,121	120,022	63,882	63,882
	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		40	89	0	0
	Total Miscellaneous Revenues		40	89	0	0
	Total 16D OC Animal Shelter Construction Fund Financing Sources		2,567,699	2,587,649	2,531,420	2,531,420
	174 OC Road - Capital Improvement Projects					
	Revenue from Use of Money and Property					
	6610 Interest		2,683,750	6,025,893	3,500,000	3,500,000
	Total Revenue from Use of Money and Property		2,683,750	6,025,893	3,500,000	3,500,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		174 OC Road - Capital Improvement Projects				
		Intergovernmental Revenues				
		6970 State - Other	46,611,287	54,238,079	54,201,095	54,201,095
		7050 Federal - Construction	3,557,955	1,254,825	6,490,200	6,490,200
		7060 Federal - Disaster Relief	8,015	0	0	0
		7130 Other Governmental Agencies	581,484	1,267,833	668,750	668,750
		Total Intergovernmental Revenues	50,758,741	56,760,737	61,360,045	61,360,045
		Charges For Services				
		7480 Road and Street Services	38,839	(13,500)	0	0
		7590 Other Charges for Services	326	0	0	0
		Total Charges For Services	39,165	(13,500)	0	0
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	18,485	26,852	0	0
		7680 Six-Month Expired (Outlawed) Checks	29,820	(15,819)	0	0
		Total Miscellaneous Revenues	48,305	11,033	0	0
		Other Financing Sources				
		7811 Transfers In - from Funds 101-199	10,866,431	14,129,740	9,848,577	9,848,577
		Total Other Financing Sources	10,866,431	14,129,740	9,848,577	9,848,577
		Total 174 OC Road - Capital Improvement Projects Financing Sources	64,396,392	76,913,903	74,708,622	74,708,622
		TOTAL SPECIAL REVENUE FUNDS FINANCING SOURCES	1,189,514,433	1,270,163,046	1,114,267,244	1,114,907,428

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
CAPITAL PROJECTS FUNDS						
104 Criminal Justice Facilities - ACO						
Fines, Forfeitures & Penalties						
		6520 Other Court Fines	55,486	61,079	50,000	50,000
		6530 Forfeitures and Penalties	780,744	1,061,500	780,000	780,000
		Total Fines, Forfeitures & Penalties	836,230	1,122,579	830,000	830,000
Revenue from Use of Money and Property						
		6610 Interest	131,256	195,645	160,000	160,000
		Total Revenue from Use of Money and Property	131,256	195,645	160,000	160,000
Intergovernmental Revenues						
		6920 State - Construction	388,598	0	0	0
		Total Intergovernmental Revenues	388,598	0	0	0
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	1,115	928	0	0
		7680 Six-Month Expired (Outlawed) Checks	5,520	(5,520)	0	0
		Total Miscellaneous Revenues	6,635	(4,592)	0	0
Other Financing Sources						
		7810 Transfers In - from Fund 100	1,728,733	0	0	0
		Total Other Financing Sources	1,728,733	0	0	0
		Total 104 Criminal Justice Facilities - ACO Financing Sources	3,091,452	1,313,632	990,000	990,000
14Q Sheriff-Coroner Construction and Facility Dev.						
Revenue from Use of Money and Property						
		6610 Interest	1,111,829	946,335	150,000	150,000
		Total Revenue from Use of Money and Property	1,111,829	946,335	150,000	150,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
CAPITAL PROJECTS FUNDS						
14Q Sheriff-Coroner Construction and Facility Dev.						
Intergovernmental Revenues						
		6920 State - Construction	25,019,795	16,295,970	9,000,000	9,000,000
		6970 State - Other	22,202,128	(30,000)	0	0
		Total Intergovernmental Revenues	47,221,923	16,265,970	9,000,000	9,000,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	757	3,551	0	0
		Total Miscellaneous Revenues	757	3,551	0	0
Other Financing Sources						
		7810 Transfers In - from Fund 100	1,300,000	0	0	0
		7811 Transfers In - from Funds 101-199	74,351,655	31,394,950	17,095,574	17,095,574
		7818 Transfers In - from Funds 800-899	91,005,886	0	0	0
		Total Other Financing Sources	166,657,541	31,394,950	17,095,574	17,095,574
		Total 14Q Sheriff-Coroner Construction and Facility Dev. Financing Sources	214,992,050	48,610,806	26,245,574	26,245,574
15D Countywide Capital Projects Non-General Fund						
Intergovernmental Revenues						
		6970 State - Other	6,196,886	0	0	0
		7060 Federal - Disaster Relief	2,235,273	(19,760)	0	0
		Total Intergovernmental Revenues	8,432,159	(19,760)	0	0
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	23,922	477,925	0	0
		Total Miscellaneous Revenues	23,922	477,925	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
CAPITAL PROJECTS FUNDS						
15D Countywide Capital Projects Non-General Fund						
Other Financing Sources						
		7810 Transfers In - from Fund 100	313,754,640	106,667,221	22,466,418	22,466,418
		7811 Transfers In - from Funds 101-199	350,220	103,065,231	104,523,984	104,523,984
		Total Other Financing Sources	314,104,860	209,732,452	126,990,402	126,990,402
		Total 15D Countywide Capital Projects Non-General Fund Financing Sources	322,560,941	210,190,617	126,990,402	126,990,402
15I Countywide IT Projects Non-General Fund						
Intergovernmental Revenues						
		6890 State - Agriculture	0	727,682	1,100,000	1,100,000
		Total Intergovernmental Revenues	0	727,682	1,100,000	1,100,000
Other Financing Sources						
		7810 Transfers In - from Fund 100	22,046,790	25,370,000	4,000,000	4,000,000
		Total Other Financing Sources	22,046,790	25,370,000	4,000,000	4,000,000
		Total 15I Countywide IT Projects Non-General Fund Financing Sources	22,046,790	26,097,682	5,100,000	5,100,000
TOTAL CAPITAL PROJECTS FUNDS FINANCING SOURCES			562,691,233	286,212,737	159,325,976	159,325,976
DEBT SERVICE FUNDS						
15Y Teeter Series A Debt Service Fund						
Fines, Forfeitures & Penalties						
		6540 Penalties and Costs on Delinquent Taxes	10,348,471	10,718,591	10,000,000	10,000,000
		Total Fines, Forfeitures & Penalties	10,348,471	10,718,591	10,000,000	10,000,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
DEBT SERVICE FUNDS						
		15Y Teeter Series A Debt Service Fund				
		Revenue from Use of Money and Property				
		6610 Interest	3,517,765	4,283,793	3,500,000	3,500,000
		Total Revenue from Use of Money and Property	3,517,765	4,283,793	3,500,000	3,500,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	2,904	9,814	0	0
		Total Miscellaneous Revenues	2,904	9,814	0	0
		Other Financing Sources				
		7840 Long-Term Debt Proceeds	82,308,000	89,004,000	100,000,000	100,000,000
		Total Other Financing Sources	82,308,000	89,004,000	100,000,000	100,000,000
		Total 15Y Teeter Series A Debt Service Fund Financing Sources	96,177,140	104,016,198	113,500,000	113,500,000
		TOTAL DEBT SERVICE FUNDS FINANCING SOURCES	96,177,140	104,016,198	113,500,000	113,500,000
PERMANENT FUNDS						
		15K Limestone Regional Park Mitigation Endowment				
		Revenue from Use of Money and Property				
		6610 Interest	9,377	16,457	15,323	15,323
		Total Revenue from Use of Money and Property	9,377	16,457	15,323	15,323
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	10	32	0	0
		Total Miscellaneous Revenues	10	32	0	0
		Total 15K Limestone Regional Park Mitigation Endowment Financing Sources	9,387	16,489	15,323	15,323

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2022-23 Actual (4)	2023-24 Actual (5)	2024-25 Recommended (6)	2024-25 Adopted by the Board of Supervisors (7)
PERMANENT FUNDS						
TOTAL PERMANENT FUNDS FINANCING SOURCES			9,387	16,489	15,323	15,323
TOTAL ALL FUNDS			6,485,080,314	6,202,373,842	6,195,692,569	6,224,217,074

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Description (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
General	955,265,518	810,132,463	1,240,092,328	1,265,399,083
Public Protection	2,076,783,595	1,855,067,090	1,944,906,130	2,048,494,915
Public Ways and Facilities	170,435,966	179,807,978	256,264,365	256,596,192
Health and Sanitation	1,323,358,963	1,380,501,354	1,510,596,834	1,531,157,010
Public Assistance	1,449,618,034	1,746,779,654	1,832,006,671	1,854,377,569
Education	62,323,415	75,679,779	109,147,174	109,147,174
Recreation & Cultural Services	16,585,392	17,242,358	24,013,979	24,013,979
	6,054,370,883	6,065,210,676	6,917,027,481	7,089,185,922
Appropriations For Contingencies				
100 County General Fund	0	0	186,683,729	50,011,735
Total Appropriations For Contingencies	0	0	186,683,729	50,011,735
Subtotal Financing Uses	6,054,370,883	6,065,210,676	7,103,711,210	7,139,197,657
Provision for Obligated Fund Balance				
100 County General Fund	284,470,667	39,103,085	0	0
104 Criminal Justice Facilities - ACO	633,554	0	0	0
106 County Tidelands - Newport Bay	1,642,992	2,413,619	0	0
107 Remittance Processing Equipment Replacement	46,758	13,656	0	0
108 OC Dana Point Harbor	11,333	25,729	0	0
113 Building and Safety - Operating Reserve	718,626	6,749	0	0
115 OC Road	17,104,289	24,621,110	278,906	278,906
116 Narcotic Forfeiture and Seizure	99,426	0	0	0
117 OC Housing Authority - Operating Reserve	6,170,693	0	0	0
120 OC Public Libraries	21,918,918	16,804,912	100,000	100,000
122 Motor Vehicle Theft Task Force	2,251,275	1,428,360	0	0
123 Dispute Resolution Program	113,121	204,575	0	0
126 Regional Narcotics Suppression Program - Other	40,271	773,289	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Description (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
Provision for Obligated Fund Balance				
12A MHSA Housing Fund	42,813,405	0	0	0
12C Child Support Program Development	1,643,494	1,020,301	0	0
12G Real Estate Prosecution Fund	0	54	0	0
12L Care Coordination Fund	12,751,139	12,751,141	670,000	670,000
12M OC CARES FUND	214,448,344	0	0	0
12N County Strategic Planning and Board Initiatives	0	20,185,547	0	0
12P Assessor Property Characteristics Revenue	127,489	127,891	0	0
12S SSA Donations and Fees	69,565	0	0	0
12W SSA Wraparound	720,292	1,522,310	0	0
12Y SB 823 Department of Juvenile Justice Realignment	0	15,403,456	0	0
132 Sheriff Narcotics Program – Dept of Justice	2,906,951	0	0	0
133 Sheriff Narcotics Program - Other	0	954,543	0	0
134 Orange County Jail Fund	39	160	0	0
135 Real Estate Development Program	394,513	2,959,290	1,572,685	1,572,685
137 Parking Facilities	1,779,474	2,533,156	562,466	562,466
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	145,155	203,304	0	0
139 Sheriff Narcotics Program - CALMMET - Treasury	0	1,615	0	0
13B Traffic Violator Fund	43,645	153,078	0	0
13M Orange County Opioid Settlement Fund	10,190,888	2,038,910	0	0
13P State Criminal Alien Assistance Program (SCAAP)	2,586,063	278,570	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund	0	3,750,868	0	0
13S Emergency Medical Services	22,611	14,470	0	0
13U HCA Interest Bearing Purpose Restricted Revenue	57,280	1,051,990	0	0
13W HCA Realignment	2,100,000	2,100,000	0	0
13Y Mental Health Services Act	0	14,461,679	0	0
13Z Bioterrorism Center for Disease Control Fund	2,804	14,846	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Description (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
Provision for Obligated Fund Balance				
140 Air Quality Improvement	45,077	0	0	0
141 Sheriff's Substation Fee Program	0	41,143	0	0
142 Sheriff's Court Ops - Special Collections	0	17,264	0	0
143 Jail Commissary	79,050	165,475	0	0
144 Inmate Welfare Fund	210,662	751,082	0	0
148 Foothill Circulation Phasing Plan	31,494	49,963	0	0
14D Cal-ID Operational Costs	0	35,289	0	0
14E Cal-ID System Costs	2,218,679	3,758,397	0	0
14G Sheriff's Supplemental Law Enforcement Service	868,366	195,182	0	0
14Q Sheriff-Coroner Construction and Facility Dev.	6,274,644	0	0	0
14R Ward Welfare	0	0	160	160
158 Major Thoroughfare & Bridge Fee Program	578,605	597,796	478,690	478,690
15B CEO Single Family Housing	0	72,278	0	0
15D Countywide Capital Projects Non-General Fund	202,029,097	86,370,895	0	0
15F Orange County Housing Authority (OCHA)	408,554	6,491,771	0	0
15G OC Housing	44,786,814	2,985,396	0	0
15H CalHome Program Reuse Fund	67,525	65,206	0	0
15I Countywide IT Projects Non-General Fund	19,376,485	20,661,419	0	0
15K Limestone Regional Park Mitigation Endowment	9,238	16,357	0	0
15L 800 MHz CCCS	38,413	0	0	0
15N Delta Special Revenue	837	0	0	0
15Q Pension Obligation Bond Amortization	8,937,578	5,710,453	0	0
15T El Toro Improvement Fund	3,723,801	4,482,735	2,303,434	2,303,434
15U Strategic Priority - Affordable Housing	126,949	161,281	0	0
16D OC Animal Shelter Construction Fund	32,455	0	0	0
174 OC Road - Capital Improvement Projects	35,901,244	17,938,560	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Description (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
Provision for Obligated Fund Balance				
Total Provision for Obligated Fund Balance	953,770,641	317,490,205	5,966,341	5,966,341
TOTAL FINANCING USES	7,008,141,524	6,382,700,881	7,109,677,551	7,145,163,998
SUMMARIZATION BY FUND				
100 County General Fund	4,976,356,173	4,628,258,261	4,808,584,026	4,836,468,347
102 Social Services Agency (SSA) Leased Facilities	3,064,147	1,613,002	0	0
104 Criminal Justice Facilities - ACO	4,039,330	1,397,622	3,536,746	3,536,746
106 County Tidelands - Newport Bay	7,403,702	8,327,036	9,467,753	9,467,753
107 Remittance Processing Equipment Replacement	47,040	14,052	24,000	24,000
108 OC Dana Point Harbor	10,835,866	11,354,539	14,530,903	14,530,903
109 County Automated Fingerprint ID	1,894,513	2,003,092	2,371,024	2,371,024
113 Building and Safety - Operating Reserve	722,968	553,498	1,362,906	1,362,906
115 OC Road	85,831,388	94,855,110	93,027,460	93,027,460
116 Narcotic Forfeiture and Seizure	375,520	650,740	542,625	542,625
117 OC Housing Authority - Operating Reserve	6,361,947	1,164,433	10,145,293	10,145,293
119 OC Public Libraries - Capital	2,692,965	4,625,500	16,663,389	16,663,389
120 OC Public Libraries	81,549,368	87,859,191	92,583,785	92,583,785
121 OC Animal Care Donations	167,337	223,197	337,500	337,500
122 Motor Vehicle Theft Task Force	5,915,417	6,123,917	6,196,289	6,196,289
123 Dispute Resolution Program	675,840	791,657	680,000	680,000
124 Domestic Violence Program	796,659	822,042	796,000	796,000
126 Regional Narcotics Suppression Program - Other	1,288,273	2,478,352	2,027,941	2,027,941
128 Survey Monument Preservation	57,677	91,459	110,425	110,425
12A MHSA Housing Fund	46,867,399	14,059,384	4,975,907	4,975,907
12C Child Support Program Development	3,600,447	4,594,462	5,175,492	5,175,492
12D Clerk-Recorder Special Revenue Fund	7,322,608	4,803,197	7,923,644	7,923,644

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Description (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
12E Clerk-Recorder Operating Reserve Fund	1,740,395	5,946,279	2,192,358	2,192,358
12G Real Estate Prosecution Fund	745,619	494,106	1,004,025	1,004,025
12H Proposition 64 - Consumer Protection	1,918,206	2,284,884	3,298,363	3,298,363
12J Proposition 69 - DNA Identification Fund	673,134	931,571	535,000	535,000
12L Care Coordination Fund	22,764,276	29,018,465	26,588,178	26,588,178
12M OC CARES FUND	214,448,344	145,014,577	102,023,984	102,023,984
12N County Strategic Planning and Board Initiatives	0	36,636,226	53,739,168	53,739,168
12P Assessor Property Characteristics Revenue	127,489	127,891	130,000	130,000
12S SSA Donations and Fees	851,246	1,012,004	938,000	938,000
12W SSA Wraparound	17,583,843	19,344,227	26,929,063	26,929,063
12Y SB 823 Department of Juvenile Justice Realignment	0	15,403,456	9,643,576	9,643,576
132 Sheriff Narcotics Program – Dept of Justice	5,876,612	6,031,675	6,911,698	6,911,698
133 Sheriff Narcotics Program - Other	3,411,109	990,851	496,785	496,785
134 Orange County Jail Fund	142	230	4,631	4,631
135 Real Estate Development Program	3,994,867	5,386,577	4,478,985	4,478,985
137 Parking Facilities	7,363,774	7,832,890	7,494,550	7,494,550
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	505,645	676,951	450,505	450,505
139 Sheriff Narcotics Program - CALMMET - Treasury	1,633,334	35,600	123,045	123,045
13B Traffic Violator Fund	278,143	374,893	1,277,618	1,277,618
13M Orange County Opioid Settlement Fund	11,596,199	7,534,074	9,125,144	9,125,144
13N Orange County Tobacco Settlement Fund	34,274,268	31,087,068	51,232,174	51,232,174
13P State Criminal Alien Assistance Program (SCAAP)	4,598,372	5,863,610	5,456,537	5,456,537
13R Sheriff-Coroner Replacement & Maintenance Fund	1,042,745	5,363,189	24,145,858	24,145,858
13S Emergency Medical Services	6,188,244	6,192,709	6,424,662	6,424,662
13T HCA Purpose Restricted Revenues	7,421,208	1,817,792	2,265,000	2,265,000
13U HCA Interest Bearing Purpose Restricted Revenue	1,809,043	1,054,599	321,545	321,545

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Description (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
13W HCA Realignment	2,100,000	2,100,000	0	0
13Y Mental Health Services Act	295,593,925	317,505,417	327,907,218	327,907,218
13Z Bioterrorism Center for Disease Control Fund	1,872,969	6,903,852	5,405,383	5,405,383
140 Air Quality Improvement	179,403	150,222	288,300	288,300
141 Sheriff's Substation Fee Program	57,498	41,473	147,963	147,963
142 Sheriff's Court Ops - Special Collections	1,221,699	1,288,332	2,178,710	2,178,710
143 Jail Commissary	6,439,864	6,658,214	6,880,790	6,880,790
144 Inmate Welfare Fund	3,209,666	4,095,873	15,074,566	15,074,566
146 Workforce Innovation and Opportunity Act	6,651,078	0	0	0
148 Foothill Circulation Phasing Plan	154,220	131,715	430,200	430,200
14D Cal-ID Operational Costs	1,286,598	1,265,383	1,484,904	1,484,904
14E Cal-ID System Costs	4,269,076	4,888,317	47,569,736	47,569,736
14G Sheriff's Supplemental Law Enforcement Service	1,869,585	2,196,613	3,986,344	3,986,344
14H DA's Supplemental Law Enforcement Services	2,156,604	2,651,293	1,922,547	1,922,547
14J Excess Public Safety Sales Tax	15,083,687	10,111,626	1,000	1,000
14Q Sheriff-Coroner Construction and Facility Dev.	222,849,330	71,544,806	26,245,574	26,245,574
14R Ward Welfare	186,088	44,088	200	200
14T Operations Facilities Development and Maintenance Fund	7,059,380	7,530,654	7,083,163	7,083,163
151 South County Roadway Improvement Prog (SCRIP)	2,048,574	0	3,417,000	3,417,000
158 Major Thoroughfare & Bridge Fee Program	1,818,699	1,801,873	1,700,000	1,700,000
15B CEO Single Family Housing	3,002,173	1,073,734	1,525,000	1,525,000
15D Countywide Capital Projects Non-General Fund	310,242,305	188,242,165	589,730,046	589,730,046
15F Orange County Housing Authority (OCHA)	236,631,140	274,666,372	315,917,260	315,917,260
15G OC Housing	59,283,271	13,708,787	18,350,378	18,990,562
15H CalHome Program Reuse Fund	69,614	69,847	20,207	20,207
15I Countywide IT Projects Non-General Fund	22,071,218	26,097,681	51,662,530	51,662,530

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SUMMARY OF FINANCING USES BY FUNCTION AND FUND
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Description (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
15K Limestone Regional Park Mitigation Endowment	9,387	16,488	15,323	15,323
15L 800 MHz CCCS	8,325,468	9,369,734	21,117,125	21,117,125
15N Delta Special Revenue	7,673	8,335	15,097	15,097
15Q Pension Obligation Bond Amortization	8,937,578	15,710,453	0	0
15T El Toro Improvement Fund	4,822,201	6,371,485	7,031,870	7,031,870
15U Strategic Priority - Affordable Housing	224,928	161,281	205,065	205,065
15Y Teeter Series A Debt Service Fund	108,059,012	138,224,838	140,560,000	147,521,942
16D OC Animal Shelter Construction Fund	2,567,699	2,799,487	2,568,420	2,568,420
174 OC Road - Capital Improvement Projects	69,067,071	52,150,306	80,942,072	80,942,072
TOTAL FINANCING USES	7,008,141,524	6,382,700,881	7,109,677,551	7,145,163,998

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Function, Activity and Budget Unit (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
GENERAL				
Legislative and Administrative				
006 Board of Supervisors - 1st District	1,488,839	1,719,701	1,893,971	1,893,971
007 Board of Supervisors - 2nd District	1,612,954	1,740,901	1,893,971	1,893,971
008 Board of Supervisors - 3rd District	1,676,307	1,468,178	1,893,971	1,893,971
009 Board of Supervisors - 4th District	1,567,371	1,768,665	1,893,971	1,893,971
010 Board of Supervisors - 5th District	1,591,204	1,617,467	1,893,971	1,893,971
011 Clerk of the Board	9,449,061	10,745,907	10,218,081	11,393,428
017 County Executive Office	67,968,633	64,395,043	29,669,450	32,142,924
018 Office of Care Coordination	0	0	50,747,547	51,166,065
079 Internal Audit	2,940,916	2,589,572	3,308,489	3,675,179
087 American Rescue Plan Act	70,090,966	0	0	0
12N County Strategic Planning and Board Initiatives	0	16,450,679	53,739,168	53,739,168
15Y Teeter Series A Debt Service	108,059,012	138,224,838	140,560,000	147,521,942
Total Legislative and Administrative	266,445,263	240,720,951	297,712,590	309,108,561
Finance				
002 Assessor	43,675,142	44,249,670	45,491,627	46,801,550
003 Auditor-Controller	19,507,939	21,142,378	21,826,873	22,906,213
074 Treasurer-Tax Collector	16,228,836	17,852,221	15,413,641	17,893,982
107 Remittance Processing Equipment Replacement	282	396	24,000	24,000
12P Assessor Property Characteristics Revenue	0	0	130,000	130,000
Total Finance	79,412,199	83,244,665	82,886,141	87,755,745
Counsel				
025 County Counsel	14,123,901	14,757,116	13,115,215	13,814,833
Total Counsel	14,123,901	14,757,116	13,115,215	13,814,833

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Function, Activity and Budget Unit (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
GENERAL				
Personnel				
054 Human Resource Services	7,977,282	8,560,123	8,581,411	8,581,411
Total Personnel	7,977,282	8,560,123	8,581,411	8,581,411
Elections				
031 Registrar of Voters	29,572,989	28,184,127	22,999,409	26,266,577
Total Elections	29,572,989	28,184,127	22,999,409	26,266,577
Property Management				
019 Capital Acquisition Financing	1,659,063	1,967,764	2,017,647	2,017,647
035 CEO Real Estate	9,747,746	10,676,787	10,423,481	10,423,481
040 Utilities	31,953,090	37,614,287	39,411,680	40,988,467
Total Property Management	43,359,899	50,258,838	51,852,808	53,429,595
Plant Acquisition				
036 Capital Projects	12,235,905	12,134,925	12,133,931	12,133,931
135 Real Estate Development Program	3,600,353	2,427,287	2,906,300	2,906,300
15D Countywide Capital Projects Non-General Fund	108,213,210	101,871,270	589,730,046	589,730,046
Total Plant Acquisition	124,049,468	116,433,482	604,770,277	604,770,277

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Function, Activity and Budget Unit (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
GENERAL				
Other General				
004 Miscellaneous	315,088,339	189,386,058	22,579,939	22,579,939
014 CAPS Program	12,437,823	14,293,934	12,917,896	16,137,799
015 Property Tax System Centralized O&M Support	5,395,699	3,479,760	4,673,366	4,673,366
022 Prepaid Pension Obligation	9,733	0	5,000	5,000
037 OCIT Shared Services	5,206,535	5,008,559	4,371,357	4,371,357
038 Data Systems Development Projects	4,369,833	4,000,000	4,000,000	4,000,000
039 IBM Mainframe	1,511,237	728,013	1,668,243	1,668,243
050 Performance Audit	13,538	0	0	0
051 Office of Independent Review	926,110	1,270,929	1,505,158	1,624,284
052 OC Campaign Finance and Ethics Commission	500,298	529,299	473,416	560,640
056 Employee Benefits	2,487,777	2,661,820	2,974,973	3,046,327
086 FEMA Reimbursements	5,350,915	0	0	0
128 Survey Monument Preservation	57,678	91,459	110,425	110,425
13N OC Tobacco Settlement Fund	34,274,268	31,087,068	51,232,174	51,232,174
15I Countywide IT Projects Non-General Fund	2,694,734	5,436,262	51,662,530	51,662,530
15Q Pension Obligation Bond Amort	0	10,000,000	0	0
Total Other General	390,324,517	267,973,161	158,174,477	161,672,084
TOTAL GENERAL	955,265,518	810,132,463	1,240,092,328	1,265,399,083

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Function, Activity and Budget Unit (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
PUBLIC PROTECTION				
Judicial				
026 District Attorney - Public Administrator	182,453,397	197,822,367	190,397,947	213,080,075
027 Child Support Services	51,317,055	54,767,606	56,291,632	56,291,632
041 Grand Jury	596,393	669,103	585,885	585,885
045 Juvenile Justice Commission	156,574	170,254	180,151	180,151
048 Pretrial Services	2,249,287	2,584,733	2,718,735	2,718,735
058 Public Defender	173,823,647	111,024,458	106,375,411	119,899,454
073 Alternate Defense	5,204,145	5,409,841	7,445,883	7,445,883
081 Trial Courts	125,247,374	65,877,106	63,561,268	66,194,736
116 Narcotic Forfeiture & Seizure	276,094	650,740	542,625	542,625
122 Motor Vehicle Theft Task Force	3,664,144	4,695,557	6,196,289	6,196,289
12C Child Support Program Development	1,956,953	3,574,161	5,175,492	5,175,492
12G Real Estate Prosecution Fund	745,619	494,052	1,004,025	1,004,025
12H Proposition 64 - Consumer Protection	1,918,206	2,284,884	3,298,363	3,298,363
12J Proposition 69 - DNA Identification Fund	673,134	931,571	535,000	535,000
12Y SB 823 Department of Juvenile Justice Realignment	0	0	9,643,576	9,643,576
14H District Attorney's Supp Law Enforcement Svcs	2,156,604	2,651,293	1,922,547	1,922,547
15N Delta Special Revenue	6,837	8,335	15,097	15,097
Total Judicial	552,445,463	453,616,061	455,889,926	494,729,565

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Function, Activity and Budget Unit (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
PUBLIC PROTECTION				
Police Protection				
060 Sheriff-Coroner	671,530,465	689,889,892	700,717,072	765,224,435
109 County Automated Fingerprint Identification	1,894,515	2,003,092	2,371,024	2,371,024
126 Regional Narcotics Suppression Program - Other	1,248,002	1,705,063	2,027,941	2,027,941
132 Sheriff Narcotics Program - Department of Justice	2,969,661	6,031,675	6,911,698	6,911,698
133 Sheriff Narcotics Program - Other	3,411,109	36,308	496,785	496,785
139 Sheriff Narcotics Program - CALMMET - Treasury	1,633,333	33,985	123,045	123,045
13P State Criminal Alien Assistance Program (SCAAP)	2,012,309	5,585,040	5,456,537	5,456,537
13R Sheriff-Coroner Replacement & Maintenance Fund (SCRAM)	1,042,744	1,612,321	24,145,858	24,145,858
141 Sheriff's Substations Fee Program	57,498	330	147,963	147,963
142 Sheriff's Court Ops - Special Collections	1,221,699	1,271,068	2,178,710	2,178,710
14D Cal-ID Operational Costs	1,286,598	1,230,094	1,484,904	1,484,904
14E Cal-ID System Costs	2,050,396	1,129,920	47,569,736	47,569,736
14G Sheriff's Supplemental Law Enforcement Services	1,001,219	2,001,431	3,986,344	3,986,344
14J Excess Public Safety Sales Tax	15,083,687	10,111,626	1,000	1,000
Total Police Protection	706,443,235	722,641,845	797,618,617	862,125,980
Detention And Correction				
057 Probation	219,598,350	199,879,010	218,177,474	218,177,474
060 Sheriff-Coroner	253,971,041	273,550,250	276,016,769	276,016,769
134 Orange County Jail Fund	103	70	4,631	4,631
143 Jail Commissary	6,360,814	6,492,739	6,880,790	6,880,790
144 Inmate Welfare Fund	2,999,004	3,344,791	15,074,566	15,074,566
14Q Sheriff-Coroner Construction and Facility Development	216,574,682	71,544,806	26,245,574	26,245,574
14R Ward Welfare	186,088	44,088	40	40
Total Detention And Correction	699,690,082	554,855,754	542,399,844	542,399,844

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Function, Activity and Budget Unit (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
PUBLIC PROTECTION				
Protection Inspection				
071 Building & Safety General Fund	14,060,334	14,466,972	17,199,679	17,199,679
113 Building & Safety - Operating Reserve	4,342	546,749	1,362,906	1,362,906
Total Protection Inspection	14,064,676	15,013,721	18,562,585	18,562,585
Other Protection				
024 OC Animal Care	23,296,970	24,062,406	28,332,145	28,332,145
029 Public Administrator	3,888,112	4,382,933	4,457,376	4,699,159
030 HCA Public Guardian	7,744,729	6,305,738	5,986,446	5,986,446
059 Clerk-Recorder	17,985,083	18,670,791	19,504,958	19,504,958
060 Sheriff-Coroner	27,532,329	30,756,510	33,200,822	33,200,822
104 Criminal Justice Facilities - Accumulative Capital Outlay	3,405,778	1,397,622	3,536,746	3,536,746
121 OC Animal Care Donations	167,338	223,197	337,500	337,500
12D Clerk-Recorder Special Revenue Fund	7,322,607	4,803,197	7,923,644	7,923,644
12E Clerk-Recorder Operating Reserve Fund	1,740,395	5,946,279	2,192,358	2,192,358
13B Traffic Violator Fund	234,498	221,815	1,277,618	1,277,618
15L 800 MHz CCCS	8,287,056	9,369,734	21,117,125	21,117,125
16D OC Animal Shelter Construction Fund	2,535,244	2,799,487	2,568,420	2,568,420
Total Other Protection	104,140,139	108,939,709	130,435,158	130,676,941
TOTAL PUBLIC PROTECTION	2,076,783,595	1,855,067,090	1,944,906,130	2,048,494,915

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Function, Activity and Budget Unit (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
PUBLIC WAYS AND FACILITIES				
Public Ways				
080 OC Public Works	58,448,942	66,887,919	65,844,709	66,176,536
115 OC Road	68,727,100	70,234,000	92,748,554	92,748,554
148 Foothill Circulation Phasing Plan	122,726	81,752	430,200	430,200
151 South County Roadway Improvement Prog (SCRIP)	2,048,574	0	3,417,000	3,417,000
158 Major Thoroughfare & Bridge Fee Program	1,240,094	1,204,077	1,221,310	1,221,310
15T El Toro Improvement Fund	1,098,400	1,888,750	4,728,436	4,728,436
174 OC Road - Capital Improvement Projects	33,165,831	34,211,746	80,942,072	80,942,072
Total Public Ways	164,851,667	174,508,244	249,332,281	249,664,108
Parking Facilities				
137 Parking Facilities	5,584,299	5,299,734	6,932,084	6,932,084
Total Parking Facilities	5,584,299	5,299,734	6,932,084	6,932,084
TOTAL PUBLIC WAYS AND FACILITIES	170,435,966	179,807,978	256,264,365	256,596,192

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Function, Activity and Budget Unit (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
HEALTH AND SANITATION				
Health				
034 OC Watersheds	14,136,298	16,111,438	20,453,433	20,453,433
042 Health Care Agency	994,519,844	1,040,339,499	1,137,955,644	1,158,515,820
138 Medi-Cal Administrative Activities/Targeted Case Management	360,490	473,647	450,505	450,505
13M Orange County Opioid Settlement Fund	1,405,311	5,495,164	9,125,144	9,125,144
13T HCA Purpose Restricted Revenues	7,421,208	1,817,792	2,265,000	2,265,000
13U HCA Interest Bearing Purpose Restricted Revenue	1,751,762	2,609	321,545	321,545
13Y Mental Health Services Act	295,593,925	303,043,738	327,907,218	327,907,218
13Z Bioterrorism Center for Disease Control Fund	1,870,165	6,889,006	5,405,383	5,405,383
140 Air Quality Improvement	134,326	150,222	288,300	288,300
Total Health	1,317,193,329	1,374,323,115	1,504,172,172	1,524,732,348
Hospital Care				
13S Emergency Medical Services	6,165,634	6,178,239	6,424,662	6,424,662
Total Hospital Care	6,165,634	6,178,239	6,424,662	6,424,662
TOTAL HEALTH AND SANITATION	1,323,358,963	1,380,501,354	1,510,596,834	1,531,157,010

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Function, Activity and Budget Unit (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
PUBLIC ASSISTANCE				
Administration				
063 Social Services Agency	691,304,442	750,418,320	803,549,733	803,549,733
102 Social Services Agency (SSA) Leased Facilities	3,064,147	1,613,002	0	0
12W SSA Wraparound	16,863,551	17,821,917	26,929,063	26,929,063
Total Administration	711,232,140	769,853,239	830,478,796	830,478,796
Aid Programs				
063 Social Services Agency	369,625,901	422,628,110	415,589,972	435,412,665
12M OC CARES Fund	0	145,014,577	102,023,984	102,023,984
Total Aid Programs	369,625,901	567,642,687	517,613,956	537,436,649
General Relief				
063 Social Services Agency	16,189,718	18,949,840	19,452,662	19,452,662
12L Care Coordination Fund	10,013,137	16,267,324	25,918,178	25,918,178
Total General Relief	26,202,855	35,217,164	45,370,840	45,370,840

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Function, Activity and Budget Unit (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
PUBLIC ASSISTANCE				
Other Assistance				
012 OC Community Resources	68,639,086	68,986,876	77,906,806	79,814,827
117 OC Housing Authority - Operating Reserves	191,254	1,164,433	10,145,293	10,145,293
123 Dispute Resolution Program	562,720	587,082	680,000	680,000
124 Domestic Violence Program	796,659	822,042	796,000	796,000
12A MHSA Housing Fund	4,053,994	14,059,384	4,975,907	4,975,907
12S SSA Donations & Fees	781,681	1,012,004	938,000	938,000
146 Workforce Investment Act	6,651,078	0	0	0
14T Facilities Development And Maintenance Fund	7,059,380	7,530,654	7,083,163	7,083,163
15B CEO Single Family Housing	3,002,173	1,001,456	1,525,000	1,525,000
15F Orange County Housing Authority (OCHA)	236,222,587	268,174,601	315,917,260	315,917,260
15G OC Housing	14,496,459	10,723,391	18,350,378	18,990,562
15H CalHome Program Reuse Fund	2,088	4,641	20,207	20,207
15U Strategic Priority Affordable Housing	97,979	0	205,065	205,065
Total Other Assistance	342,557,138	374,066,564	438,543,079	441,091,284
TOTAL PUBLIC ASSISTANCE	1,449,618,034	1,746,779,654	1,832,006,671	1,854,377,569

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Function, Activity and Budget Unit (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EDUCATION				
Library Services				
119 OC Public Libraries - Capital	2,692,963	4,625,500	16,663,389	16,663,389
120 OC Public Libraries	59,630,452	71,054,279	92,483,785	92,483,785
Total Library Services	62,323,415	75,679,779	109,147,174	109,147,174
TOTAL EDUCATION	62,323,415	75,679,779	109,147,174	109,147,174

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

Function, Activity and Budget Unit (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
RECREATION & CULTURAL SERVICES				
Recreation Facilities				
15K Limestone Regional Park Mitigation Maintenance Endowment	149	131	15,323	15,323
Total Recreation Facilities	149	131	15,323	15,323
Small Craft Harbors				
106 County Tidelands - Newport Bay	5,760,711	5,913,417	9,467,753	9,467,753
108 OC Dana Point Harbor	10,824,532	11,328,810	14,530,903	14,530,903
Total Small Craft Harbors	16,585,243	17,242,227	23,998,656	23,998,656
TOTAL RECREATION & CULTURAL SERVICES	16,585,392	17,242,358	24,013,979	24,013,979
GRAND TOTAL FINANCING USES BY FUNCTION	6,054,370,883	6,065,210,676	6,917,027,481	7,089,185,922

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 002 Assessor
FUNCTION: General
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	127,858	0	0	0
Charges For Services	72,696	40,011	75,000	75,000
Miscellaneous Revenues	2,235	4,056	0	0
Other Financing Sources	20	0	0	0
TOTAL REVENUE	202,809	44,067	75,000	75,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	35,777,839	36,967,263	37,581,035	38,890,958
Services & Supplies	4,510,056	4,135,053	4,671,843	4,671,843
Other Charges	2,777,491	3,149,287	3,108,249	3,108,249
Intrafund Transfers	(42,900)	(46,200)	(49,500)	(49,500)
Capital Assets				
Equipment	652,656	44,267	180,000	180,000
Total Capital Assets	652,656	44,267	180,000	180,000
TOTAL EXPENDITURES/APPROPRIATIONS	43,675,142	44,249,670	45,491,627	46,801,550
NET COST	43,472,333	44,205,603	45,416,627	46,726,550

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	343,737	0	0	0
Charges For Services	9,611,580	10,135,750	10,736,166	10,736,166
Miscellaneous Revenues	11,474	20,267	2,730	2,730
Other Financing Sources	0	35	0	0
TOTAL REVENUE	9,966,791	10,156,052	10,738,896	10,738,896
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	52,634,547	56,877,216	61,307,577	63,645,698
Services & Supplies	3,264,218	3,512,132	4,263,093	4,654,875
Other Charges	62,235	57,780	17,488	17,488
Intrafund Transfers	(36,505,868)	(39,310,442)	(43,786,285)	(45,436,848)
Capital Assets				
Equipment	52,807	5,692	25,000	25,000
Total Capital Assets	52,807	5,692	25,000	25,000
TOTAL EXPENDITURES/APPROPRIATIONS	19,507,939	21,142,378	21,826,873	22,906,213
NET COST	9,541,148	10,986,326	11,087,977	12,167,317

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 004 Miscellaneous

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	14,885,512	44,417,719	38,090,594	38,090,594
Intergovernmental Revenues	55,771,611	26,774,855	1,708,747	1,708,747
Charges For Services	12,185,910	13,766,759	14,321,493	14,321,493
Miscellaneous Revenues	27,836,847	12,567,849	2,980,068	2,980,068
Other Financing Sources	12,978,349	10,894,094	10,623,420	10,623,420
TOTAL REVENUE	123,658,229	108,421,276	67,724,322	67,724,322
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	844,083	1,280,214	3,870,575	3,870,575
Other Charges	3,012,162	2,363,022	4,389,395	4,389,395
Other Financing Uses	312,049,779	186,922,463	14,992,000	14,992,000
Intrafund Transfers	(817,685)	(1,179,641)	(672,031)	(672,031)
Appropriation For Contingencies	0	0	186,683,729	50,011,735
TOTAL EXPENDITURES/APPROPRIATIONS	315,088,339	189,386,058	209,263,668	72,591,674
NET COST	191,430,110	80,964,782	141,539,346	4,867,352

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 006 Board of Supervisors - 1st District

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	0	497	0	0
TOTAL REVENUE	0	497	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,428,736	1,411,301	1,772,471	1,772,471
Services & Supplies	118,062	308,400	121,500	121,500
Intrafund Transfers	(57,959)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,488,839	1,719,701	1,893,971	1,893,971
NET COST	1,488,839	1,719,204	1,893,971	1,893,971

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 007 Board of Supervisors - 2nd District

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,423,828	1,567,200	1,741,111	1,741,111
Services & Supplies	233,291	173,701	152,860	152,860
Intrafund Transfers	(44,165)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,612,954	1,740,901	1,893,971	1,893,971
NET COST	1,612,954	1,740,901	1,893,971	1,893,971

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 008 Board of Supervisors - 3rd District

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,559,299	1,419,421	1,834,471	1,834,471
Services & Supplies	127,765	48,757	59,500	59,500
Intrafund Transfers	(10,757)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,676,307	1,468,178	1,893,971	1,893,971
NET COST	1,676,307	1,468,178	1,893,971	1,893,971

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 009 Board of Supervisors - 4th District

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	60,000	0	0	0
TOTAL REVENUE	60,000	0	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,611,471	1,577,840	1,834,451	1,834,451
Services & Supplies	96,484	208,852	120,000	120,000
Intrafund Transfers	(140,584)	(18,027)	(60,480)	(60,480)
TOTAL EXPENDITURES/APPROPRIATIONS	1,567,371	1,768,665	1,893,971	1,893,971
NET COST	1,507,371	1,768,665	1,893,971	1,893,971

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 010 Board of Supervisors - 5th District

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	0	3,710	0	0
TOTAL REVENUE	0	3,710	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,477,499	1,556,627	1,803,971	1,803,971
Services & Supplies	193,957	81,009	90,000	90,000
Intrafund Transfers	(80,252)	(20,169)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,591,204	1,617,467	1,893,971	1,893,971
NET COST	1,591,204	1,613,757	1,893,971	1,893,971

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	70,704	70,666	65,000	65,000
Miscellaneous Revenues	7,917	9,696	1,000	1,000
TOTAL REVENUE	78,621	80,362	66,000	66,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,168,049	3,383,700	3,517,243	3,517,243
Services & Supplies	3,790,124	3,936,215	3,282,435	4,457,782
Other Charges	2,828,088	3,776,772	3,723,403	3,723,403
Intrafund Transfers	(337,200)	(350,780)	(305,000)	(305,000)
TOTAL EXPENDITURES/APPROPRIATIONS	9,449,061	10,745,907	10,218,081	11,393,428
NET COST	9,370,440	10,665,545	10,152,081	11,327,428

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 012 OC Community Resources

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	3,299	23	0	0
Intergovernmental Revenues	39,059,527	43,561,352	48,220,313	48,541,969
Charges For Services	22,506,544	17,561,442	23,308,828	23,526,468
Miscellaneous Revenues	64,510	29,355	3,000	3,000
Other Financing Sources	38	49,904	0	0
TOTAL REVENUE	61,633,918	61,202,076	71,532,141	72,071,437
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	17,379,094	19,110,196	20,662,883	21,284,639
Services & Supplies	55,591,780	51,325,263	59,553,794	60,840,059
Other Charges	1,926,907	4,558,105	4,116,835	4,116,835
Other Financing Uses	46,360	46,792	80,000	80,000
Intrafund Transfers	(6,334,905)	(6,053,480)	(6,506,706)	(6,506,706)
Capital Assets				
Equipment	29,850	0	0	0
Total Capital Assets	29,850	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	68,639,086	68,986,876	77,906,806	79,814,827
NET COST	7,005,168	7,784,800	6,374,665	7,743,390

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 014 CAPS Program

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	0	0	58,776	58,776
Other Financing Sources	527,614	0	728,772	2,117,337
TOTAL REVENUE	527,614	0	787,548	2,176,113
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	10,890,415	12,829,595	13,140,981	15,863,761
Other Charges	714,410	821,429	265,819	762,942
Intrafund Transfers	0	0	(543,904)	(543,904)
Capital Assets				
Equipment	11,935	642,910	55,000	55,000
Intangible Assets-Amortizable	821,063	0	0	0
Total Capital Assets	832,998	642,910	55,000	55,000
TOTAL EXPENDITURES/APPROPRIATIONS	12,437,823	14,293,934	12,917,896	16,137,799
NET COST	11,910,209	14,293,934	12,130,348	13,961,686

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Other Financing Sources	144,066	0	0	0
TOTAL REVENUE	144,066	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,285,346	3,457,545	4,662,075	4,662,075
Other Charges	21,420	22,215	1,291	1,291
Capital Assets				
Equipment	11,935	0	10,000	10,000
Intangible Assets-Amortizable	1,076,998	0	0	0
Total Capital Assets	1,088,933	0	10,000	10,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,395,699	3,479,760	4,673,366	4,673,366
NET COST	5,251,633	3,479,760	4,673,366	4,673,366

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	20,660,345	6,198,480	3,551,962	3,551,962
Charges For Services	4,300,256	3,890,073	1,483,215	1,483,215
Miscellaneous Revenues	671,104	627,811	406,500	406,500
Other Financing Sources	9,418,015	18,209,463	5,205,000	5,205,000
TOTAL REVENUE	35,049,720	28,925,827	10,646,677	10,646,677
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	19,172,782	20,595,307	17,833,239	17,833,239
Services & Supplies	53,671,368	53,261,145	14,294,755	16,768,229
Services & Supplies Reimbursements	(13,712)	(80,735)	(10,000)	(10,000)
Other Charges	1,514,703	3,344,103	1,901,014	1,901,014
Intrafund Transfers	(6,376,508)	(12,886,710)	(4,999,558)	(4,999,558)
Capital Assets				
Equipment	0	21,643	0	0
Intangible Assets-Amortizable	0	140,290	650,000	650,000
Total Capital Assets	0	161,933	650,000	650,000
TOTAL EXPENDITURES/APPROPRIATIONS	67,968,633	64,395,043	29,669,450	32,142,924
NET COST	32,918,913	35,469,216	19,022,773	21,496,247

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 018 Office of Care Coordination
 FUNCTION: General
 ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	0	0	3,004,060	3,422,578
Charges For Services	0	0	1,042,114	1,042,114
Other Financing Sources	0	0	31,290,894	31,290,894
TOTAL REVENUE	0	0	35,337,068	35,755,586
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	0	0	3,887,271	4,305,789
Services & Supplies	0	0	55,304,228	55,304,228
Other Charges	0	0	1,305,355	1,305,355
Intrafund Transfers	0	0	(9,749,307)	(9,749,307)
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	50,747,547	51,166,065
NET COST	0	0	15,410,479	15,410,479

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 019 Capital Acquisition Financing

FUNCTION: General

ACTIVITY: Property Management

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	1,649,546	1,964,131	1,967,647	1,967,647
TOTAL REVENUE	1,649,546	1,964,131	1,967,647	1,967,647
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,050	5,750	20,000	20,000
Other Charges	17,480,624	28,231,000	28,408,500	28,408,500
Other Financing Uses	2,185,612	136,657	0	0
Special Items	0	0	27,505	27,505
Intrafund Transfers	(18,015,223)	(26,405,643)	(26,438,358)	(26,438,358)
TOTAL EXPENDITURES/APPROPRIATIONS	1,659,063	1,967,764	2,017,647	2,017,647
NET COST	9,517	3,633	50,000	50,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 022 Prepaid Pension Obligation

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	52,863	0	0	0
Miscellaneous Revenues	9,733	0	5,000	5,000
TOTAL REVENUE	62,596	0	5,000	5,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies Reimbursements	(8,128)	0	0	0
Other Charges	1,519,399	0	0	0
Special Items	0	0	5,000	5,000
Intrafund Transfers	(1,501,538)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	9,733	0	5,000	5,000
NET COST	(52,863)	0	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 024 OC Animal Care
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	5,423,909	5,245,466	5,338,350	5,338,350
Fines, Forfeitures & Penalties	813,636	789,405	813,400	813,400
Intergovernmental Revenues	211,091	0	0	0
Charges For Services	15,421,426	16,862,541	20,940,149	20,940,149
Miscellaneous Revenues	183,061	97,944	18,000	18,000
Other Financing Sources	108,196	167,328	271,500	271,500
TOTAL REVENUE	22,161,319	23,162,684	27,381,399	27,381,399
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	13,990,784	15,112,214	17,212,146	17,212,146
Services & Supplies	7,889,036	8,357,285	10,167,535	10,167,535
Other Charges	749,820	587,174	698,071	698,071
Other Financing Uses	667,330	0	202,393	202,393
Capital Assets				
Equipment	0	5,733	52,000	52,000
Total Capital Assets	0	5,733	52,000	52,000
TOTAL EXPENDITURES/APPROPRIATIONS	23,296,970	24,062,406	28,332,145	28,332,145
NET COST	1,135,651	899,722	950,746	950,746

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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BUDGET UNIT: 025 County Counsel

FUNCTION: General

ACTIVITY: Counsel

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	37,426	0	0	0
Charges For Services	4,458,644	4,687,808	4,757,138	4,757,138
Miscellaneous Revenues	2,212	177	0	0
TOTAL REVENUE	4,498,282	4,687,985	4,757,138	4,757,138
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	23,797,684	25,648,157	26,409,676	26,749,526
Services & Supplies	3,448,230	3,249,787	2,759,550	3,240,384
Other Charges	992,015	1,065,579	1,235,923	1,235,923
Intrafund Transfers	(14,114,028)	(15,206,407)	(17,289,934)	(17,411,000)
TOTAL EXPENDITURES/APPROPRIATIONS	14,123,901	14,757,116	13,115,215	13,814,833
NET COST	9,625,619	10,069,131	8,358,077	9,057,695

COUNTY OF ORANGE
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 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	234,250	278,943	206,599	206,599
Intergovernmental Revenues	100,546,985	101,792,557	107,855,791	107,855,791
Charges For Services	1,495,125	1,477,054	1,321,669	1,321,669
Miscellaneous Revenues	511,362	2,192,480	510,434	510,434
Other Financing Sources	8,494,110	16,421,514	7,851,057	7,851,057
TOTAL REVENUE	111,281,832	122,162,548	117,745,550	117,745,550
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	165,525,397	178,230,094	169,069,094	191,751,222
Services & Supplies	20,425,951	22,346,006	24,590,324	24,590,324
Other Charges	2,235,296	4,092,012	3,929,553	3,929,553
Other Financing Uses	505,735	335,640	140,000	140,000
Intrafund Transfers	(7,827,796)	(7,995,233)	(9,738,683)	(9,738,683)
Capital Assets				
Equipment	1,588,814	813,848	2,407,659	2,407,659
Total Capital Assets	1,588,814	813,848	2,407,659	2,407,659
TOTAL EXPENDITURES/APPROPRIATIONS	182,453,397	197,822,367	190,397,947	213,080,075
NET COST	71,171,565	75,659,819	72,652,397	95,334,525

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 027 Child Support Services

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	49,304,846	51,017,565	51,106,021	51,106,021
Miscellaneous Revenues	60,730	183,567	23,285	23,285
Other Financing Sources	1,947,704	3,566,469	5,162,326	5,162,326
TOTAL REVENUE	51,313,280	54,767,601	56,291,632	56,291,632
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	40,680,773	43,977,372	43,917,673	43,917,673
Services & Supplies	9,251,933	9,475,253	11,253,251	11,253,251
Other Charges	1,387,286	1,286,948	1,361,474	1,361,474
Intrafund Transfers	(2,937)	0	(240,766)	(240,766)
Capital Assets				
Equipment	0	28,033	0	0
Total Capital Assets	0	28,033	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	51,317,055	54,767,606	56,291,632	56,291,632
NET COST	3,775	5	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 029 Public Administrator

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	193,321	698,578	600,000	600,000
Intergovernmental Revenues	3,642	0	0	0
Charges For Services	1,359,867	1,120,190	1,191,000	1,191,000
Miscellaneous Revenues	28,696	17,930	30,000	30,000
TOTAL REVENUE	1,585,526	1,836,698	1,821,000	1,821,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	2,360,022	2,635,921	2,574,886	2,816,669
Services & Supplies	1,682,533	1,912,625	2,061,978	2,061,978
Other Charges	1,502	4,921	5,473	5,473
Intrafund Transfers	(155,945)	(170,534)	(184,961)	(184,961)
TOTAL EXPENDITURES/APPROPRIATIONS	3,888,112	4,382,933	4,457,376	4,699,159
NET COST	2,302,586	2,546,235	2,636,376	2,878,159

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 030 HCA Public Guardian

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	336,788	438,169	210,000	210,000
Intergovernmental Revenues	1,540,665	303,547	300,000	300,000
Charges For Services	1,163,704	813,742	722,600	722,600
Miscellaneous Revenues	6	693	0	0
TOTAL REVENUE	3,041,163	1,556,151	1,232,600	1,232,600
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	4,276,992	4,113,403	4,664,162	4,664,162
Services & Supplies	4,831,339	4,962,207	5,503,040	5,503,040
Services & Supplies Reimbursements	(4,449)	(9,407)	(15,000)	(15,000)
Other Charges	60,836	57,145	72,190	72,190
Other Financing Uses	1,293,386	0	0	0
Intrafund Transfers	(2,713,375)	(2,817,610)	(4,237,946)	(4,237,946)
TOTAL EXPENDITURES/APPROPRIATIONS	7,744,729	6,305,738	5,986,446	5,986,446
NET COST	4,703,566	4,749,587	4,753,846	4,753,846

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 031 Registrar of Voters

FUNCTION: General

ACTIVITY: Elections

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	393,829	1,383,381	150,000	150,000
Charges For Services	8,456,826	3,721,501	7,540,000	7,540,000
Miscellaneous Revenues	13,413	42,983	6,000	6,000
Other Financing Sources	0	2,217,435	0	0
TOTAL REVENUE	8,864,068	7,365,300	7,696,000	7,696,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	12,598,441	13,597,253	12,498,743	13,445,587
Services & Supplies	10,764,253	11,776,951	9,658,868	11,979,192
Other Charges	412,556	463,621	472,202	472,202
Other Financing Uses	4,000,000	100,709	0	0
Intrafund Transfers	(27,235)	(49,249)	0	0
Capital Assets				
Equipment	1,617,878	2,087,746	162,500	162,500
Intangible Assets-Amortizable	207,096	207,096	207,096	207,096
Total Capital Assets	1,824,974	2,294,842	369,596	369,596
TOTAL EXPENDITURES/APPROPRIATIONS	29,572,989	28,184,127	22,999,409	26,266,577
NET COST	20,708,921	20,818,827	15,303,409	18,570,577

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 034 OC Watersheds
FUNCTION: Health and Sanitation
ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	0	0	6,000	6,000
Intergovernmental Revenues	6,991,053	7,798,549	7,144,486	7,144,486
Charges For Services	4,750,622	5,238,643	9,731,276	9,731,276
Miscellaneous Revenues	(476)	21,019	10,000	10,000
Other Financing Sources	3,153,010	2,254,908	3,561,671	3,561,671
TOTAL REVENUE	14,894,209	15,313,119	20,453,433	20,453,433
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	5,482,073	6,233,572	7,434,505	7,434,505
Services & Supplies	8,642,839	9,521,746	12,789,401	12,789,401
Other Charges	352,975	549,148	363,428	363,428
Other Financing Uses	43,489	159,103	81,099	81,099
Intrafund Transfers	(434,702)	(467,039)	(225,000)	(225,000)
Capital Assets				
Equipment	49,624	114,908	10,000	10,000
Total Capital Assets	49,624	114,908	10,000	10,000
TOTAL EXPENDITURES/APPROPRIATIONS	14,136,298	16,111,438	20,453,433	20,453,433
NET COST	(757,911)	798,319	0	0

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 035 CEO Real Estate
FUNCTION: General
ACTIVITY: Property Management

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	92,562	(27,160)	0	0
Intergovernmental Revenues	24,520	0	0	0
Charges For Services	4,221,201	4,924,955	4,479,283	4,479,283
Miscellaneous Revenues	4,718	2,554	0	0
Other Financing Sources	1,745,000	1,674,982	2,000,000	2,000,000
TOTAL REVENUE	6,088,001	6,575,331	6,479,283	6,479,283
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	5,652,655	6,262,310	6,460,256	6,460,256
Services & Supplies	4,865,288	5,724,328	5,577,221	5,577,221
Other Charges	1,175,031	1,337,390	1,178,597	1,178,597
Other Financing Uses	0	63,773	0	0
Intrafund Transfers	(1,945,228)	(2,711,014)	(2,792,593)	(2,792,593)
TOTAL EXPENDITURES/APPROPRIATIONS	9,747,746	10,676,787	10,423,481	10,423,481
NET COST	3,659,745	4,101,456	3,944,198	3,944,198

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 036 Capital Projects

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	0	10,613	0	0
TOTAL REVENUE	0	10,613	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	92,807	(2,120)	0	0
Other Financing Uses	12,134,444	12,133,931	12,133,931	12,133,931
Capital Assets				
Structures & Improvements				
PF16 GATES - REPLACE VAV BOXES PHASE II OF III	7,406	3,114	0	0
PI25 MULTIPLE DEPARTMENT - MOVEMENT COORDINATION	1,248	0	0	0
Total Structures & Improvements	8,654	3,114	0	0
Total Capital Assets	8,654	3,114	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	12,235,905	12,134,925	12,133,931	12,133,931
NET COST	12,235,905	12,124,312	12,133,931	12,133,931

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 037 OCIT Shared Services

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	68,437	0	0	0
Charges For Services	5,149,109	5,078,279	4,371,357	4,371,357
TOTAL REVENUE	5,217,546	5,078,279	4,371,357	4,371,357
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	21,979,206	23,498,223	24,672,989	24,672,989
Services & Supplies	1,229,522	1,364,841	1,149,903	1,149,903
Other Charges	19,168	85,086	213,210	213,210
Other Financing Uses	0	0	60,000	60,000
Intrafund Transfers	(18,021,361)	(19,939,591)	(21,739,745)	(21,739,745)
Capital Assets				
Equipment	0	0	15,000	15,000
Total Capital Assets	0	0	15,000	15,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,206,535	5,008,559	4,371,357	4,371,357
NET COST	(11,011)	(69,720)	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	369,833	3,200	0	0
TOTAL REVENUE	369,833	3,200	0	0
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	4,369,833	4,000,000	4,000,000	4,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,369,833	4,000,000	4,000,000	4,000,000
NET COST	4,000,000	3,996,800	4,000,000	4,000,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,511,237	728,013	1,668,243	1,668,243
TOTAL EXPENDITURES/APPROPRIATIONS	1,511,237	728,013	1,668,243	1,668,243
NET COST	1,511,237	728,013	1,668,243	1,668,243

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	6,089	0	0	0
Charges For Services	9,048,961	8,079,797	11,094,052	11,094,052
Miscellaneous Revenues	29,291	67,768	0	0
Other Financing Sources	6,265,059	2,469,568	8,878,873	8,878,873
TOTAL REVENUE	15,349,400	10,617,133	19,972,925	19,972,925
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,145,854	3,554,109	3,923,941	3,923,941
Services & Supplies	41,619,162	40,586,656	41,222,151	42,798,938
Services & Supplies Reimbursements	(9,884,753)	(10,379,932)	(10,810,606)	(10,810,606)
Other Charges	4,849,509	4,930,119	5,293,000	5,293,000
Other Financing Uses	2,207,487	2,107,919	2,207,487	2,207,487
Intrafund Transfers	(10,533,210)	(9,944,475)	(11,303,166)	(11,303,166)
Capital Assets				
Equipment	0	133,058	0	0
Structures & Improvements				
PD01 CUF - REPLACE EMERGENCY GENERATOR	49,260	0	0	0
PD17 CUF - REPLACE STEAM & CONDENSATE LINES TO JAIL/IRC	348,893	4,168,575	265,873	265,873
PD18 CUF - REPLACE GAS COMPRESSORS	51,110	0	2,500,000	2,500,000
PD20 CUF - ABSORBERS (AR1)	0	705,999	0	0
PD21 CUF - REPLACE AIR RECEIVER TANK	49,286	2,262	0	0
PD22 CUF - REVERSE OSMOSIS SYSTEM	0	1,172,928	0	0
PD23 CUF - STEAM LINES REPAIR LEG 3	11,799	298,989	0	0
PD24 CUF - GCS OPERATOR INTERFACE SYSTEM	38,693	11,532	0	0
PD26 CUF - LEG 2 ENGINEERING DESIGN	0	67,437	5,313,000	5,313,000
PD28 CUF - ROOF INSPECTION AND REPLACEMENT	0	192,839	0	0
PD29 CUF - NH3 TO UREA CONVERSION	0	6,272	500,000	500,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PD30 CUF - DUCT BURNER	0	0	150,000	150,000
PD31 CUF - BLOWDOWN TANK HEAT EXCHANGER	0	0	150,000	150,000
Total Structures & Improvements	549,041	6,626,833	8,878,873	8,878,873
Total Capital Assets	549,041	6,759,891	8,878,873	8,878,873
TOTAL EXPENDITURES/APPROPRIATIONS	31,953,090	37,614,287	39,411,680	40,988,467
NET COST	16,603,690	26,997,154	19,438,755	21,015,542

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS Services & Supplies	596,393	669,103	585,885	585,885
TOTAL EXPENDITURES/APPROPRIATIONS	596,393	669,103	585,885	585,885
NET COST	596,393	669,103	585,885	585,885

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 042 Health Care Agency

FUNCTION: Health and Sanitation

ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	1,394,846	3,029,200	2,836,156	2,836,156
Fines, Forfeitures & Penalties	20,241	27,443	0	0
Revenue from Use of Money and Property	1,382,107	1,386,918	1,300,000	1,300,000
Intergovernmental Revenues	414,675,391	430,542,117	440,881,624	440,881,624
Charges For Services	158,512,090	150,117,391	194,144,510	211,446,011
Miscellaneous Revenues	4,879,840	2,363,628	4,041,664	4,041,664
Other Financing Sources	340,047,815	349,208,793	395,573,391	395,573,391
TOTAL REVENUE	920,912,330	936,675,490	1,038,777,345	1,056,078,846
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	351,147,108	392,576,671	395,438,683	410,404,649
Services & Supplies	532,470,995	634,206,537	725,222,677	731,483,371
Services & Supplies Reimbursements	(5,724)	(3,499)	(5,000)	(5,000)
Other Charges	26,925,620	27,903,131	33,041,832	33,265,422
Other Financing Uses	105,061,274	782,805	1,080,621	1,080,621
Intrafund Transfers	(23,044,285)	(19,668,017)	(23,087,532)	(24,037,606)
Capital Assets				
Equipment	1,416,036	2,571,938	3,813,181	3,873,181
Intangible Assets-Amortizable	548,820	1,969,933	2,451,182	2,451,182
Total Capital Assets	1,964,856	4,541,871	6,264,363	6,324,363
TOTAL EXPENDITURES/APPROPRIATIONS	994,519,844	1,040,339,499	1,137,955,644	1,158,515,820
NET COST	73,607,514	103,664,009	99,178,299	102,436,974

COUNTY OF ORANGE
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BUDGET UNIT: 045 Juvenile Justice Commission

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS Services & Supplies	156,574	170,254	180,151	180,151
TOTAL EXPENDITURES/APPROPRIATIONS	156,574	170,254	180,151	180,151
NET COST	156,574	170,254	180,151	180,151

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
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BUDGET UNIT: 048 Pretrial Services
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,249,287	2,584,733	2,718,735	2,718,735
TOTAL EXPENDITURES/APPROPRIATIONS	2,249,287	2,584,733	2,718,735	2,718,735
NET COST	2,249,287	2,584,733	2,718,735	2,718,735

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 050 Performance Audit

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS Services & Supplies	13,538	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	13,538	0	0	0
NET COST	13,538	0	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 051 Office of Independent Review

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	656,928	1,054,758	1,432,867	1,432,867
Services & Supplies	216,740	137,930	14,967	134,093
Other Charges	51,242	78,241	57,324	57,324
Capital Assets				
Intangible Assets-Amortizable	1,200	0	0	0
Total Capital Assets	1,200	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	926,110	1,270,929	1,505,158	1,624,284
NET COST	926,110	1,270,929	1,505,158	1,624,284

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
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BUDGET UNIT: 052 OC Campaign Finance and Ethics Commission

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	20	0	0	0
Charges For Services	4,750	4,950	4,750	4,750
TOTAL REVENUE	4,770	4,950	4,750	4,750
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	484,013	509,088	451,621	538,845
Services & Supplies	18,818	20,126	21,620	21,620
Other Charges	0	85	175	175
Intrafund Transfers	(2,533)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	500,298	529,299	473,416	560,640
NET COST	495,528	524,349	468,666	555,890

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 054 Human Resource Services

FUNCTION: General

ACTIVITY: Personnel

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	52,496	0	0	0
Charges For Services	3,065,101	3,487,770	3,823,537	3,823,537
Miscellaneous Revenues	821	20,681	0	0
Other Financing Sources	78,635	0	0	0
TOTAL REVENUE	3,197,053	3,508,451	3,823,537	3,823,537
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	27,904,676	30,063,156	32,511,065	32,700,395
Services & Supplies	3,740,407	3,623,239	4,080,822	4,080,822
Other Charges	831,484	2,005,498	2,303,965	2,303,965
Intrafund Transfers	(24,499,285)	(27,181,270)	(30,314,441)	(30,503,771)
Capital Assets				
Intangible Assets-Amortizable	0	49,500	0	0
Total Capital Assets	0	49,500	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	7,977,282	8,560,123	8,581,411	8,581,411
NET COST	4,780,229	5,051,672	4,757,874	4,757,874

COUNTY OF ORANGE
STATE OF CALIFORNIA
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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	4,297	0	0	0
Charges For Services	1,740,239	1,772,253	2,163,307	2,234,661
Miscellaneous Revenues	432,896	414,900	148,963	148,963
TOTAL REVENUE	2,177,432	2,187,153	2,312,270	2,383,624
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	4,424,768	4,729,687	5,229,035	5,300,389
Services & Supplies	4,695,995	5,517,124	6,521,228	6,521,228
Other Charges	443,446	604,440	567,140	567,140
Intrafund Transfers	(7,076,432)	(8,189,431)	(9,342,430)	(9,342,430)
TOTAL EXPENDITURES/APPROPRIATIONS	2,487,777	2,661,820	2,974,973	3,046,327
NET COST	310,345	474,667	662,703	662,703

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 057 Probation
FUNCTION: Public Protection
ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	46,651	49,368	1,300	1,300
Intergovernmental Revenues	120,084,543	95,503,515	106,763,469	106,763,469
Charges For Services	561,906	386,628	507,984	507,984
Miscellaneous Revenues	13,179	117,400	31,200	31,200
Other Financing Sources	186,951	44,060	5,726,326	5,726,326
TOTAL REVENUE	120,893,230	96,100,971	113,030,279	113,030,279
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	141,533,760	143,874,093	155,047,524	155,047,524
Services & Supplies	34,817,452	43,884,586	59,841,836	59,841,836
Other Charges	2,843,579	3,002,708	3,106,943	3,106,943
Other Financing Uses	40,953,600	8,301,393	1,137,050	1,137,050
Intrafund Transfers	(1,165,509)	(1,542,779)	(1,350,879)	(1,350,879)
Capital Assets				
Equipment	615,468	2,359,009	395,000	395,000
Total Capital Assets	615,468	2,359,009	395,000	395,000
TOTAL EXPENDITURES/APPROPRIATIONS	219,598,350	199,879,010	218,177,474	218,177,474
NET COST	98,705,120	103,778,039	105,147,195	105,147,195

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	81,848,552	11,956,738	12,378,297	13,581,442
Charges For Services	0	2,263	0	0
Miscellaneous Revenues	7,799	5,460	0	0
Other Financing Sources	0	148	0	0
TOTAL REVENUE	81,856,351	11,964,609	12,378,297	13,581,442
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	84,475,003	90,353,713	83,809,163	97,242,761
Services & Supplies	10,862,153	14,263,974	14,956,469	15,046,914
Other Charges	3,911,614	3,872,907	5,181,626	5,181,626
Other Financing Uses	72,383,135	0	0	0
Intrafund Transfers	(115,614)	(150,118)	(234,847)	(234,847)
Capital Assets				
Equipment	2,307,356	2,683,982	2,663,000	2,663,000
Total Capital Assets	2,307,356	2,683,982	2,663,000	2,663,000
TOTAL EXPENDITURES/APPROPRIATIONS	173,823,647	111,024,458	106,375,411	119,899,454
NET COST	91,967,296	99,059,849	93,997,114	106,318,012

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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 059 Clerk-Recorder
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	658,163	666,498	800,000	800,000
Charges For Services	8,876,636	8,155,663	10,095,100	10,095,100
Miscellaneous Revenues	71,028	81,586	64,500	64,500
Other Financing Sources	8,488,067	9,815,872	8,545,358	8,545,358
TOTAL REVENUE	18,093,894	18,719,619	19,504,958	19,504,958
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	11,679,691	13,048,280	13,552,936	13,552,936
Services & Supplies	4,125,509	4,498,380	4,166,364	4,166,364
Other Charges	1,465,820	1,328,873	1,444,058	1,444,058
Other Financing Uses	953,773	0	0	0
Intrafund Transfers	(239,710)	(204,742)	(108,400)	(108,400)
Capital Assets				
Equipment	0	0	450,000	450,000
Total Capital Assets	0	0	450,000	450,000
TOTAL EXPENDITURES/APPROPRIATIONS	17,985,083	18,670,791	19,504,958	19,504,958
NET COST	(108,811)	(48,828)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	1,168,613	812,770	1,143,862	1,143,862
Fines, Forfeitures & Penalties	927,611	984,730	983,912	983,912
Revenue from Use of Money and Property	40,604	439,300	0	0
Intergovernmental Revenues	403,135,036	404,178,624	421,839,357	421,839,357
Charges For Services	215,915,956	222,381,458	249,721,042	249,721,042
Miscellaneous Revenues	833,403	1,022,025	731,127	731,127
Other Financing Sources	6,580,465	4,148,475	5,062,566	5,062,566
TOTAL REVENUE	628,601,688	633,967,382	679,481,866	679,481,866
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	521,303,469	559,300,871	565,042,207	605,002,143
Services & Supplies	100,042,318	114,267,116	123,225,890	122,991,890
Other Charges	4,620,223	11,278,977	11,800,044	11,800,044
Other Financing Uses	35,354,583	8,580,317	7,957,220	8,812,220
Intrafund Transfers	(10,088,461)	(10,435,165)	(11,072,108)	(11,072,108)
Capital Assets				
Equipment	11,862,065	4,444,950	1,919,897	25,846,324
Structures & Improvements				
P120 BELL BUILDING	8,003,068	2,240,409	0	0
Total Structures & Improvements	8,003,068	2,240,409	0	0
Intangible Assets-Amortizable	433,200	212,417	1,843,922	1,843,922
Total Capital Assets	20,298,333	6,897,776	3,763,819	27,690,246
TOTAL EXPENDITURES/APPROPRIATIONS	671,530,465	689,889,892	700,717,072	765,224,435
NET COST	42,928,777	55,922,510	21,235,206	85,742,569

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	68,644,040	69,212,067	71,141,098	71,141,098
Charges For Services	248,789	346,691	278,008	278,008
Miscellaneous Revenues	382,481	430,586	276,289	276,289
Other Financing Sources	8,898,021	12,733,282	12,644,581	12,644,581
TOTAL REVENUE	78,173,331	82,722,626	84,339,976	84,339,976
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	234,177,485	251,491,641	251,183,852	251,183,852
Services & Supplies	19,001,783	20,978,512	24,225,575	24,225,575
Other Charges	105,120	0	0	0
Other Financing Uses	200,000	288,000	200,000	200,000
Intrafund Transfers	(342,562)	(304,790)	(192,003)	(192,003)
Capital Assets				
Equipment	829,215	1,096,887	599,345	599,345
Total Capital Assets	829,215	1,096,887	599,345	599,345
TOTAL EXPENDITURES/APPROPRIATIONS	253,971,041	273,550,250	276,016,769	276,016,769
NET COST	175,797,710	190,827,624	191,676,793	191,676,793

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	395,495	355,589	350,282	350,282
Revenue from Use of Money and Property	36,756	37,860	37,860	37,860
Intergovernmental Revenues	527,469	2,135,622	259,804	259,804
Charges For Services	1,523,497	669,966	1,372,894	1,372,894
Miscellaneous Revenues	936,118	837,992	705,901	705,901
Other Financing Sources	1,000,359	4,486,410	5,167,148	5,167,148
TOTAL REVENUE	4,419,694	8,523,439	7,893,889	7,893,889
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	18,719,829	20,151,015	22,405,507	22,405,507
Services & Supplies	8,135,759	10,023,136	9,397,306	9,397,306
Other Charges	463,452	481,000	468,009	468,009
Intrafund Transfers	(23,556)	(28,598)	0	0
Capital Assets				
Equipment	236,845	129,957	930,000	930,000
Total Capital Assets	236,845	129,957	930,000	930,000
TOTAL EXPENDITURES/APPROPRIATIONS	27,532,329	30,756,510	33,200,822	33,200,822
NET COST	23,112,635	22,233,071	25,306,933	25,306,933

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 063 Social Services Agency

FUNCTION: Public Assistance

ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	25,585	(25,585)	10,000	10,000
Intergovernmental Revenues	654,824,538	697,617,090	753,325,507	753,325,507
Charges For Services	892	648	600	600
Miscellaneous Revenues	367,786	1,111,473	92,249	92,249
Other Financing Sources	18,511,787	20,919,887	24,905,089	24,905,089
TOTAL REVENUE	673,730,588	719,623,513	778,333,445	778,333,445
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	466,070,193	512,563,609	544,833,321	544,833,321
Services & Supplies	174,405,461	193,132,987	213,637,318	213,637,318
Other Charges	40,012,936	41,288,703	39,949,167	39,949,167
Other Financing Uses	6,576,509	23,034	1,170,481	1,170,481
Intrafund Transfers	(377,352)	(437,877)	(440,554)	(440,554)
Capital Assets				
Equipment	238,361	0	400,000	400,000
Structures & Improvements				
P300 WALNUT FACILITY	0	2,351,933	0	0
P424 ADMIN - ECKOFF - REPLACE HVAC UNITS - PHASE 1	0	0	500,000	500,000
P443 ORANGEWOOD CHILDREN AND FAMILY CENTER - HVAC UNITS	1,365,071	0	0	0
P450 ORANGEWOOD CHILDREN AND FAMILY CENTER - REHAB KITCHEN	2,892,426	470,129	0	0
P451 840 ECKHOFF OFFICE & ADA MODIFICATIONS	76,896	714,430	3,500,000	3,500,000
P452 OCFC-PARKING LOT ADA UPGRADES	43,941	287,272	0	0
Total Structures & Improvements	4,378,334	3,823,764	4,000,000	4,000,000
Intangible Assets-Amortizable	0	24,100	0	0
Total Capital Assets	4,616,695	3,847,864	4,400,000	4,400,000
TOTAL EXPENDITURES/APPROPRIATIONS	691,304,442	750,418,320	803,549,733	803,549,733
NET COST	17,573,854	30,794,807	25,216,288	25,216,288

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 063 Social Services Agency

FUNCTION: Public Assistance

ACTIVITY: Aid Programs

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	324,056,234	369,977,207	368,187,669	368,187,669
Miscellaneous Revenues	2,083,289	2,102,655	1,839,334	1,839,334
Other Financing Sources	9,237,044	6,907,721	10,420,237	10,420,237
TOTAL REVENUE	335,376,567	378,987,583	380,447,240	380,447,240
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,096	0	0	0
Services & Supplies	8,238,479	6,491,240	9,602,700	9,602,700
Other Charges	353,119,641	407,332,563	395,955,108	415,777,801
Other Financing Uses	8,759,013	9,318,841	10,395,144	10,395,144
Intrafund Transfers	(494,328)	(514,534)	(362,980)	(362,980)
TOTAL EXPENDITURES/APPROPRIATIONS	369,625,901	422,628,110	415,589,972	435,412,665
NET COST	34,249,334	43,640,527	35,142,732	54,965,425

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 063 Social Services Agency
 FUNCTION: Public Assistance
 ACTIVITY: General Relief

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	809,166	793,382	840,000	840,000
TOTAL REVENUE	809,166	793,382	840,000	840,000
EXPENDITURES/APPROPRIATIONS				
Other Charges	16,189,718	18,949,840	19,452,662	19,452,662
TOTAL EXPENDITURES/APPROPRIATIONS	16,189,718	18,949,840	19,452,662	19,452,662
NET COST	15,380,552	18,156,458	18,612,662	18,612,662

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 071 Building & Safety General Fund

FUNCTION: Public Protection

ACTIVITY: Protection Inspection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	13,787,006	13,836,938	16,251,579	16,251,579
Intergovernmental Revenues	12,618	1,968	2,500	2,500
Charges For Services	77,078	33,888	145,100	145,100
Miscellaneous Revenues	231	8,119	6,500	6,500
Other Financing Sources	0	542,591	710,000	710,000
TOTAL REVENUE	13,876,933	14,423,504	17,115,679	17,115,679
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	6,216,441	6,354,521	8,394,215	8,394,215
Services & Supplies	7,569,775	7,482,044	8,227,226	8,227,226
Other Charges	577,591	682,872	752,029	752,029
Other Financing Uses	433,922	129,486	176,209	176,209
Intrafund Transfers	(737,395)	(181,951)	(350,000)	(350,000)
TOTAL EXPENDITURES/APPROPRIATIONS	14,060,334	14,466,972	17,199,679	17,199,679
NET COST	183,401	43,468	84,000	84,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	288	4,650	0	0
TOTAL REVENUE	288	4,650	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,204,145	5,409,841	7,445,883	7,445,883
TOTAL EXPENDITURES/APPROPRIATIONS	5,204,145	5,409,841	7,445,883	7,445,883
NET COST	5,203,857	5,405,191	7,445,883	7,445,883

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 074 Treasurer-Tax Collector

FUNCTION: General

ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	1,166,847	1,053,907	1,199,300	1,199,300
Revenue from Use of Money and Property	29,451	60,617	35,000	35,000
Intergovernmental Revenues	13,125	0	0	0
Charges For Services	8,828,815	9,084,595	8,472,149	8,472,149
Miscellaneous Revenues	971,576	632,804	561,000	561,000
Other Financing Sources	0	0	766,250	766,250
TOTAL REVENUE	11,009,814	10,831,923	11,033,699	11,033,699
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	8,165,374	9,200,970	8,167,442	9,355,586
Services & Supplies	8,657,744	9,137,381	7,596,293	8,888,490
Other Charges	1,420,276	1,672,941	1,632,013	1,632,013
Other Financing Uses	0	370,000	0	0
Intrafund Transfers	(2,014,558)	(2,529,071)	(2,748,357)	(2,748,357)
Capital Assets				
Intangible Assets-Amortizable	0	0	766,250	766,250
Total Capital Assets	0	0	766,250	766,250
TOTAL EXPENDITURES/APPROPRIATIONS	16,228,836	17,852,221	15,413,641	17,893,982
NET COST	5,219,022	7,020,298	4,379,942	6,860,283

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	91,504	0	0	0
TOTAL REVENUE	91,504	0	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	2,393,677	2,023,670	2,865,239	2,865,239
Services & Supplies	433,662	350,681	256,124	622,814
Other Charges	113,577	215,221	187,126	187,126
TOTAL EXPENDITURES/APPROPRIATIONS	2,940,916	2,589,572	3,308,489	3,675,179
NET COST	2,849,412	2,589,572	3,308,489	3,675,179

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	2,348,734	2,465,027	2,543,867	2,543,867
Fines, Forfeitures & Penalties	116,171	178,513	176,750	176,750
Intergovernmental Revenues	3,243,050	3,469,337	4,246,593	4,246,593
Charges For Services	36,293,595	37,587,059	41,079,795	41,079,795
Miscellaneous Revenues	10,886	389,286	141	141
Other Financing Sources	45,612	704,569	400,000	400,000
TOTAL REVENUE	42,058,048	44,793,791	48,447,146	48,447,146
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	41,134,360	44,083,259	43,985,695	43,985,695
Services & Supplies	27,921,337	34,111,105	34,752,868	34,752,868
Services & Supplies Reimbursements	(6,262)	(5,637)	0	0
Other Charges	2,340,598	1,982,671	2,532,614	2,532,614
Other Financing Uses	0	372,553	0	331,827
Intrafund Transfers	(13,161,771)	(14,031,901)	(15,551,113)	(15,551,113)
Capital Assets				
Equipment	220,680	375,869	124,645	124,645
Total Capital Assets	220,680	375,869	124,645	124,645
TOTAL EXPENDITURES/APPROPRIATIONS	58,448,942	66,887,919	65,844,709	66,176,536
NET COST	16,390,894	22,094,128	17,397,563	17,729,390

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 080 OC Public Works

FUNCTION: Public Assistance

ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	124	0	0	0
TOTAL REVENUE	124	0	0	0
NET COST	(124)	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	4,418,034	5,153,955	4,250,500	4,250,500
Revenue from Use of Money and Property	46,730	80,254	68,000	68,000
Intergovernmental Revenues	64,242,598	4,086,033	4,810,391	4,810,391
Charges For Services	8,430,455	9,144,753	8,837,650	8,837,650
TOTAL REVENUE	77,137,817	18,464,995	17,966,541	17,966,541
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,145,576	5,973,840	5,996,560	5,996,560
Other Charges	59,150,068	59,150,068	56,516,600	59,150,068
Other Financing Uses	59,952,309	753,673	1,048,108	1,048,108
Intrafund Transfers	(579)	(475)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	125,247,374	65,877,106	63,561,268	66,194,736
NET COST	48,109,557	47,412,111	45,594,727	48,228,195

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 086 FEMA Reimbursements

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	5,350,915	0	0	0
TOTAL REVENUE	5,350,915	0	0	0
EXPENDITURES/APPROPRIATIONS				
Other Charges	5,350,915	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	5,350,915	0	0	0
NET COST	0	0	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 087 American Rescue Plan Act
 FUNCTION: General
 ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	70,090,966	0	0	0
TOTAL REVENUE	70,090,966	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	57,672,542	0	0	0
Other Charges	12,023,000	0	0	0
Other Financing Uses	395,424	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	70,090,966	0	0	0
NET COST	0	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 100 County General Fund-Level Transactions

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	937,419,946	990,761,158	1,023,833,000	1,023,833,000
Licenses, Permits & Franchises	2,725,312	2,673,667	2,532,493	2,532,493
Fines, Forfeitures & Penalties	36,637,142	32,145,847	36,000,000	36,000,000
Revenue from Use of Money and Property	32,130,275	39,835,167	28,500,000	28,500,000
Intergovernmental Revenues	4,333,524	4,869,933	4,590,000	4,590,000
Charges For Services	30,127,206	24,271,503	22,541,000	22,541,000
Miscellaneous Revenues	2,753,845	1,175,426	1,768,000	1,768,000
Other Financing Sources	25,000,000	0	6,006,000	12,967,942
TOTAL REVENUE	1,071,127,250	1,095,732,701	1,125,770,493	1,132,732,435
NET COST	(1,071,127,250)	(1,095,732,701)	(1,125,770,493)	(1,132,732,435)

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 102 Social Services Agency (SSA) Leased Facilities

FUNCTION: Public Assistance

ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	93,482	56,661	0	0
Miscellaneous Revenues	74	301	0	0
Other Financing Sources	1,460,460	0	0	0
TOTAL REVENUE	1,554,016	56,962	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,353	581	0	0
Other Financing Uses	3,062,794	1,612,421	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,064,147	1,613,002	0	0
NET COST	1,510,131	1,556,040	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 104 Criminal Justice Facilities - Accumulative Capital Outlay
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	836,230	1,122,579	830,000	830,000
Revenue from Use of Money and Property	131,256	195,645	160,000	160,000
Intergovernmental Revenues	388,598	0	0	0
Miscellaneous Revenues	6,635	(4,592)	0	0
Other Financing Sources	1,728,733	0	0	0
TOTAL REVENUE	3,091,452	1,313,632	990,000	990,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	17,953	9,967	187,506	187,506
Capital Assets				
Structures & Improvements				
PD10 JH-REHAB ROOF - ADMIN, IRC AND UNITS Y & Z	415,169	823,557	10,000	10,000
PD19 JH - SECURITY CAMERA AND DATA RETENTION PRJCT	6,618	0	0	0
PE13 JH - GYM/VISITATION CENTER	670,767	395,265	0	0
PH01 JH-REFURBISH MAIN CONTROL	397,029	9,961	0	0
PH19 23271 VERDUGO PROBATION BUILDING TI	0	5,368	0	0
PI02 JH - REPLACE AIR HANDLING UNITS - PHASE II	39,566	0	0	0
PI07 JH - REFURBISH SHOWER/RESTROOM UNIT B, C, M & O	433,336	24,621	0	0
PI23 JH - HARDENING	18,137	0	0	0
PJ08 NYRC - RELOCATION AND IMPROVEMENTS	198,176	7,026	0	0
PK03 JH Y-Z GATE - 2500KW GENERATOR UPGRADE	20,927	91,081	3,339,240	3,339,240
PK04 JH - MAIN CONTROL SYSTEM REPLACEMENT	1,001,722	29,227	0	0
PL01 JH - CAMERA REPLACEMENT PHASE I	186,378	1,549	0	0
Total Structures & Improvements	3,387,825	1,387,655	3,349,240	3,349,240
Total Capital Assets	3,387,825	1,387,655	3,349,240	3,349,240
TOTAL EXPENDITURES/APPROPRIATIONS	3,405,778	1,397,622	3,536,746	3,536,746
NET COST	314,326	83,990	2,546,746	2,546,746

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 106 County Tidelands - Newport Bay

FUNCTION: Recreation & Cultural Services

ACTIVITY: Small Craft Harbors

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	27,573	15,766	28,000	28,000
Fines, Forfeitures & Penalties	380	746	2,000	2,000
Revenue from Use of Money and Property	6,523,726	7,073,729	6,068,719	6,068,719
Charges For Services	20,169	23,288	26,000	26,000
Miscellaneous Revenues	99,044	847	0	0
Other Financing Sources	682,700	1,300,000	1,300,000	1,300,000
TOTAL REVENUE	7,353,592	8,414,376	7,424,719	7,424,719
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,748,120	5,901,911	7,414,753	7,414,753
Other Charges	12,591	11,506	2,053,000	2,053,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,760,711	5,913,417	9,467,753	9,467,753
NET COST	(1,592,881)	(2,500,959)	2,043,034	2,043,034

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
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BUDGET UNIT: 107 Remittance Processing Equipment Replacement
 FUNCTION: General
 ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	14,019	13,905	24,000	24,000
Miscellaneous Revenues	24	47	0	0
TOTAL REVENUE	14,043	13,952	24,000	24,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	282	396	440	440
Special Items	0	0	23,560	23,560
TOTAL EXPENDITURES/APPROPRIATIONS	282	396	24,000	24,000
NET COST	(13,761)	(13,556)	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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	0	57	2,000	2,000
Revenue from Use of Money and Property	4,506,334	5,273,338	5,196,858	5,196,858
Intergovernmental Revenues	0	228,709	0	0
Charges For Services	89,490	111,139	94,000	94,000
Miscellaneous Revenues	1,810	5,102	5,000	5,000
Other Financing Sources	3,310	0	0	0
TOTAL REVENUE	4,600,944	5,618,345	5,297,858	5,297,858
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	10,824,532	11,279,617	13,290,752	13,290,752
Other Financing Uses	0	0	34,128	34,128
Capital Assets				
Structures & Improvements				
P117 DANA POINT HARBOR - STABILIZATION OF CLIFF FACE ABOVE HARBOR	0	1,436	200,000	200,000
P120 DPH GAZEBO & FENCING RESTORATION ED24P120	0	0	337,500	337,500
P121 DPH BABY BEACH SHELTER REFURBISHMENT ED24P121	0	0	165,750	165,750
P122 DPH OCSEC DOCK REPLACEMENT & MAINTENANCE ED24P121	0	0	100,000	100,000
P123 DPH OCSEC & HARBOR PATROL ROOF REPLACEMENT ED24P123	0	0	402,773	402,773
P124 DAPO SAILING CENTER PILOT HOUSE ROOF REPLACEMENT	0	47,757	0	0
Total Structures & Improvements	0	49,193	1,206,023	1,206,023
Total Capital Assets	0	49,193	1,206,023	1,206,023
TOTAL EXPENDITURES/APPROPRIATIONS	10,824,532	11,328,810	14,530,903	14,530,903
NET COST	6,223,588	5,710,465	9,233,045	9,233,045

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BUDGET UNIT: 109 County Automated Fingerprint Identification

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	30,050	57,196	10,440	10,440
Intergovernmental Revenues	4,518	0	0	0
Miscellaneous Revenues	30	88	0	0
Other Financing Sources	1,835,309	1,795,250	2,015,586	2,015,586
TOTAL REVENUE	1,869,907	1,852,534	2,026,026	2,026,026
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,855,317	1,953,252	2,204,660	2,204,660
Services & Supplies	39,198	49,840	80,398	80,398
Special Items	0	0	85,966	85,966
TOTAL EXPENDITURES/APPROPRIATIONS	1,894,515	2,003,092	2,371,024	2,371,024
NET COST	24,608	150,558	344,998	344,998

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BUDGET UNIT: 113 Building & Safety - Operating Reserve

FUNCTION: Public Protection

ACTIVITY: Protection Inspection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	10,840	11,159	10,500	10,500
Revenue from Use of Money and Property	277,171	526,899	250,000	250,000
Charges For Services	737	0	0	0
Miscellaneous Revenues	298	924	0	0
Other Financing Sources	433,922	0	1,000	1,000
TOTAL REVENUE	722,968	538,982	261,500	261,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,342	4,158	10,000	10,000
Other Financing Uses	0	542,591	700,000	700,000
Special Items	0	0	652,906	652,906
TOTAL EXPENDITURES/APPROPRIATIONS	4,342	546,749	1,362,906	1,362,906
NET COST	(718,626)	7,767	1,101,406	1,101,406

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	1,658	24,678	1,000	1,000
Fines, Forfeitures & Penalties	1,539	1,609	1,700	1,700
Revenue from Use of Money and Property	3,866,520	7,393,414	6,000,000	6,000,000
Intergovernmental Revenues	66,030,123	70,167,880	72,505,109	72,505,109
Charges For Services	15,339,545	15,875,435	14,406,651	14,406,651
Miscellaneous Revenues	75,297	77,977	0	0
Other Financing Sources	1,330,993	1,216,806	113,000	113,000
TOTAL REVENUE	86,645,675	94,757,799	93,027,460	93,027,460
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	22,839,140	24,251,129	27,168,999	27,168,999
Services & Supplies	32,095,871	29,420,980	46,083,546	46,083,546
Other Charges	2,489,894	2,020,681	7,064,768	7,064,768
Other Financing Uses	10,997,147	14,442,119	10,155,241	10,155,241
Special Items	0	0	2,000,000	2,000,000
Capital Assets				
Equipment	194,561	63,095	276,000	276,000
Structures & Improvements				
PR11 LAGUNA CANYON ROAD - SEG 4 PHS II - IV EL TORO ROAD TO SR-73	90,691	31,366	0	0
PR79 BREA BLVD/BREA CYN RD, CANYONDALE TO LA COUNTY	3,331	0	0	0
PR91 MODJESKA CANYON RD BRIDGE REPLACEMENT 55C-172	3,859	0	0	0
PR98 SILVERADO CANYON RD BRIDGE 55C-0177 REPLACEMENT	12,606	4,630	0	0
Total Structures & Improvements	110,487	35,996	0	0
Total Capital Assets	305,048	99,091	276,000	276,000
TOTAL EXPENDITURES/APPROPRIATIONS	68,727,100	70,234,000	92,748,554	92,748,554
NET COST	(17,918,575)	(24,523,799)	(278,906)	(278,906)

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BUDGET UNIT: 116 Narcotic Forfeiture & Seizure

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	349,515	239,685	226,850	226,850
Revenue from Use of Money and Property	25,647	50,666	27,106	27,106
Miscellaneous Revenues	41	83	0	0
TOTAL REVENUE	375,203	290,434	253,956	253,956
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	14,843	321,911	159,488	159,488
Other Charges	184,251	0	203,137	203,137
Other Financing Uses	77,000	90,000	80,000	80,000
Capital Assets				
Equipment	0	238,829	100,000	100,000
Total Capital Assets	0	238,829	100,000	100,000
TOTAL EXPENDITURES/APPROPRIATIONS	276,094	650,740	542,625	542,625
NET COST	(99,109)	360,306	288,669	288,669

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BUDGET UNIT: 117 OC Housing Authority - Operating Reserves

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	349,798	599,492	569,350	569,350
Intergovernmental Revenues	82,988	3	0	0
Miscellaneous Revenues	9,368	18,425	308,575	308,575
Other Financing Sources	5,919,793	0	0	0
TOTAL REVENUE	6,361,947	617,920	877,925	877,925
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	102,366	1,064,637	9,628,143	9,628,143
Other Charges	88,888	99,796	517,150	517,150
TOTAL EXPENDITURES/APPROPRIATIONS	191,254	1,164,433	10,145,293	10,145,293
NET COST	(6,170,693)	546,513	9,267,368	9,267,368

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BUDGET UNIT: 119 OC Public Libraries - Capital

FUNCTION: Education

ACTIVITY: Library Services

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	159,864	641,106	238,343	238,343
Intergovernmental Revenues	0	78,186	0	0
Miscellaneous Revenues	408,786	576	1,508,686	1,508,686
Other Financing Sources	2,000,000	11,925,151	14,916,360	14,916,360
TOTAL REVENUE	2,568,650	12,645,019	16,663,389	16,663,389
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,325,213	1,090,476	3,538,389	3,538,389
Capital Assets				
Structures & Improvements				
P572 BREA REFURBISHMENT	1,030,504	0	0	0
P577 DANA POINT LIBRARY - TENANT ENHANCEMENTS	0	107,149	0	0
PL03 RANCHO SANTA MARGARITA LIBRARY-TENANT ENHANCEMENTS	1,778	88,298	0	0
PL04 SAN JUAN CAPISTRANO REFURBISHMENT	335,468	0	0	0
PL05 GARDEN GROVE MAIN LIBRARY - TENANT ENHANCEMENTS	0	0	7,000,000	7,000,000
PL06 LA HABRA LIBRARY - TENANT ENHANCEMENTS, HVAC & ROOF REPLACEM	0	0	6,000,000	6,000,000
PL08 ALISO VIEJO LIBRARY - TENANT ENHANCEMENTS	0	110,052	0	0
PL09 OCPL HQ - TENANT ENHANCEMENTS AND ROOF REPLACEMENT	0	0	125,000	125,000
PL10 LOS ALAMITOS/ROSSMOOR-TENANT ENHANCEMENTS, HVAC AND ROOF	0	3,229,525	0	0
Total Structures & Improvements	1,367,750	3,535,024	13,125,000	13,125,000
Total Capital Assets	1,367,750	3,535,024	13,125,000	13,125,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,692,963	4,625,500	16,663,389	16,663,389
NET COST	124,313	(8,019,519)	0	0

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BUDGET UNIT: 120 OC Public Libraries

FUNCTION: Education

ACTIVITY: Library Services

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	72,524,512	76,512,064	80,305,325	80,305,325
Fines, Forfeitures & Penalties	7,663	17,959	11,813	11,813
Revenue from Use of Money and Property	2,499,622	5,027,806	3,665,350	3,665,350
Intergovernmental Revenues	892,718	414,683	497,225	497,225
Charges For Services	607,286	859,862	269,241	269,241
Miscellaneous Revenues	246,629	1,122,835	68,831	68,831
Other Financing Sources	4,368,382	465,796	500,000	500,000
TOTAL REVENUE	81,146,812	84,421,005	85,317,785	85,317,785
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	32,298,869	32,746,870	36,578,292	36,578,292
Services & Supplies	24,511,778	25,969,993	39,648,991	39,648,991
Other Charges	509,413	334,368	311,791	311,791
Other Financing Uses	2,000,000	11,925,151	14,916,360	14,916,360
Capital Assets				
Equipment	310,392	77,897	1,028,351	1,028,351
Total Capital Assets	310,392	77,897	1,028,351	1,028,351
TOTAL EXPENDITURES/APPROPRIATIONS	59,630,452	71,054,279	92,483,785	92,483,785
NET COST	(21,516,360)	(13,366,726)	7,166,000	7,166,000

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BUDGET UNIT: 121 OC Animal Care Donations

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	6,883	14,642	7,500	7,500
Miscellaneous Revenues	137,822	196,331	130,000	130,000
TOTAL REVENUE	144,705	210,973	137,500	137,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	71,250	90,334	75,000	75,000
Other Financing Uses	96,088	132,863	262,500	262,500
TOTAL EXPENDITURES/APPROPRIATIONS	167,338	223,197	337,500	337,500
NET COST	22,633	12,224	200,000	200,000

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	65,081	190,169	134,206	134,206
Intergovernmental Revenues	5,854,448	5,939,838	5,906,948	5,906,948
Miscellaneous Revenues	108	275	0	0
TOTAL REVENUE	5,919,637	6,130,282	6,041,154	6,041,154
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,301,480	3,337,212	4,550,240	4,550,240
Other Charges	150,798	155,322	179,984	179,984
Other Financing Uses	1,065,115	1,261,593	1,387,065	1,387,065
Capital Assets				
Equipment	146,751	(58,570)	79,000	79,000
Total Capital Assets	146,751	(58,570)	79,000	79,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,664,144	4,695,557	6,196,289	6,196,289
NET COST	(2,255,493)	(1,434,725)	155,135	155,135

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BUDGET UNIT: 123 Dispute Resolution Program

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	9,277	20,499	10,000	10,000
Charges For Services	668,183	752,989	670,000	670,000
Miscellaneous Revenues	7	30	0	0
TOTAL REVENUE	677,467	773,518	680,000	680,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	562,720	587,082	680,000	680,000
TOTAL EXPENDITURES/APPROPRIATIONS	562,720	587,082	680,000	680,000
NET COST	(114,747)	(186,436)	0	0

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BUDGET UNIT: 124 Domestic Violence Program

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	714,160	677,008	755,000	755,000
Revenue from Use of Money and Property	13,233	18,374	15,000	15,000
Miscellaneous Revenues	14	44	0	0
TOTAL REVENUE	727,407	695,426	770,000	770,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	796,659	822,042	796,000	796,000
TOTAL EXPENDITURES/APPROPRIATIONS	796,659	822,042	796,000	796,000
NET COST	69,252	126,616	26,000	26,000

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BUDGET UNIT: 126 Regional Narcotics Suppression Program - Other

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	44,715	72,250	50,000	50,000
Intergovernmental Revenues	1,463,290	2,250,229	1,355,000	1,355,000
Miscellaneous Revenues	72	209	0	0
TOTAL REVENUE	1,508,077	2,322,688	1,405,000	1,405,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,207,405	1,431,376	1,816,614	1,816,614
Special Items	0	0	1,327	1,327
Capital Assets				
Equipment	40,597	273,687	210,000	210,000
Total Capital Assets	40,597	273,687	210,000	210,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,248,002	1,705,063	2,027,941	2,027,941
NET COST	(260,075)	(617,625)	622,941	622,941

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BUDGET UNIT: 128 Survey Monument Preservation

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	8,518	14,184	8,000	8,000
Charges For Services	40,180	45,200	70,000	70,000
Miscellaneous Revenues	9	29	0	0
TOTAL REVENUE	48,707	59,413	78,000	78,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	57,678	91,459	110,425	110,425
TOTAL EXPENDITURES/APPROPRIATIONS	57,678	91,459	110,425	110,425
NET COST	8,971	32,046	32,425	32,425

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,114,280	2,688,160	2,395,963	2,395,963
Miscellaneous Revenues	782	3,242	0	0
Other Financing Sources	45,752,338	0	0	0
TOTAL REVENUE	46,867,400	2,691,402	2,395,963	2,395,963
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	12,903	21,915	948,907	948,907
Other Charges	4,041,091	14,037,469	4,027,000	4,027,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,053,994	14,059,384	4,975,907	4,975,907
NET COST	(42,813,406)	11,367,982	2,579,944	2,579,944

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	534,773	842,122	735,552	735,552
Intergovernmental Revenues	2,568,602	1,441,317	1,533,764	1,533,764
Miscellaneous Revenues	579	1,789	0	0
TOTAL REVENUE	3,103,954	2,285,228	2,269,316	2,269,316
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	9,337	7,692	13,166	13,166
Other Financing Uses	1,947,616	3,566,469	5,162,326	5,162,326
TOTAL EXPENDITURES/APPROPRIATIONS	1,956,953	3,574,161	5,175,492	5,175,492
NET COST	(1,147,001)	1,288,933	2,906,176	2,906,176

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	396,479	558,372	300,000	300,000
Intergovernmental Revenues	1,272,379	838,280	650,904	650,904
Charges For Services	3,162,417	2,604,507	3,389,282	3,389,282
Miscellaneous Revenues	466	1,312	0	0
Other Financing Sources	950,000	0	0	0
TOTAL REVENUE	5,781,741	4,002,471	4,340,186	4,340,186
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,384,370	805,901	1,223,899	1,223,899
Other Charges	40,907	39,744	39,745	39,745
Other Financing Uses	5,897,330	3,957,552	6,460,000	6,460,000
Capital Assets				
Equipment	0	0	200,000	200,000
Total Capital Assets	0	0	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	7,322,607	4,803,197	7,923,644	7,923,644
NET COST	1,540,866	800,726	3,583,458	3,583,458

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 12E Clerk-Recorder Operating Reserve Fund

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	383,307	598,611	400,000	400,000
Miscellaneous Revenues	315	1,282	0	0
Other Financing Sources	3,773	0	0	0
TOTAL REVENUE	387,395	599,893	400,000	400,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,046	4,820	7,000	7,000
Other Financing Uses	1,734,349	5,941,459	2,185,358	2,185,358
TOTAL EXPENDITURES/APPROPRIATIONS	1,740,395	5,946,279	2,192,358	2,192,358
NET COST	1,353,000	5,346,386	1,792,358	1,792,358

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	6,000	6,132	4,000	4,000
Charges For Services	537,379	487,951	1,000,000	1,000,000
Miscellaneous Revenues	27	22	25	25
TOTAL REVENUE	543,406	494,105	1,004,025	1,004,025
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	119	52	200	200
Other Financing Uses	745,500	494,000	1,003,825	1,003,825
TOTAL EXPENDITURES/APPROPRIATIONS	745,619	494,052	1,004,025	1,004,025
NET COST	202,213	(53)	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	322,260	1,876,332	512,696	512,696
Revenue from Use of Money and Property	178,700	240,972	198,668	198,668
Miscellaneous Revenues	228	600	600	600
TOTAL REVENUE	501,188	2,117,904	711,964	711,964
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,832	1,943	3,000	3,000
Other Financing Uses	1,915,374	2,282,941	3,179,363	3,179,363
Capital Assets				
Equipment	0	0	116,000	116,000
Total Capital Assets	0	0	116,000	116,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,918,206	2,284,884	3,298,363	3,298,363
NET COST	1,417,018	166,980	2,586,399	2,586,399

COUNTY OF ORANGE
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 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	68,414	105,973	35,000	35,000
Charges For Services	493,472	476,697	500,000	500,000
Miscellaneous Revenues	7,584	(7,285)	0	0
TOTAL REVENUE	569,470	575,385	535,000	535,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,061	969	2,000	2,000
Other Charges	237,460	693,505	41,990	41,990
Other Financing Uses	434,613	237,097	491,010	491,010
TOTAL EXPENDITURES/APPROPRIATIONS	673,134	931,571	535,000	535,000
NET COST	103,664	356,186	0	0

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 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 12L Care Coordination Fund
 FUNCTION: Public Assistance
 ACTIVITY: General Relief

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	137,248	719,498	700,000	700,000
Intergovernmental Revenues	7,040,844	13,964,670	25,888,178	25,888,178
Miscellaneous Revenues	0	34,322	0	0
Other Financing Sources	15,586,183	9,000,000	0	0
TOTAL REVENUE	22,764,275	23,718,490	26,588,178	26,588,178
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,292	18,696	30,000	30,000
Other Financing Uses	10,010,845	16,248,628	25,888,178	25,888,178
TOTAL EXPENDITURES/APPROPRIATIONS	10,013,137	16,267,324	25,918,178	25,918,178
NET COST	(12,751,138)	(7,451,166)	(670,000)	(670,000)

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 12M OC CARES Fund

FUNCTION: Public Assistance

ACTIVITY: Aid Programs

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	0	41,873,597	5,000,000	5,000,000
Other Financing Sources	214,448,344	80,479,021	1,500,000	1,500,000
TOTAL REVENUE	214,448,344	122,352,618	6,500,000	6,500,000
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	0	145,014,577	101,023,984	101,023,984
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	145,014,577	102,023,984	102,023,984
NET COST	(214,448,344)	22,661,959	95,523,984	95,523,984

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 12N County Strategic Planning and Board Initiatives

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	0	4,010,989	0	0
Other Financing Sources	0	32,625,237	53,739,168	53,739,168
TOTAL REVENUE	0	36,636,226	53,739,168	53,739,168
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	8,333,994	18,166,633	18,166,633
Other Charges	0	3,255,000	0	0
Other Financing Uses	0	4,861,685	500,000	500,000
Special Items	0	0	35,072,535	35,072,535
TOTAL EXPENDITURES/APPROPRIATIONS	0	16,450,679	53,739,168	53,739,168
NET COST	0	(20,185,547)	0	0

COUNTY OF ORANGE
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 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
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BUDGET UNIT: 12P Assessor Property Characteristics Revenue
 FUNCTION: General
 ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	127,489	127,891	130,000	130,000
TOTAL REVENUE	127,489	127,891	130,000	130,000
EXPENDITURES/APPROPRIATIONS				
Special Items	0	0	130,000	130,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	130,000	130,000
NET COST	(127,489)	(127,891)	0	0

COUNTY OF ORANGE
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 DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 12S SSA Donations & Fees

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	57,247	0	52,297	52,297
Charges For Services	737,504	697,072	668,000	668,000
Miscellaneous Revenues	56,495	37,766	24,000	24,000
TOTAL REVENUE	851,246	734,838	744,297	744,297
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	62,670	170,428	98,000	98,000
Other Financing Uses	719,011	841,576	840,000	840,000
TOTAL EXPENDITURES/APPROPRIATIONS	781,681	1,012,004	938,000	938,000
NET COST	(69,565)	277,166	193,703	193,703

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DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 12W SSA Wraparound

FUNCTION: Public Assistance

ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	928,923	1,567,716	1,516,100	1,516,100
Intergovernmental Revenues	7,894,668	7,579,103	7,979,832	7,979,832
Miscellaneous Revenues	1,239	878,567	0	0
Other Financing Sources	8,759,013	9,318,841	10,395,144	10,395,144
TOTAL REVENUE	17,583,843	19,344,227	19,891,076	19,891,076
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	14,168	11,970	18,900	18,900
Other Financing Uses	16,849,383	17,809,947	26,910,163	26,910,163
TOTAL EXPENDITURES/APPROPRIATIONS	16,863,551	17,821,917	26,929,063	26,929,063
NET COST	(720,292)	(1,522,310)	7,037,987	7,037,987

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 12Y SB 823 Department of Juvenile Justice Realignment
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	0	15,403,456	9,643,576	9,643,576
TOTAL REVENUE	0	15,403,456	9,643,576	9,643,576
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	0	0	5,725,976	5,725,976
Special Items	0	0	3,917,600	3,917,600
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	9,643,576	9,643,576
NET COST	0	(15,403,456)	0	0

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	6,489,910	1,303,951	0	0
Miscellaneous Revenues	426	0	0	0
Other Financing Sources	34	1,540	0	0
TOTAL REVENUE	6,490,370	1,305,491	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,010,874	3,731,315	2,411,664	2,411,664
Other Financing Uses	0	845,817	1,000,000	1,000,000
Special Items	0	0	2,961,207	2,961,207
Capital Assets				
Equipment	958,787	1,454,543	538,827	538,827
Total Capital Assets	958,787	1,454,543	538,827	538,827
TOTAL EXPENDITURES/APPROPRIATIONS	2,969,661	6,031,675	6,911,698	6,911,698
NET COST	(3,520,709)	4,726,184	6,911,698	6,911,698

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 133 Sheriff Narcotics Program - Other

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	81,344	55,986	30,000	30,000
Intergovernmental Revenues	494,173	931,671	0	0
Miscellaneous Revenues	205	2,286	0	0
TOTAL REVENUE	575,722	989,943	30,000	30,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	84,659	36,308	194,168	194,168
Other Charges	1,450	0	0	0
Other Financing Uses	3,325,000	0	10,000	10,000
Special Items	0	0	92,617	92,617
Capital Assets				
Equipment	0	0	200,000	200,000
Total Capital Assets	0	0	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,411,109	36,308	496,785	496,785
NET COST	2,835,387	(953,635)	466,785	466,785

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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	32	39	0	0
Revenue from Use of Money and Property	110	190	100	100
TOTAL REVENUE	142	229	100	100
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	103	70	161	161
Special Items	0	0	4,470	4,470
TOTAL EXPENDITURES/APPROPRIATIONS	103	70	4,631	4,631
NET COST	(39)	(159)	4,531	4,531

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 FISCAL YEAR 2024-25

BUDGET UNIT: 135 Real Estate Development Program

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	3,039,210	3,635,311	4,018,985	4,018,985
Charges For Services	497,087	510,358	100,000	100,000
Miscellaneous Revenues	57,361	817,249	0	0
Other Financing Sources	355,446	404,105	360,000	360,000
TOTAL REVENUE	3,949,104	5,367,023	4,478,985	4,478,985
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	637,846	752,305	906,300	906,300
Other Charges	267,507	0	0	0
Other Financing Uses	2,695,000	1,674,982	2,000,000	2,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,600,353	2,427,287	2,906,300	2,906,300
NET COST	(348,751)	(2,939,736)	(1,572,685)	(1,572,685)

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 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	6,869,275	7,776,469	7,437,550	7,437,550
Intergovernmental Revenues	304,821	(6,517)	0	0
Charges For Services	61,856	80,638	53,500	53,500
Miscellaneous Revenues	5,008	315	3,500	3,500
Other Financing Sources	48,962	0	0	0
TOTAL REVENUE	7,289,922	7,850,905	7,494,550	7,494,550
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	371,617	439,854	472,622	472,622
Services & Supplies	4,204,392	4,193,013	5,463,587	5,463,587
Other Charges	77,215	66,867	80,400	80,400
Other Financing Uses	931,075	600,000	600,000	600,000
Special Items	0	0	300,000	300,000
Capital Assets				
Equipment	0	0	15,000	15,000
Intangible Assets-Amortizable	0	0	475	475
Total Capital Assets	0	0	15,475	15,475
TOTAL EXPENDITURES/APPROPRIATIONS	5,584,299	5,299,734	6,932,084	6,932,084
NET COST	(1,705,623)	(2,551,171)	(562,466)	(562,466)

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 STATE OF CALIFORNIA
 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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	131,010	210,981	55,000	55,000
Intergovernmental Revenues	374,484	465,535	395,505	395,505
Miscellaneous Revenues	151	433	0	0
TOTAL REVENUE	505,645	676,949	450,505	450,505
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	308,455	395,217	331,155	331,155
Other Financing Uses	52,035	78,430	119,350	119,350
TOTAL EXPENDITURES/APPROPRIATIONS	360,490	473,647	450,505	450,505
NET COST	(145,155)	(203,302)	0	0

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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 139 Sheriff Narcotics Program - CALMMET - Treasury

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	38,519	18,678	15,000	15,000
Intergovernmental Revenues	184,756	0	0	0
Miscellaneous Revenues	53	141	0	0
TOTAL REVENUE	223,328	18,819	15,000	15,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	(13,503)	33,985	63,172	63,172
Other Charges	1,096	0	0	0
Other Financing Uses	1,640,000	0	0	0
Special Items	0	0	59,873	59,873
Capital Assets				
Intangible Assets-Amortizable	5,740	0	0	0
Total Capital Assets	5,740	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,633,333	33,985	123,045	123,045
NET COST	1,410,005	15,166	108,045	108,045

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 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
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BUDGET UNIT: 13B Traffic Violator Fund
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	256,658	332,352	316,165	316,165
Revenue from Use of Money and Property	21,463	42,470	40,822	40,822
Miscellaneous Revenues	23	72	72	72
TOTAL REVENUE	278,144	374,894	357,059	357,059
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	394	393	536	536
Other Financing Uses	234,104	221,422	240,000	240,000
Special Items	0	0	1,037,082	1,037,082
TOTAL EXPENDITURES/APPROPRIATIONS	234,498	221,815	1,277,618	1,277,618
NET COST	(43,646)	(153,079)	920,559	920,559

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 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 13M Orange County Opioid Settlement Fund
 FUNCTION: Health and Sanitation
 ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	0	677,411	0	0
Intergovernmental Revenues	0	(3,649,199)	7,468,763	7,468,763
Charges For Services	0	1,264,592	1,314,703	1,314,703
Miscellaneous Revenues	11,596,200	0	0	0
TOTAL REVENUE	11,596,200	(1,707,196)	8,783,466	8,783,466
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	6,313	0	0
Other Charges	0	373,568	0	0
Other Financing Uses	1,405,311	5,115,283	9,125,144	9,125,144
TOTAL EXPENDITURES/APPROPRIATIONS	1,405,311	5,495,164	9,125,144	9,125,144
NET COST	(10,190,889)	7,202,360	341,678	341,678

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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	31,090,656	27,727,025	30,952,740	30,952,740
TOTAL REVENUE	31,090,656	27,727,025	30,952,740	30,952,740
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	34,274,268	31,087,068	51,232,174	51,232,174
TOTAL EXPENDITURES/APPROPRIATIONS	34,274,268	31,087,068	51,232,174	51,232,174
NET COST	3,183,612	3,360,043	20,279,434	20,279,434

COUNTY OF ORANGE
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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	85,000	280,800	6,000	6,000
Intergovernmental Revenues	4,513,367	5,582,589	2,500,000	2,500,000
Miscellaneous Revenues	5	221	0	0
TOTAL REVENUE	4,598,372	5,863,610	2,506,000	2,506,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	728	2,451	2,502	2,502
Other Financing Uses	2,011,581	5,582,589	5,454,035	5,454,035
TOTAL EXPENDITURES/APPROPRIATIONS	2,012,309	5,585,040	5,456,537	5,456,537
NET COST	(2,586,063)	(278,570)	2,950,537	2,950,537

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

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	578,325	1,109,734	500,000	500,000
Charges For Services	825,898	924,094	1,091,790	1,091,790
Miscellaneous Revenues	1,216	1,929	0	0
Other Financing Sources	1,497,441	3,279,906	1,534,432	1,534,432
TOTAL REVENUE	2,902,880	5,315,663	3,126,222	3,126,222
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	845,726	1,131,931	1,128,760	1,128,760
Other Charges	0	0	68,000	68,000
Other Financing Uses	0	427,536	390,184	390,184
Special Items	0	0	21,458,914	21,458,914
Capital Assets				
Equipment	197,018	52,854	1,100,000	1,100,000
Total Capital Assets	197,018	52,854	1,100,000	1,100,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,042,744	1,612,321	24,145,858	24,145,858
NET COST	(1,860,136)	(3,703,342)	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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	6,066,857	6,020,560	6,262,220	6,262,220
Revenue from Use of Money and Property	121,261	171,735	162,442	162,442
Miscellaneous Revenues	126	413	0	0
TOTAL REVENUE	6,188,244	6,192,708	6,424,662	6,424,662
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,009	1,447	9,712	9,712
Other Financing Uses	6,163,625	6,176,792	6,414,950	6,414,950
TOTAL EXPENDITURES/APPROPRIATIONS	6,165,634	6,178,239	6,424,662	6,424,662
NET COST	(22,610)	(14,469)	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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	77,116	275,846	200,000	200,000
Charges For Services	1,179,429	998,955	1,115,000	1,115,000
Miscellaneous Revenues	0	0	250,000	250,000
Other Financing Sources	93,612	83,144	700,000	700,000
TOTAL REVENUE	1,350,157	1,357,945	2,265,000	2,265,000
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	7,421,208	1,817,792	1,540,000	1,540,000
Special Items	0	0	725,000	725,000
TOTAL EXPENDITURES/APPROPRIATIONS	7,421,208	1,817,792	2,265,000	2,265,000
NET COST	6,071,051	459,847	0	0

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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	114,520	291,446	200,000	200,000
Intergovernmental Revenues	(466,600)	102	0	0
Miscellaneous Revenues	935	2,177	0	0
Other Financing Sources	10,210	756,171	121,545	121,545
TOTAL REVENUE	(340,935)	1,049,896	321,545	321,545
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	11,037	2,507	15,000	15,000
Other Financing Uses	1,740,725	102	70,000	70,000
Special Items	0	0	236,545	236,545
TOTAL EXPENDITURES/APPROPRIATIONS	1,751,762	2,609	321,545	321,545
NET COST	2,092,697	(1,047,287)	0	0

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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	5,917,408	9,072,320	2,957,495	2,957,495
Intergovernmental Revenues	166,091,826	308,412,330	216,600,000	216,600,000
Miscellaneous Revenues	6,846	20,768	0	0
TOTAL REVENUE	172,016,080	317,505,418	219,557,495	219,557,495
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	104,040	75,794	44,932	44,932
Other Financing Uses	295,489,885	302,967,944	327,862,286	327,862,286
TOTAL EXPENDITURES/APPROPRIATIONS	295,593,925	303,043,738	327,907,218	327,907,218
NET COST	123,577,845	(14,461,680)	108,349,723	108,349,723

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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,626	14,987	5,000	5,000
Intergovernmental Revenues	1,870,083	6,888,851	5,400,383	5,400,383
Miscellaneous Revenues	1,260	13	0	0
TOTAL REVENUE	1,872,969	6,903,851	5,405,383	5,405,383
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	82	154	5,000	5,000
Other Financing Uses	1,870,083	6,888,852	5,400,383	5,400,383
TOTAL EXPENDITURES/APPROPRIATIONS	1,870,165	6,889,006	5,405,383	5,405,383
NET COST	(2,804)	(14,845)	0	0

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BUDGET UNIT: 140 Air Quality Improvement
 FUNCTION: Health and Sanitation
 ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	10,582	19,680	17,000	17,000
Intergovernmental Revenues	175,473	178,401	172,000	172,000
Miscellaneous Revenues	11	34	0	0
TOTAL REVENUE	186,066	198,115	189,000	189,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	35,413	44,547	48,300	48,300
Capital Assets				
Equipment	98,913	105,675	240,000	240,000
Total Capital Assets	98,913	105,675	240,000	240,000
TOTAL EXPENDITURES/APPROPRIATIONS	134,326	150,222	288,300	288,300
NET COST	(51,740)	(47,893)	99,300	99,300

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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	24,988	41,390	40,635	40,635
Miscellaneous Revenues	18	84	0	0
TOTAL REVENUE	25,006	41,474	40,635	40,635
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	397	330	1,000	1,000
Other Financing Uses	57,101	0	0	0
Special Items	0	0	61,963	61,963
Capital Assets				
Equipment	0	0	85,000	85,000
Total Capital Assets	0	0	85,000	85,000
TOTAL EXPENDITURES/APPROPRIATIONS	57,498	330	147,963	147,963
NET COST	32,492	(41,144)	107,328	107,328

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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	1,012,179	1,202,252	1,085,000	1,085,000
Revenue from Use of Money and Property	40,917	66,499	70,000	70,000
Miscellaneous Revenues	42	131	0	0
TOTAL REVENUE	1,053,138	1,268,882	1,155,000	1,155,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	21,699	806	2,500	2,500
Other Financing Uses	1,200,000	1,200,000	1,200,000	1,200,000
Special Items	0	0	779,265	779,265
Capital Assets				
Intangible Assets-Amortizable	0	70,262	196,945	196,945
Total Capital Assets	0	70,262	196,945	196,945
TOTAL EXPENDITURES/APPROPRIATIONS	1,221,699	1,271,068	2,178,710	2,178,710
NET COST	168,561	2,186	1,023,710	1,023,710

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	112,275	199,238	155,000	155,000
Intergovernmental Revenues	19,980	0	0	0
Charges For Services	1,270,465	897,270	984,000	984,000
Miscellaneous Revenues	4,800,699	5,073,257	5,259,703	5,259,703
Other Financing Sources	30	14	0	0
TOTAL REVENUE	6,203,449	6,169,779	6,398,703	6,398,703
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,568,934	3,485,939	3,591,809	3,591,809
Services & Supplies	2,784,236	3,006,800	2,875,477	2,875,477
Other Financing Uses	7,644	0	51,944	51,944
Special Items	0	0	61,560	61,560
Capital Assets				
Equipment	0	0	300,000	300,000
Total Capital Assets	0	0	300,000	300,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,360,814	6,492,739	6,880,790	6,880,790
NET COST	157,365	322,960	482,087	482,087

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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,968,775	2,823,493	2,400,000	2,400,000
Intergovernmental Revenues	87,916	48,133	0	0
Charges For Services	1,116,424	1,249,933	1,098,462	1,098,462
Miscellaneous Revenues	446	20,743	0	0
Other Financing Sources	4,877	7,385	0	0
TOTAL REVENUE	3,178,438	4,149,687	3,498,462	3,498,462
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	2,136,484	2,521,811	2,476,706	2,476,706
Services & Supplies	862,520	822,980	1,203,107	1,203,107
Other Financing Uses	0	0	523,000	523,000
Special Items	0	0	10,871,753	10,871,753
TOTAL EXPENDITURES/APPROPRIATIONS	2,999,004	3,344,791	15,074,566	15,074,566
NET COST	(179,434)	(804,896)	11,576,104	11,576,104

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BUDGET UNIT: 146 Workforce Investment Act

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	3,362	0	0	0
Intergovernmental Revenues	6,655,963	0	0	0
Miscellaneous Revenues	479	0	0	0
TOTAL REVENUE	6,659,804	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,844,462	0	0	0
Other Charges	806,616	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	6,651,078	0	0	0
NET COST	(8,726)	0	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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	29,459	51,255	40,000	40,000
Charges For Services	124,739	80,387	100,000	100,000
Miscellaneous Revenues	23	71	0	0
TOTAL REVENUE	154,221	131,713	140,000	140,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	122,726	81,752	430,200	430,200
TOTAL EXPENDITURES/APPROPRIATIONS	122,726	81,752	430,200	430,200
NET COST	(31,495)	(49,961)	290,200	290,200

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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	20,657	36,922	11,000	11,000
Charges For Services	1,196,524	1,170,720	960,387	960,387
Miscellaneous Revenues	23	75	0	0
Other Financing Sources	58,626	57,666	47,406	47,406
TOTAL REVENUE	1,275,830	1,265,383	1,018,793	1,018,793
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,882	1,765	2,275	2,275
Other Financing Uses	1,284,716	1,228,329	1,343,724	1,343,724
Special Items	0	0	138,905	138,905
TOTAL EXPENDITURES/APPROPRIATIONS	1,286,598	1,230,094	1,484,904	1,484,904
NET COST	10,768	(35,289)	466,111	466,111

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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,040,528	1,855,624	522,000	522,000
Intergovernmental Revenues	2,968,239	2,992,303	3,000,000	3,000,000
Miscellaneous Revenues	1,272	3,738	0	0
TOTAL REVENUE	4,010,039	4,851,665	3,522,000	3,522,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,498,679	543,341	2,075,509	2,075,509
Other Charges	1,124	0	153,220	153,220
Other Financing Uses	550,593	566,921	671,862	671,862
Special Items	0	0	31,594,145	31,594,145
Capital Assets				
Equipment	0	19,658	13,075,000	13,075,000
Total Capital Assets	0	19,658	13,075,000	13,075,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,050,396	1,129,920	47,569,736	47,569,736
NET COST	(1,959,643)	(3,721,745)	44,047,736	44,047,736

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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	71,629	159,022	121,352	121,352
Intergovernmental Revenues	1,797,908	2,037,372	1,094,133	1,094,133
Miscellaneous Revenues	48	220	0	0
TOTAL REVENUE	1,869,585	2,196,614	1,215,485	1,215,485
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,219	1,431	1,800	1,800
Other Financing Uses	1,000,000	2,000,000	1,000,000	1,000,000
Special Items	0	0	2,984,544	2,984,544
TOTAL EXPENDITURES/APPROPRIATIONS	1,001,219	2,001,431	3,986,344	3,986,344
NET COST	(868,366)	(195,183)	2,770,859	2,770,859

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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	51,403	51,036	33,000	33,000
Intergovernmental Revenues	1,465,584	1,655,722	1,655,722	1,655,722
Miscellaneous Revenues	63	173	0	0
TOTAL REVENUE	1,517,050	1,706,931	1,688,722	1,688,722
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,191	1,029	793	793
Other Financing Uses	2,155,413	2,650,264	1,921,754	1,921,754
TOTAL EXPENDITURES/APPROPRIATIONS	2,156,604	2,651,293	1,922,547	1,922,547
NET COST	639,554	944,362	233,825	233,825

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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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	544,894	429,214	1,000	1,000
Miscellaneous Revenues	690	1,835	0	0
Other Financing Sources	827,395	0	0	0
TOTAL REVENUE	1,372,979	431,049	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	14,042	7,528	1,000	1,000
Other Financing Uses	15,069,645	10,104,098	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	15,083,687	10,111,626	1,000	1,000
NET COST	13,710,708	9,680,577	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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,111,829	946,335	150,000	150,000
Intergovernmental Revenues	47,221,923	16,265,970	9,000,000	9,000,000
Miscellaneous Revenues	757	3,551	0	0
Other Financing Sources	166,657,541	31,394,950	17,095,574	17,095,574
TOTAL REVENUE	214,992,050	48,610,806	26,245,574	26,245,574
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	22,671	11,448	150,000	150,000
Other Financing Uses	20,066,000	22,395,500	9,000,000	9,000,000
Capital Assets				
Land				
L120 BELL BUILDING - LAND	49,000,000	0	0	0
Total Land	49,000,000	0	0	0
Structures & Improvements				
P120 BELL BUILDING	42,000,000	0	0	0
P178 CENTRAL MEN'S JAIL/JAMES A. MUSICK FACILITY LAUNDRY UPGRADE	72,985	4,415	0	0
P179 CENTRAL JAIL COMPLEX/THEO LACY FACILITY CCTV INFRASTRUCTURE	216,626	115,534	0	0
P17A JAIL SECURITY ELECTRONIC CONTROL SYSTEMS UPGRADE	238,858	850,882	2,500,000	2,500,000
P182 INTAKE RELEASE CENTER EMERGENCY GENERATORS REPLACEMENT	1,099,148	6,803	0	0
P183 THEO LACY FACILITY EMERGENCY GENERATOR REPLACEMENT	815,698	11,304	0	0
P190 KATELLA RANGE FACILITY UPGRADE	7,498,233	160,530	0	0
P19C CMJ/CWJ ELECTRICAL INFRASTRUCTURE UPGRADE	134	0	0	0
P19F LOMA RIDGE EMERGENCY GENERATORS REPLACEMENT	181,807	70,791	0	0
P206 HQ RENOVATE ELECTRICAL SYSTEM	364,615	0	0	0
P209 CWJ - RED TEAM - RENOVATE ATTORNEY BONDS BOOTH AREA	61,098	209,103	0	0
P210 IRC - MOD K-13 MENTAL HEALTH UPGRADES	160	0	0	0
P212 INTAKE RELEASE CENTER - MOD K MENTAL HEALTH UPGRADES	57,438	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

FUNCTION: Public Protection

ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
P213 INTAKE RELEASE CENTER - MOD L MENTAL HEALTH UPGRADES	372,560	5,303,253	0	0
P214 INTAKE RELEASE CENTER - MOD M MENTAL HEALTH UPGRADES	4,683,034	119,056	0	0
P215 CRIME LAB SPACE REMODEL. (6TH & 7TH FL)	179,873	0	0	0
P216 CCTV CENTRAL JAIL COMPLEX POWER UPGRADE	83,116	0	0	0
P219 * OBSOLETE * CORONER - ROOF REPLACEMENT	5,194	0	0	0
P221 * OBSOLETE * LOMA EOC UPS EXPANSION	138,705	0	0	0
P222 TL - REALIGNMENT E BARRACKS	511,992	0	0	0
P223 JAM - REPLACE LAUNDRY WASHER EXTRACTOR	793,599	35,338	0	0
P224 TLF - F BARRACKS SHOWERS & RESTROOM RENV (E&W)	427,918	377,570	0	0
P226 TL-SECURITY BLOCK WALL (PROJECT # 20069)	93,855	0	0	0
P227 IRC FIRE MONITORING SYSTEM REPAIR (PROJECT # 21068)	843,863	0	0	0
P228 OC JAIL FACILITIES ADA COMPLIANCE UPGRADE	369,660	1,448,297	2,003,378	2,003,378
P23A IRC - REPLACE CAROUSEL AND STATIONS (PROJ. 19081)	1,466	1,158,370	0	0
P23C TLF REPLACE CENTRAL PLANT BOILER (PROJ. 19083)	0	0	306,529	306,529
P23D IRC AIR HANDLER UNITES REPLACEMENT (PROJ. 15061)	0	2,164,359	4,925,944	4,925,944
P23E LOMA RIDGE - LOWER GATE REPLACEMENT (PROJ. 19042)	21,593	351,278	0	0
P23F SIERRA PEAK GENERATOR REPLACEMENT (PROJ. 19240)	26,860	431,632	0	0
P24A CENTRAL WOMEN'S JAIL -REPLACE BUILDING ROOF- (PROJ- 19082)	0	39,908	297,800	297,800
P24B THEO LACY - REPLACE ADMIN BUILDING ROOF - (PROJ. - 19084)	0	56,083	370,300	370,300
P24C CMJ-RED TEAM-RENO ATTORNEY BONDS BOOTH AREA - (PROJ - 18126)	0	68,903	811,956	811,956
P24D CMJ ROOF EXPANSION -RECREATION AREA - (PROJ - 21037)	0	25,056	3,691,807	3,691,807
P24F COMMISSARY FREEZER REPLACEMENT - (PROJ.-23020)	0	0	523,000	523,000
P25D THEO LACY - BLDG. "C" (K/L) ROOF REPLACEMENT (PROJ - 19098)	0	0	302,660	302,660
P25E THEO LACY - MOD I & J ROOF REPAIR/REPLACEMENT (PROJ - 19093)	0	0	1,362,200	1,362,200
P541 JAMES A. MUSICK FACILITY EXPANSION PHASE 1	56,500,064	24,871,029	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

FUNCTION: Public Protection

ACTIVITY: Detention And Correction

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
P543 JAMES A. MUSICK FACILITY EXPANSION PHASE 1	29,819,005	11,255,373	0	0
P800 STANDING CONTRACTS	4,300	0	0	0
P832 LOMA RIDGE COMMUNICATIONS REDUNDANCY	2,554	2,991	0	0
Total Structures & Improvements	147,486,011	49,137,858	17,095,574	17,095,574
Total Capital Assets	196,486,011	49,137,858	17,095,574	17,095,574
TOTAL EXPENDITURES/APPROPRIATIONS	216,574,682	71,544,806	26,245,574	26,245,574
NET COST	1,582,632	22,934,000	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	4,753	3,147	200	200
Miscellaneous Revenues	28,694	307	0	0
TOTAL REVENUE	33,447	3,454	200	200
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	92	28	40	40
Other Financing Uses	185,996	44,060	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	186,088	44,088	40	40
NET COST	152,641	40,634	(160)	(160)

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 14T Facilities Development And Maintenance Fund

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	777,143	930,055	587,216	587,216
Miscellaneous Revenues	622	186,977	0	0
Other Financing Sources	200,000	200,000	200,000	200,000
TOTAL REVENUE	977,765	1,317,032	787,216	787,216
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,852	5,668	8,000	8,000
Other Financing Uses	7,050,528	7,524,986	7,075,163	7,075,163
TOTAL EXPENDITURES/APPROPRIATIONS	7,059,380	7,530,654	7,083,163	7,083,163
NET COST	6,081,615	6,213,622	6,295,947	6,295,947

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	6,344,854	8,502,281	2,000,000	2,000,000
Miscellaneous Revenues	0	0	30,700,048	30,700,048
TOTAL REVENUE	6,344,854	8,502,281	32,700,048	32,700,048
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,048,574	0	3,417,000	3,417,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,048,574	0	3,417,000	3,417,000
NET COST	(4,296,280)	(8,502,281)	(29,283,048)	(29,283,048)

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 158 Major Thoroughfare & Bridge Fee Program
 FUNCTION: Public Ways and Facilities
 ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	1,818,698	1,801,873	1,700,000	1,700,000
TOTAL REVENUE	1,818,698	1,801,873	1,700,000	1,700,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,817	347	2,310	2,310
Other Financing Uses	1,238,277	1,203,730	1,219,000	1,219,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,240,094	1,204,077	1,221,310	1,221,310
NET COST	(578,604)	(597,796)	(478,690)	(478,690)

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 15B CEO Single Family Housing

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	94,203	73,396	25,000	25,000
Miscellaneous Revenues	129	339	0	0
TOTAL REVENUE	94,332	73,735	25,000	25,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,173	1,456	7,000	7,000
Other Charges	1,000,000	1,000,000	1,000,000	1,000,000
Other Financing Uses	2,000,000	0	500,000	500,000
Special Items	0	0	18,000	18,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,002,173	1,001,456	1,525,000	1,525,000
NET COST	2,907,841	927,721	1,500,000	1,500,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	8,432,159	(19,760)	0	0
Miscellaneous Revenues	23,922	477,925	0	0
Other Financing Sources	314,104,860	209,732,452	126,990,402	126,990,402
TOTAL REVENUE	322,560,941	210,190,617	126,990,402	126,990,402
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,100,855	837,343	7,460,052	7,460,052
Other Charges	124	128	0	0
Other Financing Uses	72,248,884	36,329,584	76,434,537	76,434,537
Special Items	0	0	53,383,365	53,383,365
Capital Assets				
Structures & Improvements				
P924 GATES BUILDING-REPLACE FIRE ALARM	707,597	46,142	0	0
PD06 VARIOUS BUILDINGS - INSTALL TRIDIUM ALARM FRONT END	1,077	0	0	0
PF10 HCA - PROJECTS	180,132	0	1,074,504	1,074,504
PG21 SHERIFF-800MHZ SAN CLEMENTE RADIO SITE	165	0	0	0
PH08 COC - BLDG B - REPLACE CHILLER PLANT	92,371	194,274	5,394,687	5,394,687
PH10 GATES - REPLACE BUILDING GENERATOR	96,923	75,668	50,000	50,000
PH17 909 MAIN - REPLACE CHILLER AND COOLING TOWER	171	0	0	0
PH33 CIVIC CENTER MASTER PLAN PHASE II	5,156,175	603,282	0	0
PI03 COC - CAMPUS - EMERGENCY GENERATOR SWITCHGEAR UPGRADE	25,922	0	0	0
PJ16 HCA - 17TH CLINIC - FACILITY DESIGN AND UPGRADE	0	154,577	9,529,805	9,529,805
PJ22 COC - BLDG B - 1ST FLOOR REMODEL & HVAC	209,265	1,145,169	0	0
PJ23 COC - BLDG B - ELEVATOR REPLACEMENT	206,434	235	0	0
PK02 GATES - WINDOW SEALS REPLACEMENT	0	0	441,600	441,600
PK03 COC - BLDG C - INTERIOR UPGRADES	129,187	139,982	5,985,903	5,985,903
PK05 GATES & OSBORNE - REPLACE BOOSTER PUMPS	213,210	7,466	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PK08 MOB - ADA UPGRADES	0	0	450,000	450,000
PK11 HCA- 405 - REPLACE AIR COMPRESSORS FLRS 6 & 7	106,343	0	0	0
PK12 HCA- 405 - REPLACE DUCTING	54,970	420,897	0	0
PK19 COC - C - GENERATOR ROV	7,721	0	0	0
PL01 909 MAIN - REPLACE BAS CONTROLS	739,078	4,837	0	0
PL02 MOB - REPLACE (2) 150 TON CHILLERS	48,836	156,527	1,489,609	1,489,609
PL03 MOB - REPLACE (15) 225 AMP 120-208V PANELS	2,200	2,212	0	0
PL04 MOB - REPLACE BAS CONTROLS	282,032	1,378,737	0	0
PL05 GATES - REPLACE VAV BOXES PHASE III	1,249,901	1,188,970	17,618	17,618
PL06 GATES - REPLACE INSULATION IN MAIN AIR SUPPLY DUCTS	53,209	209,447	0	0
PL09 COC - B - 2ND FLOOR REMODEL & HVAC	4,146,743	73,964	0	0
PL11 HCA - 405 REPLACE BAS CONTROLS	98,087	763,366	0	0
PL20 JUVENILE CORRECTION CAMPUS STUDY	0	428,433	0	0
PL21 GYPSUM CANYON VETERAN CEMETARY	120,883	68,944	0	0
PL22 KRAEMER SOUND WALL	488,868	99,995	0	0
PL24 HCA 17TH ST AT EL TORO FEASIBILITY	678,840	1,463,040	0	0
PL28 MRC LANDSCAPE	81,468	189,203	20,000	20,000
PL29 COC LOT SITE USE STUDY	61,651	0	0	0
PL30 COC CAMPUS SECURITY IMPROVEMENTS	136,552	96,461	0	0
PL34 CCMP - CIVIC CENTER MASTER PLAN PHASE III	9,407,922	6,799,609	0	0
PL37 PROB - JH - REHAB ROOF - SCHOOL ADMINISTRATION BUILDING	377,064	430	0	0
PM06 MOB - ENERGY UPGRADE MEASURES	9,721	0	0	0
PM07 HCA-405 - ENERGY UPGRADE MEASURES	31,585	312,873	0	0
PM08 DA - OSBORNE WINDOW SEAL REPLACEMENTS	0	0	485,000	485,000
PM14 PROB - JH - REPLACE CAMPUS CAMERA PHASE 2 & 3	181,268	149,529	147,534	147,534

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PM15 PROB - YLA - REPLACE OBSOLETE BAS	0	0	900,000	900,000
PM16 PROB -YLA - FENCING	18,678	55,415	0	0
PM17 PROB - YGC - REPLACE OBSOLETE BAS CONTROL SYSTEM	0	0	225,000	225,000
PM18 OC CARES - COORDINATED REENTRY CENTER	97,666	1,048,743	0	0
PM19 PROB - YGC - REPLACE CASE & CONFERENCE SHOPS HVAC - EXHAUST	0	23,420	0	0
PM24 OC CARES - JUVENILE CORRECTIONS CAMPUS - PHASE 1	623,783	7,954,277	79,598,261	79,598,261
PM25 HCA - 405 - ELEVATOR UPGRADE	20,833	106,830	20,000	20,000
PM26 EL TORO EMERGENCY MEDICAL FACILITY	5,499,360	34,674,774	3,850,000	3,850,000
PM27 HCA-405 PAINT, CARPET & CEILING LOBBY AND HALLWAYS FLRS 1-7	12,390	688,004	0	0
PM28 PROB - YGC SALLY PORT	23,821	19,667	450,000	450,000
PM30 ELECTRIC VEHICLE CHARGERS	66,332	235,216	167,078	167,078
PM37 1015_1055 MAIN RECONFIGURATION	30,931	130,477	280,000	280,000
PM38 COC-A ROV VOTE CTR TRAINING SITE	85,982	1,523,318	25,000	25,000
PM39 COC-C ELECTION UPGRADES	0	152,465	0	0
PM42 COC - B PUBLIC GUARDIAN MOVE	0	153,416	856,000	856,000
PN01 1770 BROADWAY REPLACE BUILDING AUTOMATION CONTROLS	0	3,129	0	0
PN02 1770 BROADWAY REPLACE FAN COILS, DUCTING & HVAC	0	57,831	2,000,000	2,000,000
PN03 COURTS-CJC REPLACE SEWER MAIN	0	0	500,000	500,000
PN04 COC A & B ELECTRICAL SERVICE/GEAR EQUIPMENT	0	24,169	900,000	900,000
PN05 COC -CAMPUS REPLACE EXTERIOR FENCING	0	6,196	275,000	275,000
PN06 COC -INSTALL SUMP PUMP DRAIN AT ADA RAMP	0	3,718	140,000	140,000
PN07 COC -REPLACE WINDOW SEALS & EXTERIOR CLEAN	0	6,568	0	0
PN10 HCA-401 INDEXING AND ADA	0	0	175,000	175,000
PN11 HCA-401 SHADE SAIL REPLACEMENT	0	8,864	0	0
PN13 OSBORNE BUILDING REPLACE ROOF	0	2,785	725,000	725,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PN14 HCA-405 INDEXING AND ADA	0	0	175,000	175,000
PN15 HCA-MADERO NEW HVAC PLANT	0	39,248	1,500,000	1,500,000
PN18 HCA-ARCHFLASH ELECTRICAL REPAIRS	0	0	150,000	150,000
PN26 PROB - YGC-ARCHFLASH ELECTRICAL REPAIRS	0	0	150,000	150,000
PN29 PROB - YLA-PLC UPGRADE AND SECURITY	0	118,611	0	0
PN31 PROB - JH-DESIGN AND INSTALL CATWALKS	0	19,130	0	0
PN32 PROB - JH-INDEXING AND ADA	0	0	205,544	205,544
PN35 MOB - 4TH FLOOR REDESIG	0	315,137	0	0
PN38 OC CARES - HOUSING FOR TAY	0	733,499	25,000,000	25,000,000
PN40 PROB-JH - REPALCE CAMPUS CAMERAS PHASE 4	0	361,769	0	0
PN41 OC CARES MOB COORDINATED REENTRY	0	36,239	3,970,000	3,970,000
PN42 PROB - MOB - 5TH FLOOR BREAKROOM	0	13,632	1,383,965	1,383,965
PN43 PROB - JH - LAUNDRY FACILITIES	0	13,399	50,000	50,000
PP01 CAN - BACKUP GENERATOR	0	0	175,000	175,000
PP02 CAS - BACKUP GENERATOR	0	0	175,000	175,000
PP03 COC CAMPUS - REAR PARKING LIGHTING	0	0	450,000	450,000
PP06 HCA - MADERO WASTE LINE	0	0	175,000	175,000
PP07 JH - KITCHEN AC, MAKE-UP AIR, GREASE HOOD EXHAUST	0	0	650,000	650,000
PP08 OSBORNE - 5TH FLOOR BUILDOUT	0	0	461,000	461,000
PP09 OSBORNE - EMERGENCY GENERATOR	0	0	200,000	200,000
PP10 OSBORNE - VAV BOXES (HVAC)	0	0	85,000	85,000
PP13 OC CARES - ARRAIGNMENT COURT	0	0	10,000,000	10,000,000
PP14 OC CARES - WORKFORCE REENTRY	0	0	86,323,984	86,323,984
PP15 EMERGENCY OPERATIONS CENTER	0	0	30,000,000	30,000,000
PP16 OC CARES - JUVENILE CORRECTIONS CAMPUS - PHASE IA & II	0	0	140,000,000	140,000,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PP17 FLEET NEW FACILITY	0	0	35,000,000	35,000,000
Total Structures & Improvements	31,863,347	64,704,215	452,452,092	452,452,092
Total Capital Assets	31,863,347	64,704,215	452,452,092	452,452,092
TOTAL EXPENDITURES/APPROPRIATIONS	108,213,210	101,871,270	589,730,046	589,730,046
NET COST	(214,347,731)	(108,319,347)	462,739,644	462,739,644

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	24,707	44,619	9,134	9,134
Intergovernmental Revenues	236,701,327	274,002,088	298,527,920	298,527,920
Charges For Services	17	23	3,500	3,500
Miscellaneous Revenues	56,995	408,509	4,232	4,232
Other Financing Sources	0	3,271	0	0
TOTAL REVENUE	236,783,046	274,458,510	298,544,786	298,544,786
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	9,963,821	10,752,085	13,024,918	13,024,918
Services & Supplies	6,485,739	5,233,886	30,672,748	30,672,748
Other Charges	219,762,263	252,188,630	271,964,030	271,964,030
Other Financing Uses	0	0	120,000	120,000
Capital Assets				
Equipment	10,764	0	121,000	121,000
Intangible Assets-Amortizable	0	0	14,564	14,564
Total Capital Assets	10,764	0	135,564	135,564
TOTAL EXPENDITURES/APPROPRIATIONS	236,222,587	268,174,601	315,917,260	315,917,260
NET COST	(560,459)	(6,283,909)	17,372,474	17,372,474

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	624,646	1,881,044	1,500,000	1,500,000
Intergovernmental Revenues	16,023,435	8,933,879	12,302,499	12,302,499
Charges For Services	1,746,101	2,069,817	2,873,837	3,514,021
Miscellaneous Revenues	2,006	399,799	0	0
Other Financing Sources	41,770,400	0	500,000	500,000
TOTAL REVENUE	60,166,588	13,284,539	17,176,336	17,816,520
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,893,749	1,992,747	2,416,040	3,056,224
Services & Supplies	6,521,364	5,419,176	8,341,223	8,341,223
Other Charges	2,761,291	2,519,216	6,190,399	6,190,399
Other Financing Uses	3,320,055	168,692	1,402,716	1,402,716
Capital Assets				
Structures & Improvements				
PH01 MIDWAY CITY COMMUNITY CENTER MODULAR BUILDINGS	0	623,560	0	0
Total Structures & Improvements	0	623,560	0	0
Total Capital Assets	0	623,560	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	14,496,459	10,723,391	18,350,378	18,990,562
NET COST	(45,670,129)	(2,561,148)	1,174,042	1,174,042

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 15H CalHome Program Reuse Fund

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	25,688	46,106	17,419	17,419
Miscellaneous Revenues	43,925	23,741	0	0
TOTAL REVENUE	69,613	69,847	17,419	17,419
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,088	4,641	20,207	20,207
TOTAL EXPENDITURES/APPROPRIATIONS	2,088	4,641	20,207	20,207
NET COST	(67,525)	(65,206)	2,788	2,788

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	0	727,682	1,100,000	1,100,000
Other Financing Sources	22,046,790	25,370,000	4,000,000	4,000,000
TOTAL REVENUE	22,046,790	26,097,682	5,100,000	5,100,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	738,530	2,891,270	2,155,000	2,155,000
Other Financing Uses	1,956,204	2,544,992	6,127,656	7,516,221
Special Items	0	0	43,379,874	41,991,309
TOTAL EXPENDITURES/APPROPRIATIONS	2,694,734	5,436,262	51,662,530	51,662,530
NET COST	(19,352,056)	(20,661,420)	46,562,530	46,562,530

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 15K Limestone Regional Park Mitigation Maintenance Endowment
 FUNCTION: Recreation & Cultural Services
 ACTIVITY: Recreation Facilities

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	9,377	16,457	15,323	15,323
Miscellaneous Revenues	10	32	0	0
TOTAL REVENUE	9,387	16,489	15,323	15,323
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	149	131	350	350
Special Items	0	0	14,973	14,973
TOTAL EXPENDITURES/APPROPRIATIONS	149	131	15,323	15,323
NET COST	(9,238)	(16,358)	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 15L 800 Mhz Cccs

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	155,751	259,696	130,500	130,500
Intergovernmental Revenues	6,243,871	9,212,812	10,545,200	10,545,200
Charges For Services	1,772,211	0	8,096,204	8,096,204
Miscellaneous Revenues	666	8,366	2,500	2,500
Other Financing Sources	88	0	0	0
TOTAL REVENUE	8,172,587	9,480,874	18,774,404	18,774,404
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,900,637	4,398,453	4,952,025	4,952,025
Other Charges	2,488	0	2,500	2,500
Other Financing Uses	999,941	4,938,767	5,167,148	5,167,148
Special Items	0	0	4,620,452	4,620,452
Capital Assets				
Equipment	1,383,990	32,514	6,375,000	6,375,000
Total Capital Assets	1,383,990	32,514	6,375,000	6,375,000
TOTAL EXPENDITURES/APPROPRIATIONS	8,287,056	9,369,734	21,117,125	21,117,125
NET COST	114,469	(111,140)	2,342,721	2,342,721

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	3,344	5,579	4,390	4,390
Miscellaneous Revenues	4	11	0	0
TOTAL REVENUE	3,348	5,590	4,390	4,390
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,054	3,857	4,667	4,667
Other Charges	3,783	4,478	4,180	4,180
Special Items	0	0	6,250	6,250
TOTAL EXPENDITURES/APPROPRIATIONS	6,837	8,335	15,097	15,097
NET COST	3,489	2,745	10,707	10,707

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 15Q Pension Obligation Bond Amort

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	8,937,578	15,710,453	0	0
TOTAL REVENUE	8,937,578	15,710,453	0	0
EXPENDITURES/APPROPRIATIONS				
Other Charges	0	10,000,000	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	0	10,000,000	0	0
NET COST	(8,937,578)	(5,710,453)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 15T El Toro Improvement Fund

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	271,275	643,776	531,870	531,870
Intergovernmental Revenues	4,829,929	5,439,138	6,500,000	6,500,000
Miscellaneous Revenues	175	884	0	0
TOTAL REVENUE	5,101,379	6,083,798	7,031,870	7,031,870
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	978,637	1,397,136	1,128,436	1,128,436
Special Items	0	0	3,100,000	3,100,000
Capital Assets				
Structures & Improvements				
PL24 EMERGENCY MEDICAL SERVICES FACILITY - ELTORO	119,763	491,614	0	0
PL25 EL TORO BLDG 360 UTILITIES CONNECTION	0	0	500,000	500,000
Total Structures & Improvements	119,763	491,614	500,000	500,000
Total Capital Assets	119,763	491,614	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,098,400	1,888,750	4,728,436	4,728,436
NET COST	(4,002,979)	(4,195,048)	(2,303,434)	(2,303,434)

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 15U Strategic Priority Affordable Housing

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	184,994	161,281	50,000	50,000
TOTAL REVENUE	184,994	161,281	50,000	50,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	97,979	0	205,065	205,065
TOTAL EXPENDITURES/APPROPRIATIONS	97,979	0	205,065	205,065
NET COST	(87,015)	(161,281)	155,065	155,065

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 15Y Teeter Series A Debt Service Fund

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	10,348,471	10,718,591	10,000,000	10,000,000
Revenue from Use of Money and Property	3,517,765	4,283,793	3,500,000	3,500,000
Miscellaneous Revenues	2,904	9,814	0	0
Other Financing Sources	82,308,000	89,004,000	100,000,000	100,000,000
TOTAL REVENUE	96,177,140	104,016,198	113,500,000	113,500,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	296,022	302,143	360,000	360,000
Other Charges	82,762,990	137,922,695	134,200,000	134,200,000
Other Financing Uses	25,000,000	0	6,000,000	12,961,942
TOTAL EXPENDITURES/APPROPRIATIONS	108,059,012	138,224,838	140,560,000	147,521,942
NET COST	11,881,872	34,208,640	27,060,000	34,021,942

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2024-25

BUDGET UNIT: 16D OC Animal Shelter Construction Fund

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	100,121	120,022	63,882	63,882
Intergovernmental Revenues	2,467,538	2,467,538	2,467,538	2,467,538
Miscellaneous Revenues	40	89	0	0
TOTAL REVENUE	2,567,699	2,587,649	2,531,420	2,531,420
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	(1,176)	281,937	1,000	1,000
Other Financing Uses	2,536,420	2,517,550	2,498,420	2,498,420
Capital Assets				
Structures & Improvements				
P413 ANIMAL SHELTER	0	0	69,000	69,000
Total Structures & Improvements	0	0	69,000	69,000
Total Capital Assets	0	0	69,000	69,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,535,244	2,799,487	2,568,420	2,568,420
NET COST	(32,455)	211,838	37,000	37,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 174 OC Road - Capital Improvement Projects

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	2,683,750	6,025,893	3,500,000	3,500,000
Intergovernmental Revenues	50,758,741	56,760,737	61,360,045	61,360,045
Charges For Services	39,165	(13,500)	0	0
Miscellaneous Revenues	48,305	11,033	0	0
Other Financing Sources	10,866,431	14,129,740	9,848,577	9,848,577
TOTAL REVENUE	64,396,392	76,913,903	74,708,622	74,708,622
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	20,371,051	26,010,561	38,747,315	38,747,315
Other Charges	2,522,433	1,949,772	3,340,000	3,340,000
Intangible Assets-Non-Amortizable	0	0	906,000	906,000
Capital Assets				
Land				
LM04 CRAWFORD CANYON ROAD SIDEWALK EXTENSION ROW	8,806	1,064	15,000	15,000
LR17 MODJESKA GRADE ROAD, ROAD AND DRAINAGE IMPROVEMENTS	0	0	100,000	100,000
LR26 SILVERADO CANYON RD BRIDGE 55C-0174 REPLACEMENT ROW	31,853	2,032	5,000	5,000
LR27 SILVERADO CANYON RD BRIDGE 55C-0177 REPLACEMENT	12,044	59,657	0	0
LR28 SILVERADO CANYON RD BRIDGE 55C-0175 REPLACEMENT ROW	886	36,964	20,000	20,000
LR41 TRABUCO CREEK ROAD STABILIZATION ROW	0	0	100,000	100,000
LR44 COYOTE CREEK CHANNEL SEGMENT O	0	26,800	0	0
LR45 EL TORO ROAD CORRIDOR IMPROVEMENTS	0	0	225,000	225,000
Total Land	53,589	126,517	465,000	465,000
Structures & Improvements				
P01R TRABUCO CANYON BRIDGE 55C-008 REPLACEMENT	44,127	159,382	300,000	300,000
P07R SANTIAGO CANYON ROAD PASSING LANE	0	0	55,250	55,250
P09R OLIVE HEIGHTS SIDEWALK GAP CLOSURE	560,477	4,865	0	0
PM01 ANTONIO PKWY AND CROWN VALLEY PKWY INTERSECTION IMPROVEMENTS	11,862	98	10,000	10,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 174 OC Road - Capital Improvement Projects

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PM02 CRAWFORD CANYON ROAD SIDEWALK EXTENSION	(3,662)	1,314	205,000	205,000
PM06 OC LOOP CARBON CREEK CHANNEL (SEGMENT D) BIKEWAY GAP CLOSURE	190,336	349,320	810,000	810,000
PM09 COYOTE CREEK CHANNEL SEGMENT O	1,421,899	1,228,151	1,960,000	1,960,000
PM10 COYOTE CREEK CHANNEL SEGMENT P	65,450	0	0	0
PM12 COYOTE CREEK CHANNEL SEGMENT Q	18,645	0	0	0
PM18 LOMA RIDGE ROAD WIDENING	3,264,162	298,177	0	0
PM21 BARRETT LANE DRAINAGE IMPROVEMENTS	162,292	296,050	4,018,000	4,018,000
PM22 ADA UPGRADES (ANNUAL)- BOLSA/MIDWAY	473,004	0	0	0
PM23 SANTA CLARA AVE. & YORBA ST. DRAINAGE & SIDEWALK IMPROVEMENT	42,852	184,363	30,000	30,000
PM24 TMC FIBER OPTIC EXPANSION (FY 20-21)	2,917,797	573	0	0
PM25 SIDEWALK GAP CLOSURE (ANNUAL) – KELLOGG DRIVE	14,303	0	0	0
PM27 ADA UPGRADES (ANNUAL) - NORTHEAST TUSTIN	21,314	657,065	0	0
PM28 LOS PATRONES PARKWAY EXTENSION	0	1,205	75,000	75,000
PM29 SANTIAGO CREEK ISLAND IMPROVEMENTS	0	0	482,000	482,000
PM30 GUARDRAIL PROJECT -SILVERADO CANYON ROAD	0	0	539,000	539,000
PM32 TRAFFIC SIGNAL UPGRADES (ANNUAL) - ESPERANZA RD AT FAIRLYNN	0	17,166	500,000	500,000
PM34 TRAFFIC MANAGEMENT CENTER FIBER OPTIC EXPANSION (2022-2023)	4,129	591,526	20,000	20,000
PM35 TRAFFIC SIGNAL UPGRADES - COTO DE CAZA & OSO PARKWAY	40,740	1,137,110	0	0
PM36 ADA LA COLINA DR AND BROWNING AVE INTERSECTION	0	152,198	14,000	14,000
PM37 CRAWFORD CANYON ROAD SIDEWALK EXTENSION (PHASE II)	0	0	255,000	255,000
PM38 COLLINS YARD - UTILITY UNDERGROUNDING	0	0	1,390,000	1,390,000
PM39 LOS PATRONES PARKWAY SAFETY IMPROVEMENT PROJECT	0	0	795,400	795,400
PM40 COW CAMP ROAD (SEGMENT 2C1)	0	0	357,107	357,107
PM41 SIDEWALK GAP CLOSURE (ANNUAL)	0	0	422,000	422,000
PM42 BREA CANYON CHANNEL BRIDGE MAINTENANCE	0	0	579,000	579,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

BUDGET UNIT: 174 OC Road - Capital Improvement Projects

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PM43 ANTONIO PARKWAY GATEWAY IMPROVEMENTS	0	0	60,000	60,000
PR02 TRABUCO CREEK ROAD STABILIZATION	31,521	96,404	480,000	480,000
PR22 ADA (AMERICANS WITH DISABILITIES ACT) UPGRADES	0	0	1,035,000	1,035,000
PR48 GILBERT ST IMPROVEMENTS PHASE II, KATELLA AVE TO BALL RD	130,031	43,392	150,000	150,000
PR73 MODJESKA GRADE RD & DRAINAGE IMPROVEMENT SEGMENT 1	283,383	704,379	13,605,000	13,605,000
PR79 BREA BLVD/BREA CYN RD, CANYONDALE TO LA COUNTY	156,296	0	0	0
PR85 EL TORO ROAD CORRIDOR IMPROVEMENTS	0	0	680,000	680,000
PR91 MODJESKA CANYON RD BRIDGE REPLACEMENT 55C-172	1,177	0	100,000	100,000
PR93 OSO PARKWAY AT ANTONIO PARKWAY, INTERSECTION IMP	152,986	0	0	0
PR96 SILVERADO CANYON RD BRIDGE 55C-0174 REPLACEMENT	163,180	27,046	5,166,000	5,166,000
PR97 SILVERADO CANYON RD BRIDGE 55C-0175 REPLACEMENT	16,012	126,812	851,000	851,000
PR98 SILVERADO CANYON RD BRIDGE 55C-0177 REPLACEMENT	34,445	48,300	2,540,000	2,540,000
Total Structures & Improvements	10,218,758	6,124,896	37,483,757	37,483,757
Total Capital Assets	10,272,347	6,251,413	37,948,757	37,948,757
TOTAL EXPENDITURES/APPROPRIATIONS	33,165,831	34,211,746	80,942,072	80,942,072
NET COST	(31,230,561)	(42,702,157)	6,233,450	6,233,450



PROPRIETARY FUNDS

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	1,218,989	1,049,118	1,192,300	1,192,300
6621 Lease Revenues	16,710	53,079	0	0
6640 Interest Lease	1,130	4,681	0	0
Total Revenue from Use of Money and Property	1,236,829	1,106,878	1,192,300	1,192,300
Charges For Services				
7590 Other Charges for Services	83,807,888	90,849,246	92,956,161	92,956,161
Total Charges For Services	83,807,888	90,849,246	92,956,161	92,956,161
TOTAL OPERATING REVENUES	85,044,717	91,956,124	94,148,461	94,148,461
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(156,129)	18,873	241,347	241,347
0101 Regular Salaries	7,492,128	7,998,348	8,186,591	8,186,591
0102 Extra Help	69,042	46,929	138,084	138,084
0103 Overtime	100,173	99,402	90,108	90,108
0104 Annual Leave Payoffs	8,006	3,855	20,109	20,109
0105 Vacation Payoffs	332,713	192,924	232,209	232,209
0111 Other Pay	39	10,933	0	0
0150 Labor Burden	(9,593)	161	0	0
0160 Labor Overhead	0	775	0	0
0200 Retirement	2,829,442	2,820,423	2,946,403	2,946,403
0204 County Paid Executive Deferred Compensation Plan	6,903	9,522	8,636	8,636
0205 1.62% Retirement ER Contribution 401(A) Plan	36,472	44,469	62,302	62,302
0206 Retiree Medical	248,001	37,175	81,954	81,954
0207 Health Reimbursement Account	0	331,751	100,956	100,956
0208 Pension Prepayment Discount	(168,459)	0	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0301 Unemployment Insurance	14	0	2,442	2,442
0305 Salary Continuance Insurance	10,353	11,219	11,378	11,378
0306 Health Insurance	875,787	965,962	888,924	888,924
0308 Dental Insurance	27,902	24,071	54,912	54,912
0309 Life Insurance	2,144	2,206	2,316	2,316
0310 Accidental Death and Dismemberment Insurance	527	548	768	768
0319 Other Insurance	21,613	21,820	22,224	22,224
0352 Workers Compensation - General	32,346	34,902	31,812	31,812
0401 Medicare	115,620	118,984	118,810	118,810
0402 Executive Car Allowance	6,737	9,180	9,180	9,180
0403 Optional Benefit Program	114,250	115,333	97,380	97,380
Total Salaries & Benefits	11,996,031	12,919,765	13,348,845	13,348,845
Services & Supplies				
0600 Clothing and Personal Supplies	302	0	0	0
0740 Enterprise Telephone Service Charges	252,873	278,980	263,686	263,686
0741 Telephone Service Charges from Vendors	6,320,261	6,226,984	7,062,767	7,062,767
0742 Cell Phones, Pagers, Blackberry Devices	3,317	1,538	6,200	6,200
0900 Food	0	2,505	2,500	2,500
1000 Household Expense	348,030	367,547	374,118	374,118
1001 Household Expense - Trash	13,349	16,010	16,351	16,351
1100 Insurance	268,787	242,703	300,000	300,000
1300 Maintenance Equipment - Non-IT Maintenance	1,548	1,208	6,251	6,251
1340 Software Maintenance & Support	1,026,496	845,072	1,086,592	1,086,592
1341 Hardware Maintenance & Support	3,655,146	4,057,077	3,954,073	3,954,073
1400 Maintenance - Buildings and Improvements	626,116	324,447	508,536	508,536
1402 Minor Alterations and Improvements	149,191	101,067	723,908	723,908

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1500 Medical, Dental and Laboratory Supplies	273	1,152	0	0
1600 Memberships	73,300	76,844	88,681	88,681
1800 Office Expense	10,206	72,724	90,481	90,481
1801 Duplicating Services (CEO/Reprographics)	235	213	1,770	1,770
1803 Postage	625	1,365	1,335	1,335
1809 Minor Office Equipment to be Controlled	42,111	1,458	1,000	1,000
1840 IT Hardware Purchases (Purchases under \$5,000)	865,097	924,307	1,055,265	1,055,265
1900 Professional and Specialized Services	5,972,493	6,451,047	6,753,474	6,753,474
1908 Temporary Help	36,465	338,163	200,000	200,000
1911 CWCAP Charges	1,245,688	810,876	978,687	978,687
1912 Investment Administrative Fees	10,872	9,230	11,220	11,220
1920 Non-Claimable Administrative Expense	8,459	0	25,000	25,000
1940 Enterprise IT Services	9,264,125	3,255,367	3,630,554	3,630,554
1941 IT Professional Services Contracts	38,239,662	38,695,690	50,220,226	50,220,226
2000 Publications and Legal Notices	755	0	0	0
2100 Rents and Leases - Equipment	267	0	0	0
2110 Short-Term Leases-Equipment	2,978	737	3,100	3,100
2140 Software Leases & Licenses	34	261,637	0	0
2141 IT Hardware Leases	30,072	0	0	0
2142 Short-Term Lease-IT Equipment	0	0	1,200	1,200
2143 Short-Term SBITA	758,808	3,423,625	2,548,546	2,548,546
2210 Short-Term Lease-Buildings and Improvements	607	65,704	25,700	25,700
2300 Small Tools and Instruments	744	3,338	4,200	4,200
2400 Special Departmental Expense	43,444	41,327	124,000	124,000
2600 Transportation and Travel - General	11,448	9,555	0	0
2601 Private Auto Mileage	740	591	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2602 Garage Expense	44,953	27,658	56,734	56,734
2700 Transportation and Travel - Meetings/Conferences	8,016	18,059	0	0
2740 IT Training & Travel	9,374	4,367	0	0
2801 Utilities - Purchased Electricity	1,259,870	1,410,026	1,214,559	1,214,559
2802 Utilities - Purchased Gas	3,690	4,128	6,283	6,283
2803 Utilities - Purchased Water	38,884	37,531	46,889	46,889
2890 Intra-Agency Services & Supplies Billing Offsets	(11,443,902)	(5,965,102)	(5,745,457)	(5,745,457)
Total Services & Supplies	59,205,809	62,446,755	75,648,429	75,648,429
Other Charges				
3200 Bond Redemption	41,406	83,398	42,729	42,729
3251 Financed Purchase - Principal Payment	100,633	83,161	4,473,779	4,473,779
3252 Lease Equipment - Debt Service Principal	0	0	10,700	10,700
3253 Lease IT Equipment - Debt Service Principal	0	0	3,542	3,542
3254 Lease Buildings and Improvements - Debt Service Principal	0	0	25,063	25,063
3256 SBITA Debt Service Principal	0	1	6,041,896	6,041,896
3700 Taxes and Assessments	1,478	2,273	1,525	1,525
Total Other Charges	143,517	168,833	10,599,234	10,599,234
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	3,501,500	3,501,500
Total Equipment	0	0	3,501,500	3,501,500
Structures & Improvements				
4200 Structures and Improvements	0	0	2,829,591	2,829,591
Total Structures & Improvements	0	0	2,829,591	2,829,591
Miscellaneous				
5300 Depreciation	9,972,879	8,920,496	11,420,240	11,420,240
Total Miscellaneous	9,972,879	8,920,496	11,420,240	11,420,240

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
TOTAL OPERATING EXPENSES	81,318,236	84,455,849	117,347,839	117,347,839
OPERATING INCOME (LOSS) - Note 1	3,726,481	7,500,275	(23,199,378)	(23,199,378)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	669,263	1,194,629	867,304	867,304
Total Revenue from Use of Money and Property	669,263	1,194,629	867,304	867,304
Intergovernmental Revenues				
7060 Federal - Disaster Relief	511,656	(22,287)	0	0
7130 Other Governmental Agencies	232,074	241,054	233,000	233,000
Total Intergovernmental Revenues	743,730	218,767	233,000	233,000
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	6,004	3,755	0	0
7670 Miscellaneous Revenue	124,855	26,960	0	0
7680 Six-Month Expired (Outlawed) Checks	10,092	0	0	0
Total Miscellaneous Revenues	140,951	30,715	0	0
TOTAL NON-OPERATING REVENUES	1,553,944	1,444,111	1,100,304	1,100,304
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	92,253	172,677	95,203	95,203
3351 Lease Purchase Interest Payment	15,144	8,022	0	0
3352 Lease Equipment - Debt Service Interest	0	1,140	684	684
3353 Lease IT Equipment - Debt Service Interest	455	0	156	156
3356 SBITA - Debt Service Interest	0	190,462	106,129	106,129
Total Other Charges	107,852	372,301	202,172	202,172

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	101,648	43,536	0	0
Total Miscellaneous	101,648	43,536	0	0
TOTAL NON-OPERATING EXPENSES	209,500	415,837	202,172	202,172
NON-OPERATING INCOME (LOSS)	1,344,444	1,028,274	898,132	898,132
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	5,070,925	8,528,549	(22,301,246)	(22,301,246)
7805 Capital Contributions	0	0	0	0
7810 Transfers In - from Fund 100	176,601	445,865	0	0
7811 Transfers In - from Funds 101-199	1,205,889	1,937,806	261,134	261,134
7812 Transfers In - from Funds 2AA-299	30,673	0	0	0
4800 Transfers Out - to Fund 100	(2,442,403)	0	0	0
4802 Transfers Out - to Funds 2AA-299	(18,708)	0	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	1,958,202	(846,644)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(5,017,637)	(3,359,419)	11,420,240	11,420,240
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(2,146,534)	(1,463,231)	(4,945,557)	(4,945,557)
CHANGE IN NET POSITION	(1,182,992)	5,242,926	(15,565,429)	(15,565,429)
Net Position - Beginning Balance	9,947,716	8,764,731	15,565,429	15,565,429
Net Position - Ending Balance	8,764,724	14,007,657	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	48,559	1,165	0	0
4040 IT Equipment (Purchases over \$5,000)	3,252,650	2,357,017	3,501,500	3,501,500
Total Equipment	3,301,209	2,358,182	3,501,500	3,501,500
4200 Structures and Improvements				
3330 Data Center Operations	0	16,767	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P640 KVA Back-Up Generator Project	26,563	207,557	2,579,591	2,579,591
P649 Computer Room Air Handler Refresh & Upgrade	453,963	0	0	0
P650 Redundant Bus and ATS Installation and Upgrade	26,285	0	0	0
P651 OCDC Roof Replacement	1,043,739	0	0	0
P656 OCIT - LEAK DETECTION UPGRADE	0	0	250,000	250,000
PN02 DATA CENTER MONITORING SYSTEM UPGRADE	0	3,373	0	0
Total Structures and Improvements	1,550,550	227,697	2,829,591	2,829,591
4251 Commercially Acquired Multi-Year Software Amortizable				
3300 Information Technology ISF	0	(6,286)	0	0
3360 Physical Security Badge	0	6,286	0	0
Total Commercially Acquired Multi-Year Software Amortizable	0	0	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	4,851,759	2,585,879	6,331,091	6,331,091
<p>Note 1 - Operating Loss is overstated in the 2024-25 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> <p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2024-25 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	185,853,771	196,871,784	210,281,517	210,281,517
Total Miscellaneous Revenues	185,853,771	196,871,784	210,281,517	210,281,517
TOTAL OPERATING REVENUES	185,853,771	196,871,784	210,281,517	210,281,517
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	186,281,838	197,283,729	210,281,517	210,281,517
Total Other Charges	186,281,838	197,283,729	210,281,517	210,281,517
TOTAL OPERATING EXPENSES	186,281,838	197,283,729	210,281,517	210,281,517
OPERATING INCOME (LOSS)	(428,067)	(411,945)	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	250,563	0	0	0
Total Miscellaneous Revenues	250,563	0	0	0
TOTAL NON-OPERATING REVENUES	250,563	0	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	3,943,720	3,943,720
Total Special Items	0	0	3,943,720	3,943,720
TOTAL NON-OPERATING EXPENSES	0	0	3,943,720	3,943,720
NON-OPERATING INCOME (LOSS)	250,563	0	(3,943,720)	(3,943,720)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(177,504)	(411,945)	(3,943,720)	(3,943,720)

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	(177,504)	(411,945)	(3,943,720)	(3,943,720)
Net Position - Beginning Balance	6,691,760	6,514,258	3,943,720	3,943,720
Net Position - Ending Balance	6,514,256	6,102,313	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	63,615	5	507,000	507,000
Total Miscellaneous Revenues	63,615	5	507,000	507,000
TOTAL OPERATING REVENUES	63,615	5	507,000	507,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	65,387	82,152	84,090	84,090
1911 CWCAP Charges	2,318	39,269	2,318	2,318
1912 Investment Administrative Fees	2,080	1,449	900	900
Total Services & Supplies	69,785	122,870	87,308	87,308
Other Charges				
3500 Judgments and Damages	0	0	2,519,614	2,519,614
3520 Insurance Claims	962,743	1,038,026	0	0
Total Other Charges	962,743	1,038,026	2,519,614	2,519,614
TOTAL OPERATING EXPENSES	1,032,528	1,160,896	2,606,922	2,606,922
OPERATING INCOME (LOSS)	(968,913)	(1,160,891)	(2,099,922)	(2,099,922)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	126,065	173,176	72,000	72,000
Total Revenue from Use of Money and Property	126,065	173,176	72,000	72,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	144	432	0	0
Total Miscellaneous Revenues	144	432	0	0
TOTAL NON-OPERATING REVENUES	126,209	173,608	72,000	72,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	543,984	543,984
Total Special Items	0	0	543,984	543,984
TOTAL NON-OPERATING EXPENSES	0	0	543,984	543,984
NON-OPERATING INCOME (LOSS)	126,209	173,608	(471,984)	(471,984)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(842,704)	(987,283)	(2,571,906)	(2,571,906)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(1,951)	(1,796)	0	0
CHANGE IN NET POSITION	(844,655)	(989,079)	(2,571,906)	(2,571,906)
Net Position - Beginning Balance	4,714,229	3,869,574	2,571,906	2,571,906
Net Position - Ending Balance	3,869,574	2,880,495	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	71,056,679	73,385,296	78,424,071	78,424,071
Total Miscellaneous Revenues	71,056,679	73,385,296	78,424,071	78,424,071
TOTAL OPERATING REVENUES	71,056,679	73,385,296	78,424,071	78,424,071
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	3,112,543	3,228,202	3,285,164	3,285,164
1911 CWCAP Charges	76,801	78,081	239,675	239,675
1912 Investment Administrative Fees	6,599	7,630	3,000	3,000
2400 Special Departmental Expense	770,793	733,954	740,262	740,262
2700 Transportation and Travel - Meetings/Conferences	0	0	10,758	10,758
Total Services & Supplies	3,966,736	4,047,867	4,310,359	4,310,359
Other Charges				
3520 Insurance Claims	71,553,524	74,232,697	79,404,022	79,404,022
3530 Insurance Premiums	0	268,454	533,448	533,448
Total Other Charges	71,553,524	74,501,151	79,937,470	79,937,470
TOTAL OPERATING EXPENSES	75,520,260	78,549,018	84,247,829	84,247,829
OPERATING INCOME (LOSS)	(4,463,581)	(5,163,722)	(5,823,758)	(5,823,758)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	444,437	948,911	206,880	206,880
Total Revenue from Use of Money and Property	444,437	948,911	206,880	206,880
Intergovernmental Revenues				
7040 Federal - Health Administration	1,405,424	28,493	2,000,000	2,000,000
Total Intergovernmental Revenues	1,405,424	28,493	2,000,000	2,000,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	7,841,889	7,315,120	6,000,000	6,000,000
Total Miscellaneous Revenues	7,841,889	7,315,120	6,000,000	6,000,000
TOTAL NON-OPERATING REVENUES	9,691,750	8,292,524	8,206,880	8,206,880
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	11,325,675	11,325,675
Total Special Items	0	0	11,325,675	11,325,675
TOTAL NON-OPERATING EXPENSES	0	0	11,325,675	11,325,675
NON-OPERATING INCOME (LOSS)	9,691,750	8,292,524	(3,118,795)	(3,118,795)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	5,228,169	3,128,802	(8,942,553)	(8,942,553)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(171,625)	167,204	0	0
CHANGE IN NET POSITION	5,056,544	3,296,006	(8,942,553)	(8,942,553)
Net Position - Beginning Balance	3,721,654	8,778,196	8,942,553	8,942,553
Net Position - Ending Balance	8,778,198	12,074,202	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	35,160	19,132	25,000	25,000
Total Charges For Services	35,160	19,132	25,000	25,000
Miscellaneous Revenues				
7710 Insurance Premiums	60,541,743	60,540,714	59,372,149	59,372,149
Total Miscellaneous Revenues	60,541,743	60,540,714	59,372,149	59,372,149
TOTAL OPERATING REVENUES	60,576,903	60,559,846	59,397,149	59,397,149
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(34,763)	25,277	0	0
0101 Regular Salaries	1,956,763	2,448,769	2,879,956	2,879,956
0103 Overtime	16,327	12,058	30,000	30,000
0104 Annual Leave Payoffs	2,829	0	0	0
0105 Vacation Payoffs	77,573	32,098	110,000	110,000
0111 Other Pay	1,674	1,674	1,680	1,680
0200 Retirement	741,144	838,325	1,013,287	1,013,287
0204 County Paid Executive Deferred Compensation Plan	0	28	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	16,918	19,859	40,700	40,700
0206 Retiree Medical	66,031	10,954	28,818	28,818
0207 Health Reimbursement Account	0	103,605	36,632	36,632
0208 Pension Prepayment Discount	(39,920)	0	0	0
0301 Unemployment Insurance	4	0	880	880
0305 Salary Continuance Insurance	2,910	3,568	4,177	4,177
0306 Health Insurance	215,079	268,524	279,787	279,787
0308 Dental Insurance	7,583	7,205	19,946	19,946
0309 Life Insurance	583	691	720	720

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0310 Accidental Death and Dismemberment Insurance	144	172	240	240
0319 Other Insurance	5,852	7,063	6,552	6,552
0352 Workers Compensation - General	44,444	43,111	38,390	38,390
0401 Medicare	30,107	35,785	41,786	41,786
0403 Optional Benefit Program	27,708	36,167	34,980	34,980
Total Salaries & Benefits	3,138,990	3,894,933	4,568,531	4,568,531
Services & Supplies				
0740 Enterprise Telephone Service Charges	7,615	12,557	9,000	9,000
0742 Cell Phones, Pagers, Blackberry Devices	10,465	12,903	16,200	16,200
0900 Food	139	491	1,000	1,000
1000 Household Expense	19,045	23,059	20,758	20,758
1001 Household Expense - Trash	794	991	818	818
1100 Insurance	415,460	447,898	487,376	487,376
1300 Maintenance Equipment - Non-IT Maintenance	0	309	500	500
1340 Software Maintenance & Support	30,940	24,403	35,000	35,000
1341 Hardware Maintenance & Support	0	0	500	500
1400 Maintenance - Buildings and Improvements	1,811	13,474	5,000	5,000
1402 Minor Alterations and Improvements	1,533	876	3,000	3,000
1502 Medical Supplies	205	0	250	250
1600 Memberships	2,908	3,140	5,000	5,000
1800 Office Expense	10,146	9,554	15,000	15,000
1801 Duplicating Services (CEO/Reprographics)	223	179	2,000	2,000
1802 Periodicals and Journals	702	0	1,000	1,000
1803 Postage	1,029	242	1,000	1,000
1809 Minor Office Equipment to be Controlled	498	129	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	5,484	5,417	10,000	10,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	5,864,669	6,557,974	8,064,883	8,064,883
1908 Temporary Help	0	10,499	12,000	12,000
1911 CWCAP Charges	205,380	209,489	250,000	250,000
1912 Investment Administrative Fees	60,162	55,802	80,000	80,000
1940 Enterprise IT Services	342,643	357,315	374,967	374,967
2000 Publications and Legal Notices	329	0	0	0
2110 Short-Term Leases-Equipment	1,263	2,834	5,000	5,000
2140 Software Leases & Licenses	5,946	0	0	0
2143 Short-Term SBITA	1,811	93,760	10,000	10,000
2300 Small Tools and Instruments	0	0	5,500	5,500
2400 Special Departmental Expense	26,436	29,058	60,000	60,000
2600 Transportation and Travel - General	16,861	21,970	25,000	25,000
2601 Private Auto Mileage	111	696	5,000	5,000
2602 Garage Expense	8,168	9,048	10,000	10,000
2700 Transportation and Travel - Meetings/Conferences	6,625	4,106	12,000	12,000
2800 Utilities	9,143	0	0	0
2801 Utilities - Purchased Electricity	7,301	6,390	5,188	5,188
2802 Utilities - Purchased Gas	9,243	20,864	16,811	16,811
2803 Utilities - Purchased Water	6,015	6,420	8,911	8,911
2890 Intra-Agency Services & Supplies Billing Offsets	(63,170)	(62,315)	(64,390)	(64,390)
Total Services & Supplies	7,017,933	7,879,532	9,499,272	9,499,272

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 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	73,189	76,818	123,346	123,346
3256 SBITA Debt Service Principal	0	0	85,494	85,494
3520 Insurance Claims - Note 1	55,347,930	56,308,072	48,511,928	48,511,928
3700 Taxes and Assessments	613	2,110	0	0
Total Other Charges	55,421,732	56,387,000	49,520,768	49,520,768
Miscellaneous				
5300 Depreciation	110,712	10,712	34,253	34,253
5350 Amortization	7,868	0	0	0
Total Miscellaneous	118,580	10,712	34,253	34,253
TOTAL OPERATING EXPENSES	65,697,235	68,172,177	63,622,824	63,622,824
OPERATING INCOME (LOSS)	(5,120,332)	(7,612,331)	(4,225,675)	(4,225,675)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	3,904,427	7,140,908	3,633,292	3,633,292
Total Revenue from Use of Money and Property	3,904,427	7,140,908	3,633,292	3,633,292
Intergovernmental Revenues				
7060 Federal - Disaster Relief	1,316,461	0	0	0
Total Intergovernmental Revenues	1,316,461	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	540,023	515,509	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	794	1,702	0	0
Total Miscellaneous Revenues	540,817	517,211	100,000	100,000
TOTAL NON-OPERATING REVENUES	5,761,705	7,658,119	3,733,292	3,733,292

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	121,918	182,803	274,495	274,495
3356 SBITA - Debt Service Interest	0	1,260	856	856
Total Other Charges	121,918	184,063	275,351	275,351
Special Items				
5000 Special Items	0	0	34,253	34,253
Total Special Items	0	0	34,253	34,253
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	0	(25,000)	0	0
Total Miscellaneous	0	(25,000)	0	0
TOTAL NON-OPERATING EXPENSES	121,918	159,063	309,604	309,604
NON-OPERATING INCOME (LOSS)	5,639,787	7,499,056	3,423,688	3,423,688
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	519,455	(113,275)	(801,987)	(801,987)
7810 Transfers In - from Fund 100	95,412	58,863	300,000	300,000
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(603,156)	153,246	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	107,230	(100,146)	34,253	34,253
CHANGE IN NET POSITION	118,941	(1,312)	(467,734)	(467,734)
Net Position - Beginning Balance	260,949	379,901	467,734	467,734
Net Position - Ending Balance	379,890	378,589	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 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	119,303	105,766	140,000	140,000
Total Charges For Services	119,303	105,766	140,000	140,000
Miscellaneous Revenues				
7710 Insurance Premiums	32,312,649	36,695,560	40,166,762	40,166,762
Total Miscellaneous Revenues	32,312,649	36,695,560	40,166,762	40,166,762
TOTAL OPERATING REVENUES	32,431,952	36,801,326	40,306,762	40,306,762
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	9,338	18,828	0	0
0101 Regular Salaries	1,203,695	1,344,790	1,483,106	1,483,106
0103 Overtime	9,485	15,334	15,000	15,000
0105 Vacation Payoffs	35,082	34,389	80,000	80,000
0111 Other Pay	926	847	840	840
0200 Retirement	447,908	464,962	526,795	526,795
0205 1.62% Retirement ER Contribution 401(A) Plan	10,506	14,944	16,811	16,811
0206 Retiree Medical	39,752	6,332	14,833	14,833
0207 Health Reimbursement Account	0	60,447	22,437	22,437
0208 Pension Prepayment Discount	(23,048)	0	0	0
0301 Unemployment Insurance	0	0	443	443
0305 Salary Continuance Insurance	1,890	1,937	2,205	2,205
0306 Health Insurance	147,553	182,970	181,994	181,994
0308 Dental Insurance	5,773	4,867	11,927	11,927
0309 Life Insurance	439	440	504	504
0310 Accidental Death and Dismemberment Insurance	108	109	144	144
0319 Other Insurance	4,016	4,802	4,800	4,800

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0352 Workers Compensation - General	4,744	5,131	5,082	5,082
0401 Medicare	17,858	19,869	21,517	21,517
0403 Optional Benefit Program	21,292	21,000	21,021	21,021
Total Salaries & Benefits	1,937,317	2,201,998	2,409,459	2,409,459
Services & Supplies				
0740 Enterprise Telephone Service Charges	21,082	24,845	30,000	30,000
0742 Cell Phones, Pagers, Blackberry Devices	2,134	2,717	3,000	3,000
1000 Household Expense	12,695	15,359	13,836	13,836
1001 Household Expense - Trash	556	661	572	572
1100 Insurance	22,894,088	28,200,156	25,000,000	25,000,000
1300 Maintenance Equipment - Non-IT Maintenance	0	0	1,000	1,000
1340 Software Maintenance & Support	6,375	6,375	100,000	100,000
1341 Hardware Maintenance & Support	0	0	1,000	1,000
1400 Maintenance - Buildings and Improvements	14,104	3,609	8,000	8,000
1402 Minor Alterations and Improvements	665	897	2,500	2,500
1502 Medical Supplies	137	0	250	250
1600 Memberships	838	783	1,000	1,000
1800 Office Expense	12,611	18,113	12,000	12,000
1801 Duplicating Services (CEO/Reprographics)	336	326	1,000	1,000
1802 Periodicals and Journals	3,047	0	3,000	3,000
1803 Postage	3,810	4,227	4,000	4,000
1809 Minor Office Equipment to be Controlled	126	0	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	609	1,808	5,000	5,000
1900 Professional and Specialized Services	750,093	739,839	1,076,633	1,076,633
1911 CWCAP Charges	221,989	253,213	250,000	250,000
1912 Investment Administrative Fees	25,539	13,922	50,000	50,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1940 Enterprise IT Services	134,180	81,103	186,584	186,584
2110 Short-Term Leases-Equipment	5,757	4,621	12,000	12,000
2143 Short-Term SBITA	681	2,001	85,000	85,000
2400 Special Departmental Expense	0	2,638	35,000	35,000
2600 Transportation and Travel - General	16,830	15,555	15,300	15,300
2601 Private Auto Mileage	0	0	2,500	2,500
2602 Garage Expense	0	0	2,500	2,500
2700 Transportation and Travel - Meetings/Conferences	1,020	1,620	3,000	3,000
2800 Utilities	6,400	0	0	0
2801 Utilities - Purchased Electricity	5,816	4,260	3,459	3,459
2802 Utilities - Purchased Gas	6,490	13,909	11,207	11,207
2803 Utilities - Purchased Water	5,531	4,282	5,946	5,946
2890 Intra-Agency Services & Supplies Billing Offsets	(10,609)	(11,793)	(15,305)	(15,305)
Total Services & Supplies	24,142,930	29,405,046	26,914,982	26,914,982
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(8,000)	(6,385)	(7,000)	(7,000)
Total Services & Supplies Reimbursements	(8,000)	(6,385)	(7,000)	(7,000)
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	450,000	450,000
3200 Bond Redemption	48,793	51,204	34,880	34,880
3256 SBITA Debt Service Principal	0	0	71,116	71,116
3500 Judgments and Damages - Note 1	8,286,079	8,308,008	13,597,665	13,597,665
3700 Taxes and Assessments	398	1,406	0	0
Total Other Charges	8,335,270	8,360,618	14,153,661	14,153,661

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Miscellaneous				
5300 Depreciation	72,594	73,265	72,595	72,595
Total Miscellaneous	72,594	73,265	72,595	72,595
TOTAL OPERATING EXPENSES	34,480,111	40,034,542	43,543,697	43,543,697
OPERATING INCOME (LOSS)	(2,048,159)	(3,233,216)	(3,236,935)	(3,236,935)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,521,387	1,706,115	1,027,248	1,027,248
Total Revenue from Use of Money and Property	1,521,387	1,706,115	1,027,248	1,027,248
Intergovernmental Revenues				
7060 Federal - Disaster Relief	5,453	0	0	0
Total Intergovernmental Revenues	5,453	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,229,768	1,472,756	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	(1,059)	0	0	0
Total Miscellaneous Revenues	1,228,709	1,472,756	100,000	100,000
TOTAL NON-OPERATING REVENUES	2,755,549	3,178,871	1,127,248	1,127,248
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	81,279	121,850	77,622	77,622
3352 Lease Equipment - Debt Service Interest	0	42	0	0
3356 SBITA - Debt Service Interest	0	8,538	5,803	5,803
Total Other Charges	81,279	130,430	83,425	83,425

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
Special Items				
5000 Special Items	0	0	72,595	72,595
Total Special Items	0	0	72,595	72,595
TOTAL NON-OPERATING EXPENSES	81,279	130,430	156,020	156,020
NON-OPERATING INCOME (LOSS)	2,674,270	3,048,441	971,228	971,228
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	626,111	(184,775)	(2,265,707)	(2,265,707)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(443,540)	433,809	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(4,325)	4,736	72,595	72,595
CHANGE IN NET POSITION	178,246	253,770	(2,193,112)	(2,193,112)
Net Position - Beginning Balance	1,949,834	2,128,081	2,193,112	2,193,112
Net Position - Ending Balance	2,128,080	2,381,851	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: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	9,109	12,847	9,305	9,305
Total Taxes	9,109	12,847	9,305	9,305
Charges For Services				
7590 Other Charges for Services	32,172,797	33,707,829	36,352,420	36,352,420
Total Charges For Services	32,172,797	33,707,829	36,352,420	36,352,420
TOTAL OPERATING REVENUES	32,181,906	33,720,676	36,361,725	36,361,725
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(10,204)	4,420	0	0
0101 Regular Salaries	5,438,608	5,659,061	6,320,504	6,320,504
0103 Overtime	139,903	121,364	140,000	140,000
0104 Annual Leave Payoffs	35,593	1,571	65,821	65,821
0105 Vacation Payoffs	102,317	86,857	117,350	117,350
0111 Other Pay	62,532	58,470	65,520	65,520
0200 Retirement	2,056,047	1,987,320	2,278,213	2,278,213
0205 1.62% Retirement ER Contribution 401(A) Plan	26,232	30,323	62,144	62,144
0206 Retiree Medical	181,539	27,186	63,818	63,818
0207 Health Reimbursement Account	0	281,092	33,396	33,396
0208 Pension Prepayment Discount	(109,067)	0	0	0
0301 Unemployment Insurance	10	0	1,895	1,895
0305 Salary Continuance Insurance	1,991	1,987	2,466	2,466
0306 Health Insurance	936,322	1,025,834	1,006,341	1,006,341
0308 Dental Insurance	6,843	5,707	15,264	15,264
0309 Life Insurance	527	513	608	608
0310 Accidental Death and Dismemberment Insurance	129	127	200	200

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0319 Other Insurance	65,181	68,009	70,496	70,496
0352 Workers Compensation - General	633,604	691,793	835,425	835,425
0401 Medicare	80,313	82,125	92,696	92,696
0403 Optional Benefit Program	25,083	24,500	26,886	26,886
Total Salaries & Benefits	9,673,503	10,158,259	11,199,043	11,199,043
Services & Supplies				
0600 Clothing and Personal Supplies	37,238	36,324	39,500	39,500
0740 Enterprise Telephone Service Charges	25,158	13,656	31,025	31,025
0741 Telephone Service Charges from Vendors	217,302	0	3,650	3,650
0742 Cell Phones, Pagers, Blackberry Devices	108,159	374,312	485,900	485,900
1000 Household Expense	118,367	130,761	137,483	137,483
1001 Household Expense - Trash	45,353	50,016	47,992	47,992
1100 Insurance	146,683	147,922	179,434	179,434
1300 Maintenance Equipment - Non-IT Maintenance	3,984,971	4,557,302	4,238,130	4,238,130
1301 Maintenance - Inventory Parts	12,316	13,126	22,100	22,100
1302 Parts not Direct Billed to Customers	153,797	169,144	163,620	163,620
1340 Software Maintenance & Support	114,187	239,094	233,907	233,907
1400 Maintenance - Buildings and Improvements	246,627	205,664	290,423	290,423
1402 Minor Alterations and Improvements	45,686	49,161	65,320	65,320
1600 Memberships	2,388	130	2,419	2,419
1700 Miscellaneous Expense	813	(8,075)	19,500	19,500
1800 Office Expense	13,906	12,460	27,396	27,396
1801 Duplicating Services (CEO/Reprographics)	4,023	5,616	4,852	4,852
1802 Periodicals and Journals	782	239	700	700
1803 Postage	505	842	724	724
1809 Minor Office Equipment to be Controlled	469	560	6,100	6,100

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1840 IT Hardware Purchases (Purchases under \$5,000)	3,766	2,823	32,125	32,125
1900 Professional and Specialized Services	1,838,691	2,057,123	2,258,016	2,258,016
1911 CWCAP Charges	644,298	704,673	683,090	683,090
1912 Investment Administrative Fees	18,317	18,520	24,437	24,437
1940 Enterprise IT Services	8,363	0	59,286	59,286
1941 IT Professional Services Contracts	0	0	7,507	7,507
2110 Short-Term Leases-Equipment	4,530	5,111	7,777	7,777
2140 Software Leases & Licenses	4,512	6,483	0	0
2143 Short-Term SBITA	17,245	12,777	44,740	44,740
2300 Small Tools and Instruments	62,654	59,308	91,579	91,579
2400 Special Departmental Expense	5,790,730	5,787,167	6,978,485	6,978,485
2600 Transportation and Travel - General	0	15	6,000	6,000
2601 Private Auto Mileage	322	796	350	350
2602 Garage Expense	286,961	257,265	282,913	282,913
2700 Transportation and Travel - Meetings/Conferences	3,529	397	17,550	17,550
2801 Utilities - Purchased Electricity	191,511	175,158	205,256	205,256
2802 Utilities - Purchased Gas	69,101	32,783	71,174	71,174
2803 Utilities - Purchased Water	16,947	16,595	19,773	19,773
2890 Intra-Agency Services & Supplies Billing Offsets	(287,241)	(260,847)	(282,913)	(282,913)
Total Services & Supplies	13,952,966	14,874,401	16,507,320	16,507,320
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	1,929,250	1,929,250
3252 Lease Equipment - Debt Service Principal	0	0	1,182	1,182
3256 SBITA Debt Service Principal	0	0	19,506	19,506
3700 Taxes and Assessments	1,712	1,767	1,880	1,880
Total Other Charges	1,712	1,767	1,951,818	1,951,818

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	20,433,900	21,700,900
Total Equipment	0	0	20,433,900	21,700,900
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	8,946,527	9,273,709	3,516,000	3,516,000
Total Miscellaneous	8,946,527	9,273,709	3,516,000	3,516,000
TOTAL OPERATING EXPENSES	32,574,708	34,308,136	53,619,004	54,886,004
OPERATING INCOME (LOSS) - Note 1	(392,802)	(587,460)	(17,257,279)	(18,524,279)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,142,222	2,341,127	1,864,592	1,864,592
Total Revenue from Use of Money and Property	1,142,222	2,341,127	1,864,592	1,864,592
Intergovernmental Revenues				
7060 Federal - Disaster Relief	(778)	0	0	0
Total Intergovernmental Revenues	(778)	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	59,488	54,248	59,182	59,182
7680 Six-Month Expired (Outlawed) Checks	101	(102)	274	274
Total Miscellaneous Revenues	59,589	54,146	59,456	59,456
TOTAL NON-OPERATING REVENUES	1,201,033	2,395,273	1,924,048	1,924,048

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	731	114	244	244
3356 SBITA - Debt Service Interest	0	0	783	783
Total Other Charges	731	114	1,027	1,027
Special Items				
5000 Special Items	0	0	1,927,024	1,927,024
Total Special Items	0	0	1,927,024	1,927,024
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(331,243)	285,543	0	0
Total Miscellaneous	(331,243)	285,543	0	0
TOTAL NON-OPERATING EXPENSES	(330,512)	285,657	1,928,051	1,928,051
NON-OPERATING INCOME (LOSS)	1,531,545	2,109,616	(4,003)	(4,003)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	1,138,743	1,522,156	(17,261,282)	(18,528,282)
7805 Capital Contributions	98,913	105,675	0	0
7810 Transfers In - from Fund 100	3,778,452	9,416,381	9,197,690	10,384,517
7811 Transfers In - from Funds 101-199	195,461	312,379	1,594,608	1,594,608
7814 Transfers In - from Funds 400-499	522,589	1,761,390	2,312,573	2,312,573
4800 Transfers Out - to Fund 100	(107,595)	0	0	0
4801 Transfers Out - to Funds 101-199	0	(7,385)	0	0
4802 Transfers Out - to Funds 2AA-299	0	0	0	0
4804 Transfers Out - to Funds 400-499	(215,000)	(215,000)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	825,672	(9,227,891)	0	0
Changes to Reserves - Fund Balance Designated Equipment Replacement - (Inc)/Dec	1,612,280	2,808,894	2,951,586	3,031,759
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	(286,526)	772,159	3,516,000	3,516,000
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(3,261,678)	(9,257,085)	(15,571,903)	(15,571,903)

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	4,221,311	(2,088,327)	(13,555,728)	(13,555,728)
Net Position - Beginning Balance	3,317,979	7,539,278	13,555,728	13,555,728
Net Position - Ending Balance	7,539,290	5,450,951	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	16,709	14,957	20,433,900	21,700,900
Total Equipment	16,709	14,957	20,433,900	21,700,900
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	16,709	14,957	20,444,823	21,711,823
Note 1 - Operating Loss is overstated in the 2024-25 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 2024-25 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 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	4,703,909	5,106,596	5,927,428	5,927,428
Total Charges For Services	4,703,909	5,106,596	5,927,428	5,927,428
TOTAL OPERATING REVENUES	4,703,909	5,106,596	5,927,428	5,927,428
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(657)	17,114	0	0
0101 Regular Salaries	1,155,686	1,092,443	1,282,017	1,282,017
0102 Extra Help	54,397	107,660	100,000	100,000
0103 Overtime	34,821	76,081	65,000	65,000
0105 Vacation Payoffs	12,659	15,464	10,132	10,132
0111 Other Pay	4,490	6,197	7,500	7,500
0200 Retirement	428,016	376,552	453,213	453,213
0205 1.62% Retirement ER Contribution 401(A) Plan	10,561	9,745	15,615	15,615
0206 Retiree Medical	38,286	5,293	12,801	12,801
0207 Health Reimbursement Account	0	54,714	10,332	10,332
0208 Pension Prepayment Discount	(25,363)	0	0	0
0301 Unemployment Insurance	0	0	354	354
0305 Salary Continuance Insurance	835	754	1,094	1,094
0306 Health Insurance	199,391	202,914	206,424	206,424
0308 Dental Insurance	2,486	1,622	5,508	5,508
0309 Life Insurance	198	146	216	216
0310 Accidental Death and Dismemberment Insurance	49	36	72	72
0319 Other Insurance	14,850	14,670	13,464	13,464
0352 Workers Compensation - General	70,822	72,161	59,568	59,568
0401 Medicare	17,659	18,114	18,565	18,565
0403 Optional Benefit Program	10,500	7,000	9,720	9,720

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
Total Salaries & Benefits	2,029,686	2,078,680	2,271,595	2,271,595
Services & Supplies				
0600 Clothing and Personal Supplies	0	0	5,000	5,000
0700 Communications	219	304	264	264
0740 Enterprise Telephone Service Charges	9,944	9,919	10,371	10,371
0742 Cell Phones, Pagers, Blackberry Devices	3,334	1,045	3,000	3,000
1000 Household Expense	16,874	27,093	16,706	16,706
1001 Household Expense - Trash	4,308	6,075	2,003	2,003
1100 Insurance	16,141	17,132	20,543	20,543
1300 Maintenance Equipment - Non-IT Maintenance	37,696	78,926	70,000	70,000
1340 Software Maintenance & Support	40,206	91,628	40,000	40,000
1341 Hardware Maintenance & Support	205,207	152,383	211,990	211,990
1400 Maintenance - Buildings and Improvements	54,105	58,006	50,000	50,000
1402 Minor Alterations and Improvements	58,422	17,573	56,800	56,800
1800 Office Expense	136,679	68,411	26,500	26,500
1803 Postage	0	80,000	68,571	68,571
1806 Printing Costs - Outside Vendors	1,470,203	1,325,596	1,930,634	1,930,634
1809 Minor Office Equipment to be Controlled	771	1,142	10,000	10,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	5,683	10,000	10,000
1900 Professional and Specialized Services	91,759	75,761	97,637	97,637
1908 Temporary Help	0	8,145	15,000	15,000
1911 CWCAP Charges	86,933	94,432	103,000	103,000
1912 Investment Administrative Fees	786	323	3,000	3,000
1920 Non-Claimable Administrative Expense	1,274	0	2,000	2,000
1940 Enterprise IT Services	56,562	60,011	58,771	58,771
2110 Short-Term Leases-Equipment	17,365	46,588	14,603	14,603

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2140 Software Leases & Licenses	31,585	48,974	43,800	43,800
2400 Special Departmental Expense	2,848	27,436	5,000	5,000
2412 Facilities and Warehouse Supplies	0	487	500	500
2600 Transportation and Travel - General	6,010	4,871	6,000	6,000
2601 Private Auto Mileage	0	0	500	500
2602 Garage Expense	19,452	14,781	106,039	106,039
2700 Transportation and Travel - Meetings/Conferences	471	117	0	0
2740 IT Training & Travel	0	2,400	0	0
2801 Utilities - Purchased Electricity	59,081	74,392	19,320	19,320
2802 Utilities - Purchased Gas	4,650	4,792	3,204	3,204
2803 Utilities - Purchased Water	1,892	2,683	370	370
Total Services & Supplies	2,434,777	2,407,109	3,011,126	3,011,126
Other Charges				
3252 Lease Equipment - Debt Service Principal	0	0	86,000	86,000
3700 Taxes and Assessments	3,801	1,912	4,000	4,000
Total Other Charges	3,801	1,912	90,000	90,000
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	262,200	262,200
Total Equipment	0	0	262,200	262,200
Miscellaneous				
5300 Depreciation	413,325	374,433	415,000	415,000
Total Miscellaneous	413,325	374,433	415,000	415,000
TOTAL OPERATING EXPENSES	4,881,589	4,862,134	6,049,921	6,049,921
OPERATING INCOME (LOSS) - Note 1	(177,680)	244,462	(122,493)	(122,493)

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	40,747	48,521	5,000	5,000
Total Revenue from Use of Money and Property	40,747	48,521	5,000	5,000
Intergovernmental Revenues				
7060 Federal - Disaster Relief	6,440	0	0	0
Total Intergovernmental Revenues	6,440	0	0	0
Miscellaneous Revenues				
7661 Other Sales - Taxable	121,329	92,204	50,000	50,000
7670 Miscellaneous Revenue	238	149	0	0
7680 Six-Month Expired (Outlawed) Checks	232	(232)	0	0
Total Miscellaneous Revenues	121,799	92,121	50,000	50,000
TOTAL NON-OPERATING REVENUES	168,986	140,642	55,000	55,000
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	2,647	1,716	1,500	1,500
Total Other Charges	2,647	1,716	1,500	1,500
Special Items				
5000 Special Items	0	31,502	400,000	400,000
Total Special Items	0	31,502	400,000	400,000
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	0	(393)	0	0
Total Miscellaneous	0	(393)	0	0
TOTAL NON-OPERATING EXPENSES	2,647	32,825	401,500	401,500
NON-OPERATING INCOME (LOSS)	166,339	107,817	(346,500)	(346,500)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(11,341)	352,279	(468,993)	(468,993)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	264,230	61,097	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(1,570,070)	240,147	415,000	415,000
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	714,845	0	(1,254,776)	(1,254,776)
CHANGE IN NET POSITION	(602,336)	653,523	(1,308,769)	(1,308,769)
Net Position - Beginning Balance	1,468,249	865,902	1,308,769	1,308,769
Net Position - Ending Balance	865,913	1,519,425	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	262,200	262,200
Total Equipment	0	0	262,200	262,200
4200 Structures and Improvements				
P003 TISF Capital Project	1,864,393	25,139	0	0
Total Structures and Improvements	1,864,393	25,139	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	1,864,393	25,139	262,200	262,200
Note 1 - Operating Loss is overstated in the 2024-25 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 2024-25 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 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	3,260,207	3,295,482	2,507,000	2,507,000
Total Miscellaneous Revenues	3,260,207	3,295,482	2,507,000	2,507,000
TOTAL OPERATING REVENUES	3,260,207	3,295,482	2,507,000	2,507,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	160,184	169,274	172,231	172,231
1911 CWCAP Charges	67,074	70,935	67,074	67,074
1912 Investment Administrative Fees	1,305	1,290	500	500
2400 Special Departmental Expense	802,174	753,674	1,048,108	1,048,108
Total Services & Supplies	1,030,737	995,173	1,287,913	1,287,913
Other Charges				
3500 Judgments and Damages	0	0	4,398,958	4,398,958
3510 Other Charges - Operating	686,640	366,640	0	0
3520 Insurance Claims	2,641,939	3,262,842	0	0
3530 Insurance Premiums	452,622	439,376	0	0
Total Other Charges	3,781,201	4,068,858	4,398,958	4,398,958
TOTAL OPERATING EXPENSES	4,811,938	5,064,031	5,686,871	5,686,871
OPERATING INCOME (LOSS)	(1,551,731)	(1,768,549)	(3,179,871)	(3,179,871)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	79,718	156,064	68,200	68,200
Total Revenue from Use of Money and Property	79,718	156,064	68,200	68,200
Miscellaneous Revenues				
7670 Miscellaneous Revenue	523,582	559,654	464,576	464,576
Total Miscellaneous Revenues	523,582	559,654	464,576	464,576

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	603,300	715,718	532,776	532,776
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,282,753	1,282,753
Total Special Items	0	0	1,282,753	1,282,753
TOTAL NON-OPERATING EXPENSES	0	0	1,282,753	1,282,753
NON-OPERATING INCOME (LOSS)	603,300	715,718	(749,977)	(749,977)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(948,431)	(1,052,831)	(3,929,848)	(3,929,848)
7810 Transfers In - from Fund 100	802,174	753,673	1,048,108	1,048,108
Changes to Reserves - Encumbrance - (Inc.)/Dec.	4,487	(51,603)	0	0
CHANGE IN NET POSITION	(141,770)	(350,761)	(2,881,740)	(2,881,740)
Net Position - Beginning Balance	3,316,627	3,174,858	2,881,740	2,881,740
Net Position - Ending Balance	3,174,857	2,824,097	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7370 Personnel Services	358,865	0	1,500,000	1,500,000
Total Charges For Services	358,865	0	1,500,000	1,500,000
TOTAL OPERATING REVENUES	358,865	0	1,500,000	1,500,000
OPERATING EXPENSES				
Services & Supplies				
0900 Food	0	0	600	600
1000 Household Expense	24,769	32,056	26,557	26,557
1001 Household Expense - Trash	431	1,533	444	444
1300 Maintenance Equipment - Non-IT Maintenance	0	0	5,000	5,000
1400 Maintenance - Buildings and Improvements	11,492	17,538	15,000	15,000
1402 Minor Alterations and Improvements	4,669	12,583	10,000	10,000
1800 Office Expense	400	(151)	15,000	15,000
1802 Periodicals and Journals	0	0	2,000	2,000
1803 Postage	0	0	20,000	20,000
1809 Minor Office Equipment to be Controlled	1,867	2,941	8,500	8,500
1900 Professional and Specialized Services	1,339,962	1,442,631	2,220,785	2,220,785
1911 CWCAP Charges	55,561	69,155	55,561	55,561
1912 Investment Administrative Fees	1,405	1,001	1,000	1,000
1940 Enterprise IT Services	9,168	4,368	20,000	20,000
2110 Short-Term Leases-Equipment	0	0	6,000	6,000
2140 Software Leases & Licenses	479	0	3,296	3,296
2143 Short-Term SBITA	0	695	0	0
2600 Transportation and Travel - General	0	4,200	2,500	2,500
2800 Utilities	428	563	0	0
2801 Utilities - Purchased Electricity	7,595	10,997	8,193	8,193
2802 Utilities - Purchased Gas	667	729	292	292

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2803 Utilities - Purchased Water	8,883	10,565	14,743	14,743
Total Services & Supplies	1,467,776	1,611,404	2,435,471	2,435,471
Other Charges				
3200 Bond Redemption	77,794	95,079	98,191	98,191
3700 Taxes and Assessments	1,780	2,338	1,780	1,780
Total Other Charges	79,574	97,417	99,971	99,971
Miscellaneous				
5300 Depreciation	11,780	11,796	11,779	11,779
Total Miscellaneous	11,780	11,796	11,779	11,779
TOTAL OPERATING EXPENSES	1,559,130	1,720,617	2,547,221	2,547,221
OPERATING INCOME (LOSS)	(1,200,265)	(1,720,617)	(1,047,221)	(1,047,221)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	84,540	119,054	80,900	80,900
Total Revenue from Use of Money and Property	84,540	119,054	80,900	80,900
Miscellaneous Revenues				
7670 Miscellaneous Revenue	639,249	680,171	827,305	827,305
Total Miscellaneous Revenues	639,249	680,171	827,305	827,305
TOTAL NON-OPERATING REVENUES	723,789	799,225	908,205	908,205
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	173,326	196,864	189,225	189,225
Total Other Charges	173,326	196,864	189,225	189,225

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
Special Items				
5000 Special Items	0	0	1,163,931	1,163,931
Total Special Items	0	0	1,163,931	1,163,931
TOTAL NON-OPERATING EXPENSES	173,326	196,864	1,353,156	1,353,156
NON-OPERATING INCOME (LOSS)	550,463	602,361	(444,951)	(444,951)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(649,802)	(1,118,256)	(1,492,172)	(1,492,172)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(58,692)	45,937	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	11,780	11,796	11,779	11,779
CHANGE IN NET POSITION	(696,714)	(1,060,523)	(1,480,393)	(1,480,393)
Net Position - Beginning Balance	3,728,351	3,031,637	1,480,393	1,480,393
Net Position - Ending Balance	3,031,637	1,971,114	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	851,992	884,509	917,700	917,700
Total Miscellaneous Revenues	851,992	884,509	917,700	917,700
TOTAL OPERATING REVENUES	851,992	884,509	917,700	917,700
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	850,080	882,976	917,700	917,700
Total Other Charges	850,080	882,976	917,700	917,700
TOTAL OPERATING EXPENSES	850,080	882,976	917,700	917,700
OPERATING INCOME (LOSS)	1,912	1,533	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,100	2,100	0	0
Total Miscellaneous Revenues	2,100	2,100	0	0
TOTAL NON-OPERATING REVENUES	2,100	2,100	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	92,249	92,249
Total Special Items	0	0	92,249	92,249
TOTAL NON-OPERATING EXPENSES	0	0	92,249	92,249
NON-OPERATING INCOME (LOSS)	2,100	2,100	(92,249)	(92,249)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	4,012	3,633	(92,249)	(92,249)

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	4,012	3,633	(92,249)	(92,249)
Net Position - Beginning Balance	85,242	89,254	92,249	92,249
Net Position - Ending Balance	89,254	92,887	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	0	43,778	0	0
Total Taxes	0	43,778	0	0
Revenue from Use of Money and Property				
6630 Royalties	261,774	295,552	210,000	210,000
Total Revenue from Use of Money and Property	261,774	295,552	210,000	210,000
TOTAL OPERATING REVENUES	261,774	339,330	210,000	210,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	448	19	8,100	8,100
1911 CWCAP Charges	1,867	112	10,000	10,000
1912 Investment Administrative Fees	213	274	500	500
Total Services & Supplies	2,528	405	18,600	18,600
TOTAL OPERATING EXPENSES	2,528	405	18,600	18,600
OPERATING INCOME (LOSS)	259,246	338,925	191,400	191,400
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	14,924	37,321	30,000	30,000
Total Revenue from Use of Money and Property	14,924	37,321	30,000	30,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	11	48	0	0
Total Miscellaneous Revenues	11	48	0	0
TOTAL NON-OPERATING REVENUES	14,935	37,369	30,000	30,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 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)	14,935	37,369	(315,000)	(315,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	274,181	376,294	(123,600)	(123,600)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(142,212)	(431,112)	123,600	123,600
CHANGE IN NET POSITION	131,969	(54,818)	0	0
Net Position - Beginning Balance	417,390	549,359	0	0
Net Position - Ending Balance	549,359	494,541	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	2,171,701	2,112,029	17,025,000	17,025,000
1912 Investment Administrative Fees	33,411	16,652	35,000	35,000
Total Services & Supplies	2,205,112	2,128,681	17,060,000	17,060,000
Structures & Improvements				
4200 Structures and Improvements	0	0	74,800,000	74,800,000
Total Structures & Improvements	0	0	74,800,000	74,800,000
Miscellaneous				
5300 Depreciation	6,642,047	6,801,295	0	0
Total Miscellaneous	6,642,047	6,801,295	0	0
TOTAL OPERATING EXPENSES	8,847,159	8,929,976	91,860,000	91,860,000
OPERATING INCOME (LOSS) - Note 1	(8,847,159)	(8,929,976)	(91,860,000)	(91,860,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,934,220	2,024,663	1,500,000	1,500,000
Total Revenue from Use of Money and Property	1,934,220	2,024,663	1,500,000	1,500,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,438	6,764	0	0
Total Miscellaneous Revenues	1,438	6,764	0	0
TOTAL NON-OPERATING REVENUES	1,935,658	2,031,427	1,500,000	1,500,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	7,171,557	7,171,557
Total Special Items	0	0	7,171,557	7,171,557
TOTAL NON-OPERATING EXPENSES	0	0	7,171,557	7,171,557

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	1,935,658	2,031,427	(5,671,557)	(5,671,557)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(6,911,501)	(6,898,549)	(97,531,557)	(97,531,557)
7812 Transfers In - from Funds 2AA-299	13,393,627	86,791,836	75,000,000	75,000,000
4802 Transfers Out - to Funds 2AA-299	(207,906)	(2,152,765)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	8,532,588	(45,429,093)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(42,142,377)	(51,961,030)	0	0
CHANGE IN NET POSITION	(27,335,569)	(19,649,601)	(22,531,557)	(22,531,557)
Net Position - Beginning Balance	75,019,754	47,684,182	22,531,557	22,531,557
Net Position - Ending Balance	47,684,185	28,034,581	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P565 Olinda Main Access Road Widening	0	0	3,750,000	3,750,000
P732 Prima ZN4 Phase Mass Excavation/GW	0	29,419,841	30,000,000	30,000,000
P738 FRB Phase VIII-A Groundwater Projection & Stockpile Project	19,112,052	18,484,344	5,000,000	5,000,000
P752 Prima Sycamore/Oak Tree Installation	46,784	0	0	0
P753 Olinda LFG Header Improvements	1,599,525	553,240	0	0
P772 Prima Re-Power	191,687	0	1,200,000	1,200,000
P779 Organics Phase IA - Olinda Valencia Greenery - Windrow	5,646,144	24,556	0	0
P781 Prima Deshecha Flare Replacement	38,287	0	0	0
P782 Fee Booth Replacement	15,993,176	3,956,824	0	0
P785 FRB Sewer Line and Water Treatment System	602,978	115,744	6,500,000	6,500,000
P787 Prima Infrastructure Phase I	0	5,192,239	0	0
P791 ORGANICS PHASE IB - OLINDA VALENCIA GREENERY - CASP	0	0	6,500,000	6,500,000
P796 Organics Phase IB - FRB Bee Canyon Greenery - Extension	2,829,927	(241,959)	0	0
P797 Prima Infrastructure Phase IB Project	0	0	4,200,000	4,200,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P798 Prima Infrastructure Phase II Project	0	0	1,000,000	1,000,000
P802 ORGANICS PHASE IB - PRIMA CAPISTRANO GREENERY - CASP	0	0	8,850,000	8,850,000
P803 FRB Main Access Road Repair and Repave	0	0	1,100,000	1,100,000
P811 HHW Center In Santa Ana	0	0	2,700,000	2,700,000
P812 FRB Infrastructure Expansion	0	0	4,000,000	4,000,000
Total Structures and Improvements	46,060,560	57,504,829	74,800,000	74,800,000
TOTAL CAPITAL ASSET ACQUISITIONS	46,060,560	57,504,829	74,800,000	74,800,000
Note 1 - Operating Loss is overstated in the 2024-25 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 2024-25 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 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	309,399	601,627	570,000	570,000
Total Revenue from Use of Money and Property	309,399	601,627	570,000	570,000
TOTAL NON-OPERATING REVENUES	309,399	601,627	570,000	570,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	570,000	570,000
Total Special Items	0	0	570,000	570,000
TOTAL NON-OPERATING EXPENSES	0	0	570,000	570,000
NON-OPERATING INCOME (LOSS)	309,399	601,627	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	309,399	601,627	0	0
7812 Transfers In - from Funds 2AA-299	1,500,000	0	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	0	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(1,059,449)	(809,399)	0	0
CHANGE IN NET POSITION	749,950	(207,772)	0	0
Net Position - Beginning Balance	59,447	809,399	0	0
Net Position - Ending Balance	809,397	601,627	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	17,218	15,194	30,000	30,000
Total Services & Supplies	17,218	15,194	30,000	30,000
TOTAL OPERATING EXPENSES	17,218	15,194	30,000	30,000
OPERATING INCOME (LOSS)	(17,218)	(15,194)	(30,000)	(30,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,084,422	1,903,192	1,780,000	1,780,000
Total Revenue from Use of Money and Property	1,084,422	1,903,192	1,780,000	1,780,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	972	3,642	0	0
Total Miscellaneous Revenues	972	3,642	0	0
TOTAL NON-OPERATING REVENUES	1,085,394	1,906,834	1,780,000	1,780,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,750,000	1,750,000
Total Special Items	0	0	1,750,000	1,750,000
TOTAL NON-OPERATING EXPENSES	0	0	1,750,000	1,750,000
NON-OPERATING INCOME (LOSS)	1,085,394	1,906,834	30,000	30,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,068,176	1,891,640	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	(17,499,406)	0	0
CHANGE IN NET POSITION	1,068,176	(15,607,766)	0	0
Net Position - Beginning Balance	16,431,231	17,499,406	0	0
Net Position - Ending Balance	17,499,407	1,891,640	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0740 Enterprise Telephone Service Charges	0	0	5,500	5,500
1001 Household Expense - Trash	0	0	10,000	10,000
1400 Maintenance - Buildings and Improvements	0	1	490,500	490,500
1900 Professional and Specialized Services	14,331	(30,665)	3,665,000	3,665,000
1912 Investment Administrative Fees	58,500	57,577	100,000	100,000
2110 Short-Term Leases-Equipment	0	0	7,500	7,500
2490 Landfill Closure/Postclosure Costs	10,682,780	4,102,293	32,700,000	32,700,000
2602 Garage Expense	428	279	68,700	68,700
2801 Utilities - Purchased Electricity	0	0	170,000	170,000
2803 Utilities - Purchased Water	0	0	52,000	52,000
Total Services & Supplies	10,756,039	4,129,485	37,269,200	37,269,200
Other Charges				
3700 Taxes and Assessments	0	0	142,100	142,100
Total Other Charges	0	0	142,100	142,100
TOTAL OPERATING EXPENSES	10,756,039	4,129,485	37,411,300	37,411,300
OPERATING INCOME (LOSS)	(10,756,039)	(4,129,485)	(37,411,300)	(37,411,300)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	3,715,732	7,204,679	7,510,000	7,510,000
Total Revenue from Use of Money and Property	3,715,732	7,204,679	7,510,000	7,510,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	125,706	13,641	0	0
Total Miscellaneous Revenues	125,706	13,641	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	3,841,438	7,218,320	7,510,000	7,510,000
NON-OPERATING INCOME (LOSS)	3,841,438	7,218,320	7,510,000	7,510,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(6,914,601)	3,088,835	(29,901,300)	(29,901,300)
7811 Transfers In - from Funds 101-199	20,066,000	22,395,501	0	0
7812 Transfers In - from Funds 2AA-299	0	0	24,800,000	24,800,000
Changes to Reserves - Encumbrance - (Inc.)/Dec.	594	(76,237)	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(12,826,368)	(12,602,678)	5,101,300	5,101,300
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(6,518,413)	(7,294,556)	0	0
CHANGE IN NET POSITION	(6,192,788)	5,510,865	0	0
Net Position - Beginning Balance	12,827,343	6,634,556	0	0
Net Position - Ending Balance	6,634,555	12,145,421	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	113,745,504	121,456,833	143,231,384	143,231,384
6621 Lease Revenues	15,044,189	15,336,943	0	0
6640 Interest Lease	3,125,054	2,882,343	0	0
Total Revenue from Use of Money and Property	131,914,747	139,676,119	143,231,384	143,231,384
Charges For Services				
7320 Auditing and Accounting Fees	91,074	0	0	0
7590 Other Charges for Services	29,924,453	34,868,870	36,122,000	36,122,000
Total Charges For Services	30,015,527	34,868,870	36,122,000	36,122,000
TOTAL OPERATING REVENUES	161,930,274	174,544,989	179,353,384	179,353,384
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(447,574)	60,833	0	0
0101 Regular Salaries	10,626,747	11,838,192	17,870,906	18,371,425
0102 Extra Help	56,733	94,442	186,000	186,000
0103 Overtime	419,503	360,494	412,000	412,000
0104 Annual Leave Payoffs	10,698	965	0	0
0105 Vacation Payoffs	285,507	196,146	452,903	452,903
0111 Other Pay	199,695	150,196	225,676	225,676
0200 Retirement	3,969,228	4,097,653	5,961,426	6,137,345
0204 County Paid Executive Deferred Compensation Plan	20,866	22,107	20,286	20,286
0205 1.62% Retirement ER Contribution 401(A) Plan	76,496	103,219	232,212	239,270
0206 Retiree Medical	352,972	54,820	169,410	174,411
0207 Health Reimbursement Account	0	520,771	215,268	222,594
0208 Pension Prepayment Discount	(306,100)	0	0	0
0301 Unemployment Insurance	34	0	4,991	5,140

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0305 Salary Continuance Insurance	11,276	12,688	22,080	22,460
0306 Health Insurance	1,373,071	1,524,189	2,166,996	2,213,801
0308 Dental Insurance	30,513	29,159	75,912	77,738
0309 Life Insurance	2,346	2,525	3,252	3,329
0310 Accidental Death and Dismemberment Insurance	577	624	1,260	1,282
0319 Other Insurance	48,506	48,869	102,108	104,396
0352 Workers Compensation - General	347,769	307,099	297,745	297,745
0401 Medicare	165,147	180,642	245,728	252,991
0402 Executive Car Allowance	17,799	18,360	18,360	18,360
0403 Optional Benefit Program	117,917	130,042	129,192	132,404
Total Salaries & Benefits	17,379,726	19,754,035	28,813,711	29,571,556
Services & Supplies				
0600 Clothing and Personal Supplies	33,652	50,123	67,800	67,800
0741 Telephone Service Charges from Vendors	203,585	210,388	217,000	217,000
0742 Cell Phones, Pagers, Blackberry Devices	98,827	118,364	111,100	111,100
0900 Food	18,388	8,811	6,200	6,200
1000 Household Expense	7,255,898	7,202,560	7,995,210	7,995,210
1100 Insurance	1,913,722	1,961,213	2,226,560	2,226,560
1300 Maintenance Equipment - Non-IT Maintenance	95,365	92,644	200,780	200,780
1340 Software Maintenance & Support	878,895	844,405	1,274,690	1,274,690
1341 Hardware Maintenance & Support	2,641,187	2,483,894	3,426,591	3,426,591
1400 Maintenance - Buildings and Improvements	22,825,153	26,633,220	24,446,043	23,688,198
1402 Minor Alterations and Improvements	240,184	982,692	1,880,000	1,880,000
1600 Memberships	145,794	174,919	233,242	233,242
1800 Office Expense	385,474	435,006	417,250	417,250
1801 Duplicating Services (CEO/Reprographics)	4,586	485	3,500	3,500

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1802 Periodicals and Journals	6,089	8,690	9,402	9,402
1803 Postage	10,155	5,238	12,000	12,000
1809 Minor Office Equipment to be Controlled	63,087	152,006	273,000	273,000
1840 IT Hardware Purchases (Purchases under \$5,000)	280,800	219,880	519,330	519,330
1900 Professional and Specialized Services	48,765,076	48,606,173	58,322,774	58,322,774
1911 CWCAP Charges	674,879	1,007,463	672,257	672,257
1912 Investment Administrative Fees	110,596	100,980	150,000	150,000
1913 Merchant Fees	1,016,180	1,009,448	1,200,000	1,200,000
1940 Enterprise IT Services	1,592,765	1,352,518	1,593,130	1,593,130
1941 IT Professional Services Contracts	512,871	716,901	1,447,933	1,447,933
2000 Publications and Legal Notices	618	1,164	7,400	7,400
2100 Rents and Leases - Equipment	51	0	0	0
2110 Short-Term Leases-Equipment	67,245	84,987	165,250	165,250
2140 Software Leases & Licenses	17,234	0	0	0
2143 Short-Term SBITA	262,616	330,944	286,733	286,733
2210 Short-Term Lease-Buildings and Improvements	9,678	8,845	21,021	21,021
2300 Small Tools and Instruments	8,795	0	1,000	1,000
2400 Special Departmental Expense	1,100,235	872,620	1,440,429	1,440,429
2600 Transportation and Travel - General	435,646	260,706	252,000	252,000
2601 Private Auto Mileage	2,566	1,434	650	650
2602 Garage Expense	494,219	531,406	519,636	519,636
2700 Transportation and Travel - Meetings/Conferences	87,409	190,555	374,200	374,200
2800 Utilities	831	340	6,000	6,000
2801 Utilities - Purchased Electricity	3,728,301	3,573,415	3,750,000	3,750,000
2802 Utilities - Purchased Gas	1,857,256	1,357,257	2,600,000	2,600,000
2803 Utilities - Purchased Water	487,230	498,671	600,000	600,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Total Services & Supplies	98,333,138	102,090,365	116,730,111	115,972,266
Other Charges				
3700 Taxes and Assessments	192,214	208,161	250,000	250,000
Total Other Charges	192,214	208,161	250,000	250,000
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	1,303,000	1,303,000
4040 IT Equipment (Purchases over \$5,000)	0	0	950,000	950,000
Total Equipment	0	0	2,253,000	2,253,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	1,225,000	1,225,000
Total Intangible Assets-Amortizable	0	0	1,225,000	1,225,000
Miscellaneous				
5300 Depreciation	33,665,707	33,139,683	34,500,000	34,500,000
5350 Amortization	187,013	183,799	450,000	450,000
Total Miscellaneous	33,852,720	33,323,482	34,950,000	34,950,000
TOTAL OPERATING EXPENSES	149,757,798	155,376,043	184,221,822	184,221,822
OPERATING INCOME (LOSS) - Note 1	12,172,476	19,168,946	(4,868,438)	(4,868,438)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	410,436	254,765	409,000	409,000
Total Fines, Forfeitures & Penalties	410,436	254,765	409,000	409,000
Revenue from Use of Money and Property				
6610 Interest	5,843,730	12,213,521	10,755,000	10,755,000
Total Revenue from Use of Money and Property	5,843,730	12,213,521	10,755,000	10,755,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
Intergovernmental Revenues				
7060 Federal - Disaster Relief	46,919,576	3,096,861	0	0
7110 Federal - Other	1,337,542	51,000	151,000	151,000
Total Intergovernmental Revenues	48,257,118	3,147,861	151,000	151,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	52,356	161,023	22,000	22,000
7680 Six-Month Expired (Outlawed) Checks	0	28,631	0	0
7690 Returned Check Charges	35	25	0	0
Total Miscellaneous Revenues	52,391	189,679	22,000	22,000
TOTAL NON-OPERATING REVENUES	54,563,675	15,805,826	11,337,000	11,337,000
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	776	242	0	0
3356 SBITA - Debt Service Interest	0	525	0	0
Total Other Charges	776	767	0	0
Special Items				
5000 Special Items	0	0	149,660,463	149,660,463
Total Special Items	0	0	149,660,463	149,660,463
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(27,760)	2,024,687	0	0
5600 Other Non-Operating Expenses/Revenues	2,651,011	0	0	0
Total Miscellaneous	2,623,251	2,024,687	0	0
TOTAL NON-OPERATING EXPENSES	2,624,027	2,025,454	149,660,463	149,660,463
NON-OPERATING INCOME (LOSS)	51,939,648	13,780,372	(138,323,463)	(138,323,463)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	64,112,124	32,949,318	(143,191,901)	(143,191,901)
7805 Capital Contributions	0	40,786	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
7812 Transfers In - from Funds 2AA-299	3,200,650	1,932,123	85,000	85,000
4802 Transfers Out - to Funds 2AA-299	(47,657,687)	(79,440,906)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(3,182,945)	(336,249)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	29,126,800	30,923,445	34,950,000	34,950,000
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	(1,000,000)	0	0
Changes to Reserves - Net Position Restricted for Replacement & Renewals (JWA) - (Inc)/Dec	0	1,000,000	0	0
CHANGE IN NET POSITION	45,598,942	(13,931,483)	(108,156,901)	(108,156,901)
Net Position - Beginning Balance	81,297,925	126,896,874	108,156,901	108,156,901
Net Position - Ending Balance	126,896,867	112,965,391	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	1,566,041	2,104,770	1,303,000	1,303,000
4040 IT Equipment (Purchases over \$5,000)	598,841	139,265	950,000	950,000
Total Equipment	2,164,882	2,244,035	2,253,000	2,253,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
I203 ITENTITY MANAGEMENT SYSTEM	0	0	1,225,000	1,225,000
Total 4251 Commercially Acquired Multi-Year Software Amortizable	0	0	1,225,000	1,225,000
Total Intangible Assets-Amortizable	0	0	1,225,000	1,225,000
TOTAL CAPITAL ASSET ACQUISITIONS	2,164,882	2,244,035	3,478,000	3,478,000

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

<p style="text-align: center;">OPERATING DETAIL</p> <p style="text-align: center;">(1)</p>	<p style="text-align: center;">FY 2022-23 Actuals</p> <p style="text-align: center;">(2)</p>	<p style="text-align: center;">FY 2023-24 Actuals</p> <p style="text-align: center;">(3)</p>	<p style="text-align: center;">2024-25 Recommended</p> <p style="text-align: center;">(4)</p>	<p style="text-align: center;">FY 24-25 Adopted by Board of Supervisors</p> <p style="text-align: center;">(5)</p>
<p>Note 1 - Operating Loss is overstated in the 2024-25 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> <p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2024-25 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	6,186	0	0	0
1912 Investment Administrative Fees	10,097	11,858	35,000	35,000
Total Services & Supplies	16,283	11,858	35,000	35,000
Structures & Improvements				
4200 Structures and Improvements	0	0	78,915,250	78,915,250
Total Structures & Improvements	0	0	78,915,250	78,915,250
TOTAL OPERATING EXPENSES	16,283	11,858	78,950,250	78,950,250
OPERATING INCOME (LOSS) - Note 1	(16,283)	(11,858)	(78,950,250)	(78,950,250)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	591,345	1,776,170	1,402,000	1,402,000
Total Revenue from Use of Money and Property	591,345	1,776,170	1,402,000	1,402,000
Intergovernmental Revenues				
7050 Federal - Construction	83,964	1,624,199	9,065,026	9,065,026
Total Intergovernmental Revenues	83,964	1,624,199	9,065,026	9,065,026
Miscellaneous Revenues				
7670 Miscellaneous Revenue	354	2,051	0	0
Total Miscellaneous Revenues	354	2,051	0	0
TOTAL NON-OPERATING REVENUES	675,663	3,402,420	10,467,026	10,467,026
NON-OPERATING INCOME (LOSS)	675,663	3,402,420	10,467,026	10,467,026
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	659,380	3,390,562	(68,483,224)	(68,483,224)
7812 Transfers In - from Funds 2AA-299	19,448,633	81,130,222	35,324,295	35,324,295
4802 Transfers Out - to Funds 2AA-299	(2,740,489)	(1,891,516)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(3,144,852)	(55,996,054)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(9,736,212)	(19,284,156)	0	0

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	4,486,460	7,349,058	(33,158,929)	(33,158,929)
Net Position - Beginning Balance	20,580,833	25,067,290	33,158,929	33,158,929
Net Position - Ending Balance	25,067,293	32,416,348	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P101 Program PM/Consultant Services	(46,626)	(688)	0	0
P403 Central Plant - 12KV Distribution Improvements	758	0	0	0
P404 Airport Power Generation & Distribution Upgrades	686,903	1,114,563	11,749,000	11,749,000
P415 Airfield Lighting & Signage Improvements	14,372	0	0	0
P416 Parking Structures A1, A2 & B2 Repairs	3,329,980	11,428	801,000	801,000
P424 Taxiways A-D-E Reconstruction	121,455	2,140,959	11,381,000	11,381,000
P433 BEDS Facility Improvements	35,673	210,188	174,500	174,500
P435 Concession Development - Infrastructure Work	169,211	(7,285)	0	0
P440 Facility Accessibility Improvements	229,748	6,373,840	2,680,000	2,680,000
P442 Terminal A&B Inbound Baggage System Improvements	245,302	71,825	3,813,000	3,813,000
P443 Terminal Roof A & B and Expansion Joint Replacement	876,415	345,662	2,502,250	2,502,250
P446 Rental Car Reconfiguration	1,214,207	117,032	0	0
P447 Terminal Building Curtain Wall Modification	502,475	46,434	0	0
P448 Terminal Floors Expansion Joints Improvements	789,191	1,095,360	60,000	60,000
P451 Main St Parking Lot Improvement & EV Charging Implementation	592,832	68,497	3,934,000	3,934,000
P452 Plumbing Infrastructure Replacement	120,146	(163,915)	0	0
P453 Methacrylate Road Protection Coating	95,924	81,550	319,500	319,500
P455 West SIDA Gate Relocation	12,564	0	0	0
P457 Common Use Passenger Processing System Replacement	652,217	111,021	20,075,000	20,075,000
P458 Building 366 Tenant Improvement	27,957	89,259	0	0
P459 Terminal Grease Interceptor Replacement and Improvement	162,275	177,459	3,811,000	3,811,000
P460 Concessions Infrastructure Phase II	373,584	241,988	2,644,000	2,644,000
P461 JWA Perimeter Fence Enhancement	639,135	138,709	1,338,000	1,338,000
P462 Terminal C lower Roadway Safety Enhancement	74,981	15,677	120,000	120,000
P463 Cup Water Treatment System Upgrades	3,983	0	0	0

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P464 MISC. Cup Improvement	45,606	17,822	0	0
P466 Elevator/Escalator Modernization and Refurbishment	996,706	6,138,374	1,233,000	1,233,000
P467 ARFF Roll Up Doors	0	13,520	0	0
P468 Taxiway B Service Road Realignment	0	97,363	2,735,000	2,735,000
P469 Baggage Handling System (BHS) Upper-Level Controls (ULC)	375,894	1,577,530	0	0
P470 JWA Facilities Security Improvements	96,611	66,471	5,792,000	5,792,000
P471 Stormwater Treatment Improvements	0	0	695,000	695,000
P472 Commercial Ramp GSE EV	35,187	390,521	229,000	229,000
P473 Project Management Office Trailer Relocation	2,038	134,636	0	0
P474 Airfield Lighting Voltage Regulators Upgrade	0	36,223	0	0
P476 TERMINAL PLAY AREA	0	28,663	0	0
P477 ARFF STORMWATER AND MATERIAL STORAGE IMPROVEMENTS	0	5,505	844,000	844,000
P478 AIRFIELD PAVEMENT MARKING IMPROVEMENTS	0	0	1,574,000	1,574,000
P479 SOUTH FUEL FARM AND MAINTENANCE YARD STORMWATER MGMT IMPRV	0	14,953	411,000	411,000
P480 BAG LIFTS & SLIDES REPLACEMENT GATES 16-21	0	365,011	0	0
P481 COMMERCIAL RAMP STORMWATER TREATMENT	0	9,519	0	0
Total Structures and Improvements	12,476,704	21,175,674	78,915,250	78,915,250
TOTAL CAPITAL ASSET ACQUISITIONS	12,476,704	21,175,674	78,915,250	78,915,250
Note 1 - Operating Loss is overstated in the 2024-25 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 2024-25 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 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	5,750	25	0	0
1912 Investment Administrative Fees	35,239	31,729	55,000	55,000
Total Services & Supplies	40,989	31,754	55,000	55,000
TOTAL OPERATING EXPENSES	40,989	31,754	55,000	55,000
OPERATING INCOME (LOSS) - Note 1	(40,989)	(31,754)	(55,000)	(55,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,421,594	4,113,891	4,668,000	4,668,000
Total Revenue from Use of Money and Property	2,421,594	4,113,891	4,668,000	4,668,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	16,972	4,775	0	0
7720 Passenger Facility Charge	22,876,497	21,581,448	21,521,000	21,521,000
Total Miscellaneous Revenues	22,893,469	21,586,223	21,521,000	21,521,000
TOTAL NON-OPERATING REVENUES	25,315,063	25,700,114	26,189,000	26,189,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	1,676,026	0	0	0
Total Other Charges	1,676,026	0	0	0
Special Items				
5000 Special Items	0	0	70,009,683	70,009,683
Total Special Items	0	0	70,009,683	70,009,683
TOTAL NON-OPERATING EXPENSES	1,676,026	0	70,009,683	70,009,683

FUND TITLE: 283 Airport Debt Service
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	23,639,037	25,700,114	(43,820,683)	(43,820,683)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	23,598,048	25,668,360	(43,875,683)	(43,875,683)
7812 Transfers In - from Funds 2AA-299	28,178,381	0	0	0
4802 Transfers Out - to Funds 2AA-299	(441,453)	(1,689,316)	(35,324,295)	(35,324,295)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(65,748,048)	0	0	0
CHANGE IN NET POSITION	(14,413,072)	23,979,044	(79,199,978)	(79,199,978)
Net Position - Beginning Balance	77,630,521	63,217,451	79,199,978	79,199,978
Net Position - Ending Balance	63,217,449	87,196,495	0	0
Note 1 - Income Before Capital Contributions and Transfers is understated in the 2024-25 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 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,355,576	631,792	1,400,000	1,400,000
Total Services & Supplies	1,355,576	631,792	1,400,000	1,400,000
TOTAL OPERATING EXPENSES	1,355,576	631,792	1,400,000	1,400,000
OPERATING INCOME (LOSS)	(1,355,576)	(631,792)	(1,400,000)	(1,400,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	801,377	1,406,823	1,260,000	1,260,000
Total Revenue from Use of Money and Property	801,377	1,406,823	1,260,000	1,260,000
TOTAL NON-OPERATING REVENUES	801,377	1,406,823	1,260,000	1,260,000
NON-OPERATING INCOME (LOSS)	801,377	1,406,823	1,260,000	1,260,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(554,199)	775,031	(140,000)	(140,000)
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	957,000	1,100,800	140,000	140,000
CHANGE IN NET POSITION	402,801	1,875,831	0	0
Net Position - Beginning Balance	389,837	792,639	0	0
Net Position - Ending Balance	792,638	2,668,470	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	3,617,091	3,262,578	2,500,000	2,500,000
Total Services & Supplies	3,617,091	3,262,578	2,500,000	2,500,000
TOTAL OPERATING EXPENSES	3,617,091	3,262,578	2,500,000	2,500,000
OPERATING INCOME (LOSS)	(3,617,091)	(3,262,578)	(2,500,000)	(2,500,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,070,571	1,934,549	1,850,000	1,850,000
Total Revenue from Use of Money and Property	1,070,571	1,934,549	1,850,000	1,850,000
TOTAL NON-OPERATING REVENUES	1,070,571	1,934,549	1,850,000	1,850,000
NON-OPERATING INCOME (LOSS)	1,070,571	1,934,549	1,850,000	1,850,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,546,520)	(1,328,029)	(650,000)	(650,000)
7812 Transfers In - from Funds 2AA-299	1,000,000	4,000,000	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	600,000	0	650,000	650,000
CHANGE IN NET POSITION	(946,520)	2,671,971	0	0
Net Position - Beginning Balance	1,083,070	136,549	0	0
Net Position - Ending Balance	136,550	2,808,520	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	2,163,413	1,339,142	1,500,000	1,500,000
Total Services & Supplies	2,163,413	1,339,142	1,500,000	1,500,000
TOTAL OPERATING EXPENSES	2,163,413	1,339,142	1,500,000	1,500,000
OPERATING INCOME (LOSS)	(2,163,413)	(1,339,142)	(1,500,000)	(1,500,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	572,382	1,137,939	1,140,000	1,140,000
Total Revenue from Use of Money and Property	572,382	1,137,939	1,140,000	1,140,000
TOTAL NON-OPERATING REVENUES	572,382	1,137,939	1,140,000	1,140,000
NON-OPERATING INCOME (LOSS)	572,382	1,137,939	1,140,000	1,140,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,591,031)	(201,203)	(360,000)	(360,000)
7812 Transfers In - from Funds 2AA-299	3,000,000	4,000,000	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(1,000,000)	0	360,000	360,000
CHANGE IN NET POSITION	408,969	3,798,797	0	0
Net Position - Beginning Balance	(62,721)	346,247	0	0
Net Position - Ending Balance	346,248	4,145,044	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	41,999,233	52,729,713	52,832,000	52,832,000
Total Charges For Services	41,999,233	52,729,713	52,832,000	52,832,000
TOTAL OPERATING REVENUES	41,999,233	52,729,713	52,832,000	52,832,000
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	10,693	9,175	20,000	20,000
Total Services & Supplies	10,693	9,175	20,000	20,000
Other Charges				
3100 Contributions to Non-County Government Agencies	9,576,571	10,319,511	10,138,000	10,138,000
3700 Taxes and Assessments	2,156,904	2,224,042	2,265,000	2,265,000
Total Other Charges	11,733,475	12,543,553	12,403,000	12,403,000
TOTAL OPERATING EXPENSES	11,744,168	12,552,728	12,423,000	12,423,000
OPERATING INCOME (LOSS)	30,255,065	40,176,985	40,409,000	40,409,000
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	677,257	1,242,360	1,140,000	1,140,000
Total Revenue from Use of Money and Property	677,257	1,242,360	1,140,000	1,140,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	920	2,345	1,500,000	1,500,000
Total Miscellaneous Revenues	920	2,345	1,500,000	1,500,000
TOTAL NON-OPERATING REVENUES	678,177	1,244,705	2,640,000	2,640,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 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)	678,177	1,244,705	1,140,000	1,140,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	30,933,242	41,421,690	41,549,000	41,549,000
4800 Transfers Out - to Fund 100	(7,668,451)	(8,376,544)	(8,125,000)	(8,125,000)
4802 Transfers Out - to Funds 2AA-299	(30,156,016)	(33,045,146)	(33,424,000)	(33,424,000)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(6,744,386)	6,744,386	0	0
CHANGE IN NET POSITION	(13,635,611)	6,744,386	0	0
Net Position - Beginning Balance	6,891,227	(6,744,386)	0	0
Net Position - Ending Balance	(6,744,384)	0	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	9,250	12,975	20,000	20,000
6470 Franchises	308,565	306,435	320,000	320,000
Total Licenses, Permits & Franchises	317,815	319,410	340,000	340,000
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	166,148	29,434	207,050	207,050
6621 Lease Revenues	206,038	285,464	47,316	47,316
6630 Royalties	4,037,747	3,977,986	4,352,466	4,352,466
6640 Interest Lease	166,218	269,220	176,394	176,394
Total Revenue from Use of Money and Property	4,576,151	4,562,104	4,783,226	4,783,226
Charges For Services				
7520 Sanitation Services	144,952,239	155,154,876	162,060,000	162,060,000
7590 Other Charges for Services	2,486,258	1,771,088	2,338,000	2,338,000
Total Charges For Services	147,438,497	156,925,964	164,398,000	164,398,000
TOTAL OPERATING REVENUES	152,332,463	161,807,478	169,521,226	169,521,226
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(7,994)	179,820	250,000	250,000
0101 Regular Salaries	19,911,843	21,371,051	23,474,411	23,474,411
0102 Extra Help	32,340	54,541	292,459	292,459
0103 Overtime	1,596,764	1,811,494	2,247,063	2,247,063
0104 Annual Leave Payoffs	44,449	10,602	130,268	130,268
0105 Vacation Payoffs	394,796	353,101	936,666	936,666
0111 Other Pay	25,400	25,859	46,436	46,436
0150 Labor Burden	(1,792)	(540)	0	0
0200 Retirement	7,432,844	7,433,457	8,365,745	8,365,745
0204 County Paid Executive Deferred Compensation Plan	12,925	13,582	12,622	12,622

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0205 1.62% Retirement ER Contribution 401(A) Plan	108,462	128,603	246,849	246,849
0206 Retiree Medical	658,028	104,634	235,029	235,029
0207 Health Reimbursement Account	0	1,052,745	198,660	198,660
0208 Pension Prepayment Discount	(397,929)	0	0	0
0301 Unemployment Insurance	0	0	6,868	6,868
0305 Salary Continuance Insurance	10,585	11,559	13,438	13,438
0306 Health Insurance	3,125,431	3,486,809	3,357,636	3,357,636
0308 Dental Insurance	31,163	27,175	71,256	71,256
0309 Life Insurance	2,401	2,480	2,904	2,904
0310 Accidental Death and Dismemberment Insurance	593	612	960	960
0319 Other Insurance	219,205	228,423	233,928	233,928
0352 Workers Compensation - General	1,287,273	1,257,036	1,232,441	1,232,441
0401 Medicare	311,098	333,845	340,564	340,564
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	115,625	128,167	126,648	126,648
0490 Salary Cost Apply - Intrafund	(421,159)	(362,329)	0	0
Total Salaries & Benefits	34,501,531	37,661,906	41,832,031	41,832,031
Services & Supplies				
0600 Clothing and Personal Supplies	241,942	252,013	545,650	545,650
0740 Enterprise Telephone Service Charges	154,381	188,207	201,000	201,000
0742 Cell Phones, Pagers, Blackberry Devices	69,250	66,818	95,000	95,000
0900 Food	15,446	20,932	53,000	53,000
1000 Household Expense	279,343	398,614	470,120	470,120
1001 Household Expense - Trash	49,560	54,421	59,000	59,000
1100 Insurance	440,648	534,218	575,000	575,000
1300 Maintenance Equipment - Non-IT Maintenance	13,895,101	15,549,030	19,391,725	19,391,725

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1340 Software Maintenance & Support	146,793	152,192	340,050	340,050
1341 Hardware Maintenance & Support	21,230	8,913	34,000	34,000
1400 Maintenance - Buildings and Improvements	17,623,591	18,258,208	35,138,400	35,138,400
1402 Minor Alterations and Improvements	25,630	41,381	56,000	56,000
1500 Medical, Dental and Laboratory Supplies	19,703	17,925	63,000	63,000
1600 Memberships	20,815	32,428	101,598	101,598
1701 Cash Difference	72	0	250	250
1702 Cash Shortages	444	0	750	750
1800 Office Expense	171,694	401,550	433,000	433,000
1801 Duplicating Services (CEO/Reprographics)	32,703	87,736	214,400	214,400
1802 Periodicals and Journals	1,014	377	4,000	4,000
1803 Postage	3,952	3,418	17,220	17,220
1806 Printing Costs - Outside Vendors	23,640	26,994	87,850	87,850
1809 Minor Office Equipment to be Controlled	76,863	62,102	225,500	225,500
1840 IT Hardware Purchases (Purchases under \$5,000)	107,043	256,041	467,000	467,000
1900 Professional and Specialized Services	16,313,671	18,357,128	41,629,260	41,629,260
1908 Temporary Help	545,097	658,375	940,000	940,000
1911 CWCAP Charges	938,408	977,087	1,300,000	1,300,000
1912 Investment Administrative Fees	167,348	165,438	250,000	250,000
1913 Merchant Fees	261,498	328,585	300,000	300,000
1940 Enterprise IT Services	1,393,351	938,900	1,705,000	1,705,000
1941 IT Professional Services Contracts	39,447	53,542	268,000	268,000
2000 Publications and Legal Notices	17,308	22,357	111,100	111,100
2110 Short-Term Leases-Equipment	3,681,132	3,175,241	4,379,550	4,379,550
2140 Software Leases & Licenses	76,077	(32,460)	0	0
2143 Short-Term SBITA	124,992	148,958	292,000	292,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2210 Short-Term Lease-Buildings and Improvements	0	0	5,000	5,000
2300 Small Tools and Instruments	108,357	163,196	202,100	202,100
2400 Special Departmental Expense	1,641,319	3,415,281	7,567,827	7,567,827
2409 Minor Special Dept. Equipment to be Controlled	23,272	6,315	33,600	33,600
2600 Transportation and Travel - General	4,801,188	4,956,484	7,047,350	7,047,350
2601 Private Auto Mileage	42,331	42,246	85,100	85,100
2602 Garage Expense	1,119,284	1,299,168	1,258,500	1,258,500
2700 Transportation and Travel - Meetings/Conferences	97,652	126,182	435,280	435,280
2801 Utilities - Purchased Electricity	428,820	662,082	1,033,200	1,033,200
2802 Utilities - Purchased Gas	4,112	4,339	5,000	5,000
2803 Utilities - Purchased Water	438,643	379,746	762,000	762,000
Total Services & Supplies	65,684,165	72,261,708	128,183,380	128,183,380
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(2,588,710)	(3,192,291)	0	0
Total Services & Supplies Reimbursements	(2,588,710)	(3,192,291)	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	4,574,001	4,436,076	8,550,000	8,550,000
3200 Bond Redemption	291,073	320,282	320,000	320,000
3252 Lease Equipment - Debt Service Principal	0	0	65,000	65,000
3254 Lease Buildings and Improvements - Debt Service Principal	0	0	300,000	300,000
3256 SBITA Debt Service Principal	0	1	541,000	541,000
3700 Taxes and Assessments	5,302,058	4,902,439	6,270,250	6,270,250
3750 Pollution Remediation Expense	(227,100)	962,348	0	0
Total Other Charges	9,940,032	10,621,146	16,046,250	16,046,250

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	19,172,000	19,172,000
Total Equipment	0	0	19,172,000	19,172,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	205,000	205,000
Total Intangible Assets-Amortizable	0	0	205,000	205,000
Miscellaneous				
5300 Depreciation	15,289,247	16,443,256	0	0
5350 Amortization	485,482	207,218	0	0
Total Miscellaneous	15,774,729	16,650,474	0	0
TOTAL OPERATING EXPENSES	123,311,747	134,002,943	205,438,661	205,438,661
OPERATING INCOME (LOSS) - Note 1	29,020,716	27,804,535	(35,917,435)	(35,917,435)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	12,592	25,419	20,000	20,000
Total Fines, Forfeitures & Penalties	12,592	25,419	20,000	20,000
Revenue from Use of Money and Property				
6610 Interest	8,086,605	15,589,861	10,000,000	10,000,000
Total Revenue from Use of Money and Property	8,086,605	15,589,861	10,000,000	10,000,000
Intergovernmental Revenues				
6950 State - Disaster Relief	203,943	0	0	0
6970 State - Other	2,700,000	418,364	275,000	275,000
7060 Federal - Disaster Relief	827,589	0	0	0
Total Intergovernmental Revenues	3,731,532	418,364	275,000	275,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,253,800	84,223	135,870	135,870
7680 Six-Month Expired (Outlawed) Checks	9	0	1,000	1,000
7690 Returned Check Charges	230	280	500	500
Total Miscellaneous Revenues	1,254,039	84,503	137,370	137,370
TOTAL NON-OPERATING REVENUES	13,084,768	16,118,147	10,432,370	10,432,370
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	648,517	663,157	670,000	670,000
3352 Lease Equipment - Debt Service Interest	741	1,363	2,000	2,000
3354 Lease Buildings and Improvements - Debt Service Interest	0	2,770	50,000	50,000
3356 SBITA - Debt Service Interest	361	11,067	17,000	17,000
Total Other Charges	649,619	678,357	739,000	739,000
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	(485,830)	389,641	0	0
Total Miscellaneous	(485,830)	389,641	0	0
TOTAL NON-OPERATING EXPENSES	163,789	1,067,998	8,739,000	8,739,000
NON-OPERATING INCOME (LOSS)	12,920,979	15,050,149	1,693,370	1,693,370
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	41,941,695	42,854,684	(34,224,065)	(34,224,065)
7805 Capital Contributions	0	8,000	0	0
7812 Transfers In - from Funds 2AA-299	30,363,922	35,197,911	33,424,000	33,424,000
4802 Transfers Out - to Funds 2AA-299	(18,893,627)	(94,832,443)	(99,885,000)	(99,885,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	3,327,065	1,033,398	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	4,201,078	(8,075,482)	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	49,452,203	(25,816,920)	(29,041,862)	(29,041,862)
CHANGE IN NET POSITION	110,392,336	(49,630,852)	(129,726,927)	(129,726,927)
Net Position - Beginning Balance	65,348,678	175,741,014	129,726,927	129,726,927
Net Position - Ending Balance	175,741,014	126,110,162	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	11,341,640	22,282,730	19,172,000	19,172,000
Total Equipment	11,341,640	22,282,730	19,172,000	19,172,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
2005 Business Services & External Affairs	0	0	205,000	205,000
7305 Reliability Maintenance Planning	31,820	0	0	0
Total 4251 Commercially Acquired Multi-Year Software Amortizable	31,820	0	205,000	205,000
Total Intangible Assets-Amortizable	31,820	0	205,000	205,000
TOTAL CAPITAL ASSET ACQUISITIONS	11,373,460	22,282,730	19,377,000	19,377,000
Note 1 - Operating Loss is overstated in the 2024-25 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 2024-25 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 2024-25

District / Agency Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2024 (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	31,963,451	181,994,812	213,958,263	213,958,263	0	213,958,263
401 OC Flood - Capital Improvement Projects	0	0	48,150,908	48,150,908	48,150,908	0	48,150,908
404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	0	25,524,576	73,125,534	98,650,110	98,650,110	0	98,650,110
TOTAL FLOOD CONTROL DISTRICT	0	57,488,027	303,271,254	360,759,281	360,759,281	0	360,759,281
LANDSCAPE AND LIGHTING DISTRICTS							
459 N. Tustin Landscape & Lighting Assessment Dist.	0	3,250,737	1,094,712	4,345,449	4,345,449	0	4,345,449
TOTAL LANDSCAPE AND LIGHTING DISTRICTS	0	3,250,737	1,094,712	4,345,449	4,345,449	0	4,345,449
SERVICE AREAS							
405 OC Parks CSA26	0	11,316,639	149,029,887	160,346,526	160,346,526	0	160,346,526
406 OC Parks Capital	0	5,577,831	20,027,179	25,605,010	25,605,010	0	25,605,010
468 County Service Area #13 - La Mirada	0	9,616	14,052	23,668	23,668	0	23,668
477 County Service Area #22 - East Yorba Linda	0	29,070	162,101	191,171	191,171	0	191,171
TOTAL SERVICE AREAS	0	16,933,156	169,233,219	186,166,375	186,166,375	0	186,166,375
ASSESSMENT DISTRICTS							
431 Special Assessment - Top of the World Improvement	0	6,540	1,000	7,540	7,540	0	7,540
433 Golden Lantern Reassess. District 94-1 - Debt Service	0	340,500	10,000	350,500	350,500	0	350,500
507 Irvine Coast Assess. District 88-1 - Debt Service	0	11,270	0	11,270	11,270	0	11,270
516 Assess. Dist. 01-1 Ziani Project - Debt Service	0	197,000	325,540	522,540	522,540	0	522,540
523 Newport Coast AD 01-1 Group 2 Debt Service	0	498,000	590,000	1,088,000	1,088,000	0	1,088,000
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS	0	504,300	906,000	1,410,300	1,410,300	0	1,410,300
534 Assess. District 01-1 Group 3 Debt Service	0	493,000	724,700	1,217,700	1,217,700	0	1,217,700
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service	0	747,700	487,500	1,235,200	1,235,200	0	1,235,200
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	0	8,354	0	8,354	8,354	0	8,354
TOTAL ASSESSMENT DISTRICTS	0	2,806,664	3,044,740	5,851,404	5,851,404	0	5,851,404

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY -
NON-ENTERPRISE
FISCAL YEAR 2024-25

District / Agency Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2024 (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	560,175	1,636,500	2,196,675	2,196,675	0	2,196,675
487 CFD 2002-1 Ladera - Debt Service	0	756,585	4,279,373	5,035,958	5,035,958	0	5,035,958
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	0	16,950	0	16,950	16,950	0	16,950
492 Mission Viejo CFD 87-3 (A) - Debt Service	0	30,726	0	30,726	30,726	0	30,726
501 Rancho Santa Margarita CFD 87-5 (A) - Debt Service	0	10,255	0	10,255	10,255	0	10,255
505 Foothill Ranch CFD 87-4 - Debt Service	0	6,730	0	6,730	6,730	0	6,730
509 Rancho Santa Margarita CFD 87-5B - Debt Service	0	19,921	0	19,921	19,921	0	19,921
513 Coto De Caza CFD 87-8 - Debt Service	0	9,210	0	9,210	9,210	0	9,210
517 Rancho Santa Margarita CFD 87-5C - Debt Service	0	23,165	0	23,165	23,165	0	23,165
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service	0	22,039	0	22,039	22,039	0	22,039
530 CFD 2004-1 Ladera - Debt Service	0	2,140,478	5,335,889	7,476,367	7,476,367	0	7,476,367
533 CFD 01-1 Ladera - Debt Service	0	670,181	2,186,150	2,856,331	2,856,331	0	2,856,331
541 CFD 2015-1 RMV (Village of Esencia) Debt Service	0	2,916,141	5,415,000	8,331,141	8,331,141	0	8,331,141
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	0	779,600	1,966,500	2,746,100	2,746,100	0	2,746,100
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	0	9,448	0	9,448	9,448	0	9,448
555 CFD 2003-1 Ladera - Debt Service	0	821,688	3,361,573	4,183,261	4,183,261	0	4,183,261
560 CFD 2016-1 RMV (Village of Esencia) Debt Service	0	2,221,000	5,718,000	7,939,000	7,939,000	0	7,939,000
562 CFD 2017-1 RMV (Village of Esencia) Debt Service	0	1,921,041	4,560,000	6,481,041	6,481,041	0	6,481,041
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	0	1,018,282	1,097,000	2,115,282	2,115,282	0	2,115,282
565 CFD 2021-1 RMV (Rienda) Construction Fund	0	21,062,740	250,000	21,312,740	21,312,740	0	21,312,740
566 CFD 2021-1 RMV (Rienda) Debt Service	0	749,370	6,620,000	7,369,370	7,369,370	0	7,369,370
567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund	0	52,362,526	3,250,000	55,612,526	55,612,526	0	55,612,526
568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service	0	5,264,900	3,600,000	8,864,900	8,864,900	0	8,864,900
TOTAL COMMUNITY FACILITIES DISTRICTS	0	93,393,151	49,275,985	142,669,136	142,669,136	0	142,669,136

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY -
NON-ENTERPRISE
FISCAL YEAR 2024-25

District / Agency Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2024 (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)
OC DEVELOPMENT AGENCIES							
170 Housing Asset Fund	0	317,881	151,169	469,050	469,050	0	469,050
TOTAL OC DEVELOPMENT AGENCIES	0	317,881	151,169	469,050	469,050	0	469,050
JOINT POWERS AND PUBLIC AUTHORITY							
590 In-Home Supportive Services Public Authority	0	5,064	3,505,195	3,510,259	3,510,259	0	3,510,259
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	0	5,064	3,505,195	3,510,259	3,510,259	0	3,510,259
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS	0	174,194,680	529,576,274	703,770,954	703,770,954	0	703,770,954
Appropriations Limit	1,903,049,414						
Appropriations Subject to Limit	156,112,117						

*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 2024-25

Actual
Estimated

District/Agency Name (1)	* Total Fund Balance June 30, 2024 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2024 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
FLOOD CONTROL DISTRICT					
400 OC Flood	277,418,646	12,928,535	264,490,111	0	0
401 OC Flood - Capital Improvement Projects	44,371,058	1,225,529	43,145,529	0	0
404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	89,929,604	5,068,060	84,861,544	0	0
TOTAL FLOOD CONTROL DISTRICT	411,719,308	19,222,124	392,497,184	0	0
LANDSCAPING AND LIGHTING ASSESSMENT					
459 N. Tustin Landscape & Lighting Assessment Dist.	5,831,586	0	5,831,586	0	0
TOTAL LANDSCAPING AND LIGHTING ASSESSMENT	5,831,586	0	5,831,586	0	0
SERVICE AREAS					
405 OC Parks CSA26	75,507,126	0	75,507,126	0	0
406 OC Parks Capital	28,851,894	0	28,851,894	0	0
468 County Service Area #13 - La Mirada	9,616	0	9,616	0	0
477 County Service Area #22 - East Yorba Linda	89,517	0	89,517	0	0
TOTAL SERVICE AREAS	104,458,153	0	104,458,153	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2024-25

Actual
Estimated

District/Agency Name (1)	* Total Fund Balance June 30, 2024 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2024 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
ASSESSMENT DISTRICTS					
431 Special Assessment - Top of the World Improvement	6,540	0	6,540	0	0
433 Golden Lantern Reassess. District 94-1 - Debt Service	366,510	0	366,510	0	0
507 Irvine Coast Assess. District 88-1 - Debt Service	11,271	0	11,271	0	0
516 Assess. Dist. 01-1 Ziani Project - Debt Service	404,910	274	404,636	0	0
523 Newport Coast AD 01-1 Group 2 Debt Service	715,162	505	714,657	0	0
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS	1,117,023	782	1,116,241	0	0
534 Assess. District 01-1 Group 3 Debt Service	857,937	616	857,321	0	0
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service	856,555	1,575	854,980	0	0
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	8,355	0	8,355	0	0
TOTAL ASSESSMENT DISTRICTS	4,344,263	3,752	4,340,511	0	0
COMMUNITY FACILITIES DISTRICTS					
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	1,533,800	9	1,533,791	0	0
487 CFD 2002-1 Ladera - Debt Service	4,761,542	0	4,761,542	0	0
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	16,954	0	16,954	0	0
492 Mission Viejo CFD 87-3 (A) - Debt Service	30,727	0	30,727	0	0
501 Rancho Santa Margarita CFD 87-5 (A) - Debt Service	10,255	0	10,255	0	0
505 Foothill Ranch CFD 87-4 - Debt Service	6,730	0	6,730	0	0
509 Rancho Santa Margarita CFD 87-5B - Debt Service	19,921	0	19,921	0	0
513 Coto De Caza CFD 87-8 - Debt Service	9,210	0	9,210	0	0
517 Rancho Santa Margarita CFD 87-5C - Debt Service	23,166	0	23,166	0	0
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service	22,040	0	22,040	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2024-25

Actual
Estimated

District/Agency Name (1)	* Total Fund Balance June 30, 2024 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2024 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
COMMUNITY FACILITIES DISTRICTS					
530 CFD 2004-1 Ladera - Debt Service	10,034,368	0	10,034,368	0	0
533 CFD 01-1 Ladera - Debt Service	2,003,604	0	2,003,604	0	0
541 CFD 2015-1 RMV (Village of Esencia) Debt Service	12,223,832	1,700	12,222,132	0	0
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	1,868,083	0	1,868,083	0	0
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	9,449	0	9,449	0	0
555 CFD 2003-1 Ladera - Debt Service	3,802,103	0	3,802,103	0	0
560 CFD 2016-1 RMV (Village of Esencia) Debt Service	12,615,382	0	12,615,382	0	0
562 CFD 2017-1 RMV (Village of Esencia) Debt Service	10,266,833	0	10,266,833	0	0
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	2,352,483	0	2,352,483	0	0
565 CFD 2021-1 RMV (Rienda) Construction Fund	21,062,740	0	21,062,740	0	0
566 CFD 2021-1 RMV (Rienda) Debt Service	14,753,490	0	14,753,490	0	0
567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund	52,362,526	0	52,362,526	0	0
568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service	10,350,416	0	10,350,416	0	0
TOTAL COMMUNITY FACILITIES DISTRICTS	160,139,654	1,709	160,137,945	0	0
ORANGE COUNTY DEVELOPMENT AGENCIES					
170 Housing Asset Fund	29,238,137	0	29,238,137	0	0
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	29,238,137	0	29,238,137	0	0
JOINT POWER AUTHORITY					
590 In-Home Supportive Services Public Authority	2,111,963	0	2,111,963	0	0
TOTAL JOINT POWER AUTHORITY	2,111,963	0	2,111,963	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
 NON-ENTERPRISE
 FISCAL YEAR 2024-25

Actual
 Estimated

District/Agency Name (1)	* Total Fund Balance June 30, 2024 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2024 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY BOARD OF SUPERVISORS	717,843,064	19,227,585	698,615,479	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 2024-25

District/Agency Name (1)	* Obligated Fund Balances June 30, 2024 (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	532,184	0	0	0	0	532,184
Restricted	263,957,927	31,963,451	31,963,451	0	0	231,994,476
401 OC Flood - Capital Improvement Projects						
Restricted	43,145,529	0	0	0	0	43,145,529
404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project						
Restricted	84,861,544	25,524,576	25,524,576	0	0	59,336,968
TOTAL FLOOD CONTROL DISTRICT	392,497,184	57,488,027	57,488,027	0	0	335,009,157
LANDSCAPE AND LIGHTING DISTRICTS						
459 N. Tustin Landscape & Lighting Assessment Dist.						
Restricted	5,831,586	3,250,737	3,250,737	0	0	2,580,849
TOTAL LANDSCAPE AND LIGHTING DISTRICTS	5,831,586	3,250,737	3,250,737	0	0	2,580,849
SERVICE AREAS						
405 OC Parks CSA26						
Restricted	75,507,126	11,316,639	11,316,639	0	0	64,190,487
406 OC Parks Capital						
Restricted	28,851,894	5,577,831	5,577,831	0	0	23,274,063
468 County Service Area #13 - La Mirada						
Restricted	9,616	9,616	9,616	0	0	0
477 County Service Area #22 - East Yorba Linda						
Restricted	89,517	29,070	29,070	0	0	60,447
TOTAL SERVICE AREAS	104,458,153	16,933,156	16,933,156	0	0	87,524,997

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2024-25

District/Agency Name (1)	* Obligated Fund Balances June 30, 2024 (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	6,540	6,540	6,540	0	0	0
433 Golden Lantern Reassess. District 94-1 - Debt Service Restricted	366,510	340,500	340,500	0	0	26,010
507 Irvine Coast Assess. District 88-1 - Debt Service Restricted for Debt Service	11,271	11,270	11,270	0	0	1
516 Assess. Dist. 01-1 Ziani Project - Debt Service Restricted for Debt Service	404,636	197,000	197,000	0	0	207,636
523 Newport Coast AD 01-1 Group 2 Debt Service Restricted for Debt Service	714,657	498,000	498,000	0	0	216,657
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS Restricted	1,116,241	504,300	504,300	0	0	611,941
534 Assess. District 01-1 Group 3 Debt Service Restricted for Debt Service	857,321	493,000	493,000	0	0	364,321
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service Restricted for Debt Service	854,980	747,700	747,700	0	0	107,280
551 Assess. Dist. 92-1 Newport Ridge - Debt Service Restricted for Debt Service	8,355	8,354	8,354	0	0	1
TOTAL ASSESSMENT DISTRICTS	4,340,511	2,806,664	2,806,664	0	0	1,533,847
COMMUNITY FACILITIES DISTRICTS						
479 CFD 99-1 Series A of 1999 Ladera - Debt Service Restricted for Debt Service	1,533,791	560,175	560,175	0	0	973,616
487 CFD 2002-1 Ladera - Debt Service Restricted for Debt Service	4,761,542	756,585	756,585	0	0	4,004,957
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service Restricted for Debt Service	16,954	16,950	16,950	0	0	4

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2024-25

District/Agency Name (1)	* Obligated Fund Balances June 30, 2024 (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	30,727	30,726	30,726	0	0	1
501 Rancho Santa Margarita CFD 87-5 (A) - Debt Service Restricted for Debt Service	10,255	10,255	10,255	0	0	0
505 Foothill Ranch CFD 87-4 - Debt Service Restricted for Debt Service	6,730	6,730	6,730	0	0	0
509 Rancho Santa Margarita CFD 87-5B - Debt Service Restricted for Debt Service	19,921	19,921	19,921	0	0	0
513 Coto De Caza CFD 87-8 - Debt Service Restricted for Debt Service	9,210	9,210	9,210	0	0	0
517 Rancho Santa Margarita CFD 87-5C - Debt Service Restricted for Debt Service	23,166	23,165	23,165	0	0	1
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service Restricted for Debt Service	22,040	22,039	22,039	0	0	1
530 CFD 2004-1 Ladera - Debt Service Restricted for Debt Service	10,034,368	2,140,478	2,140,478	0	0	7,893,890
533 CFD 01-1 Ladera - Debt Service Restricted for Debt Service	2,003,604	670,181	670,181	0	0	1,333,423
541 CFD 2015-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	12,222,132	2,916,141	2,916,141	0	0	9,305,991
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service Restricted for Debt Service	1,868,083	779,600	779,600	0	0	1,088,483
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service Restricted for Debt Service	9,449	9,448	9,448	0	0	1
555 CFD 2003-1 Ladera - Debt Service Restricted for Debt Service	3,802,103	821,688	821,688	0	0	2,980,415

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2024-25

District/Agency Name (1)	* Obligated Fund Balances June 30, 2024 (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	12,615,382	2,221,000	2,221,000	0	0	10,394,382
562 CFD 2017-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	10,266,833	1,921,041	1,921,041	0	0	8,345,792
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service Restricted	1,066,548	0	0	0	0	1,066,548
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service Restricted for Debt Service	1,285,935	1,018,282	1,018,282	0	0	267,653
565 CFD 2021-1 RMV (Rienda) Construction Fund Restricted for Debt Service	21,062,740	21,062,740	21,062,740	0	0	0
566 CFD 2021-1 RMV (Rienda) Debt Service Restricted for Debt Service	14,753,490	749,370	749,370	0	0	14,004,120
567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund Restricted	52,362,526	52,362,526	52,362,526	0	0	0
568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service Restricted for Debt Service	10,350,416	5,264,900	5,264,900	0	0	5,085,516
TOTAL COMMUNITY FACILITIES DISTRICTS	160,137,945	93,393,151	93,393,151	0	0	66,744,794
OC DEVELOPMENT AGENCIES						
170 Housing Asset Fund Restricted	29,238,137	317,881	317,881	0	0	28,920,256
TOTAL OC DEVELOPMENT AGENCIES	29,238,137	317,881	317,881	0	0	28,920,256
JOINT POWERS AND PUBLIC AUTHORITY						
590 In-Home Supportive Services Public Authority Restricted	2,111,963	5,064	5,064	0	0	2,106,899
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	2,111,963	5,064	5,064	0	0	2,106,899

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2024-25

District/Agency Name (1)	* Obligated Fund Balances June 30, 2024 (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)	
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS	698,615,479	174,194,680	174,194,680	0	0	524,420,799

*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 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	388	411	1,000	1,000
Miscellaneous Revenues	1	1	0	0
TOTAL REVENUE	389	412	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,890	7,659	7,540	7,540
TOTAL EXPENDITURES/APPROPRIATIONS	4,890	7,659	7,540	7,540
NET COST	4,501	7,247	6,540	6,540

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	9,027	15,460	10,000	10,000
Miscellaneous Revenues	10	30	0	0
TOTAL REVENUE	9,037	15,490	10,000	10,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,879	26,028	350,500	350,500
TOTAL EXPENDITURES/APPROPRIATIONS	4,879	26,028	350,500	350,500
NET COST	(4,158)	10,538	340,500	340,500

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	512	114	0	0
Miscellaneous Revenues	11	0	0	0
TOTAL REVENUE	523	114	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	17,250	7,698	11,270	11,270
TOTAL EXPENDITURES/APPROPRIATIONS	17,250	7,698	11,270	11,270
NET COST	16,727	7,584	11,270	11,270

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	9,314	15,796	10,000	10,000
Charges For Services	309,024	316,416	315,540	315,540
Miscellaneous Revenues	5	15	0	0
TOTAL REVENUE	318,343	332,227	325,540	325,540
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	16,524	17,174	22,000	22,000
Other Charges	297,005	296,326	300,540	300,540
Special Items	0	0	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	313,529	313,500	522,540	522,540
NET COST	(4,814)	(18,727)	197,000	197,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	18,034	29,632	16,000	16,000
Charges For Services	525,732	570,088	574,000	574,000
Miscellaneous Revenues	11	32	0	0
TOTAL REVENUE	543,777	599,752	590,000	590,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	29,903	31,174	34,000	34,000
Other Charges	547,486	546,233	554,000	554,000
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	577,389	577,407	1,088,000	1,088,000
NET COST	33,612	(22,345)	498,000	498,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	28,137	45,194	18,000	18,000
Charges For Services	795,509	865,874	888,000	888,000
Miscellaneous Revenues	19	51	0	0
TOTAL REVENUE	823,665	911,119	906,000	906,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	46,048	48,058	52,000	52,000
Other Charges	848,229	846,289	858,300	858,300
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	894,277	894,347	1,410,300	1,410,300
NET COST	70,612	(16,772)	504,300	504,300

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 534 AD01-1 Group 3 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	21,974	35,345	18,000	18,000
Charges For Services	622,859	685,608	706,700	706,700
Miscellaneous Revenues	15	40	0	0
TOTAL REVENUE	644,848	720,993	724,700	724,700
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	36,405	37,971	41,000	41,000
Other Charges	668,780	667,251	676,700	676,700
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	705,185	705,222	1,217,700	1,217,700
NET COST	60,337	(15,771)	493,000	493,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	483,716	464,993	470,000	470,000
Revenue from Use of Money and Property	22,511	37,501	17,500	17,500
Miscellaneous Revenues	7	22	0	0
TOTAL REVENUE	506,234	502,516	487,500	487,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	37,954	38,747	50,200	50,200
Other Charges	435,431	438,187	435,000	435,000
Special Items	0	0	750,000	750,000
TOTAL EXPENDITURES/APPROPRIATIONS	473,385	476,934	1,235,200	1,235,200
NET COST	(32,849)	(25,582)	747,700	747,700

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	469	96	0	0
Miscellaneous Revenues	30	0	0	0
TOTAL REVENUE	499	96	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	26,146	8,167	8,354	8,354
TOTAL EXPENDITURES/APPROPRIATIONS	26,146	8,167	8,354	8,354
NET COST	25,647	8,071	8,354	8,354

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 479 CFD 99-1 Series A 1999 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,553,692	1,623,542	1,600,500	1,600,500
Fines, Forfeitures & Penalties	3,759	5,885	6,000	6,000
Revenue from Use of Money and Property	24,815	41,772	30,000	30,000
Miscellaneous Revenues	21	65	0	0
TOTAL REVENUE	1,582,287	1,671,264	1,636,500	1,636,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	43,203	42,313	52,300	52,300
Other Charges	1,486,500	1,515,000	1,544,375	1,544,375
Special Items	0	0	600,000	600,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,529,703	1,557,313	2,196,675	2,196,675
NET COST	(52,584)	(113,951)	560,175	560,175

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2024-25

BUDGET UNIT: 487 CFD2002-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,587,948	4,052,078	4,106,373	4,106,373
Fines, Forfeitures & Penalties	11,123	9,887	13,000	13,000
Revenue from Use of Money and Property	184,315	188,191	160,000	160,000
Miscellaneous Revenues	55	174	0	0
Other Financing Sources	24,636,179	0	0	0
TOTAL REVENUE	29,419,620	4,250,330	4,279,373	4,279,373
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	221,668	61,358	74,215	74,215
Other Charges	4,415,463	4,377,106	3,961,743	3,961,743
Other Financing Uses	26,584,269	0	0	0
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	31,221,400	4,438,464	5,035,958	5,035,958
NET COST	1,801,780	188,134	756,585	756,585

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 488 Santa Margarita CFD 86-1(Ser 1988) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	671	151	0	0
Miscellaneous Revenues	54	0	0	0
TOTAL REVENUE	725	151	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	42,017	8,309	16,950	16,950
TOTAL EXPENDITURES/APPROPRIATIONS	42,017	8,309	16,950	16,950
NET COST	41,292	8,158	16,950	16,950

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	11,964	34,727	30,726	30,726
TOTAL EXPENDITURES/APPROPRIATIONS	11,964	34,727	30,726	30,726
NET COST	11,964	34,727	30,726	30,726

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	491	108	0	0
Miscellaneous Revenues	1	0	0	0
TOTAL REVENUE	492	108	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,898	8,114	10,255	10,255
TOTAL EXPENDITURES/APPROPRIATIONS	5,898	8,114	10,255	10,255
NET COST	5,406	8,006	10,255	10,255

COUNTY OF ORANGE
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 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	576	120	0	0
Miscellaneous Revenues	50	0	0	0
TOTAL REVENUE	626	120	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	57,113	18,464	6,730	6,730
TOTAL EXPENDITURES/APPROPRIATIONS	57,113	18,464	6,730	6,730
NET COST	56,487	18,344	6,730	6,730

COUNTY OF ORANGE
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 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	734	171	0	0
Miscellaneous Revenues	21	0	0	0
TOTAL REVENUE	755	171	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	21,649	8,145	19,921	19,921
TOTAL EXPENDITURES/APPROPRIATIONS	21,649	8,145	19,921	19,921
NET COST	20,894	7,974	19,921	19,921

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	469	101	0	0
Miscellaneous Revenues	5	0	0	0
TOTAL REVENUE	474	101	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	11,951	8,208	9,210	9,210
TOTAL EXPENDITURES/APPROPRIATIONS	11,951	8,208	9,210	9,210
NET COST	11,477	8,107	9,210	9,210

COUNTY OF ORANGE
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 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	810	192	0	0
Miscellaneous Revenues	3	0	0	0
TOTAL REVENUE	813	192	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,582	8,175	23,165	23,165
TOTAL EXPENDITURES/APPROPRIATIONS	6,582	8,175	23,165	23,165
NET COST	5,769	7,983	23,165	23,165

COUNTY OF ORANGE
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 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	782	184	0	0
Miscellaneous Revenues	2	0	0	0
TOTAL REVENUE	784	184	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,272	8,115	22,039	22,039
TOTAL EXPENDITURES/APPROPRIATIONS	6,272	8,115	22,039	22,039
NET COST	5,488	7,931	22,039	22,039

COUNTY OF ORANGE
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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2024-25

BUDGET UNIT: 530 CFD 2004-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,042,890	4,774,504	5,007,889	5,007,889
Fines, Forfeitures & Penalties	32,823	25,141	28,000	28,000
Revenue from Use of Money and Property	234,447	358,719	300,000	300,000
Miscellaneous Revenues	248	755	0	0
Other Financing Sources	36,207,337	0	0	0
TOTAL REVENUE	41,517,745	5,159,119	5,335,889	5,335,889
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	322,619	95,448	123,580	123,580
Other Charges	4,974,471	4,905,198	4,852,787	4,852,787
Other Financing Uses	37,022,610	0	0	0
Special Items	0	0	2,500,000	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	42,319,700	5,000,646	7,476,367	7,476,367
NET COST	801,955	(158,473)	2,140,478	2,140,478

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 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 533 CFD 01-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	2,104,404	2,160,869	2,146,150	2,146,150
Fines, Forfeitures & Penalties	5,693	5,854	6,000	6,000
Revenue from Use of Money and Property	32,912	54,897	34,000	34,000
Miscellaneous Revenues	27	85	0	0
TOTAL REVENUE	2,143,036	2,221,705	2,186,150	2,186,150
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	45,191	44,267	55,181	55,181
Other Charges	2,025,525	2,058,400	2,101,150	2,101,150
Special Items	0	0	700,000	700,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,070,716	2,102,667	2,856,331	2,856,331
NET COST	(72,320)	(119,038)	670,181	670,181

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 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,040,324	5,093,845	5,200,000	5,200,000
Fines, Forfeitures & Penalties	12,218	12,923	15,000	15,000
Revenue from Use of Money and Property	274,469	471,070	200,000	200,000
Miscellaneous Revenues	289	888	0	0
TOTAL REVENUE	5,327,300	5,578,726	5,415,000	5,415,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	45,089	44,155	74,141	74,141
Other Charges	5,064,050	5,161,675	5,257,000	5,257,000
Special Items	0	0	3,000,000	3,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,109,139	5,205,830	8,331,141	8,331,141
NET COST	(218,161)	(372,896)	2,916,141	2,916,141

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 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 547 CFD 00-01 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,942,896	1,967,751	1,929,500	1,929,500
Fines, Forfeitures & Penalties	5,515	4,812	6,000	6,000
Revenue from Use of Money and Property	30,970	50,903	31,000	31,000
Miscellaneous Revenues	26	80	0	0
TOTAL REVENUE	1,979,407	2,023,546	1,966,500	1,966,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	43,324	42,442	52,350	52,350
Other Charges	1,889,125	1,895,625	1,893,750	1,893,750
Special Items	0	0	800,000	800,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,932,449	1,938,067	2,746,100	2,746,100
NET COST	(46,958)	(85,479)	779,600	779,600

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 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	476	102	0	0
Miscellaneous Revenues	5	0	0	0
TOTAL REVENUE	481	102	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,256	8,146	9,448	9,448
TOTAL EXPENDITURES/APPROPRIATIONS	7,256	8,146	9,448	9,448
NET COST	6,775	8,044	9,448	9,448

COUNTY OF ORANGE
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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2024-25

BUDGET UNIT: 555 CFD 2003-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	3,576,745	3,193,180	3,218,573	3,218,573
Fines, Forfeitures & Penalties	11,081	11,780	13,000	13,000
Revenue from Use of Money and Property	148,205	154,618	130,000	130,000
Miscellaneous Revenues	43	136	0	0
Other Financing Sources	20,976,492	0	0	0
TOTAL REVENUE	24,712,566	3,359,714	3,361,573	3,361,573
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	193,263	57,604	73,771	73,771
Other Charges	3,466,101	3,421,144	3,109,490	3,109,490
Other Financing Uses	22,525,731	0	0	0
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	26,185,095	3,478,748	4,183,261	4,183,261
NET COST	1,472,529	119,034	821,688	821,688

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,230,227	5,416,890	5,403,000	5,403,000
Fines, Forfeitures & Penalties	12,166	17,680	15,000	15,000
Revenue from Use of Money and Property	350,454	587,352	300,000	300,000
Miscellaneous Revenues	2	3	0	0
TOTAL REVENUE	5,592,849	6,021,925	5,718,000	5,718,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	55,444	56,319	85,750	85,750
Other Charges	5,151,613	5,248,613	5,353,250	5,353,250
Special Items	0	0	2,500,000	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,207,057	5,304,932	7,939,000	7,939,000
NET COST	(385,792)	(716,993)	2,221,000	2,221,000

COUNTY OF ORANGE
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 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 561 2017-1 RMV (Village of Esencia) Construction

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	55,171	0	0	0
TOTAL REVENUE	55,171	0	0	0
EXPENDITURES/APPROPRIATIONS				
Other Charges	3,420,393	0	0	0
Other Financing Uses	111,603	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,531,996	0	0	0
NET COST	3,476,825	0	0	0

COUNTY OF ORANGE
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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,346,663	4,467,340	4,300,000	4,300,000
Fines, Forfeitures & Penalties	9,561	11,434	10,000	10,000
Revenue from Use of Money and Property	285,141	480,532	250,000	250,000
Miscellaneous Revenues	2	2	0	0
Other Financing Sources	111,603	0	0	0
TOTAL REVENUE	4,752,970	4,959,308	4,560,000	4,560,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	82,920	54,732	86,151	86,151
Other Charges	4,230,388	4,313,688	4,394,890	4,394,890
Special Items	0	0	2,000,000	2,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,313,308	4,368,420	6,481,041	6,481,041
NET COST	(439,662)	(590,888)	1,921,041	1,921,041

COUNTY OF ORANGE
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 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,006,908	1,142,792	1,020,000	1,020,000
Fines, Forfeitures & Penalties	0	5,269	1,000	1,000
Revenue from Use of Money and Property	67,732	112,332	76,000	76,000
Miscellaneous Revenues	0	1	0	0
TOTAL REVENUE	1,074,640	1,260,394	1,097,000	1,097,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	100,017	64,030	81,182	81,182
Other Charges	996,150	1,012,850	1,034,100	1,034,100
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,096,167	1,076,880	2,115,282	2,115,282
NET COST	21,527	(183,514)	1,018,282	1,018,282

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 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,999,725	1,471,396	250,000	250,000
Other Financing Sources	112,480,966	0	0	0
TOTAL REVENUE	114,480,691	1,471,396	250,000	250,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	75,587,897	11,750,398	6,200,000	6,200,000
Other Charges	13,496,620	681,940	15,112,740	15,112,740
TOTAL EXPENDITURES/APPROPRIATIONS	89,084,517	12,432,338	21,312,740	21,312,740
NET COST	(25,396,174)	10,960,942	21,062,740	21,062,740

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FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	6,584,398	6,026,861	6,100,000	6,100,000
Fines, Forfeitures & Penalties	0	41,083	20,000	20,000
Revenue from Use of Money and Property	352,886	690,046	500,000	500,000
Miscellaneous Revenues	0	3	0	0
Other Financing Sources	122,909,810	0	0	0
TOTAL REVENUE	129,847,094	6,757,993	6,620,000	6,620,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	97,854	172,035	141,520	141,520
Other Charges	2,584,852	6,480,750	6,227,850	6,227,850
Other Financing Uses	112,480,966	0	0	0
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	115,163,672	6,652,785	7,369,370	7,369,370
NET COST	(14,683,422)	(105,208)	749,370	749,370

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 STATE OF CALIFORNIA
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 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	0	1,388,447	1,050,000	1,050,000
Other Financing Sources	0	57,040,796	2,200,000	2,200,000
TOTAL REVENUE	0	58,429,243	3,250,000	3,250,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	27,040,272	55,612,526	55,612,526
TOTAL EXPENDITURES/APPROPRIATIONS	0	27,040,272	55,612,526	55,612,526
NET COST	0	(31,388,971)	52,362,526	52,362,526

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 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	0	2,118,949	3,400,000	3,400,000
Revenue from Use of Money and Property	0	243,656	200,000	200,000
Other Financing Sources	0	66,175,000	0	0
TOTAL REVENUE	0	68,537,605	3,600,000	3,600,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	37,360	100,200	100,200
Other Charges	0	673,325	3,564,700	3,564,700
Other Financing Uses	0	57,236,582	2,200,000	2,200,000
Special Items	0	0	3,000,000	3,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	57,947,267	8,864,900	8,864,900
NET COST	0	(10,590,338)	5,264,900	5,264,900

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2024-25

BUDGET UNIT: 400 OC Flood

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	153,514,636	161,996,062	150,236,864	150,236,864
Licenses, Permits & Franchises	296,074	87,573	0	0
Fines, Forfeitures & Penalties	15,887	37,225	18,000	18,000
Revenue from Use of Money and Property	8,212,822	14,839,243	9,268,772	9,268,772
Intergovernmental Revenues	856,540	892,677	833,210	833,210
Charges For Services	19,139,907	18,900,188	21,422,966	21,422,966
Miscellaneous Revenues	2,332,591	1,704,812	0	0
Other Financing Sources	272,697	527,100	215,000	215,000
TOTAL REVENUE	184,641,154	198,984,880	181,994,812	181,994,812
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	34,008,696	35,152,638	38,268,384	38,268,384
Services & Supplies	60,599,304	63,814,204	89,819,479	89,819,479
Other Charges	1,388,662	5,495,413	3,831,266	3,831,266
Other Financing Uses	44,363,548	44,880,302	80,862,134	80,862,134
Special Items	0	0	1,000,000	1,000,000
Intrafund Transfers	(99)	(1,553)	0	0
Capital Assets				
Equipment	368,444	119,688	177,000	177,000
Land				
LF09 ROSSMOOR PUMP STATION APN 7235-028-001	692,995	19,693	0	0
Total Land	692,995	19,693	0	0
Structures & Improvements				
P02F HUNTINGTON BEACH CHANNEL (D01) SHEET PILING PROJECT	19,066	0	0	0
P05F LAGUNA CYN CHANNEL REPLACEMENT WOODLAND TO CYN FRONTAGE RD	8,188	0	0	0

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 FISCAL YEAR 2024-25

BUDGET UNIT: 400 OC Flood

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PF66 EAST GARDEN GROVE-W BURG CHNL U/S WARNER TO D/S	2,361,925	0	0	0
Total Structures & Improvements	2,389,179	0	0	0
Total Capital Assets	3,450,618	139,381	177,000	177,000
TOTAL EXPENDITURES/APPROPRIATIONS	143,810,729	149,480,385	213,958,263	213,958,263
NET COST	(40,830,425)	(49,504,495)	31,963,451	31,963,451

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STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2024-25

BUDGET UNIT: 401 OC Flood - Capital Improvement Projects

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	2,273,139	4,279,166	1,520,000	1,520,000
Intergovernmental Revenues	140,462	1,168,110	1,137,890	1,137,890
Charges For Services	57,231	45,578	0	0
Miscellaneous Revenues	3,367	7,802	0	0
Other Financing Sources	40,550,994	41,428,252	45,493,018	45,493,018
TOTAL REVENUE	43,025,193	46,928,908	48,150,908	48,150,908
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,845,053	2,544,488	2,780,908	2,780,908
Other Charges	0	2,803,564	550,000	550,000
Capital Assets				
Land				
LF11 BOLSA BAY OUTLET FLOOD CONTROL IMPROVEMENTS	0	0	50,000	50,000
Total Land	0	0	50,000	50,000
Structures & Improvements				
P02F HUNTINGTON BEACH AND TALBERT CHANNELS REHABILITATION PROJECT	15,336,335	693,292	0	0
P05F LAGUNA CYN CHANNEL REPLACEMENT WOODLAND TO CYN FRONTAGE RD	8,492,933	907,244	0	0
P06F REPLACE VILLA PARK DAM GATES AND ASSOCIATED STRUCTURAL COMPO	0	0	2,000,000	2,000,000
P07F CYPRESS PUMP STATION FULL ENGINE REPLACEMENT	0	0	2,000,000	2,000,000
P08F HAZARDOUS WASTE STORAGE UNIT AT GLASSELL YARD	0	0	710,000	710,000
PF66 EAST GARDEN GROVE-W 'BURG CHNL U/S WARNER TO D/S GOLDENWEST	13,591,256	0	0	0
PF69 LANE CHANNEL - U/S JAMBOREE RD TO D/S MAIN ST PHASE 1	10,310	0	0	0
PF73 SANTA ANA DELHI CHANNEL - BACKBAY, UNIVERSITY TO MESA DR	1,129,086	1,145,217	33,105,000	33,105,000
PF76 SANTA ANA GARDENS CHANNEL (F02) BIKEWAY EXTENSION PHASES 2-4	1,755,747	2,790,206	0	0
PN01 E GARDEN GROVE W'BURG CHNL BRIDGES WARNER SPRINGDALE EDWARDS	588,223	12,219,758	0	0

COUNTY OF ORANGE
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 FISCAL YEAR 2024-25

BUDGET UNIT: 401 OC Flood - Capital Improvement Projects

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PN02 BOLSA BAY OUTLET FLOOD CONTROL IMPROVEMENTS	0	17,559	3,100,000	3,100,000
PN03 SANTA ANA RIVER REACH 5 LEVEE HEIGHT CORRECTION	0	289,418	3,855,000	3,855,000
Total Structures & Improvements	40,903,890	18,062,694	44,770,000	44,770,000
Total Capital Assets	40,903,890	18,062,694	44,820,000	44,820,000
TOTAL EXPENDITURES/APPROPRIATIONS	43,748,943	23,410,746	48,150,908	48,150,908
NET COST	723,750	(23,518,162)	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	4,054,696	5,884,366	2,629,296	2,629,296
Intergovernmental Revenues	16,273,154	51,445,137	40,496,238	40,496,238
Charges For Services	0	8,868	0	0
Miscellaneous Revenues	1,393,580	1,062,989	0	0
Other Financing Sources	0	0	30,000,000	30,000,000
TOTAL REVENUE	21,721,430	58,401,360	73,125,534	73,125,534
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	25,240,034	3,757,214	11,055,110	11,055,110
Other Charges	1,627,852	7,302	4,800,000	4,800,000
Capital Assets				
Land				
L0S4 WESTERLIN, APN - 121310005, PARCEL ID 21-048	1,268	0	0	0
L12S NORRIS, APN-119391003, PARCEL ID 10-109	52,683	221,775	0	0
L2S2 ROBERTS, APN - 121320008, PARCEL ID 21-015	496	0	0	0
L300 PRADO DAM	2,277	0	82,795,000	82,795,000
L315 STUEVE, PARCEL #31-943	172,664	151,818	0	0
L328 ACQUISITION OF PARCEL 32-995	42,421	5,698	0	0
L330 ACQUIS'N PARCELS 04-003,04-980	927	0	0	0
L332 ACQUIS'N PARCELS 32-007,32-009	80,458	1,433	0	0
L333 ACQUISITION OF PARCEL 39-001	308,469	9,198,299	0	0
L340 ACQUISITION OF PARCEL 31-001	878	0	0	0
L346 ACQUISITION OF PARCEL 34-952	11,150	0	0	0
L347 ACQUISITION OF PARCEL 27-950	10,350	0	0	0
L358 ACQUISITION PARCEL-VANDER LAAN	198,865	8,564	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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
L361 ACQUISITION PARCEL-VAN LOON	84,304	2,118,265	0	0
L362 ACQUISITION PARCEL-JMA C TRUST	1,482,314	1,219,036	0	0
L363 ACQUISITION PARCEL-VAN DER EYK	7,630	0	0	0
L36S JOHN HANCOCK LIFE INS. CO, APN-105602107, 105616104	29,445	65	0	0
L46S GALLARDO, APN - 121231004, PARCEL ID 15-785	40,446	599	0	0
L4S4 RIVERSIDE CO REG PARK & OS, APN -130080006, PID 27-010	1,260	0	0	0
L60S MARTINEZ, APN - 121333002, PARCEL ID 15-690	6,557	0	0	0
L6S1 AMATO, APN -101723117, PARCEL ID 44-005	36,518	16,276	0	0
L6S2 FAIRFIELD RANCH MAINT ASSOC,APN-102755166, PARCEL ID 45-055	31,827	12,413	0	0
L6S5 WSPA LAND SWAP, APN -POR 029118108, 17, 19	0	6,410	0	0
L87S RIVERWOOD MAINTENANCE CORP, APN - 130730055 & 056, 130740022	96,061	286	0	0
LS01 ACQUISITION MORENO L PROPERTY	61,748	310,520	0	0
LS07 PROPERTY ACQUISITION PARCELS 38-011,46-0025,26-026 BOS TRUST	468,257	463,455	0	0
LS08 PEREZ - APN 144080010/144080011	2,266	0	0	0
LS09 VARGAS – APN 144070013/144100043	6,442,420	138,668	0	0
LS10 BOYTOR – APN 144100020	70	0	0	0
LS11 RODRIGUEZ – APN 144100019	54,310	0	0	0
LS12 PIRES – APN 144100018	995	0	0	0
LS14 VANDER WEERD - APN 105625101 - 102, 105626101 -	8,032,044	5,081,430	0	0
LS15 HERITAGE CH LLC - APN - 102712138 - 139, 1027121	88,274	300,913	0	0
LS16 PINE STERLING PROPERTIES LLC - APN 105627101, 10	1,698,843	11,082	0	0
LS19 CHINO BASIN MUNICIPAL WD - APN 102709103	2,126	0	0	0
LS20 SAND CREEK MOBILE HOME PARK - APN 105703101, 105	10,110,063	6,026	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)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
LS21 WATSON LAND COMPANY - APN 105623103, 105624103	1,029,421	176,078	0	0
LS22 YOUNGS HOLDING - APN 105622103	1,309,420	202,005	0	0
LS23 MAJESTIC-AMB SOUTH CHINO II - APN 102708103	18,643	6,873	0	0
LS24 MAJESTIC-AMB SOUTH CHINO LLC - APN 102722103,105	49,021	3,567,369	0	0
LS25 CARSON CHINO SOUTH - APN 102720105, 102721106	1,245,936	163,765	0	0
LS26 CARSON CHINO SOUTH LLC - APN 105621104	1,546,051	196,376	0	0
LS27 KLEIN GROUP - APN 35212105	740	0	0	0
LS31 FISHER SCIENTIFIC COMPANY, LLC - APN 105617106	784,719	126,008	0	0
LS33 SOUTHERN CALIFORNIA EDISON CO - APN 144100041, 1	127,823	6,096	0	0
LS34 TURNER SOUTH CHINO - APN 102712129, 102712130, 1	57,133	2,470,239	0	0
LS36 WESTERN RIV CO REG WASTEWATER - APN 130040004	318,585	102,385	0	0
LS38 BLECK - APN 121060005	108,752	274	0	0
LS42 COWELL - APN 121060004	26,390	0	0	0
LS43 CRUZ, HENRY - APN 105726302, 105726304	77,823	223,189	0	0
LS45 GALVAN - APN 144100017	4,773	0	0	0
LS47 JURUPA COMM SERV DIST - APN 130060031, 152030019	1,115,244	213,729	0	0
LS50 OGIER - APN 121060003	496	0	0	0
LS52 RIVERSIDE CO REG PARK & OS APN -130040006 PID 26-004	496	0	0	0
LS53 STEWART - APN 121060002	445	0	0	0
LS54 STOCKTON - APN 130671002	168,758	1,899	0	0
LS56 TUPKER - APN 130671003	11,894	0	0	0
LS58 JOSE PEREZ - APN 144080011	1,153	0	0	0
LS61 HV PROPERTIES (CAL-BRAND) - APN 105721208, PARCEL #32-022	0	0	0	0

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 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
LS63 MCCUNE B - APN 130781021, PARCEL #32-009	67,377	491,488	0	0
LS73 KELSOE, APN 130671010, PARCEL #27-105	6,613	0	0	0
LS77 RIZVI, APN 130681008, PARCEL #27-096	33	0	0	0
LS79 RODRIGUEZ, ROBERT, APN 130681006, PARCEL #27-094	82,534	0	0	0
LS80 BATTI, SHARAD, APN 130681005, PARCEL #27-093	2,025	209	0	0
LS88 DESTUBEN, APN 130070011 & 012, PARCEL #33-017 & 018	790	0	0	0
Total Land	37,823,772	27,221,013	82,795,000	82,795,000
Total Capital Assets	37,823,772	27,221,013	82,795,000	82,795,000
TOTAL EXPENDITURES/APPROPRIATIONS	64,691,658	30,985,529	98,650,110	98,650,110
NET COST	42,970,228	(27,415,831)	25,524,576	25,524,576

COUNTY OF ORANGE
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 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 590 IHSS Public Authority

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	30,495	76,926	7,800	7,800
Intergovernmental Revenues	2,029,318	2,661,187	2,847,395	2,847,395
Miscellaneous Revenues	23	99	0	0
Other Financing Sources	554,000	0	650,000	650,000
TOTAL REVENUE	2,613,836	2,738,212	3,505,195	3,505,195
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,204,009	2,474,523	3,281,378	3,281,378
Other Charges	10,117	21,454	15,500	15,500
Other Financing Uses	0	0	6,000	6,000
Special Items	0	0	207,381	207,381
Capital Assets				
Intangible Assets-Amortizable	9,000	0	0	0
Total Capital Assets	9,000	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,223,126	2,495,977	3,510,259	3,510,259
NET COST	(390,710)	(242,235)	5,064	5,064

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FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	810,733	857,090	809,000	809,000
Fines, Forfeitures & Penalties	94	224	0	0
Revenue from Use of Money and Property	163,009	301,618	282,312	282,312
Intergovernmental Revenues	3,317	3,276	3,400	3,400
Miscellaneous Revenues	163	539	0	0
TOTAL REVENUE	977,316	1,162,747	1,094,712	1,094,712
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	517,460	469,269	995,449	995,449
Capital Assets				
Structures & Improvements				
P520 NORTH TUSTIN - CRAWFORD CANYON PARK DEVELOPMENT	4,861	799,612	3,350,000	3,350,000
Total Structures & Improvements	4,861	799,612	3,350,000	3,350,000
Total Capital Assets	4,861	799,612	3,350,000	3,350,000
TOTAL EXPENDITURES/APPROPRIATIONS	522,321	1,268,881	4,345,449	4,345,449
NET COST	(454,995)	106,134	3,250,737	3,250,737

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BUDGET UNIT: 170 Housing Asset Fund

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	256,139	266,047	151,169	151,169
Miscellaneous Revenues	29,013	(114,465)	0	0
TOTAL REVENUE	285,152	151,582	151,169	151,169
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	404,795	545,754	469,050	469,050
TOTAL EXPENDITURES/APPROPRIATIONS	404,795	545,754	469,050	469,050
NET COST	119,643	394,172	317,881	317,881

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BUDGET UNIT: 405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	116,743,927	123,105,202	127,322,366	127,322,366
Licenses, Permits & Franchises	214,735	238,179	220,000	220,000
Fines, Forfeitures & Penalties	523,086	1,035,986	506,467	506,467
Revenue from Use of Money and Property	9,938,553	12,578,069	8,515,052	8,515,052
Intergovernmental Revenues	1,175,751	785,109	422,708	422,708
Charges For Services	12,973,506	13,985,180	11,649,294	11,649,294
Miscellaneous Revenues	311,865	339,077	294,000	294,000
Other Financing Sources	1,199,067	734,497	100,000	100,000
TOTAL REVENUE	143,080,490	152,801,299	149,029,887	149,029,887
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	37,845,577	40,601,437	42,868,952	42,868,952
Services & Supplies	69,873,156	67,661,566	96,725,265	96,725,265
Other Charges	22,484,172	512,874	749,309	749,309
Other Financing Uses	8,010,271	12,362,456	19,256,000	19,256,000
Capital Assets				
Equipment	411,911	547,517	747,000	747,000
Total Capital Assets	411,911	547,517	747,000	747,000
TOTAL EXPENDITURES/APPROPRIATIONS	138,625,087	121,685,850	160,346,526	160,346,526
NET COST	(4,455,403)	(31,115,449)	11,316,639	11,316,639

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BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	910,890	1,630,669	1,321,283	1,321,283
Intergovernmental Revenues	207,156	5,197,026	1,705,896	1,705,896
Miscellaneous Revenues	1,906	3,105	0	0
Other Financing Sources	7,000,000	10,000,000	17,000,000	17,000,000
TOTAL REVENUE	8,119,952	16,830,800	20,027,179	20,027,179
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,368,656	1,203,521	2,471,000	2,471,000
Other Charges	6,694	0	0	0
Capital Assets				
Structures & Improvements				
P001 ENGINEERING CHANGE ORDERS	0	0	150,000	150,000
P104 OLCO PHASE IV HVAC/EXHAUST SYSTEMS 3RD FL/ LOBBY ED24P104	0	0	108,500	108,500
P105 MISQ MAINTENANCE BLDG REMODEL PHASE 1 TEMP TRAILER ED24P105	0	30,616	1,390,000	1,390,000
P106 ARMO ROOF REPLACEMENT/REPARIS ED24P106	0	0	300,000	300,000
P108 ARMO ROOF REPLACEMENT/REPARIS ED24P108	0	0	603,500	603,500
P109 WIMA PATHWAY IMPROVEMENTS ED24P109	0	0	2,075,000	2,075,000
P110 HAWI WIEDER PARK PLAYGROUND RENOVATION ED24P110	0	0	1,105,000	1,105,000
P717 SACR - REVETMENT REPAIR ED43020	0	1,511,140	0	0
P850 YORE - RESTROOMS 2, 3, 4, 6 ED43850	834,115	620,740	0	0
P851 TRCI - RESTROOMS 1 & 2 ED43851	7,635	14,700	0	0
P855 TRCI - ADA FISHING DOCK ED43855	65,892	0	0	0
P859 IRHQ - ROOF REPLACEMENT ED43859	0	32,612	0	0
P867 MISQ - PARK EXPANSION PHASE I ED43867	7,394,386	577,737	1,350,000	1,350,000
P874 HERITAGE HILL HISTORIC PARK - REPLACE RETAINING WALL	0	0	80,000	80,000

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FISCAL YEAR 2024-25

BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
P892 TED CRAIG REGIONAL PARK - REPLACE RESTROOM	482,304	460,408	0	0
P895 ARMO - PARKING LOT & STONE 2ND FLOOR - ED43895	582,140	300,147	0	0
P896 MILE SQUARE REGIONAL PARK - REPLACE VARIOUS PICNIC SHELTERS	(6,942)	0	0	0
P901 SART - PARKWAY (PROP 84) ED43101	46,582	0	0	0
P925 CACA - RESTROOM 3 ED43113	118,375	436,482	0	0
PA03 LAGUNA NIGUEL REGIONAL PARK - REPLACE VARIOUS RESTROOM	18,539	733,199	282,000	282,000
PA04 MILE SQUARE REGIONAL PARK - REMODEL MAINTENANCE BUILDING	0	0	80,000	80,000
PA12 IRVINE REGIONAL PARK - REPLACE PICNIC SHELTER	114,899	295,626	0	0
PB01 JOCO - BLDG A ROOF & HVAC REPLACEMENT ED21PB01	77,500	0	0	0
PB03 IRRE - IRRIGATION PUMP HOUSE REPLACEMENT ED21PB03	0	2,923	0	0
PB08 MISQ - PARK EXPANSION PHASE II ED21PB08	0	1,275,000	11,200,000	11,200,000
PB09 RAEL - NATURE CTR-REPLACE ROOF&CLEARSTORY WINDOWS ED21PB09	613,116	0	0	0
PB11 WIMA - FRONT ENTRY ROADWAY REDESIGN AND REPAIR ED21PB11	1,309,958	0	0	0
PB12 WIMA - SAND CANYON WASH VEGETATION & SILT REMOVAL ED21PB12	0	13,265	0	0
PC07 IROS - HICKS HAUL RD BRIDGE RETROFIT ED22PC07	0	282,657	0	0
PC11 ONRE - RESTROOMS ELECTRICAL REPAIR ED22PC11	153,905	64,983	0	0
PD02 OLCO - PHASE III HVAC/EXHAUST SYSTEMS 2ND FL/ LOBBY ED23PD02	0	59,291	954,750	954,750
PD03 TECR - NEW BIKE PARK FACILITY ED23PD03	0	0	1,295,000	1,295,000
PD04 IRRE - SITE LIGHTING REPLACEMENT ED23PD04	0	0	1,512,760	1,512,760
PD06 IROS - AUGUSTINE MTNC YARD NEW ELEC CONN ED23PD06	0	0	647,500	647,500
Total Structures & Improvements	11,812,404	6,711,526	23,134,010	23,134,010
Total Capital Assets	11,812,404	6,711,526	23,134,010	23,134,010
TOTAL EXPENDITURES/APPROPRIATIONS	14,187,754	7,915,047	25,605,010	25,605,010

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
NET COST	6,067,802	(8,915,753)	5,577,831	5,577,831

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,504	4,594	3,391	3,391
Fines, Forfeitures & Penalties	1	1	0	0
Revenue from Use of Money and Property	458	870	100	100
Intergovernmental Revenues	18	17	20	20
Charges For Services	10,509	10,509	10,541	10,541
Miscellaneous Revenues	0	1	0	0
TOTAL REVENUE	15,490	15,992	14,052	14,052
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,285	7,296	8,570	8,570
Other Financing Uses	5,464	5,422	10,000	10,000
Special Items	0	0	5,098	5,098
TOTAL EXPENDITURES/APPROPRIATIONS	12,749	12,718	23,668	23,668
NET COST	(2,741)	(3,274)	9,616	9,616

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	33,898	35,723	33,925	33,925
Fines, Forfeitures & Penalties	4	9	0	0
Revenue from Use of Money and Property	1,903	3,663	3,036	3,036
Intergovernmental Revenues	138	136	140	140
Miscellaneous Revenues	3	6	0	0
Other Financing Sources	125,000	100,000	125,000	125,000
TOTAL REVENUE	160,946	139,537	162,101	162,101
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	152,674	104,906	191,171	191,171
TOTAL EXPENDITURES/APPROPRIATIONS	152,674	104,906	191,171	191,171
NET COST	(8,272)	(34,631)	29,070	29,070



SALARY DETAIL

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
002	Assessor				
	Administrative Manager II	AMII	4	0	0
	Administrative Manager III	AMIII	1	0	0
	Appraiser II	A4-60	55	55	55
	Appraiser III	A4-64	18	18	18
	Assessment Technician II	A4-43	53	53	53
	Assessment Technician III	A4-48	17	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 Administrator	M-3	0	1	1
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	0	1	1
	Cadastral Technician II	A3-52	5	5	5
	Executive Assistant	ML-A	1	1	1
	Executive Secretary I	C-31	1	1	1
	Fiscal Manager	M-4	0	1	1
	Information Technologist II	A3-66	8	7	7
	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	2	2	2
	Research, Policy and QA Manager	M-4	0	1	1
	Secretary II	C-23	3	3	3
	Senior Appraiser	A4-68	12	12	12

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
002	Assessor (Continued)				
	Senior Assessment Technician	A3-53	12	12	12
	Senior Auditor-Appraiser	A4-68	7	7	7
	Senior Cadastral Technician	A3-56	5	5	5
	Senior Information Technologist	A3-72	2	3	3
	Senior IT Applications Developer	C-47	2	2	2
	Staff Assistant	A5-47	2	2	2
	Staff Specialist	A5-53	3	3	3
	Store Clerk	H-07	1	1	1
	Supervising Cadastral Technician	A3-60	2	2	2
	Technology Services Administrator	M-4	1	1	1
	Technology Services Deputy Director	M-8	1	1	1
	Technology Services Manager, Senior	M-6	0	1	1
	TOTAL POSITIONS		280	280	280
003	Auditor-Controller				
	Accountant/Auditor II	A3-59	48	49	49
	Accounting Assistant II	D3-37	54	54	54
	Accounting Office Supervisor I	D5-43	4	4	4
	Accounting Office Supervisor II	D5-47	18	17	17
	Accounting Specialist	D3-40	45	45	46
	Accounting Technician	D3-45	43	42	44
	Administrative Manager I	AMI	24	0	0
	Administrative Manager II	AMII	12	0	0
	Auditor-Controller	0010	1	1	1
	Business Services Administrator	M-3	4	5	5
	Business Services Manager	M-4	3	4	4
	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	C-34	1	1	1
	Financial Counselor III	A3-41	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
003	Auditor-Controller (Continued)				
	Fiscal Administrator	M-3	18	32	40
	Fiscal Analyst	M-2	3	14	14
	Fiscal Assistant Deputy Director	M-6	9	9	9
	Fiscal Deputy Director	M-7	2	2	2
	Fiscal Manager	M-4	4	15	18
	Fiscal Manager, Senior	M-5	4	4	5
	Information Technologist II	A3-66	1	1	1
	IT Applications Developer II	C-42	2	1	1
	IT Business Analyst II	A3-66	1	1	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	1	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	6	6	6
	Senior Accounting Office Supervisor II	D5-53	2	2	2
	Senior Information Technologist	A3-72	1	1	1
	Senior IT Applications Developer	C-47	7	8	11
	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	6	6	6
	Supervising Collection Officer	C-28	1	1	1
	Technology Services Administrator	M-4	4	4	5
	Technology Services Assistant Deputy Director	M-7	3	3	3
	Technology Services Deputy Director	M-8	1	1	1
	Technology Services Manager	M-5	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
003	Auditor-Controller (Continued)				
	Technology Services Manager, Senior	M-6	3	3	3
	Utility Worker/Driver	A3-34	1	1	1
	TOTAL POSITIONS		433	434	453
006	Board of Supervisors - 1st District				
	Board of Supervisors Chief of Staff	ML-B	2	2	2
	Executive Assistant	ML-A	8	8	8
	Member, Board of Supervisors	0055	1	1	1
	Secretary II	C-23	1	1	1
TOTAL POSITIONS		12	12	12	
007	Board of Supervisors - 2nd District				
	Board of Supervisors Chief of Staff	ML-B	1	1	1
	Executive Assistant	ML-A	9	9	9
	Executive Secretary II	C-34	1	1	1
	Member, Board of Supervisors	0055	1	1	1
TOTAL POSITIONS		12	12	12	
008	Board of Supervisors - 3rd District				
	Board of Supervisors Chief of Staff	ML-B	1	1	1
	Executive Aid I	ML-A	1	1	1
	Executive Assistant	ML-A	9	9	9
	Member, Board of Supervisors	0055	1	1	1
TOTAL POSITIONS		12	12	12	
009	Board of Supervisors - 4th District				
	Board of Supervisors Chief of Staff	ML-B	1	1	1
	Business Services Administrator	M-3	0	1	1
	Executive Assistant	ML-A	8	8	8
	Executive Secretary II	C-34	1	1	1
Member, Board of Supervisors	0055	1	1	1	

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
009	Board of Supervisors - 4th District (Continued)				
	Staff Aid II	A3-32	1	0	0
	TOTAL POSITIONS		12	12	12
010	Board of Supervisors - 5th District				
	Board of Supervisors Chief of Staff	ML-B	1	1	1
	Executive Assistant	ML-A	9	9	9
	Executive Secretary I	C-31	1	1	1
	Member, Board of Supervisors	0055	1	1	1
	TOTAL POSITIONS		12	12	12
011	Clerk of the Board				
	Administrative Manager I	AMI	2	0	0
	Administrative Manager II	AMII	1	0	0
	Administrative Manager III	AMIII	1	0	0
	Board Services Specialist	D5-44	8	8	8
	Business Services Administrator	M-3	0	2	2
	Business Services Analyst	M-2	2	2	2
	Business Services Assistant Deputy Director	M-6	0	1	1
	Business Services Manager	M-4	0	1	1
	Clerk Of The Board Of Supervisors	0642	1	1	1
	Executive Secretary I	C-31	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	18	2	2
	Administrative Manager III	AMIII	1	0	0
	Business Services Administrator	M-3	2	5	5
	Business Services Analyst	M-2	1	2	2
	Business Services Deputy Director	M-7	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
012	OC Community Resources (Continued)				
	Business Services Manager	M-4	1	1	1
	Business Services Manager, Senior	M-5	2	2	2
	Community Development Analyst	M-2	5	8	8
	Community Development Manager	M-3	2	2	3
	Community Development Manager, Senior	M-5	1	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
	Executive Secretary I	C-31	0	1	1
	Executive Secretary II	C-34	1	0	0
	Fiscal Administrator	M-3	0	5	5
	Fiscal Analyst	M-2	1	0	0
	Fiscal Manager	M-4	1	0	0
	Fiscal Manager, Senior	M-5	0	1	1
	Health Educator	A5-54	1	1	1
	Human Services Administrator	M-2	4	6	6
	Human Services Analyst	M-1	2	2	2
	Human Services Deputy Director	M-6	0	1	1
	Human Services Manager	M-3	1	1	1
	Human Services Manager, Senior	M-4	0	1	1
	IT Systems Technician II	A3-57	1	0	0
	Learning and Organizational Development Administrator	M-2	1	1	1
	Maintenance Inspector	C-34	3	3	3
	Office Assistant	D3-34	1	1	1
	Office Specialist	D3-40	3	3	3
	Office Supervisor B	D5-43	1	0	0
	Office Technician	D3-34	2	2	2
	Operations and Maintenance Analyst	M-1	0	1	1
	Operations and Maintenance Administrator	M-2	1	1	1
	Procurement Buyer	C-32	2	2	2
	Procurement Contract Analyst	M-2	5	5	5

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
012	OC Community Resources (Continued)				
	Procurement Contract Manager	M-4	2	2	2
	Procurement Contract Specialist	C-36	7	7	7
	Project Manager	A3-69	1	1	1
	Public Information and Affairs Administrator	M-3	1	3	3
	Risk Management Administrator	M-3	1	1	1
	Risk Management Analyst	M-2	1	1	1
	Safety Specialist	C-37	0	1	1
	Secretary III	C-27	1	1	1
	Senior Citizens Representative II	A3-49	4	4	4
	Senior Maintenance Inspector	C-39	0	1	1
	Senior Procurement Buyer	C-34	1	2	2
	Staff Assistant	A5-47	3	3	4
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	39	38	41
	Supervising Procurement Contract Specialist	C-41	2	2	2
	Supervising Veterans Claims Representative	C-31	1	1	1
	Utility Worker/Driver	A3-34	1	1	1
	Veterans Claims Representative	C-24	10	10	10
	TOTAL POSITIONS		148	149	154
017	County Executive Office				
	Administrative Manager I	AMI	7	1	1
	Administrative Manager II	AMII	4	1	1
	Administrative Manager III	AMIII	1	0	0
	Assistant Chief Deputy Operating Officer	M-6	2	2	2
	Business Services Administrator	M-3	1	5	3
	Business Services Analyst	M-2	5	7	2
	Business Services Assistant Deputy Director	M-6	0	1	0
	Business Services Deputy Director	M-7	2	2	1
	Business Services Manager	M-4	3	3	0
	Business Services Manager, Senior	M-5	1	1	1
	Chief Financial Officer	ML-E	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
017	County Executive Office (Continued)				
	Chief Human Resources Officer	ML-E	1	1	1
	Chief Information Officer	ML-E	1	1	1
	Chief Real Estate Officer	ML-E	1	1	1
	County Executive Officer	8145	1	1	1
	County Procurement Officer	M-7	1	1	1
	Deputy County Executive Officer	ML-E	1	1	1
	Executive Secretary I	C-31	3	0	0
	Executive Secretary II	C-34	2	5	5
	Fiscal Administrator	M-3	3	3	2
	Fiscal Analyst	M-2	1	1	1
	Fiscal Assistant Deputy Director	M-6	5	5	5
	Fiscal Deputy Director	M-7	1	1	1
	Fiscal Manager	M-4	2	2	2
	Fiscal Manager, Senior	M-5	7	9	9
	Human Services Manager, Senior	M-4	1	0	0
	IT Applications Developer II	C-42	1	1	1
	IT Supervisor	A5-75	1	1	1
	Office Specialist	D3-40	6	6	6
	Office Supervisor B	D5-43	1	1	1
	Office Technician	D3-34	1	1	1
	Procurement Contract Administrator	M-3	3	3	3
	Procurement Contract Analyst	M-2	2	4	4
	Procurement Contract Manager	M-4	3	3	3
	Procurement Contract Manager, Senior	M-5	4	4	3
	Procurement Contract Specialist	C-36	5	5	4
	Public Information and Affairs Administrator	M-3	2	2	2
	Public Information and Affairs Analyst	M-2	1	2	2
	Public Information and Affairs Assistant Deputy Director	M-6	2	2	2
	Public Information and Affairs Manager	M-4	1	1	1
	Research, Policy and QA Administrator	M-3	1	1	1
	Research, Policy and QA Manager	M-4	2	2	1
	Research, Policy and QA Manager, Senior	M-5	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
017	County Executive Office (Continued)				
	Secretary II	C-23	1	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Social Worker II	A2-54	2	0	0
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	20	18	9
	Supervising Procurement Contract Specialist	C-41	1	1	1
	TOTAL POSITIONS		121	118	93
018	Office of Care Coordination				
	Business Services Administrator	M-3	0	0	3
	Business Services Analyst	M-2	0	0	5
	Buisness Services Assistant Deputy Director	M-6	0	0	1
	Business Services Deputy Director	M-7	0	0	1
	Business Services Manager	M-4	0	0	3
	Fiscal Administrator	M-3	0	0	1
	Procurement Contract Manager, Senior	M-5	0	0	1
	Procurement Contract Specialist	C-36	0	0	1
	Research, Policy and QA Manager	M-4	0	0	1
	Staff Specialist	A5-53	0	0	11
	TOTAL POSITIONS		0	0	28
024	OC Animal Care				
	Administrative Manager I	AMI	4	1	1
	Administrative Manager III	AMIII	1	0	0
	Animal Care Attendant	T-13	12	12	12
	Animal Control Assistant	C-16	4	4	4
	Animal Care Officer	A1-56	21	21	21
	Animal Control Public Education Officer	A5-48	10	10	10
	Business Services Administrator	M-3	1	1	1
	Chief of Animal Services Operations	A3-54	1	1	1
	Chief Veterinarian	C-62	1	1	1
	Dispatch Services Operator	A1-41	2	2	2

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
024	OC Animal Care (Continued)				
	Executive Manager	ML-E	0	1	1
	Office Assistant	D3-34	1	1	1
	Office Specialist	D3-40	20	20	20
	Office Supervisor C	D5-45	3	3	3
	Operations and Maintenance Administrator	M-2	3	3	3
	Operations and Maintenance Analyst	M-1	0	1	1
	Operations and Maintenance Manager	M-3	0	1	1
	Operations and Maintenance Manager, Senior	M-4	1	3	3
	Operations and Maintenance Deputy Director	M-6	1	0	0
	Registered Veterinary Technician	C-27	5	5	5
	Secretary II	C-23	1	0	0
	Secretary III	C-27	0	1	1
	Senior Animal Care Attendant	T-17	9	9	9
	Senior Animal Care Officer	A1-58	7	7	7
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	12	12	12
	Storekeeper I	H-10	1	1	1
	Storekeeper II	H-12	1	1	1
	Supervising Animal Care Attendant	C-23	2	2	2
	Supervising Animal Care Officer	C-36	6	6	6
	Supervising Registered Veterinary Technician	C-31	2	2	2
	Veterinarian	C-57	2	2	2
	Veterinary Assistant	C-22	2	2	2
	TOTAL POSITIONS		137	137	137
025	County Counsel				
	Administrative Manager I	AMI	1	0	0
	Attorney III	L-03	12	12	13
	Business Services Administrator	M-3	2	3	3
	Business Services Assistant Deputy Director	M-6	1	1	1
	County Counsel	2325	1	1	1
	Data Entry Technician	D1-38	2	2	2

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
025	County Counsel (Continued)				
	Deputy Attorney IV	L-04	20	20	20
	Executive Manager	ML-E	3	3	3
	Executive Secretary II	C-34	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	C-32	6	6	7
	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	9	9	9
	TOTAL POSITIONS		102	102	104
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	3	0	0
	Assistant Chief Investigator - District Attorney	LM-2A	1	0	0
	Attorney III	L-03	102	102	102
	Attorney's Clerk II	C-22	80	78	78
	Business Services Administrator	M-3	1	2	2
	Business Services Analyst	M-2	0	1	1
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	0	0	0
	Business Services Manager, Senior	M-5	3	3	3
	Chief, Bureau of Investigation, District Attorney	ML-E	1	1	1
	Civilian Economic Crime Investigator	C-36	9	6	6
	Computer Forensic Examiner	A3-69	1	0	0
	Data Entry Specialist	D3-40	2	2	2
	Data Entry Technician	D1-38	3	3	3
	Deputy Attorney IV	L-04	107	107	107

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
026	District Attorney-Public Administrator (Continued)				
	District Attorney	0030	1	1	1
	District Attorney Investigator	P-09A	138	141	141
	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	1	2	2
	Fiscal Analyst	M-2	1	1	1
	Fiscal Manager, Senior	M-5	2	2	2
	Forensic Scientist III	C-48	1	1	1
	Human Resources Administrator	M-3	2	2	2
	Human Resources Manager, Senior	M-5	1	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	C-42	3	3	3
	IT Business Analyst II	A3-66	3	3	3
	IT Network Engineer II	A3-66	2	2	2
	IT Supervisor	A5-75	1	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	9	9
	Office Specialist	D3-40	5	4	4
	Office Supervisor B	D5-43	3	0	0
	Office Technician	D3-34	2	2	2
	Operations and Maintenance Administrator	M-2	0	1	1
	Paralegal	C-32	91	81	81
	Procurement Buyer	C-32	1	1	1
	Procurement Contract Administrator	M-3	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
026	District Attorney-Public Administrator (Continued)				
	Procurement Contract Specialist	C-36	2	2	2
	Public Assistance Investigator	G1-08	26	25	25
	Public Information and Affairs Administrator	M-3	1	1	1
	Research Analyst II	A4-52	1	1	1
	Research Analyst III	A4-59	6	8	8
	Research, Policy and QA Manager	M-4	1	1	1
	Secretary III	C-27	2	2	2
	Senior Accountant/Auditor	A3-63	1	2	2
	Senior Computer Forensic Examiner	A3-72	2	3	3
	Senior Computer Graphics Specialist	A3-52	2	2	2
	Senior Deputy Attorney	L-05	75	75	75
	Senior Forensic Scientist	C-52	1	1	1
	Senior Information Technologist	A3-72	1	0	0
	Senior IT Applications Developer	C-47	3	3	3
	Senior IT Business Analyst	A3-72	1	1	1
	Senior IT Database Administrator	C-47	1	1	1
	Senior IT Network Engineer	A3-72	2	1	1
	Senior Law Office Supervisor	C-32	5	5	5
	Senior Legal Property Technician	A5-49	1	1	1
	Senior Paralegal	C-34	0	10	10
	Staff Assistant	A5-47	2	2	2
	Staff Development Specialist	A5-56	7	7	7
	Staff Specialist	A5-53	10	10	10
	Supervising Attorney's Investigator	P-13	20	20	20
	Supervising Procurement Contract Specialist	C-41	1	1	1
	Supervising Public Assistance Investigator	G1-10	4	4	4
	Technology Services Administrator	M-4	1	1	1
	Technology Services Manager	M-5	0	1	1
	Technology Services Deputy Director	M-8	1	1	1
	Technology Services Manager, Senior	M-6	3	3	3
	Utility Worker/Driver	A3-34	4	3	3
	Video Producer	C-34	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
026	District Attorney-Public Administrator (Continued)				
	Warehouse Worker IV	A3-42	0	1	1
	Weapons Instructor, Sheriff	A5-52	1	1	1
	TOTAL POSITIONS		889	888	888
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	14	0	0
	Administrative Manager II	AMII	4	0	0
	Administrative Manager III	AMIII	3	0	0
	Attorney III	L-03	12	9	9
	Attorney's Clerk II	C-22	8	5	5
	Business Services Administrator	M-3	0	1	1
	Business Services Manager, Senior	M-5	0	2	2
	Cashier	D3-37	1	2	2
	Child Support Specialist	C-23	110	120	120
	Deputy Attorney IV	L-04	3	2	2
	Director, Child Support Services	ML-E	1	1	1
	Executive Manager	ML-E	1	1	1
	Executive Secretary I	C-31	1	1	1
	Human Services Administrator	M-2	1	8	8
	Human Services Deputy Director	M-6	0	3	3
	Human Services Manager, Senior	M-4	0	3	3
	Information Processing Specialist	D3-40	1	1	1
	Law Office Supervisor	C-29	2	2	2
	Office Assistant	D3-34	37	30	30
	Office Specialist	D3-40	13	14	14
	Office Supervisor B	D5-43	1	1	1
	Office Supervisor C	D5-45	2	1	1
	Operations and Maintenance Administrator	M-2	0	1	1
	Paralegal	C-32	4	4	4

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
027	Child Support Services (Continued)				
	Procurement Buyer	C-32	1	1	1
	Procurement Contract Specialist	C-36	1	1	1
	Research Analyst III	A4-59	4	4	4
	Research Analyst IV	A4-63	1	1	1
	Research, Policy and QA Administrator	M-3	0	1	1
	Secretary III	C-27	1	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Senior Child Support Specialist	C-26	95	99	99
	Senior Deputy Attorney	L-05	1	1	1
	Senior Research Analyst	A4-67	1	0	0
	Senior Staff Development Specialist	A5-62	1	1	1
	Staff Assistant	A5-47	1	1	1
	Staff Development Specialist	A5-56	3	3	3
	Staff Specialist	A5-53	22	22	22
	Supervising Child Support Specialist	C-31	29	29	29
	Warehouse Worker II	A3-38	2	1	1
	TOTAL POSITIONS		389	385	385
029	Public Administrator				
	Accountant/Auditor II	A3-59	1	1	1
	Accounting Technician	D3-45	1	1	1
	Administrative Manager I	AMI	1	0	0
	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	1	1	1
	Office Specialist	D3-40	1	1	1
	Real Estate Administrator	M-3	0	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

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
029	Public Administrator (Continued)				
	Supervising Deputy Public Administrator	A5-61	1	1	1
	TOTAL POSITIONS		19	19	19
030	OC Public Guardian				
	Administrative Manager I	AMI	1	0	0
	Administrative Manager II	AMII	1	0	0
	Business Services Administrator	M-3	2	1	1
	Business Services Analyst	M-2	0	1	1
	Business Services Manager	M-4	0	1	1
	Business Services Manager, Senior	M-5	0	1	1
	Deputy Public Guardian II	A5-56	15	15	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		38	38	38
031	Registrar of Voters				
	Administrative Manager I	AMI	2	0	0
	Administrative Manager II	AMII	4	0	0
	Business Services Deputy Director	M-7	1	1	1
	Community Program Specialist	A5-54	11	11	11
	Data Entry Specialist	D3-40	7	7	7
	Data Entry Supervisor II	D5-45	1	1	1
	Fiscal Administrator	M-3	0	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	1	0	0

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
031	Registrar of Voters (Continued)				
	Information Technologist II	A3-66	1	2	2
	IT Applications Developer II	C-42	1	1	1
	Office Specialist	D3-40	6	6	6
	Procurement Buyer	C-32	1	1	1
	Procurement Contract Specialist	C-36	0	1	1
	Registrar of Voters	ML-E	1	1	1
	Registrar of Voters Administrator	M-1	0	2	2
	Registrar of Voters Manager	M-3	0	3	3
	Senior Accountant/Auditor	A3-63	1	0	0
	Senior Accounting Assistant	D3-42	1	1	1
	Senior Procurement Buyer	C-34	1	0	0
	Senior Storekeeper	H-14	0	1	1
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	6	7	7
	Storekeeper I	H-10	1	1	1
	Technology Services Administrator	M-4	1	1	1
	Technology Services Manager	M-5	0	1	1
	Warehouse Worker IV	A3-42	2	2	2
	TOTAL POSITIONS		54	56	56
034	OC Watersheds				
	Business Services Administrator	M-3	1	1	1
	Environmental Resources Specialist	C-37	15	15	15
	Environmental Resources Technician	C-34	10	10	10
	Fiscal Analyst	M-2	1	1	1
	Regulatory Compliance Deputy Director	M-7	1	1	1
	Regulatory Compliance Manager, Senior	M-5	4	4	4
	Secretary II	C-23	1	1	1
	Senior Environmental Resources Specialist	C-42	9	9	9
	Staff Specialist	A5-53	3	3	3
	TOTAL POSITIONS		45	45	45

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
035	CEO Real Estate				
	Administrative Manager I	AMI	7	0	0
	Administrative Manager II	AMII	2	0	0
	Business Services Analyst	M-2	1	1	1
	Real Estate Administrator	M-3	0	6	6
	Real Estate Analyst	M-2	6	6	6
	Real Estate Deputy Director	M-7	1	1	1
	Real Estate Manager	M-4	2	3	3
	Real Estate Manager, Senior	M-5	4	4	4
	Real Property Agent III	A4-64	7	8	8
	Real Property Technician	A3-52	1	1	1
	Secretary I	C-19	1	1	1
	Technology Services Manager	M-5	0	1	1
	TOTAL POSITIONS		32	32	32
037	OCIT Shared Services				
	Administrative Manager II	AMII	5	0	0
	Administrative Manager III	AMIII	1	0	0
	Information Technologist I	A3-62	14	15	15
	Information Technologist II	A3-66	7	6	6
	IT Applications Developer II	C-42	18	19	19
	IT Database Administrator II	C-41	3	2	2
	IT Network Engineer II	A3-66	1	0	0
	IT Supervisor	A5-75	14	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	6	5	4
	Office Technician	D3-34	1	0	0
	Public Information and Affairs Analyst	M-2	1	1	1
	Senior Information Technologist	A3-72	13	13	13
	Senior IT Applications Developer	C-47	22	22	22
	Senior IT Database Administrator	C-47	1	2	2

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
037	OCIT Shared Services (Continued)				
	Senior IT Network Engineer	A3-72	1	1	1
	Senior IT Security Administrator	A3-72	1	1	1
	Senior IT Systems Engineer	A3-72	1	1	1
	Staff Specialist	A5-53	2	2	2
	Storekeeper II	H-12	1	1	1
	Technology Services Deputy Director	M-8	3	3	3
	Technology Services Manager	M-5	1	8	8
	Technology Services Manager, Senior	M-6	7	8	9
	Utility Worker/Driver	A3-34	1	1	1
	TOTAL POSITIONS		132	132	132
040	Utilities				
	Assistant Plant Operating Engineer	I-12	3	3	3
	Business Services Manager, Senior	M-5	1	1	1
	Electrician	I-8	2	2	2
	Operations and Maintenance Manager, Senior	M-4	1	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	41	0	0
	Administrative Manager II	AMII	25	0	0
	Administrative Manager III	AMIII	18	1	1
	Administrative Manager III (Specialty)	AMS3	3	0	0
	Behavioral Health Clinician II	C-38	558	538	550
	Behavioral Health Nurse	C-43	17	15	15
	Business Services Administrator	M-3	1	4	4
	Business Services Analyst	M-2	2	2	2
	Business Services Assistant Deputy Director	M-6	1	1	1
	Business Services Manager	M-4	0	2	2

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	Cashier	D3-37	3	3	3
	Chief Pharmacist	C-57	2	2	2
	Civil Engineer	C-48	0	0	1
	Clinical Psychologist II	C-45	64	64	64
	Community Health Assistant I	A3-36	1	1	1
	Community Health Assistant II	A3-38	34	32	32
	Community Health Assistant III	A3-40	3	4	4
	Community Worker II	A3-31	12	12	12
	Comprehensive Care Licensed Vocational Nurse	C-26	83	83	83
	Comprehensive Care Nurse II	C-47	185	185	195
	Comprehensive Care Nurse Practitioner II	C-57	16	16	20
	Computer Graphics Specialist	A5-48	1	1	1
	Database & Security Administrator	A3-75	1	1	1
	Data Entry Specialist	D3-40	3	2	2
	Data Entry Technician	D1-38	2	1	1
	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	4563	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	3	3
	Emergency Management Administrator	M-3	1	5	5
	Emergency Manager	M-4	0	1	1
	Emergency Manager, Senior	M-6	0	1	1
	Emergency Medical Services Coordinator	A3-66	6	7	7
	Emergency Medical Services Specialist	A3-55	4	4	4
	Engineering Geologist	A3-67	1	1	1
	Environmental Health Specialist III	C-37	96	97	103
	Environmental Health Technician II	C-17	2	2	4

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	Epidemiologist	C-37	4	5	5
	Executive Manager	ML-E	5	6	6
	Executive Secretary I	C-31	0	1	1
	Executive Secretary II	C-34	1	0	0
	Fiscal Administrator	M-3	3	3	3
	Fiscal Analyst	M-2	14	18	18
	Fiscal Assistant Deputy Director	M-6	1	1	1
	Fiscal Manager	M-4	1	3	3
	Hazardous Materials Specialist III	C-38	36	36	36
	HCA Program Supervisor I	A5-58	11	11	11
	HCA Program Supervisor II	A5-61	27	26	26
	HCA Service Chief I	C-41	44	49	49
	HCA Service Chief II	C-44	60	59	61
	Health Education Associate	A5-48	7	7	7
	Health Educator	A5-54	13	13	13
	Health Information Specialist	A3-54	1	1	1
	Health Program Specialist	C-28	20	20	20
	Health Services Administrator	M-3	8	14	14
	Health Services Analyst	M-2	11	16	16
	Health Services Assistant Deputy Director	M-6	6	9	9
	Health Services Deputy Director	M-7	2	1	1
	Health Services Manager	M-4	19	32	32
	Health Services Manager, Senior	M-5	5	13	13
	Information Processing Specialist	D3-40	11	10	10
	Information Processing Technician	D3-38	36	33	33
	Information Technologist I	A3-62	1	1	1
	Information Technologist II	A3-66	9	9	9
	IT Applications Developer I	C-38	1	1	1
	IT Applications Developer II	C-42	11	12	12
	IT Business Analyst I	A3-62	3	3	3
	IT Business Analyst II	A3-66	5	5	5
	IT Database Administrator II	C-41	4	4	4

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	IT Network Engineer II	A3-66	1	1	1
	IT Security Administrator II	A3-66	3	3	3
	IT Systems Technician II	A3-57	19	21	21
	Laboratory Aid	A3-28	2	1	1
	Laboratory Assistant	A3-41	9	10	10
	Lead Public Health Nurse	C-46	1	1	1
	Licensed Vocational Nurse	C-19	1	1	1
	Medical Assistant	A3-39	59	58	58
	Medical Director	M-11	2	3	3
	Medical Services Assistant Deputy Director	M-9	0	3	3
	Medical Services Deputy Director	M-10	7	7	7
	Medical Services Manager	M-5	6	6	6
	Medical Services Manager, Senior	M-7	6	7	7
	Medical Transcriber I	D3-37	1	1	1
	Mental Health Specialist	A2-48	172	199	199
	Mental Health Worker I	A2-34	4	4	4
	Mental Health Worker II	A2-44	46	46	46
	Mental Health Worker III	A2-48	4	18	18
	Nurse Practitioner II	C-53	11	11	11
	Nursing Assistant	A3-33	3	3	3
	Nutrition Clinic Supervisor	A5-53	2	2	2
	Occupational Therapist Assistant	C-30	1	1	1
	Occupational Therapist II	C-43	28	28	28
	Occupational Therapist III	C-46	3	3	3
	Office Assistant	D3-34	35	34	34
	Office Specialist	D3-40	191	190	190
	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	54	51	51
	Operations and Maintenance Administrator	M-2	0	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	Operations and Maintenance Analyst	M-1	0	4	4
	Pharmacist	C-53	6	6	7
	Pharmacy Technician	C-15	8	8	9
	Physical Therapist Assistant	C-30	1	1	1
	Physical Therapist II	C-43	32	29	29
	Physical Therapist III	C-46	3	3	3
	Physician II - Correctional	C-73	6	4	8
	Physician III	C-70	5	5	5
	Physician III - Correctional	C-75	8	8	8
	Procurement Buyer	C-32	6	6	6
	Procurement Contract Administrator	M-3	1	3	3
	Procurement Contract Analyst	M-2	14	22	22
	Procurement Contract Manager	M-4	3	5	5
	Procurement Contract Manager, Senior	M-5	1	1	1
	Procurement Contract Specialist	C-36	3	3	3
	Psychiatrist	C-79	64	60	60
	Public Health Chemist	A3-58	1	0	0
	Public Health Investigator	C-27	19	18	18
	Public Health Microbiologist I	C-36	8	8	8
	Public Health Microbiologist II	C-38	18	18	18
	Public Health Nurse	C-44	137	137	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 Administrator	M-3	0	1	1
	Public Information and Affairs Analyst	M-2	0	1	1
	Public Information and Affairs Assistant Deputy Director	M-6	0	1	1
	Public Information and Affairs Manager	M-4	1	2	2
	Radiologic Technologist	A3-58	2	2	2
	Registered Nurse	C-37	12	12	12
	Regulatory Compliance Administrator	M-3	1	5	6
	Regulatory Compliance Manager	M-4	0	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	Regulatory Compliance Manager, Senior	M-5	0	1	1
	Research Analyst III	A4-59	4	4	4
	Research Analyst IV	A4-63	21	16	16
	Research, Policy and QA Administrator	M-3	4	8	8
	Research, Policy and QA Analyst	M-2	4	6	6
	Research, Policy and QA Manager	M-4	2	2	2
	Research, Policy and QA Manager, Senior	M-5	2	2	2
	Risk Management Analyst	M-2	0	1	1
	Secretary I	C-19	1	1	1
	Secretary II	C-23	5	4	4
	Secretary III	C-27	4	5	5
	Senior Civil Engineer	C-53	1	1	1
	Senior Comprehensive Care Nurse	C-51	23	23	25
	Senior Computer Graphics Specialist	A3-52	1	1	1
	Senior Emergency Management Program Coordinator	C-42	2	2	2
	Senior Epidemiologist	C-41	8	7	7
	Senior Information Technologist	A3-72	6	6	6
	Senior IT Applications Developer	C-47	6	6	6
	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	3	3
	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	10	10
	Staff Assistant	A5-47	30	30	30
	Staff Development Specialist	A5-56	0	1	1
	Staff Specialist	A5-53	91	92	92

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	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	15
	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	26	26	26
	Supervising Public Health Nutritionist	A3-59	5	5	5
	Supervising Therapist, California Children Services	C-48	11	11	11
	Technical Systems Specialist	A3-69	2	2	2
	Technology Services Administrator	M-4	2	3	3
	Technology Services Deputy Director	M-8	1	1	1
	Technology Services Manager	M-5	0	2	2
	Technology Services Manager, Senior	M-6	5	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		3,005	3,012	3,060
051	Office of Independent Review				
	Attorney III	L-03	2	2	2
	Executive Secretary I	C-31	1	1	1
	Legal Services Manager	M-5	1	1	1
	Office of Independent Review, Director	7846	1	1	1
	Research Analyst III	A4-59	1	1	1
	TOTAL POSITIONS		6	6	6
052	Orange County Campaign & Finance Ethics Commission				
	Business Services Administrator	M-3	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
052	Orange County Campaign & Finance Ethics Commission (Continued)				
	Campaign Finance and Ethics, Director	7844	1	1	1
	TOTAL POSITIONS		2	2	2
054	Human Resource Services				
	Administrative Manager I	AMI	14	0	0
	Administrative Manager II	AMII	5	0	0
	Business Services Analyst	M-2	0	1	1
	Business Services Manager, Senior	M-5	1	1	1
	Human Resources Administrator	M-3	34	35	35
	Human Resources Analyst	M-2	11	24	24
	Human Resources Assistant Deputy Director	M-6	2	3	3
	Human Resources Deputy Director	M-7	4	4	4
	Human Resources Manager	M-4	11	13	13
	Human Resources Manager, Senior	M-5	9	9	9
	IT Applications Developer II	C-42	1	1	1
	Learning and Organizational Development Administrator	M-2	2	3	3
	Learning and Organizational Development Deputy Director	M-6	1	1	1
	Learning and Organizational Development Manager	M-3	0	1	1
	Learning and Organizational Development Manager, Senior	M-4	1	1	1
	Office Assistant	D3-34	1	1	1
	Office Specialist	D3-40	34	34	35
	Senior Staff Development Specialist	A5-62	1	1	1
	Staff Assistant	A5-47	2	2	2
	Staff Development Specialist	A5-56	2	2	2
	Staff Specialist	A5-53	56	59	60
	TOTAL POSITIONS		192	196	198
056	Employee Benefits				
	Accountant/Auditor II	A3-59	1	1	1
	Fiscal Analyst	M-2	1	1	1
	Fiscal Manager, Senior	M-5	1	1	1
	Human Resources Analyst	M-2	4	4	4

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
056	Employee Benefits (Continued)				
	Human Resources Deputy Director	M-7	1	1	1
	Human Resources Manager	M-4	4	4	4
	Human Resources Manager, Senior	M-5	4	4	4
	IT Applications Developer II	C-42	2	2	2
	Office Assistant	D3-34	0	0	1
	Office Specialist	D3-40	1	1	1
	Senior Accountant/Auditor	A3-63	1	1	1
	Senior Information Technologist	A3-72	1	1	1
	Staff Specialist	A5-53	3	3	3
	TOTAL POSITIONS		24	24	25
057	Probation				
	Accountant/Auditor II	A3-59	2	2	2
	Accounting Office Supervisor II	D5-47	4	4	4
	Accounting Specialist	D3-40	25	18	18
	Accounting Technician	D3-45	1	1	1
	Administrative Manager I	AMI	4	0	0
	Administrative Manager II	AMII	1	0	0
	Business Services Administrator	M-3	0	1	1
	Business Services Analyst	M-2	0	1	1
	Business Services Deputy Director	M-7	1	1	1
	Chief Deputy Probation Officer	ML-E	4	4	4
	Collection Officer II	C-24	10	9	9
	Computer Graphics Specialist	A5-48	0	1	1
	County Probation Officer	ML-E	1	1	1
	Criminal Justice Administrator	M-2	4	5	5
	Criminal Justice Deputy Director	M-6	10	10	10
	Criminal Justice Manager, Senior	M-5	15	15	15
	Data Entry Technician	D1-38	28	26	26
	Deputy Probation Correctional Officer II	G-04	283	271	271
	Deputy Probation Officer II	G-10	272	259	259
	Education Assistant, Correctional Facility	A3-47	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
057	Probation (Continued)				
	Executive Secretary I	C-31	1	1	1
	Fiscal Administrator	M-3	1	1	1
	Fiscal Analyst	M-2	5	5	5
	Fiscal Manager, Senior	M-5	1	2	2
	Food Service Worker	C-04	13	11	11
	Head Cook	A5-48	2	0	0
	Head Institutional Cook	C-26	0	2	2
	Information Processing Specialist	D3-40	8	9	9
	Information Processing Technician	D3-38	62	60	60
	Institutional Cook	C-22	16	16	16
	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	42	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
	Procurement Contract Administrator	M-3	0	1	1
	Procurement Contract Analyst	M-2	3	4	4
	Procurement Buyer	C-32	3	3	3
	Procurement Contract Manager, Senior	M-5	1	1	1
	Procurement Contract Specialist	C-36	2	3	3
	Public Information and Affairs Administrator	M-3	1	1	1
	Public Safety Dispatcher	C-31	4	4	4
	Research Analyst III	A4-59	7	6	6
	Research Analyst IV	A4-63	7	7	7
	Research, Policy and QA Manager	M-4	0	1	1
	Risk Management Administrator	M-3	0	1	1
	Secretary II	C-23	9	10	10
	Secretary III	C-27	3	3	3
	Senior Deputy Probation Officer	G-11	7	7	7

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
057	Probation (Continued)				
	Senior Office Supervisor (C/D)	D5-51	4	4	4
	Senior Probation Correctional Officer	G-05	6	6	6
	Senior Procurement Buyer	C-34	0	1	1
	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	13	13
	Staff Development Specialist	A5-56	2	2	2
	Staff Specialist	A5-53	18	19	19
	Supervising Collection Officer	C-28	3	3	3
	Supervising Institutional Cook	C-28	2	2	2
	Supervising Probation Correctional Officer	G-09	35	34	34
	Supervising Procurement Contract Specialist	C-41	1	1	1
	Supervising Probation Officer	G-13	56	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	6	6
	TOTAL POSITIONS		1,066	1,035	1,035
058	Public Defender				
	Administrative Manager I	AMI	1	0	0
	Attorney III	L-03	96	89	89
	Attorney's Clerk II	C-22	45	45	45
	Business Services Administrator	M-3	2	3	3
	Business Services Deputy Director	M-7	1	1	1
	Defense Investigator II	A5-68	13	13	13
	Defense Investigator III	A5-71	50	50	52
	Deputy Attorney IV	L-04	74	74	75
	Executive Manager	ML-E	22	22	22
	Executive Secretary I	C-31	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
058	Public Defender (Continued)				
	Fiscal Administrator	M-3	1	1	1
	Fiscal Manager	M-4	1	1	1
	Human Resources Administrator	M-3	1	1	1
	Human Resources Manager, Senior	M-5	1	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	C-32	32	32	33
	Procurement Contract Administrator	M-3	1	1	1
	Public Defender	2373	1	1	1
	Senior Defense Investigator	A5-76	14	14	14
	Senior Deputy Attorney	L-05	53	53	55
	Senior Information Technologist	A3-72	1	1	1
	Senior IT Database Administrator	C-47	1	1	1
	Senior IT Security Administrator	A3-72	1	1	1
	Senior Law Office Supervisor	C-32	2	2	2
	Social Services Supervisor I	A2-59	1	1	1
	Social Worker II	A2-54	14	14	15
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	5	5	5
	Technology Services Deputy Director	M-8	1	1	1
	TOTAL POSITIONS		474	467	474
059	Clerk-Recorder				
	Accountant/Auditor II	A3-59	1	1	1
	Accounting Technician	D3-45	5	5	5
	Administrative Manager I	AMI	3	0	0
	Administrative Manager II	AMII	4	0	0

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
059	Clerk-Recorder (Continued)				
	Administrative Manager III	AMIII	1	0	0
	Archivist	A5-51	1	1	1
	Business Services Assistant Deputy Director	M-6	0	3	3
	Business Services Manager	M-4	0	2	2
	County Clerk-Recorder	0182	1	1	1
	Customer Service Representative	A4-42	0	39	39
	Data Entry Specialist	D3-40	2	1	1
	Executive Assistant	ML-A	1	1	1
	Executive Secretary II	C-34	1	1	1
	Fiscal Manager, Senior	M-5	0	1	1
	Information Technologist I	A3-62	2	2	2
	Information Technologist II	A3-66	1	2	2
	IT Supervisor	A5-75	1	1	1
	IT Systems Engineer II	A3-66	1	0	0
	IT Systems Technician II	A3-57	2	2	2
	Office Specialist	D3-40	42	3	3
	Office Supervisor C	D5-45	7	8	8
	Procurement Contract Specialist	C-36	2	2	2
	Public Information and Affairs Administrator	M-3	1	1	1
	Recordable Document Examiner	C-20	20	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
	Senior Information Technologist	A3-72	3	3	3
	Senior IT Applications Developer	C-47	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	5	5	5
	Supervising Recordable Documents Examiner	C-25	3	3	3

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
059	Clerk-Recorder (Continued)				
	Technology Services Manager	M-5	0	1	1
	Technology Services Manager, Senior	M-6	0	1	1
	TOTAL POSITIONS		117	117	117
060	Sheriff-Coroner				
	Accountant/Auditor II	A3-59	2	5	5
	Accounting Office Supervisor I	D5-43	9	9	9
	Accounting Office Supervisor II	D5-47	3	3	3
	Accounting Specialist	D3-40	13	12	12
	Accounting Technician	D3-45	7	7	7
	Administrative Manager I	AMI	18	0	0
	Administrative Manager II	AMII	9	0	0
	Administrative Manager III	AMIII	3	1	1
	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	20	26	26
	Business Services Analyst	M-2	2	2	2
	Business Services Assistant Deputy Director	M-6	1	2	2
	Business Services Deputy Director	M-7	3	3	3
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager, Senior	M-5	5	6	6
	Capital Projects Manager, Senior	M-5	1	2	2
	Carpenter	I-5	3	3	3
	Cashier	D3-37	11	11	11
	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

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	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	8	8	8
	Correctional Services Technician	A1-45	8	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	1	1	1
	Crime Lab Manager, Senior	M-6	4	4	4
	Crime Prevention Specialist	A3-45	9	11	11
	Criminal Justice Manager, Senior	M-5	3	3	3
	Criminal Justice Manager, Senior	M-5	2	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	718	730	730
	Deputy Sheriff II	P-03	829	840	841
	Deputy Sheriff Trainee	P-OA	82	82	82
	Education Services Coordinator	A3-54	2	2	2
	Electrician	I-8	5	5	5
	Emergency Management Administrator	M-3	2	3	3
	Emergency Management Deputy Director	M-7	0	1	1
	Emergency Manager, Senior	M-6	0	1	1
	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	C-34	3	3	3
	Facilities Contract Services Supervisor	A4-60	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	Facilities Mechanic	I-3	11	11	11
	Fiscal Administrator	M-3	8	9	9
	Fiscal Analyst	M-2	2	5	5
	Fiscal Assistant Deputy Director	M-6	1	1	1
	Fiscal Manager	M-4	1	1	1
	Fiscal Manager, Senior	M-5	4	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
	Head Institutional Cook	C-26	17	17	17
	Human Resources Administrator	M-3	1	1	1
	Human Resources Analyst	M-2	2	4	4
	Human Resources Assistant Deputy Director	M-6	1	1	1
	Human Resources Manager	M-4	2	2	2
	Information Processing Specialist	D3-40	4	4	4
	Information Processing Technician	D3-38	1	1	1
	Information Technologist II	A3-66	15	16	16
	Institutional Cook	C-22	63	59	59
	Investigative Assistant - Sheriff	A5-48	30	31	31
	Investigative Technician I	A3-57	1	1	1
	Investigator	P-09	136	136	136
	IT Applications Developer II	C-42	1	1	1
	IT Network Engineer II	A3-66	2	2	2
	IT Supervisor	A5-75	6	6	6
	IT Systems Engineer II	A3-66	1	1	1
	IT Systems Technician II	A3-57	14	14	14
	Lead Forensic Specialist	C-37	18	18	18
	Legal Property Technician	A3-45	7	7	7
	Lieutenant	LM-1	58	58	58

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	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	2	2
	Office Manager	D5-53	1	1	1
	Office Specialist	D3-40	89	88	88
	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	27	27
	Operations and Maintenance Manager	M-3	0	1	1
	Painter	I-2	2	2	2
	Plumber	I-7	10	10	10
	Procurement Buyer	C-32	7	7	7
	Procurement Contract Administrator	M-3	2	2	2
	Procurement Contract Manager, Senior	M-5	1	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	3	3	3
	Radio Dispatcher	C-34	49	49	49
	Real Estate Analyst	M-2	0	1	1
	Research Analyst II	A4-52	3	2	2
	Research Analyst III	A4-59	4	5	5
	Research Analyst IV	A4-63	3	3	3
	Risk Management Administrator	M-3	0	3	3
	Risk Manager, Senior	M-5	0	1	1
	Secretary I	C-19	1	1	1
	Secretary II	C-23	11	9	9
	Secretary III	C-27	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	Senior Accountant/Auditor	A3-63	7	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	8	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	13	13
	Senior Forensic Scientist	C-52	12	12	12
	Senior Forensic Specialist	C-40	11	11	11
	Senior Information Technologist	A3-72	8	8	8
	Senior IT Applications Developer	C-47	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	229	231	231
	Sheriff-Coroner	FLAT	1	1	1
	Sheriff Facilities Maintenance Specialist I	A3-44	7	7	7
	Sheriff Facilities Maintenance Specialist II	A3-50	4	5	5
	Sheriff's Call Taker	A1-47	5	5	5
	Sheriff's Community Services Officer	A1-45	58	57	57
	Sheriff's Correctional Services Assistant	A1-52	328	325	325
	Sheriff's Helicopter Mechanic-Inspector	T-37	3	3	3

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	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	233	223	223
	Sheriff's Supervising Helicopter Mechanic - Inspector	C-42	1	1	1
	Sheriff's Technician	D3-39	9	8	8
	Shop Planner Electrical/Mechanical	A3-61	6	6	6
	Staff Assistant	A5-47	15	15	15
	Staff Specialist	A5-53	48	52	52
	Store Clerk	H-07	1	0	0
	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	7	6	6
	Supervising Deputy Coroner	G1-09	6	6	6
	Supervising Forensic Specialist	C-44	4	4	4
	Supervising Institutional Cook	C-28	3	3	3
	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	2	2	2
	Technology Services Assistant Deputy Director	M-7	0	2	2
	Technology Services Deputy Director	M-8	0	1	1
	Technology Services Manager, Senior	M-6	1	3	3
	Telecommunications Engineer II	A3-64	1	1	1
	Telecommunications Engineer III	A3-68	15	14	14
	Training Assistant/Sheriff	A5-47	11	11	11
	Undersheriff	ML-E	1	1	1
	Utility Worker/Driver	A3-34	4	3	3
	Video Producer	C-34	5	5	5
	Warehouse Worker I	A3-36	1	1	1
	Warehouse Worker III	A3-40	6	6	6
	Warehouse Worker IV	A3-42	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	Weapons Instructor, Sheriff	A5-52	7	7	7
	TOTAL POSITIONS		3,933	3,942	3,943
063	Social Services Agency				
	Accounting Assistant II	D3-37	18	16	16
	Administrative Manager I	AMI	19	0	0
	Administrative Manager II	AMII	6	1	1
	Business Services Administrator	M-3	6	11	11
	Business Services Analyst	M-2	2	5	5
	Business Services Deputy Director	M-7	0	1	1
	Business Services Manager	M-4	1	1	1
	Business Services Manager, Senior	M-5	1	1	1
	Community Program Specialist	A5-54	2	2	2
	Data Entry Technician	D1-38	186	190	190
	Director, Social Services	ML-E	1	1	1
	Eligibility Supervisor	A5-51	209	225	225
	Eligibility Technician	W-22	1,304	1,416	1,416
	Emergency Management Administrator	M-3	0	2	2
	Emergency Manager	M-4	2	2	2
	Employment and Eligibility Specialist	W-26	216	215	215
	Executive Manager	ML-E	5	5	5
	Executive Secretary I	C-31	1	1	1
	Facilities Mechanic	I-3	3	3	3
	Fiscal Administrator	M-3	6	6	6
	Fiscal Analyst	M-2	5	5	5
	Fiscal Manager	M-4	2	2	2
	Fiscal Manager, Senior	M-5	1	1	1
	Food Service Worker	C-04	4	4	4
	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	0	0

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
063	Social Services Agency (Continued)				
	Head Institutional Cook	C-26	1	1	1
	Human Services Administrator	M-2	0	1	1
	Human Services Deputy Director	M-6	16	15	15
	Human Services Manager	M-3	76	84	84
	Human Services Manager, Senior	M-4	45	49	49
	Information Processing Technician	D3-38	173	175	175
	Institutional Cook	C-22	5	5	5
	Laundry Worker	C-03	4	4	4
	Medical Director	M-11	1	1	1
	Office Assistant	D3-34	16	16	16
	Office Specialist	D3-40	33	34	34
	Office Supervisor B	D5-43	13	13	13
	Office Supervisor C	D5-45	35	36	36
	Office Technician	D3-34	188	191	191
	Procurement Buyer	C-32	3	3	3
	Procurement Contract Administrator	M-3	3	4	4
	Procurement Contract Analyst	M-2	13	16	16
	Procurement Contract Manager	M-4	0	2	2
	Procurement Contract Manager, Senior	M-5	2	2	2
	Procurement Contract Specialist	C-36	2	2	2
	Public Information and Affairs Administrator	M-3	2	3	3
	Public Information and Affairs Analyst	M-2	1	1	1
	Public Information and Affairs Manager	M-4	2	4	4
	Research Analyst III	A4-59	1	1	1
	Research Analyst IV	A4-63	4	4	4
	Research, Policy and QA Administrator	M-3	7	11	11
	Research, Policy and QA Manager	M-4	0	1	1
	Secretary I	C-19	29	29	29
	Secretary II	C-23	5	5	5
	Secretary III	C-27	4	4	4
	Senior Accounting Assistant	D3-42	10	10	10
	Senior Office Supervisor (C/D)	D5-51	15	15	15

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
063	Social Services Agency (Continued)				
	Senior Procurement Buyer	C-34	2	2	2
	Senior Research Analyst	A4-67	3	3	3
	Senior Social Services Supervisor	A2-66	166	168	168
	Senior Social Worker	A2-59	663	669	669
	Senior Staff Development Specialist	A5-62	1	1	1
	Senior Storekeeper	H-14	1	1	1
	Social Services Supervisor I	A2-59	347	360	360
	Social Services Supervisor II	A2-63	78	82	82
	Social Worker I	A2-51	1	1	1
	Social Worker II	A2-54	283	302	302
	Staff Assistant	A5-47	6	6	6
	Staff Development Specialist	A5-56	4	4	4
	Staff Specialist	A5-53	79	84	84
	Store Clerk	H-07	17	17	17
	Storekeeper II	H-12	2	2	2
	Supervising Institutional Cook	C-28	0	1	1
	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 III	A3-40	7	8	8
	Warehouse Worker IV	A3-42	4	4	4
	TOTAL POSITIONS		4,506	4,705	4,705
071	Building & Safety General Fund				
	Associate Planner	C-40	0	0	1
	Civil Engineer	C-48	3	3	3
	Development Services Administrator	M-3	5	5	5
	Development Services Manager, Senior	M-6	4	4	4
	Engineering Geologist	A3-67	1	1	1
	Fiscal Analyst	M-2	1	1	1
	Office Specialist	D3-40	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
071	Building & Safety General Fund (Continued)				
	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	3
	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	51
074	Treasurer-Tax Collector				
	Accountant/Auditor II	A3-59	4	4	4
	Accounting Assistant II	D3-37	1	1	1
	Accounting Technician	D3-45	15	15	15
	Administrative Manager II	AMII	1	0	0
	Assistant Treasurer-Tax Collector	ML-E	1	1	1
	Business Services Manager, Senior	M-5	1	1	1
	Collection Officer I	C-20	1	1	1
	Collection Officer II	C-24	12	12	12
	Executive Assistant	ML-A	2	2	2
	Executive Secretary II	C-34	1	1	1
	Fiscal Deputy Director	M-7	3	3	3
	Fiscal Manager	M-4	8	8	8
	Fiscal Manager, Senior	M-5	2	3	3
	Procurement Contract Manager	M-4	0	0	1
	Secretary III	C-27	1	1	1
	Senior Accountant/Auditor	A3-63	3	3	3
	Senior Accounting Assistant	D3-42	2	2	2
	Senior Accounting Office Supervisor I	D5-51	3	3	3

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
074	Treasurer-Tax Collector (Continued)				
	Senior Office Supervisor (C/D)	D5-51	1	1	1
	Senior Tax Services Technician	C-20	5	5	5
	Staff Specialist	A5-53	1	1	1
	Supervising Collection Officer	C-28	2	2	2
	Tax Services Technician	C-16	6	6	6
	Technology Services Manager	M-5	1	1	1
	Treasurer-Tax Collector	0087	1	1	1
	TOTAL POSITIONS		78	78	79
079	Internal Audit Department				
	Administrative Manager I	AMI	3	0	0
	Administrative Manager II	AMII	1	0	0
	Administrative Manager III	AMIII	1	0	0
	Business Services Administrator	M-3	1	1	1
	Director of Internal Audit	7840	1	1	1
	Fiscal Assistant Deputy Director	M-6	1	1	1
	Fiscal Deputy Director	M-7	0	1	1
	Fiscal Manager	M-4	1	3	3
	Fiscal Manager, Senior	M-5	0	2	2
	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
	Administrative Manager I	AMI	9	0	0
	Administrative Manager II	AMII	3	0	0
	Administrative Manager III	AMIII	3	2	2
	Agricultural/Standards Inspector	A3-56	32	32	32
	Air Conditioning Mechanic	I-10	13	13	10
	Airport Maintenance Superintendent	C-44	1	1	0
	Airport Maintenance Supervisor	C-38	9	9	0

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
080	OC Public Works (Continued)				
	Airport Maintenance Worker	T-20	5	6	0
	Associate Planner	C-40	2	2	1
	Associate Project Manager	A3-61	1	1	1
	Business Services Administrator	M-3	5	6	6
	Business Services Analyst	M-2	2	1	1
	Business Services Deputy Director	M-7	2	2	2
	Business Services Manager	M-4	2	1	1
	Business Services Manager, Senior	M-5	1	2	2
	Capital Projects Manager, Senior	M-5	3	3	3
	Carpenter	I-5	5	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	29	29
	Custodian Leadworker	C-16	8	8	8
	Development Services Administrator	M-3	3	3	3
	Development Services Deputy Director	M-7	1	1	1
	Director of Public Works	ML-E	1	1	1
	Electrician	I-8	12	13	10
	Elevator Mechanic	I-14	2	3	3
	Engineering Manager, Senior	M-6	0	1	1
	Executive Manager	ML-E	1	1	1
	Executive Secretary I	C-31	1	1	1
	Facilities Mechanic	I-3	7	7	3
	Facilities Mechanic Leadworker	I-4	4	4	0
	Fiscal Administrator	M-3	1	4	4
	Fiscal Analyst	M-2	2	2	2
	Fiscal Manager	M-4	0	1	1
	Fiscal Manager, Senior	M-5	1	1	1
	Information Technologist II	A3-66	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
080	OC Public Works (Continued)				
	Integrated Pest Management Technician I	T-11	1	1	1
	Locksmith	I-6	3	2	2
	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	3	4	4
	Operations and Maintenance Manager	M-3	2	2	0
	Operations and Maintenance Manager, Senior	M-4	1	1	1
	Painter	I-2	2	2	0
	Permit Technician	C-29	1	1	1
	Plumber	I-7	12	12	9
	Power Equipment Operator II	T-27	2	2	0
	Procurement Buyer	C-32	4	4	4
	Procurement Contract Administrator	M-3	2	3	3
	Procurement Contract Analyst	M-2	1	1	1
	Procurement Contract Manager, Senior	M-5	1	1	1
	Procurement Contract Specialist	C-36	8	7	7
	Professional Engineer/Architect	A3-73	3	3	3
	Project Manager	A3-69	15	15	15
	Public Information and Affairs Manager, Senior	M-5	1	1	1
	Regulatory Compliance Assistant Deputy Director	M-6	0	1	1
	Regulatory Compliance Manager	M-4	0	3	3
	Risk Manager	M-4	0	1	1
	Secretary II	C-23	1	0	0
	Secretary III	C-27	1	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	1
	Senior Engineering Technician	C-34	1	1	1
	Senior Information Technologist	A3-72	1	1	1
	Senior Permit Technician	C-34	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
080	OC Public Works (Continued)				
	Senior Planner	C-44	3	3	1
	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	2
	Shop Planner - Structural	A3-61	2	2	2
	Staff Assistant	A5-47	7	8	8
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	18	19	17
	Store Clerk	H-07	2	2	2
	Storekeeper I	H-10	1	1	0
	Supervising Custodian II	C-25	3	2	2
	Supervising Procurement Contract Specialist	C-41	4	5	5
	Surveyor II	C-37	1	1	1
	Surveyor III	C-43	1	1	1
	Trades Helper	I-1	4	4	0
	Utility Worker/Driver	A3-34	2	1	1
	Warehouse Worker I	A3-36	1	1	1
	Warehouse Worker III	A3-40	1	1	1
	TOTAL POSITIONS		357	354	299
109	County Automated Fingerprint Identification				
	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	1	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 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
115	OC Road				
	Administrative Manager I	AMI	1	0	0
	Administrative Manager II	AMII	1	0	0
	Associate Project Manager	A3-61	1	1	1
	Business Services Administrator	M-3	2	3	3
	Business Services Analyst	M-2	0	1	1
	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	1	1	1
	Engineering Deputy Director	M-7	1	1	1
	Engineering Manager, Senior	M-6	3	3	3
	Engineering Technician	C-29	5	5	5
	Equipment Operator	T-20	1	1	1
	Fiscal Administrator	M-3	1	1	1
	Fiscal Analyst	M-2	1	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	10	10	10
	Maintenance Inspector	C-34	13	12	12
	Materials Testing Technician	C-29	3	2	2
	Office Specialist	D3-40	1	1	1
	Operations and Maintenance Administrator	M-2	0	1	1
	Operations and Maintenance Manager, Senior	M-4	1	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

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
115	OC Road (Continued)				
	Public Works Maintenance Worker II	T-17	2	2	2
	Regulatory Compliance Manager	M-4	0	1	1
	Secretary II	C-23	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	5	5
	Senior Materials Testing Technician	C-34	1	0	0
	Senior Power Equipment Operator	T-29	1	0	0
	Senior Project Manager	A3-73	2	2	2
	Staff Assistant	A5-47	6	5	5
	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	0	0
	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
	Technology Services Manager	M-5	0	1	1
	Warehouse Worker III	A3-40	1	1	1
	TOTAL POSITIONS		166	164	164
120	OC Public Libraries				
	Administrative Manager I	AMI	1	0	0
	Community Relations Coordinator - Library	A5-55	1	1	1
	County Librarian	ML-E	1	1	1
	Executive Secretary I	C-31	1	0	0
	Librarian I	C-34	60	60	60

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
120	OC Public Libraries (Continued)				
	Librarian II	C-38	29	29	29
	Librarian III	C-40	12	12	12
	Librarian IV	C-42	8	8	8
	Library Assistant I	C-11	88	83	83
	Library Assistant II	C-14	149	142	142
	Library Deputy Director	M-6	1	1	1
	Library Manager	M-3	1	2	2
	Library Manager, Senior	M-4	4	4	4
	Public Information and Affairs Administrator	M-3	1	0	0
	Real Estate Analyst	M-2	0	1	1
	Secretary III	C-27	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	387	387
137	Parking Facilities				
	Administrative Manager I	AMI	1	0	0
	Operations and Maintenance Administrator	M-2	0	1	1
	Staff Specialist	A5-53	2	2	2
	TOTAL POSITIONS		3	3	3
143	Jail Commissary				
	Accounting Technician	D3-45	1	1	1
	Business Services Administrator	M-3	1	1	1
	Business Services Deputy Director	M-7	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
143	Jail Commissary (Continued)				
	Criminal Justice Manager, Senior	M-5	1	1	1
	Office Supervisor C	D5-45	1	1	1
	Sheriff's Correctional Services Assistant	A1-52	9	9	9
	Sheriff Facilities Maintenance Specialist II	A3-50	1	1	1
	Staff Specialist	A5-53	1	2	2
	Storekeeper II	H-12	5	4	4
	Warehouse Worker II	A3-38	10	10	10
	Warehouse Worker III	A3-40	4	4	4
	TOTAL POSITIONS		35	35	35
144	Inmate Welfare				
	Business Services Administrator	M-3	2	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	1	1	1
	Deputy Sheriff II	P-03	1	1	0
	Information Processing Technician	D3-38	1	1	1
	Research Analyst III	A4-59	1	1	1
	Secretary II	C-23	1	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Supervising Communications Technician	A3-65	0	1	1
	Vocational Instructor, Correctional Facility	A5-52	2	1	1
	TOTAL POSITIONS		28	28	27
15F	Orange County Housing Authority (OCHA)				
	Administrative Manager I	AMI	1	0	0
	Community Development Manager	M-3	3	4	4
	Community Development Manager, Senior	M-5	1	1	1
	Housing Contract Representative	A4-56	1	1	1
	Housing Specialist II	C-23	54	52	52
	Housing Specialist III	C-26	10	12	12

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 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	15	14
	Senior Housing Specialist	C-29	11	12	12
	Staff Assistant	A5-47	2	2	2
	TOTAL POSITIONS		120	120	119
15G	OC Housing				
	Administrative Manager I	AMI	4	0	0
	Business Services Analyst	M-2	0	0	1
	Community Development Analyst	M-2	1	6	6
	Community Development Deputy Director	M-6	1	1	1
	Community Development Manager	M-3	1	1	1
	Community Development Manager, Senior	M-5	1	1	2
	Housing Rehabilitation Coordinator II	A5-57	1	0	0
	Secretary II	C-23	1	1	1
	Staff Specialist	A5-53	3	3	5
	TOTAL POSITIONS		13	13	17
280	Airport - Operating Enterprise				
	Administrative Manager I	AMI	5	0	0
	Administrative Manager II	AMII	2	0	0
	Air Conditioning Mechanic	I-10	0	0	3
	Airport Access/Noise Specialist II	C-42	5	5	5
	Airport Deputy Director	M-6	3	3	3
	Airport Director	8324	1	1	1
	Airport Maintenance Superintendent	C-44	0	0	1
	Airport Maintenance Supervisor	C-38	0	0	9
	Airport Maintenance Worker	T-20	0	0	6
	Airport Manager, Senior	M-5	5	5	6
	Airport Operations Officer	A5-64	12	12	12

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
280	Airport - Operating Enterprise (Continued)				
	Airport Operations Supervisor	A5-68	5	5	5
	Airport Technical Associate	A5-60	1	1	1
	Assistant Airport Director	ML-E	1	1	1
	Business Services Administrator	M-3	2	2	2
	Business Services Analyst	M-2	1	1	1
	Business Services Manager	M-4	2	2	2
	Customer Relations Assistant	D3-35	10	10	10
	Development Services Administrator	M-3	1	1	1
	Development Services Manager, Senior	M-6	1	1	1
	Electrician	I-8	0	0	3
	Environmental Control Systems Specialist	I-11	2	2	2
	Executive Secretary I	C-31	1	1	1
	Facilities Mechanic	I-3	0	0	4
	Facilities Mechanic Leadworker	I-4	0	0	4
	Fiscal Administrator	M-3	0	1	1
	Fiscal Deputy Director	M-7	1	1	1
	Fiscal Manager	M-4	0	1	1
	Fiscal Manager, Senior	M-5	1	1	1
	Information Technologist II	A3-66	5	5	5
	IT Security Administrator II	A3-66	1	1	1
	IT Systems Technician II	A3-57	5	5	5
	Office Assistant	D3-34	2	2	2
	Office Specialist	D3-40	4	5	5
	Office Supervisor B	D5-43	1	1	1
	Office Technician	D3-34	2	0	0
	Operations and Maintenance Deputy Director	M-6	0	0	1
	Operations and Maintenance Manager	M-3	0	0	2
	Painter	I-2	0	0	2
	Plumber	I-7	0	0	3
	Power Equipment Operator II	T-27	0	0	2
	Procurement Contract Manager	M-4	0	1	1
	Procurement Contract Specialist	C-36	3	3	4

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
280	Airport - Operating Enterprise (Continued)				
	Professional Engineer/Architect	A3-73	1	1	1
	Project Manager	A3-69	0	0	2
	Public Information and Affairs Administrator	M-3	1	2	2
	Public Information and Affairs Analyst	M-2	1	3	3
	Real Estate Manager	M-4	2	2	2
	Real Property Agent III	A4-64	4	4	4
	Regulatory Compliance Administrator	M-3	1	1	1
	Regulatory Compliance Manager	M-4	0	1	1
	Risk Management Administrator	M-3	1	1	1
	Risk Manager	M-4	1	1	1
	Senior Accountant/Auditor	A3-63	1	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Senior Building Inspector	C-39	0	0	2
	Senior Emergency Management Program Coordinator	C-42	0	1	1
	Senior Environmental Resources Specialist	C-42	1	1	1
	Senior Information Technologist	A3-72	3	3	3
	Senior IT Network Engineer	A3-72	1	1	1
	Senior Safety Specialist	C-39	2	2	2
	Shop Planner Electrical/Mechanical	A3-61	0	0	4
	Staff Assistant	A5-47	3	3	3
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	14	14	16
	Storekeeper I	H-10	0	0	1
	Supervising Procurement Contract Specialist	C-41	0	0	1
	Trades Helper	I-1	0	0	4
	Technology Services Administrator	M-4	1	1	1
	Technology Services Deputy Director	M-8	1	1	1
	Technology Services Manager, Senior	M-6	2	2	2
	TOTAL POSITIONS		128	128	186

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
289	OCIT Countywide Services				
	Accountant-Auditor II	A3-59	2	2	2
	Accounting Technician	D3-45	1	1	1
	Administrative Manager I	AMI	3	0	0
	Administrative Manager II	AMII	11	0	0
	Administrative Manager III	AMIII	1	0	0
	Executive Manager	ML-E	1	1	1
	Fiscal Administrator	M-3	3	4	4
	Fiscal Manager	M-4	0	1	1
	Fiscal Manager, Senior	M-5	0	1	1
	Fiscal Deputy Director	M-7	0	1	1
	Information Processing Specialist	D3-40	3	2	2
	Information Technologist I	A3-62	1	1	1
	Information Technologist II	A3-66	1	1	1
	IT Business Analyst II	A3-66	3	3	3
	IT Supervisor	A5-75	4	4	4
	IT Systems Engineer II	A3-66	1	1	1
	IT Systems Technician II	A3-57	2	2	3
	Office Specialist	D3-40	1	0	0
	Procurement Buyer	C-32	1	1	1
	Procurement Contract Administrator	M-3	1	2	2
	Procurement Contract Manager	M-4	1	1	1
	Procurement Contract Manager, Senior	M-5	0	1	1
	Procurement Contract Specialist	C-36	3	3	3
	Research, Policy & QA Manager, Senior	M-5	0	1	1
	Secretary III	C-27	1	1	1
	Senior Accountant/Auditor	A3-63	2	2	2
	Senior Information Technologist	A3-72	5	5	5
	Senior IT Business Analyst	A3-72	6	6	6
	Staff Specialist	A5-53	2	3	3
	Supervising Procurement Contract Specialist	C-41	1	1	1
	Technology Services Administrator	M-4	1	1	1
	Technology Services Deputy Director	M-8	2	2	2

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
289	OCIT Countywide Services (Continued)				
	Technology Services Manager	M-5	4	10	10
	Technology Services Manager, Senior	M-6	5	8	7
	TOTAL POSITIONS		73	73	73
293	Workers' Compensation Internal Service Fund				
	Administrative Manager I	AMI	1	0	0
	Risk Management Administrator	M-3	0	2	2
	Risk Management Analyst	M-2	1	0	0
	Risk Management Deputy Director	M-7	1	1	1
	Risk Manager	M-4	2	2	2
	Risk Manager, Senior	M-5	5	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				
	Business Services Administrator	M-3	1	1	1
	Business Services Manager, Senior	M-5	1	1	1
	Office Specialist	D3-40	3	3	3
	Risk Management Administrator	M-3	2	2	2
	Risk Manager	M-4	1	1	1
	Risk Manager, Senior	M-5	1	1	1
	Senior Claims Representative	A5-61	3	3	3
	Staff Specialist	A5-53	2	2	2
	TOTAL POSITIONS		14	14	14
296	OC Fleet Services				
	Administrative Manager I	AMI	1	0	0
	Business Services Administrator	M-3	1	1	1
	Business Services Analyst	M-2	2	2	2
	Fleet Technician I	T-23	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
296	OC Fleet Services (Continued)				
	Fleet Technician II	T-28	43	43	43
	Fleet Technician III	T-31	6	6	6
	Office Specialist	D3-40	1	1	1
	Operations and Maintenance Administrator	M-2	2	3	3
	Operations and Maintenance Manager, Senior	M-4	2	2	2
	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	5	5	5
	Vehicle Attendant	T-11	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	1	1	1
	Administrative Manager II	AMII	1	0	0
	Press Operator Assistant	T-12	4	3	3
	Business Services Administrator	M-3	1	1	1
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	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	17	17
299	OC Waste & Recycling Enterprise				
	Administrative Manager I	AMI	17	2	2
	Administrative Manager II	AMII	3	0	0
	Administrative Manager III	AMIII	6	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
299	OC Waste & Recycling Enterprise (Continued)				
	Business Services Administrator	M-3	2	4	4
	Business Services Analyst	M-2	2	4	4
	Business Services Deputy Director	M-7	0	1	1
	Business Services Manager, Senior	M-5	0	1	1
	Capital Projects Administrator	M-3	0	1	1
	Capital Projects Manager, Senior	M-5	1	1	1
	Civil Engineer	C-48	6	6	6
	Civil Engineering Associate	C-41	7	7	7
	Director OC Waste & Recycling	ML-E	1	1	1
	Engineering Technician	C-29	5	4	4
	Executive Secretary I	C-31	1	1	1
	Fee Station Attendant	T-14	14	14	14
	Fiscal Administrator	M-3	0	1	1
	Fiscal Analyst	M-2	1	3	3
	Fiscal Manager, Senior	M-5	0	1	1
	Information Processing Technician	D3-38	1	1	1
	Landfill Equipment Operator	T-27	69	69	69
	Landfill Laborer	T-12	56	56	56
	Landfill Maintenance Crew Supervisor	C-27	6	6	6
	Landfill Maintenance Worker	T-16	20	20	20
	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	1	3	3
	Operations and Maintenance Analyst	M-1	1	0	0
	Operations and Maintenance Deputy Director	M-6	0	4	4
	Operations and Maintenance Manager, Senior	M-4	1	1	1
	Procurement Buyer	C-32	1	1	1
	Procurement Contract Manager	M-4	0	1	1
	Procurement Contract Specialist	C-36	3	3	3
	Professional Engineer/Architect	A3-73	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
299	OC Waste & Recycling Enterprise (Continued)				
	Project Manager	A3-69	3	3	3
	Public Information and Affairs Analyst	M-2	1	3	3
	Public Information and Affairs Manager	M-4	1	1	1
	Regulatory Compliance Deputy Director	M-7	0	1	1
	Regulatory Compliance Manager	M-4	1	1	1
	Regulatory Compliance Manager, Senior	M-5	0	1	1
	Risk Management Administrator	M-3	0	1	1
	Risk Manager, Senior	M-5	1	1	1
	Senior Civil Engineer	C-53	5	6	6
	Senior Environmental Resources Specialist	C-42	3	3	3
	Senior Landfill Equipment Operator	T-29	8	8	8
	Senior Planner	C-44	0	1	1
	Senior Project Manager	A3-73	3	3	3
	Senior Safety Specialist	C-39	3	3	3
	Shop Planner Electrical/Mechanical	A3-61	3	3	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		305	305	305
400	OC Flood Control				
	Administrative Manager I	AMI	4	1	1
	Capital Projects Administrator	M-3	1	1	1
	Civil Engineer	C-48	25	25	25
	Civil Engineering Associate	C-41	4	4	4
	Code Enforcement Officer	C-32	1	1	1
	Construction Inspector	C-33	2	2	2
	County Surveyor	M-7	1	1	1
	Deputy County Surveyor	M-5	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
400	OC Flood Control (Continued)				
	Development Services Administrator	M-3	0	1	1
	Director/Chief Engineer - OCPW	ML-E	1	1	1
	Emergency Management Administrator	M-3	0	1	1
	Engineering Deputy Director	M-7	2	2	2
	Engineering Manager, Senior	M-6	4	4	4
	Engineering Technician	C-29	2	2	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	1	1	1
	Geographic Information System (GIS) Analyst	A3-66	7	7	7
	Geographic Information System (GIS) Specialist	A3-62	5	4	4
	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	7	7	7
	Maintenance Crew Lead II	C-31	2	2	2
	Maintenance Inspector	C-34	13	14	14
	Materials Testing Technician	C-29	9	8	8
	Office Assistant	D3-34	1	1	1
	Office Specialist	D3-40	3	2	2
	Operations and Maintenance Administrator	M-2	1	1	1
	Operations and Maintenance Manager	M-3	1	2	2
	Operations and Maintenance Manager, Senior	M-4	3	3	3
	Power Equipment Operator II	T-27	15	15	15
	Project Manager	A3-69	3	3	3
	Public Works Maintenance Supervisor	C-37	6	6	6
	Public Works Maintenance Worker I	T-13	7	7	7
	Public Works Maintenance Worker II	T-17	7	6	6
	Pumping Station Operator	T-29	6	6	6
	Regulatory Compliance Manager	M-4	3	3	3

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
400	OC Flood Control (Continued)				
	Secretary I	C-19	1	1	1
	Secretary II	C-23	1	1	1
	Secretary III	C-27	2	1	1
	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	3	2	2
	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	10	10
	Supervising Construction Inspector	C-42	2	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	254	254
405	OC Parks CSA26				
	Administrative Manager I	AMI	18	1	1
	Administrative Manager II	AMII	6	0	0
	Administrative Manager III	AMIII	2	0	0
	Associate Planner	C-40	1	0	0
	Business Services Administrator	M-3	2	3	3
	Business Services Analyst	M-2	1	1	1
	Business Services Assistant Deputy Director	M-6	0	1	1
	Business Services Manager	M-4	0	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
405	OC Parks CSA26 (Continued)				
	Capital Projects Administrator	M-3	1	2	2
	Capital Projects Manager, Senior	M-5	1	1	1
	Curator	C-36	8	8	8
	Civil Engineer	C-48	1	1	1
	Development Services Administrator	M-3	1	1	1
	Development Services Manager	M-5	0	1	1
	Environmental Resources Specialist	C-37	2	2	2
	Executive Manager	ML-E	1	1	1
	Executive Secretary I	C-31	3	0	0
	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 Specialist	D3-40	0	1	1
	Office Technician	D3-34	18	17	17
	Operations and Maintenance Administrator	M-2	1	3	3
	Operations and Maintenance Analyst	M-1	0	0	0
	Operations and Maintenance Deputy Director	M-6	0	1	1
	Operations and Maintenance Manager	M-3	0	10	10
	Operations and Maintenance Manager, Senior	M-4	1	4	4
	Park Attendant	H-01	14	14	14
	Park Maintenance Supervisor I	C-25	10	11	11
	Park Maintenance Supervisor II	C-29	12	12	12
	Park Maintenance Worker I	T-12	85	85	84
	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	3	3
	Public Information and Affairs Administrator	M-3	1	3	3
	Public Information and Affairs Manager	M-4	0	1	1
	Regulatory Compliance Administrator	M-3	1	2	2
	Regulatory Compliance Manager	M-4	0	1	2

SALARY DETAIL BY BUDGET CONTROL FY 2024-25 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2023-24 ADOPTED POSITIONS	FY 2024-25 REQUESTED POSITIONS	FY 2024-25 ADOPTED POSITIONS
405	OC Parks CSA26 (Continued)				
	Secretary III	C-27	0	2	2
	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
	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	21	22	22
	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			16,748	16,922	16,959
TOTAL POSITIONS - NON GENERAL FUND			2,027	2,008	2,068
TOTAL POSITIONS ALL FUNDS			18,775	18,930	19,027

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

OCAuditor.gov



Orange County Auditor-Controller
1770 N. Broadway
Santa Ana, California 92706



Caution: At or below 2000—when operating along a line parallel to and/or one mile North along the 91 Freeway Corridor from West where the extension of that line intersects the beach just South of Manhattan Beach pier. East along the 91 Freeway to Prado Dam and all areas South of this line in the LA Basin, pilots are encouraged to make regular position reports on 122.85 when not in contact with ATIS. ATIS night following is recommended.

CAUTION
INTENSIVE FLIGHT TRAINING
121.5 BELOW 4500
122.85 AT OR BELOW 2000
LONG BEACH

CAUTION
UNMARKED BALLOON ON
CABLE TO 767 UC MSL

CAUTION
INTENSIVE FLIGHT TRAINING
121.5 BELOW 4500
122.85 AT OR BELOW 2000
EL TORO

CTC SOCAL APP WITHIN 20 NM
3000' & BLW ON 125.35 318.125
ABV 3000' ON 127.2 269.6

CTC SOCAL APP WITHIN
20NM ON 128.1 281.4

FOR ALL LAX CLASS B ROUTES
CTC SOCAL APP ON 128.1 OR
281.4

CAUTION
INTENSIVE FLIGHT TRAINING
121.5 BELOW 4500
122.85 AT OR BELOW 2000
JOHN WAYNE

CAUTION
AEROSTATIC TRAINING
121.5 BELOW 6000
BLOCKHOUSE